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**Coordination, programme and other questions:
reports of coordination bodies****Annual overview report of the United Nations System
Chief Executives Board for Coordination for 2014***Summary*

The present report provides an overview of inter-agency cooperation within the framework of the United Nations System Chief Executives Board for Coordination (CEB) in 2014. It highlights the key activities of CEB in fostering a coherent approach on policy, operational and management matters to enhance United Nations system-wide coordination in support of intergovernmental mandates. It also provides information on efforts to enhance coherence and coordination on system-wide preparation and follow-up to United Nations conferences and summits. In 2014, CEB continued its efforts to accelerate the implementation of the Millennium Development Goals and coordinated system-wide support in the preparation of the post-2015 development agenda. Through its High-level Committee on Programmes, the Board contributed to the third International Conference on Small Island Developing States, the preparations for the United Nations Conference on Housing and Sustainable Urban Development, the implementation of the Programme of Action for the Least Developed Countries for the Decade 2011-2020 and the twentieth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change.

Seeking to increase the effectiveness and impact of operational activities of the United Nations system, CEB, through the United Nations Development Group, accorded priority to the coherent implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations throughout the system. With regard to administrative and management issues of system-wide concern, CEB, through its High-level Committee on Management, focused on common procurement practices, modernizing human resources management and improving business practices. The report also highlights coordination activities between CEB and other jointly financed bodies.

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I. Introduction

1. Pursuant to Economic and Social Council resolution 2008 (LX), the present report provides an overview of the annual work of the United Nations System Chief Executives Board for Coordination (CEB). It also responds to the request by the General Assembly, in paragraph 4 (b) of its resolution 64/289 on system-wide coherence, to include appropriate information on the work of the Board in its annual overview report to the Council, which is also studied by the Committee for Programme and Coordination, in order to promote more effective dialogue. The present report covers the year 2014.

2. In response to General Assembly resolution 69/17, in which the Assembly endorsed the conclusions and recommendations contained in the report of the Committee for Programme and Coordination on the work of its fifty-fourth session (A/69/16, chap. III.A), the present report highlights major activities carried out under the auspices of CEB to enhance United Nations system-wide coherence and coordination in support of and in conformity with intergovernmental mandates.

3. In its resolution 69/17, the General Assembly noted the contributions of CEB in 2013 in enhancing United Nations system-wide coherence and coordination in policy, operational and management matters. In particular, it welcomed intensified efforts by CEB on system-wide preparation and follow-up of major United Nations conferences, the Board's work to accelerate the achievement of the Millennium Development Goals and an active approach in support of country-level efforts in order to achieve tangible results. Concerning the role of CEB in ensuring coordinated United Nations system-wide support in the preparation of and follow-up to the post-2015 development agenda, the Board was requested to report on ways and means to strengthen its role to foster policy coherence in the United Nations system in order to ensure coordinated and effective action on a wide range of programmatic, management and operational issues linked to the post-2015 development agenda.

4. The General Assembly also recognized the continuous work of CEB on the harmonization and simplification of business practices, which provided opportunities for generating efficiencies by reducing administrative and procedural redundancies, and welcomed the work on the implementation of good practices in performance management. The Board was requested to report on the results achieved by the new vendor registration system, in particular with regard to the participation of developing countries and economies in transition in the procurement process. The Assembly further made requests relating to a coordinated approach to multilingualism, the mainstreaming of support for South-South cooperation and the continuation of dialogue between CEB and Member States.

5. At the time of writing of the present report, the international community continues to face a broad range of global challenges, including high levels of poverty and unemployment, especially among young people, rapid urbanization, health and humanitarian crises and climate change and natural disasters. As Member States seek to address those diverse and complex issues, the United Nations system is committed to supporting country efforts by bringing to bear its wide-ranging technical expertise and operational experience. As a coordinating body, CEB and its subsidiary mechanisms, the High-level Committee on Programmes, the High-level Committee on Management and the United Nations Development Group, foster

policy, management and operational coherence that seeks to increase the effectiveness and efficiency of United Nations system activities. Its activities respond to intergovernmental mandates and support Member States' priorities.

6. Transparency and accountability to Member States remain key priorities for CEB. In 2014, the Board continued to identify opportunities to engage in substantive exchanges with Member States and to further enrich the information provided on its website (www.unsceb.org). The Board also continued to coordinate with other jointly financed bodies, in particular the International Civil Service Commission (ICSC) and the Joint Inspection Unit.

II. Promoting system-wide preparation for and follow-up to United Nations conferences and summits

7. Throughout 2014, CEB responded to calls by the General Assembly for system-wide coordination in the follow-up to United Nations conferences and summits, including the Millennium Summit and the Fourth United Nations Conference on the Least Developed Countries, as well as in the preparation of the third International Conference on Small Island Developing States, the Third United Nations World Conference on Disaster Risk Reduction, the summit for the adoption of the post-2015 development agenda and the United Nations Conference on Housing and Sustainable Urban Development (Habitat III). In support of those conferences and summits, CEB enhanced United Nations system-wide coherence in the implementation of conference outcomes and developed joint contributions.

