

Management Response to the Independent Evaluation of Lessons Learned from “Delivering as One”

Recommendations of the Independent Evaluation of Lessons Learned from Delivering as One	Management Response				
	Status	Management Response	Key Actions	Time Frame	Responsible Unit(s)
<p>Recommendation 1 The basic principle of voluntary adoption of “Delivering as one” should be maintained. Since the beginning, this principle has guided initiatives in the pilot countries as well as the self-starters. Stakeholders acknowledge beneficial effects on national ownership and leadership. Individual programme countries should be free to choose an approach to partnership with the United Nations system that most suits their national needs, priorities and planning modalities as well as the achievement of the Millennium Development Goals and other internationally agreed development goals.</p>	Accepted	<p>National ownership and leadership of development efforts has always guided the operational activities for development of the United Nations system. As underscored by GA resolution 62/208 on the triennial comprehensive policy review, the United Nations system has the duty to make its support to programme countries as coherent, effective and efficient as possible. This means that development operations of the United Nations system must be responsive to national development plans, policies and priorities, the only viable frame of reference for programming operational activities for development. Moreover, UN development operations must provide Member States with access to the full range of the UN system’s expertise, mandates and resources, including through systematic involvement of non-resident agencies (NRAs) in country-level delivery and resources allocation. Since Delivering as One was piloted by eight programme countries, the approach has been voluntarily adopted by 24 other countries, which include middle-income countries, Least Developed Countries and post-crisis countries.</p>	<p>1.1 National ownership and leadership continues to guide UN operational activities for development in all countries.</p> <p>1.2 Prepare guidance for UN Country Teams in programme countries wishing to voluntarily adopt the Delivering as One approach.</p>	<p>Continuous</p> <p>Q4 2012</p>	<p>UNDG / UN system entities</p> <p>UNDG</p>

		<p>In each case, the UN development system has responded with flexible, pragmatic approaches under national leadership in line with social and economic contexts, national priorities and capacities.</p> <p>In 2010, the guidelines for developing UN Development Assistance Frameworks were comprehensively revised to ensure greater flexibility of United Nations programming in all countries, including the Delivering as One countries, under national leadership and in full alignment with national priorities and strategies.</p>			
<p>Recommendation 2 Strong national coordination mechanisms need to be consolidated and links between individual United Nations organizations and line ministries should be strengthened and expanded. The “Delivering as One” experiences provide good practices that other programme countries could use to ensure national ownership and leadership and make programming as focused as possible, notably on cross-cutting issues such as human rights, gender equality and HIV/AIDS. At the same time, there could be new opportunities for co-operation in other areas with broad sectoral</p>	Accepted	<p>As underscored by GA resolution 62/208 on the triennial comprehensive policy review, the primary responsibility for coordinating all types of external assistance, including United Nations support, lies with national authorities. Resident Co-ordinators, with the support of UN Country Teams, to ensure effective support at the request of Government in its co-ordination of all types of external development assistance, including from the UN system, within the context of national development plans, UNDAFs and/or other available poverty reduction frameworks.</p> <p>As highlighted by the Independent Evaluation, Delivering as One has strengthened the UN system’s capacity to work on cross-sectoral issues in order to be more responsive to national needs, capacity gaps and policy priorities.</p> <p>All pilot countries have established joint high-level steering committees chaired at Deputy Prime Minister or minister level and co-chaired</p>	<p>2.1 Support to Government-led mechanisms established to design, position and oversee development assistance will continue through Resident Co-ordinators and UN Country Teams, including through full implementation of the M&A system with a view to further enhance the UN system’s effectiveness, efficiency and accountability.</p> <p>2.2 Strengthen the capacity of Resident Co-ordinators and UN Country Teams with a view to enhancing country-level coherence and effectiveness, and stronger</p>	<p>Continuous</p> <p>Q1 2013</p>	<p>RCs and UNCTs, including NRAs</p> <p>UNDG</p>

<p>and thematic dimensions, e.g., economic development and the environment.</p>		<p>by the Resident Co-ordinator with full participation of line ministries, UN entities and relevant stakeholders.</p> <p>While the scope and mandates of the committees vary, they are all responsible for determining the strategic positioning and priorities of the UN system within the context of national development objectives, as well as for the oversight of progress on resource mobilization and implementation. The Independent Evaluation indicates the main result achieved through this mechanism was increased coherence of UN programming and operations under national leadership.</p> <p>The pooling of capacities of different UN organizations by sector or thematic area also constitutes an important feature for enhanced support to national coordination mechanisms.</p>	<p>normative and operational linkages, including through improved access to expertise available in the United Nations system, including non-resident agencies and ensuring inclusive participation and access to line ministries, UN Country Team members, UN missions, and development partners as relevant.</p>		
<p>Recommendation 3 The United Nations Development Group should consider the consolidation of functions under the Development Group at headquarters level required to address different dimensions of “Delivering as one” and strengthening of the functional firewall and mutual accountability across the Development Group. These dimensions are part of an interlinked package: programme guidance, monitoring and evaluation, and reporting;</p>	<p>Accepted</p>	<p>The UNDG is committed to the full implementation and monitoring of the “Management and Accountability System for the UN Development and the Resident Co-ordinator System, including the ‘functional firewall’ for the Resident Co-ordinator System” (M&A system), including the UNDG Implementation Plan, the NRA Implementation Plan, and related NRA support mechanisms.</p> <p>In accordance with the provisions of the M&A system, the UN Development Operations Coordination Office (DOCO) has been independently reviewed and functionally realigned to ensure the required support to the United Nations development system. The new DOCO performs three critical functions for the UNDG and the Resident Co-ordinator system: (i)</p>	<p>3.1 The UNDG restructured and aligned its Secretariat in 2011. The Secretariat supports the UNDG in strengthening the RC system through programme guidance, monitoring and evaluation and reform of business practices.</p> <p>3.2 Prioritize the full and timely implementation and continuous monitoring of the “Management and Accountability System for the UN Development and</p>	<p>Continuous</p> <p>Q1 2013</p>	<p>UNDG</p> <p>UNDG / UN system entities</p>

<p>innovative funding mechanisms (Expanded Funding Window, One Fund); administration and oversight of the resident coordinator system; and simplification and harmonization of business practices. Consolidation of these functions would greatly enhance system-wide coherence and ensure that horizontal accountabilities at country and regional levels are matched at the systemic level.</p>		<p>focused policy coordination and technical support to the global work of the UNDG; (ii) support to the Regional UNDG Teams and Resident Co-ordinators and UN Country Teams; and (iii) gathering evidence and data as to what is happening on the ground to feed into UNDG analytical work and decision-making.</p> <p>In 2010, an independent review of the M&A system identified actions to be taken across the UN Development Group, which are now under implementation.</p> <p>The UNDG has prioritized the full and timely implementation of the M&A system for clear division of labour and accountability, , as well as improving fund management and transparency in conjunction with the Multi Partner Trust Fund Office.</p>	<p>the Resident Co-ordinator System” and related support mechanisms, including those in support of NRAs.</p> <p>3.3 Improve guidance and use of existing guidance on joint funding mechanisms for joint programming including Multi Donor Trust Funds, the Expanded Delivering as One Funding Window and One Funds.</p> <p>3.4 Review how the UN development system can best respond at the global, regional and country level to bring these elements together in light of the QCPR resolution in order to respond effectively to the needs and priorities of Member States.</p>	<p>Q4 2013</p> <p>Q2 2013</p>	<p>UNDG</p> <p>CEB / UNDG</p>
<p>Recommendation 4 The United Nations Development Group should provide further guidance on joint planning and monitoring and evaluation systems that are part of the One Programme at country level.</p>	<p>Accepted</p>	<p>The United Nations development system is committed to simplifying further the United Nations Development Assistance Framework (UNDAF) and agency-specific programming instruments and processes, including in the areas of work planning, upstream policy advice, implementation, progress reporting, results-based management and evaluation, with a view</p>	<p>4.1 Prepare guidance for UN Country Teams in programme countries wishing to adopt the Delivering as One approach voluntarily, with regard to simplifying the common</p>	<p>Q4 2012</p>	<p>UNDG</p>