8. Further to General Assembly resolutions 67/220, 68/224 and 69/231, the implementation of the Programme of Action for the Least Developed Countries for the Decade 2011-2020 has been a standing item on the Board's agenda since the first regular session of 2013, with a view to supporting the coordination and follow-up of its implementation on a system-wide basis. To further strengthen coordination, the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States is preparing a toolkit for mainstreaming the Programme of Action into the work programmes of the United Nations system organizations.

9. In addition, at its first regular session of 2014, CEB issued a joint statement to the third International Conference on Small Island Developing States, declaring the system's resolve to provide coordinated programme support in those States, improve the coherence of interventions relating to those States among United Nations system entities, support resilience-building in those States and deliver genuine and durable partnership for sustainable development. In support of General Assembly resolution 68/238, the Board also held a high-level side event on the theme, "The United Nations system partnering for the people of small island developing States", featuring the Prime Minister of Samoa and 12 leaders from the United Nations system.¹ It highlighted the tangible contribution of the system to the sustainable

¹ Secretary-General, United Nations Educational, Scientific and Cultural Organization, Food and Agriculture Organization of the United Nations, World Bank Group, World Tourism Organization, United Nations Conference on Trade and Development, United Nations Development Programme (UNDP), United Nations Environment Programme, United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), Economic and Social Commission for Asia and the Pacific, Department of Economic and Social Affairs of the Secretariat, Office for the Coordination of Humanitarian Affairs.

development of small island developing States and demonstrated how the agencies were working together with and for those States. For example, to strengthen the development impact of tourism, a vital industry in many small island developing States, nine United Nations system organizations are jointly supporting a more cohesive approach to tourism development and the coordination of their tourism-related work through an initiative led by the World Tourism Organization.

10. Moreover, at its second regular session of 2014, the Board endorsed a statement to the Third United Nations World Conference on Disaster Risk Reduction, highlighting its commitment to ensuring that the collective efforts of the United Nations system to achieve sustainable development were anchored in disaster risk reduction for resilience, to supporting countries in establishing strong risk governance with informed and effective leadership and to ensuring coherent and effective operations.

A. Accelerating the implementation of the Millennium Development Goals

11. With the 2015 deadline to meet the Millennium Development Goals on the horizon, CEB had decided, at its second regular session of 2012, to include a review of the implementation of the Goals at each of its forthcoming sessions through 2015, beginning at its first regular session of 2013, with a view to helping to accelerate progress within countries experiencing difficulties in achieving one or more of the Goals. In its resolution 69/17, the General Assembly welcomed the Board's work to accelerate the achievement of the Goals and its active approach in support of country-level efforts in order to achieve tangible results.

12. The reviews are being carried out at the level of executive heads, under the leadership of the Secretary-General and the co-chairmanship of the Administrator of UNDP and the President of the World Bank Group. Each review identifies bottlenecks preventing progress in meeting the Millennium Development Goals and determines specific steps for United Nations system organizations to help countries to achieve results. The review does not duplicate existing Goal tracking and monitoring mechanisms. Rather, it reinforces United Nations system-wide support to the implementation of country-owned action plans for the attainment of the Goals, ensuring a coordinated approach to applying the technical and operational expertise of the entire United Nations system.

13. In 2014, the third and fourth rounds of the review were completed, examining bottlenecks to the implementation of the Millennium Development Goals in an additional six countries: Colombia, the Lao People's Democratic Republic and Yemen, on hunger and poverty (Goal 1); Pakistan, on education (Goal 2); the Philippines, on maternal health (Goal 5); and Benin, on water and sanitation (target of Goal 7). Following deliberations among the respective United Nations resident coordinators, World Bank country directors and CEB members on ways to accelerate the achievement of the Goals, CEB members offered specific proposals and endorsed recommendations for action presented by the country-level representatives to scale up support in the countries and promote greater coordination of agency programmes.

14. By the end of 2014, 14 countries in total had been reviewed by the Board. Broadly, the review has helped country teams to improve collaboration and the

coherence of United Nations system activities on the ground, bridge sectoral silos to promote cross-cutting responses and generate synergies and more effectively support Governments and advocate with other partners. The initiative has encouraged additional United Nations system action and commitments and has achieved better alignment with national plans and strategies.

B. Coordinating United Nations system-wide support in the preparation of the post-2015 development agenda

15. As the international community became increasingly engaged in with the formulation of a new development framework, the General Assembly, in its resolution 69/17, emphasized the key role to be played by CEB in ensuring coordinated United Nations system-wide support in the preparation of and follow-up to the post-2015 development agenda, in accordance with relevant intergovernmental mandates. It requested the Board to include in the present report information on ways and means to strengthen its role to foster policy coherence in the United Nations system in order to ensure coordinated and effective action on a wide range of programmatic, management and operational issues linked to the post-2015 development agenda.

16. In General Assembly resolution 68/6, Member States recognized the intrinsic interlinkage between poverty eradication and the promotion of sustainable development and underlined the need for a coherent approach that integrated in a balanced manner the three dimensions of sustainable development and involved working towards a single framework and set of goals, universal in nature and applicable to all countries. They also stressed that the global agenda should promote peace and security, democratic governance, the rule of law, gender equality and human rights for all. Member States stated that they counted on the strong support of the United Nations system throughout all their work.

17. In 2014, CEB took specific steps to enhance United Nations system-wide coordination and policy coherence in the preparation of the post-2015 development agenda, in an effort to support Member States in the transition to a new universal development agenda. CEB focused its reflections on the five key interconnected elements that anchored sustainable development in any context: universality, equality, human rights, integration and data. The Board also considered the capacity and readiness of the United Nations system to deliver the new sustainable development agenda and to enhance its operational efficiency and effectiveness in support of achieving development results.

18. The Board reaffirmed the commitment of the United Nations system to seizing the unique historic opportunity of the elaboration of the post-2015 development agenda to ensure that the system was capable of responding to the challenges of sustainable development and delivering on the new agenda. At the core of CEB deliberations was a reflection on how to render the system competent in contributing to the transformative agenda and to enhance coordinated and effective action on the programmatic, management and operational issues linked to it.

19. To deepen considerations on the steps required for the United Nations system to collectively rise to the challenge and effectively support Member States in the formulation and implementation of the post-2015 development agenda, the High-level Committee on Management and the High-level Committee on Programmes

held a joint session on 9 October 2014, which was followed on 23 and 24 October by a United Nations Development Group retreat. Bringing together more than 100 senior managers from United Nations system organizations, the joint session was intended to bolster the system's internal capacity to respond to Member States' call for a transformative, universal and integrated development agenda by building on the strength of the system as a whole and of its component parts. The participants considered a wide range of actions to enhance the system's complementarities and synergies in support of the new development framework.

20. Strengthening multi-stakeholder engagement and mobilizing partnerships, capacities and resources were seen as important measures for supporting the implementation of the future global agenda. The successful implementation of the sustainable development agenda also required the coherent integration of policies across the three dimensions of sustainable development by building on institutional synergies. To advance work in those areas, CEB, under the auspices of the High-level Committee on Programmes, agreed to focus first on the issues of urbanization and youth employment in a system-wide examination of the ways and means to deepen policy coherence and coordination to improve programme delivery within the context of the post-2015 development agenda.

21. As the global community prepares for the transition to the new development agenda, there has been increasing recognition of the need for better access to high-quality data for planning and monitoring. The High-level Panel of Eminent Persons on the Post-2015 Development Agenda highlighted the need for a data revolution as part of an accountability framework. In 2014, the Secretary-General created the Independent Expert Advisory Group on the Data Revolution for Sustainable Development to help in shaping an ambitious and achievable vision to assess new opportunities linked to innovation, technical progress and the surge of new data providers with the aim of supporting and complementing conventional statistical systems and strengthening accountability at the global, regional and national levels. At its second regular session, CEB considered the recommendations contained in the report of the Independent Expert Advisory Group and called for the preparation of a programme of work to strengthen the internal capacity of the United Nations system to leverage new and innovative approaches to data in support of national data capabilities.

C. Contributing to a “New Urban Agenda”

22. The General Assembly, in its resolution 67/216, encouraged the United Nations system to effectively contribute and actively participate in the United Nations Conference on Housing and Sustainable Urban Development (Habitat III), to be held in Quito in October 2016, as well as the preparatory process leading up to it. The Conference is expected to result in the reinvigoration of the global commitment to housing and sustainable urban development and the implementation of a “New Urban Agenda”. Cities are engines of economic growth that, if well planned and developed, can promote economically, socially and environmentally sustainable societies. Challenges to sustainable urban development remain, however, such as a continuing increase in the number of slum dwellers, the negative impact of environmental degradation on human settlements and the need to reduce disaster risk and build resilience to disasters in urban settlements.

23. In response, CEB, through the High-level Committee on Programmes, established, under the leadership of the United Nations Human Settlements Programme, an ad hoc time-bound working group on a new United Nations urban agenda to prepare a coherent United Nations system input to Habitat III. It was tasked with addressing the challenges associated with urbanization and sustainable development as a substantive contribution to the preparatory process for Habitat III by drawing on the wide range of expertise of the United Nations system on the issue. The resulting paper, to which more than 20 United Nations system organizations have contributed to date, will seek to emphasize multi-stakeholder partnerships in support of sustainable urban development and provide a framework for United Nations system organizations to showcase their work on urban issues. The work is expected to continue in 2015.

III. Strengthening policy coherence and coordination

24. In 2014, CEB pursued initiatives for advancing policy coherence and programmatic coordination, in particular in the areas of youth employment, cybercrime and cybersecurity, and climate change. Those system-wide activities were carried out in response to intergovernmental mandates, including resolutions 68/130, 68/243 and 68/212.

A. Promoting youth employment

25. The World Programme of Action for Youth, adopted by the General Assembly in 1995, provides the policy framework and practical guidelines for national action and international support to improve the well-being of young people around the world. Member States have repeatedly requested the United Nations system to continue its coordination towards a more coherent, comprehensive and integrated approach to youth development, most recently in Assembly resolution 68/130.