<p>Both national and United Nations system planning and monitoring and evaluation capacities at country level should be further strengthened. Results achieved with the One Programme, especially on cross-cutting issues, e.g., human rights, gender equality and HIV/AIDS, could then be more robustly monitored and evaluated, including through joint and country-led evaluations, in order to assess the contribution of the United Nations system to progress in development. This will also contribute to more consistent reporting on programme results and use of funding, including across countries. Common programme and monitoring and evaluation formats would favour more consistent and transparent reporting, strengthening United Nations system accountability.</p>		<p>to reducing workload on national governments and other partners, decreasing the time necessary for the preparation of relevant documents, ensuring alignment with government planning cycles, improving focus on results, reducing transaction costs, and promoting better division of labour within the United Nations system at the country level. The Secretary-General's report to the General Assembly on the QCPR puts forward a set of recommendations on actions to be taken by Member States in support of this process.</p>	<p>country programming process and agency-specific programming instruments and processes, including in the areas of work planning, progress reporting, results-based management and evaluation.</p> <p>4.2 The UN development system will take measures to simplify the UNDAF and agency-specific programming instruments, processes and reporting requirements, including in the areas of work planning, progress reporting, results-based management and evaluation, with a view to reducing workload on national governments and other partners, decreasing the time necessary for the preparation of relevant documents, ensuring alignment with government planning cycles, improving focus on results, and promoting better division of labour within the United Nations system at the country level.</p>	<p>Q4 2014</p>	<p>UNDG / UN system entities</p>
--	--	--	---	----------------	----------------------------------

<p>Recommendation 5 Mechanisms tasked with independent system-wide evaluation should periodically assess the performance of system-wide approaches such as “Delivering as one”. There is also a need for strengthening system-wide monitoring and evaluation capacities in programme countries and among United Nations field staff.</p>	<p>Accepted</p>	<p>In 2011, in response to GA resolution 64/289 on system-wide coherence, the Secretary-General commissioned a comprehensive review of the existing institutional framework for independent system-wide evaluation of operational activities for development. This review assessed the possibilities for the United Nations to improve independent system-wide evaluation mechanisms in order to provide system-wide evaluations, which are independent, credible and useful, on priority strategic and operational questions or issues facing the United Nations system.</p> <p>The review concluded that, while there is a demand for independent system-wide evaluation, the existing institutional framework is inadequate; there is no clear leadership or strategy for independent system-wide evaluation; co-ordination of independent system-wide evaluations has been ad hoc and inefficient; and the usefulness of reports has been variable. The review further concluded that the politicization of independent system-wide evaluation has been an obstacle to progress, but that there is willingness in the United Nations system to have substantive discussions and dialogue on independent system-wide evaluation.</p> <p>The Secretary-General’s report to the General Assembly on the QCPR puts forward a set of recommendations on actions to be taken by Member States in support of this process.</p>	<p>5.1 As the only entity within the United Nations system with a specific mandate for independent system-wide evaluation, the Joint Inspection Unit is to continue and enhance its ongoing reform efforts, as per QCPR recommendations.</p> <p>5.2 UNEG, in cooperation with members of the interim co-ordination mechanism and other United Nations evaluation entities, to develop a common policy and methodological framework for system-wide evaluation of operational activities for development, including Delivering as One, and to assess and strengthen UN country level M&E capacity.</p> <p>5.3 UNEG to continue and enhance its on-going work and new initiatives to strengthen national M&E capacity.</p> <p>5.4 Develop a set of indicators</p>	<p>Q4 2013</p> <p>Q4 2013</p> <p>Q4 2013</p> <p>Q4 2013</p>	<p>JIU</p> <p>UNEG</p> <p>UNEG</p> <p>UNDG</p>
---	-----------------	---	---	---	--