26. The United Nations System-wide Action Plan on Youth was endorsed by CEB at its first regular session, in April 2013. It provides a policy framework and guidelines for joint action by the United Nations system in five priority areas, including employment and entrepreneurship. At its twenty-eighth session, in October 2014, the High-level Committee on Programmes determined that the unprecedented employment challenges continuing to face young women and men following the financial crisis of 2008 warranted focused attention on that aspect of the broader set of youth issues and agreed to establish a time-bound task team on youth employment, under the leadership of the International Labour Organization. The task team is to develop a proposal for a global United Nations system initiative on youth employment to foster system-wide cooperation, strengthen policy coherence and coordination, mobilize and engage external partners and enhance linkages between normative and operational aspects of United Nations efforts for improved programming and delivery. The initiative will build on the United Nations System-wide Action Plan on Youth, with a view to expanding joint action in response to the youth employment challenge, in particular at the country level.

B. Addressing cybercrime and cybersecurity

27. As the global community continued to face challenges relating to cybercrime and cybersecurity, the inter-agency mechanisms continued to address the impact of those challenges. Within the United Nations system, internal coordination efforts relating to cybersecurity deepened in 2014 with both high-level committees of CEB agreeing to take specific steps to ensure a secure internal technology environment. United Nations system organizations agreed to coordinate activities in areas such as coping with cyberthreats and avoiding duplication of cybersecurity activities. For example, organizations are working together to share information on threats to their internal technology environments and establish common cybersecurity awareness training programmes. In addition, recognizing that cyberthreats could adversely affect development efforts, organizations of the United Nations system agreed to become better prepared to integrate cybersecurity and cybercrime action into United Nations development programmes, as appropriate, as well as strengthen inter-agency coordination activities, especially through the United Nations Group on the Information Society.

C. Facilitating United Nations system action on climate change

28. In line with the growing momentum for climate action, the United Nations system has stepped up its efforts to support Member States in addressing climate change, identified in General Assembly resolution 68/212 as one of the greatest challenges of our time. The High-level Committee on Programmes, through its Working Group on Climate Change, expanded its efforts in 2014 to make the United Nations system's climate-related expertise and services more accessible to Member States and other partners. The Working Group published a brochure entitled "How the United Nations system supports ambitious action on climate change",² which was written and produced by some 40 United Nations entities and launched at the Climate Summit, held in September 2014. It also compiled the 400 most recent and relevant United Nations system climate change publications into a virtual library, hosted by the One United Nations Training Service Platform on Climate Change (CC:Learn), the learning partnership on climate change (uncclearn.org/cop20). The library was also made available offline to participants through the distribution of 1,800 certified carbon-neutral and sustainably sourced USB ports at the twentieth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, in December 2014.

29. At the session, the Working Group on Climate Change organized 10 joint United Nations system side events and technical briefings, highlighting the system's work on climate action in a range of thematic areas, including climate finance, health, food security and transport. In addition, a joint "One United Nations" exhibit area showcased ways in which the various United Nations system entities worked together to support Member States in key thematic areas such as sustainable energy, industry, green investments, education, climate science and human mobility.

² Available in English and Spanish from www.unsceb.org/content/how-un-system-supports-ambitious-action-climate-change.

IV. Enhancing the effectiveness, efficiency, coherence and impact of United Nations operational activities for development

30. The coherent implementation of the quadrennial comprehensive policy review of United Nations operational activities for development continued to be of highest priority to the United Nations Development Group. As called for in General Assembly resolution 67/226 on the subject, the Group has systematically increased its focus on South-South and triangular cooperation. More than 80 per cent of United Nations Development Assistance Frameworks or equivalent frameworks include programming support to South-South and triangular cooperation. In addition, 90 per cent of United Nations entities responding to a survey carried out by the Department of Economic and Social Affairs stated that South-South cooperation had been integrated into their strategic plans.

31. To further promote a coordinated approach to United Nations system policy and programmatic work on South-South and triangular cooperation, the United Nations Development Group established the South-South and Triangular Cooperation Task Team, coordinated by the United Nations Office for South-South Cooperation. It will focus on mainstreaming South-South and triangular cooperation into operational activities of the United Nations system, using and building on the note by the Secretary-General on the framework of operational guidelines on United Nations support to South-South and triangular cooperation ([SSC/17/3](#)). Its work will include further strengthening and aligning United Nations South-South policy instruments, collaborative frameworks and institutional arrangements to better equip United Nations resident coordinators and United Nations country teams and to support national counterparts in implementing the post-2015 development agenda.

32. The United Nations Development Group made significant progress with regard to ensuring that the second generation of “Delivering as one” had the intended impact on enhancing the coherence, relevance, effectiveness and efficiency of the United Nations development system. In response to General Assembly resolution 67/226, the Group developed and released an integrated package of support for United Nations country teams to implement the standard operating procedures that it had released in 2013. Those procedures were designed to adapt to country contexts and will be updated and complemented on the basis of experience. By the end of 2014, 43 Governments had requested that the United Nations development system should adopt a “Delivering as one” approach. The Group also developed a monitoring and evaluation framework, as requested by the Assembly, which applies to those countries and is aimed at enhancing the operational effectiveness of the approach.

33. The United Nations Development Group also continued to focus on enhancing strategic planning and reporting on results of United Nations operations at the country level. In close cooperation with the High-level Committee on Management, the Group is currently piloting the business operations strategy in 14 countries in order to inform the strategy and direction for the consolidation of support services at the country level, as called for by the General Assembly in its resolution 67/226. The strategy is a voluntary framework that seeks to enhance the cost-effectiveness and quality of operational support processes such as procurement, information

technology, human resources, logistics, administration and finance in support of the United Nations Development Assistance Framework.

34. Progress has also been made, in close cooperation with the High-level Committee on Management, in tackling bottlenecks that have prevented United Nations country teams from fully realizing the efficiency gains under the “Delivering as one” approach. By the end of 2014, of the 55 measures set out in the Plan of Action for Headquarters, 30 had been completed and 12 agencies reported that they had launched initiatives to resolve challenges and bottlenecks, including by working with their governing bodies.

35. Focusing on common operations services at the country level, the United Nations Development Group and the High-level Committee on Management are piloting an integrated service centre — the Joint Operations Facility — in Brazil. It seeks to streamline key operational areas of participating agencies by consolidating support services. Such consolidation is expected to reduce the duplication of functions and lower administrative and transaction costs, while also increasing the quality and effectiveness of the services.

36. The United Nations Development Group also increased the number of country co-locations of agencies in common premises, bringing the total number to 191 United Nations System Common Premises and 61 officially designated United Nations Houses, of 224 countries and territories. Common premises lead to cost reductions through the sharing of costs and services and facilitate collaborative programme efforts among agencies. The Group also developed a common premises strategy, which aims to further enhance the number of joint United Nations presences at the country level.

37. The United Nations Development Group has taken significant steps to further strengthen the resident coordinator system. The leadership role of the resident coordinator has been enhanced by updating the job description and incorporating the enhanced planning and coordination function called for by the General Assembly in its resolution 67/226. The selection process has been improved and a new assessment centre became operational in May 2014. By the end of 2014, there were 127 resident coordinators deployed, including 49 women (39 per cent), 56 from developing countries (44 per cent) and 56 from non-UNDP agencies (44 per cent). In support of the resident coordinator system, the Group also implemented a centralized global funding modality based on system-wide cost-sharing, as called for by the Economic and Social Council in its resolution 2014/14 and by the General Assembly in its resolution 67/226.

V. Improving and innovating administrative and management functions of the United Nations system

38. The High-level Committee on Management strategic plan for 2013-2016 identifies harmonization and simplification of business practices as a core activity. In that context, the plan focuses on common and shared services, including improved common procurement practices, and other initiatives to improve the efficiency and effectiveness of the United Nations system. The actions under this priority area respond to the mandates set by the General Assembly in its resolution 67/226, namely, the rationalization of business operations, the development of

inter-agency framework agreements, the establishment of common support services and greater collaboration in procurement.

39. Throughout 2014, the High-level Committee on Management Procurement Network, led by UNDP, actively pursued collaboration and harmonization in the area of procurement, including a project to harmonize procurement guidance. As part of the project, staff members were trained in all regions to help more than 30 United Nations country teams to set up common procurement teams. An initial assessment has shown that some \$5 million has been saved to date — in eight countries alone — through common procurement and the establishment of long-term agreements with vendors, more than 50 of which have been put in place to date.

40. The Procurement Network also continued to work on projects geared towards the enhancement of common services. A project on common procurement of vehicles established common standards for vehicles and United Nations vehicle fleets. It also carried out a bidding process that is expected to result in long-term agreements with at least two vehicle manufacturers. Furthermore, the location-based procurement collaboration in Geneva, Rome, New York and Copenhagen continued throughout 2014.

41. In late 2013, a new vendor registration system for procurement was introduced on the United Nations Global Marketplace, the common procurement portal of the United Nations system (www.ungm.org). It is aimed at increasing access to United Nations procurement by vendors from developing countries and countries with economies in transition. Furthermore, it is intended to streamline United Nations procurement processes so as to reduce time and increase efficiency. In its resolution 69/17, the General Assembly requested information on the results achieved by the new system. In 2014, the new vendor registration platform showed positive results in terms of vendor registration. One year after the launching of the vendor registration reform project, the number of vendors registered on United Nations Global Marketplace increased by 81 per cent. The number of vendors from developing countries and countries with economies in transition doubled in the same time period. Currently, 55 per cent of all vendors and 8 of 15 of the countries with the highest number of vendors are from developing countries or countries with economies in transition.

42. Also in 2014, a feasibility study on enterprise resource planning interoperability was launched. The study, which is expected to be completed in mid-2015, is being carried out in direct response to General Assembly resolution 67/226 and is expected to inform the United Nations system about the desirability and feasibility of interoperability.

43. In the area of finance and budget, the Finance and Budget Network of the High-level Committee on Management completed the development of common definitions of operating costs, paying due attention to the different business models of United Nations system organizations, in direct response to the mandate set out in General Assembly resolution 67/226. The work was based on an exercise carried out by UNDP, the United Nations Children's Fund, the United Nations Population Fund and UN-Women to harmonize and improve the presentation of their support budgets. As a result, a common definition of operating costs has been agreed upon and will be used as a reference by other United Nations system organizations.

44. The General Assembly, in its resolution 67/226, recognized progress in improving transparency and called for further efforts to ensure coherence and complementarity in the oversight functions, audit and evaluation across the United Nations development system. In response, the Finance and Budget Network conducted a comprehensive stocktaking exercise of risk management oversight and accountability tools currently in place in United Nations system organizations. Building on that work, the High-level Committee on Management, through the Network, further developed a reference risk management, oversight and accountability model, in consultation with the representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions and the Joint Inspection Unit. The adopted model endorsed the “three lines of defence” model of the Institute of Internal Auditors as a widely recognized best practice and suitable oversight model of reference for the United Nations system.

45. Previously, the General Assembly mandated the development of the organizational resilience management system, recognizing the need to clearly articulate the roles, responsibilities and relationships of the actors involved in emergency preparedness and response. At its session in April 2014, the High-level Committee on Management reviewed the organizational resilience management system, approved by the Assembly in its resolution [67/254 A](#) as the Organization’s emergency management framework. In the same resolution, the Assembly included a recommendation to expand the system to the specialized agencies, funds and programmes. In response, the High-level Committee on Management, in October 2014, approved the United Nations system organizational resilience management system policy, its associated key performance indicators and the supporting maintenance, exercise and review regime.

46. In response to General Assembly resolution 68/244, in which the Assembly requested the Secretary-General to explore options for increasing efficiency and containing the cost of after-service health insurance, the Finance and Budget Network also developed terms of reference for a system-wide study on the issue to be carried out in 2015. Analysis will be undertaken of commonalities and differences among United Nations system organizations regarding the definition, funding and management of after-service health insurance, with a view to identifying steps towards more efficient and effective common approaches, bearing in mind the various business models, funding sources and demographics within the United Nations system.

47. The human resources management agenda of the High-level Committee on Management has, as its overarching goal, the continued development of the international civil service as an independent, neutral, highly skilled and engaged resource to meet the ever-changing requirements of the international community, not least in the context of the preparation for the post-2015 development agenda.

48. The High-level Committee on Management, through its Human Resources Network, actively participated in and contributed to the continuing comprehensive review of the conditions of service by ICSC. One of the key elements of the review is the alignment of rewards and recognition models to performance management practices. Representatives of the Network participated in ICSC working groups and had the opportunity to share their experience and good practices. Pilot schemes for performance-based rewards and recognition have already been successfully implemented by some United Nations system organizations, such as the

International Fund for Agricultural Development and the United Nations Office for Project Services.

49. Inter-agency mobility of staff was another focus area of the Human Resources Network in 2014. The Network analysed initial proposals for a future implementation and procedural framework for the Inter-Organization Agreement concerning Transfer, Secondment or Loan of Staff among the Organizations Applying the United Nations Common System of Salaries and Allowances, adopted by the United Nations system organizations in 2012. The work was aimed at providing a solid basis for enhanced staff mobility at both Headquarters and field duty stations. At the field level, the Network expanded the roll-out of the successful pilot project to harmonize the recruitment of local staff.

50. In its resolution 69/17, the General Assembly requested the Secretary-General, through the High-level Committee on Management, to share examples of good experiences and lessons learned with the human resources directors of member organizations. Subsequently, the human resources directors of United Nations system organizations exchanged information on practical experience and good practice in the area of performance management. Exchanges dedicated to knowledge transfer and experiences in the area of performance management were successfully conducted. A working group of performance management professionals began to further identify good practices in key performance management areas such as evaluation consistency, the management of underperformance and arbitration approaches.

51. CEB recognizes the importance of multilingualism. The Board made continuous efforts in 2014 to promote and facilitate multilingualism, in response to General Assembly resolution 67/292. Support for a coordinated approach on multilingualism was provided through the collection and sharing of existing policies and tools on multilingualism throughout the United Nations system. Several member organizations have assigned dedicated focal points to improve cooperation between technical and language departments for the production of official documentation. In addition, most CEB member organizations offer language courses in at least two of the official languages of the United Nations free of charge to staff members. By providing language courses, and thereby promoting multilingualism, organizations aim to increase communication and organizational effectiveness in support of Member States' priorities.

52. In the past two years, United Nations system organizations have also promoted multilingualism in field duty stations. Organizations are increasingly encouraging and facilitating staff to learn local languages at field duty stations by offering courses or providing training subsidies. Progress has also been made by several organizations in offering online language courses, with the main objective of promoting multilingualism in remote field duty stations where face-to-face language courses are less widely available. Similarly, progress has been made in the past years in localized website content and presence on social media.

VI. Implementing the International Public Sector Accounting Standards

53. Since the adoption of the International Public Sector Accounting Standards (IPSAS)³ in 2006 by the United Nations system through the High-level Committee on Management (CEB/2006/3), 21 organizations have completed their IPSAS implementation successfully and obtained unqualified audit opinions on their first and subsequent IPSAS-compliant financial statements. Three organizations with an adoption date of 2014 have completed the implementation and are preparing their first set of IPSAS-compliant financial statements. Those results attest to the capability of the United Nations system to both adopt IPSAS and sustain compliance with the standards to improve the quality of financial reporting, enhancing transparency and accountability.

54. With most organizations in the post-implementation period, improving the efficiency of processes to support and enhance the quality of IPSAS-compliant financial statements and other financial reports remains a priority, as does sharing lessons learned and best practices throughout the United Nations system. To better support organizations, the focus of the system-wide IPSAS project has shifted from implementation to supporting sustained compliance and ensuring that the benefits of IPSAS are realized.

55. In 2014, the Task Force on Accounting Standards commissioned thematic focus groups led by members of the group to address reporting on inventories, useful lives of property, plant and equipment, intangible assets and accounting for assets with limited supporting documentation. The system-wide IPSAS project team continued to support the Task Force by facilitating its meetings and communication with high-level committees and external auditors, actively monitoring the activities of the IPSAS Board, coordinating IPSAS-compliant financial reporting diversity and providing guidance and support in areas of special interest identified by the Task Force. Some tasks carried out in 2014 include a review of accounting policies on assets and non-exchange revenue, and a comparison of terminology used in IPSAS-compliant financial statements of the United Nations system organizations.

VII. Improving transparency and accountability

56. Continuing the direct and substantive dialogue between CEB and Member States, as called for by the General Assembly in its resolutions 64/289 and 69/17, enhancing and strengthening the Board's transparency and accountability remained a priority in 2014. Three formal briefings on the work of CEB by the CEB secretariat to the Economic and Social Council were held in June, July and December 2014. In addition, in April, the Vice-Chair of the High-level Committee on Management gave a briefing to Member States on the work of the Committee on the harmonization and simplification of business practices in the United Nations system. In June, the Committee for Programme and Coordination received a presentation on the Board's main activities. In December, the three Vice-Chairs of

³ International Public Sector Accounting Standards (IPSAS) are independently developed financial reporting standards that are considered best practice for public sector entities.

the CEB subsidiary bodies participated in a dialogue with the Council on the issue of the longer-term positioning of the United Nations development system.

57. Information on the work of CEB was also maintained on the Board's website (www.unsceb.org). Notably, the website includes the United Nations system financial and human resource statistics, the directory of senior officials and CEB and High-level Committee reports and outcomes. A new multilingual section was introduced with a view to making information accessible to a wider audience. The harmonized reporting and visualization of CEB statistics was extended to include the procurement data of the United Nations Office for Project Services. In addition, work is under way to develop a United Nations system data catalogue. The initiative will be launched as an online service and is aimed at presenting an increasingly comprehensive picture of public United Nations system data resources. It is through the classification of data by thematic coverage and organizational source that the initiative is intended to promote data accessibility, transparency and accountability in the increasingly important area of data sharing.

VIII. Coordination between the Chief Executives Board and other jointly financed bodies

58. CEB and the Joint Inspection Unit continued to collaborate, in particular during the preparation of reports by the Unit with a system-wide focus. In 2014, there were regular consultations between the Unit and CEB. For example, during the drafting of the Unit's report on the second phase of a system-wide review of results-based management, the CEB secretariat shared all the documentation, training material and tools produced by the results-based management community of practice of the High-level Committee on Management. A similar exchange of views and information was conducted in the preparation of a report on a review of safety and security in the United Nations system. Lastly, in 2014, the CEB secretariat participated in the biennial workshop of agency focal points and presented the process used for preparing system-wide comments.

59. CEB also continued to assist the Joint Inspection Unit with the identification of topics of system-wide impact for the programme of work of the Unit.

60. The Human Resources Network of the High-level Committee on Management also continued its long history of participation in the sessions and working groups of ICSC and the meetings of the Advisory Committee on Post Adjustment Questions. Through its Field Group, the Network also closely collaborated with the Commission on matters such as the review of hardship classifications and other field-based entitlements.

IX. Conclusions

61. Throughout 2014, the Board, under the leadership of the Secretary-General as Chair of CEB, contributed to efforts by the United Nations system to enhance coordination and coherence across a range of programmatic, management and operational issues in support of intergovernmental mandates and priorities. As challenges facing the international community grew in complexity, the United Nations system sought to support Member States by promoting system-wide

preparation and follow-up to United Nations conferences and summits, strengthening policy coherence and coordination, enhancing the effectiveness and impact of United Nations operational activities for development and improving the administrative and management functions of the United Nations system.

62. Improving transparency and accountability through dialogue with Member States and enhancing publicly available information on its website continued to be priorities for the Board. CEB also continued its cooperation with other jointly financed coordination bodies, in particular the Joint Inspection Unit and ICSC, on issues of common concern.

Annex

Summary of the status of implementation of the conclusions and recommendations contained in the report of the Committee for Programme and Coordination on the work of its fifty-fourth session (A/69/16)

Conclusions and recommendations

The Committee recalled that the General Assembly, in its resolution 67/292, had invited the Secretary-General, in his capacity as CEB Chair, to support a coordinated approach on multilingualism within the United Nations system. Stressing the importance of early action in the implementation of that resolution, the Committee recommended that the Assembly request the Board to provide information on its implementation and to report on future progress in its upcoming reports to the Committee (para. 521).

The Committee recognized the continuous work of CEB on the harmonization and simplification of business practices and welcomed the opportunities of generating efficiencies by reducing administrative and procedural burdens, aiming at increasing the coherence, coordination, effectiveness, accountability and credibility of the United Nations system. In that regard, the Committee requested that it be informed of future progress and recommended that the General Assembly bring to the attention of the Secretary-General, in his capacity as Chair of CEB, the need to continue addressing this issue (para. 522).

The Committee welcomed the work of CEB on the implementation of good practices in performance management. The Committee recommended that the General Assembly request the Secretary-General, in his capacity as Chair of CEB, through the High-level Committee on Management, to share examples of good experiences and lessons learned with the human resources directors of member organizations (para. 524).

The Committee recommended that the General Assembly request the Secretary-General, in his capacity as Chair of CEB, to promote among the funds and programmes, as well as specialized agencies and other entities of the United Nations system, the continuation of mainstreaming support for South-South cooperation into the regular country-

Status of implementation

Support to a coordinated approach on multilingualism was provided through the sharing of tools and experiences on multilingualism; cooperation between technical and language departments; language courses to staff, including courses in local languages and online classes; multilingual website content and social media presence (see paras. 50 and 51 of the present report).

CEB, through its High-level Committee on Management, continues to address the issue of harmonization and simplification of business practices by focusing on common procurement practices; common and shared services; system-wide risk and resilience management practices; common treasury services; harmonized cost recovery rates; and human resources management. Through those efforts, the United Nations system has been able to increase efficiencies and reduce costs, both at Headquarters and the country level (see paras. 38-50 of the present report).

A full-day workshop was organized focused on knowledge transfer and experience exchange in the area of performance management. Following the holding of the workshop, a working group of performance management professionals started to further identify good practices in key performance management areas such as evaluation consistency, the management of underperformance and arbitration approaches (see para. 50 of the present report).

CEB, through the United Nations Development Group, supported the mainstreaming of South-South cooperation into operational activities for development, with more than 80 per cent of United Nations Development Assistance Frameworks addressing the issue through country-level programming. A coordinated approach to policy and programmatic work on the issue was further

Conclusions and recommendations

level programming of operational activities for development (para. 525).

The Committee recommended that the General Assembly request CEB to report on the results achieved by the new vendor registration system with regard to increasing the participation of developing countries and countries with economies in transition in the procurement processes of the United Nations system in accordance with existing rules and regulations (para. 526).

The Committee emphasized the key role to be played by CEB in ensuring coordinated United Nations system-wide support in the preparation of and follow-up to the post-2015 development agenda, in accordance with relevant intergovernmental mandates. For this purpose, the Committee recommended that the General Assembly request the Secretary-General, in his capacity as Chair of CEB, to include in the annual report of CEB to the Committee at its fifty-fifth session information on ways and means for strengthening that role to foster policy coherence in the United Nations system in order to ensure coordinated and effective action on the wide range of programmatic, management and operational issues linked to that global agenda (para. 527).

The Committee reiterated its recommendations to the General Assembly to bring to the attention of the Secretary-General, in his capacity as Chair of CEB, the following concerns:

(a) The need to ensure that the Board's activities and initiatives, including those related to system-wide coherence, were in line with intergovernmental mandates;

(b) The need to ensure enhanced alignment of the measures of the High-level Committee on Management with the existing United Nations legislative framework, including in the area of procurement (para. 530).

Status of implementation

aided through the establishment of the South-South and Triangular Cooperation Task Team (see paras. 30 and 31 of the present report).

The new vendor registration platform showed positive results in terms of vendor registration, with the number of vendors registered on the United Nations Global Marketplace having been increased by 81 per cent and the number of vendors from developing countries and countries with economies in transition having doubled (see para. 41 of the present report).

CEB took specific steps to enhance policy coherence and United Nations system-wide coordination in the preparation of the post-2015 development agenda, in an effort to support Member States in the transition to a new universal development agenda. The Board also considered the United Nations system's capacity and readiness to deliver the new sustainable development agenda, specifically at the national level and to enhance its operational efficiency and effectiveness in support of achieving development results. Regarding the strengthening of its role to foster policy coherence, CEB tasked its high-level committees to enhance their efforts to ensure system-wide coordination on the programmatic, management and operational aspects of the post-2015 development agenda (see paras. 15-21 of the present report).

Acting in support of and in accordance with intergovernmental mandates and Member States' priorities is of upmost importance to CEB. Throughout its work, the Board takes great care that its activities and initiatives as well as work undertaken by its high-level committees are in line with intergovernmental mandates. In the area of common procurement, work carried out under the auspices of the High-level Committee on Management is undertaken in response to relevant provisions included in General Assembly resolution 67/226 on the quadrennial comprehensive policy review and the United Nations system rules and regulations governing procurement.

Conclusions and recommendations

The Committee recommended that the General Assembly request the Secretary-General, in his capacity as Chair of CEB, to continue the direct and substantive dialogue between CEB and Member States, in accordance with paragraph 4 of its resolution 64/289, in order to further enhance and strengthen the Board's transparency and accountability to Member States (para. 531).

Status of implementation

CEB continued to hold dialogues and exchanges with Member States by organizing and engaging in formal and informal briefings and presentations throughout the year. Detailed information on the work of the Board was also made available on the CEB website (see para. 57 of the present report).