			through which to assess and report regularly on progress in furthering programme and operational co-ordination, including implementation of the M&A system and related NRA support mechanisms at the country level as part of annual reporting to ECOSOC on the functioning of the Resident Coordinator system.		
<p>Recommendation 6 The United Nations Development Group should support the use of a common One Budgetary Framework. It costs all planned interventions of the United Nations system in a country (in principle as One Programme) and reflects available and expected funding resources, including under the One Fund. It would be useful for the One Programme and the United Nations Development Assistance Framework. One format for planning favours one format for financial reporting, which allows for better comparability and aggregation of financial information for the United Nations development</p>	Accepted	<p>The UN development system is fully committed to strengthening the quality of system-wide resources planning through common budgetary frameworks in support of UNDAFs. In 2010, the undg developed guidance for developing and utilizing common budgetary frameworks to be used by UN Country Teams on a voluntary basis. The Independent Evaluation identifies the One Budgetary Framework as a key innovation of the Delivering as One pilot phase, which has contributed to making UN assistance more effective through increased transparency, alignment with national priorities and close partnerships between governments, development partners and the UN development system.</p> <p>The Secretary-General's report to the General Assembly on the QCPR puts forward a set of recommendations on actions to be taken by Member States in support of a common budgetary framework.</p>	6.1 Prepare guidance for UN Country Teams, including in programme countries wishing to adopt the Delivering as One approach voluntarily with regard to consolidating, as a standard practice, all available and projected financial contributions for operational activities for development of the United Nations system at the country level within a common budgetary framework, which would not constitute a legal constraint on the spending authority of funds, programmes and	Q4 2012	UNDG

system.			<p>specialized agencies.</p> <p>6.2 Maintain a record of all contributions received from all funding sources for operational activities for development of the United Nations system in the respective programme country, including those provided in non-financial terms, and circulate twice-a-year a concise report containing such information to all members of the United Nations Country Team as well as the national government.</p> <p>6.3 Develop a common standard for reporting on financial data based on the UNDG Results Reporting Principles adopted in 2011. Upon completion of the new standard, the relevant governing bodies of all United Nations entities could consider adopting this standard for all their agency-specific reports and a United Nations system-wide financial data warehouse could be established.</p>	<p>Q4 2013</p> <p>Q4 2013</p>	<p>RCs</p> <p>UNDG/ HLCM</p>
---------	--	--	---	-------------------------------	----------------------------------

<p>Recommendation 7 Member States contributing to the non-core funding of the United Nations development system may wish to consider the One Fund and Expanded Funding Window mechanisms as attractive complements to traditional core and non-core funding for individual organizations. One Fund and Expanded Funding Window resources should in principle not be earmarked. In the interest of ensuring the sustainability of existing pilots and potentially wider promotion of “Delivering as one”, there should be more stable, multi-year commitments from a larger number of Member States with the capacity to contribute. Intergovernmental oversight of these mechanisms may need to be strengthened.</p>	<p>Accepted</p>	<p>The Independent Evaluation found that One Funds have proven to be innovative mechanisms for channeling and leveraging resources in an effective and coordinated way. Together with the Millennium Development Goals Achievement Fund (MDG-F) and its Delivering as One Expanded Funding Window they were found to have increased the quality of non-core funding by complementing traditional agency core and non-core funding with largely unearmarked, pooled non-core resources. The UN system is committed to taking measures to improve the effectiveness, efficiency and transparency of these instruments, including through monitoring of the resource allocation process and ensuring access of NRAs. The Secretary-General’s report to the General Assembly on the QCPR puts forward a set of recommendations on actions to be taken by Member States in support of multi-donor trust funds and One UN Funds at the global and country level with a view to enhancing the coherence, effectiveness and efficiency of the support of the UN development system to programme countries.</p>	<p>7.1 Prepare guidance for UN Country Teams in programme countries wishing to voluntarily adopt the Delivering as One approach with regard to joint resource mobilization and One Funds as complements to core assessed as well as non-core and extra-budgetary funding for individual organizations.</p> <p>7.2 Disseminate and integrate into agency procedures existing guidance on management, governance and reporting of/on Multi Donor Trust Funds.</p>	<p>Q4 2012</p> <p>Q4 2012</p>	<p>UNDG</p> <p>UNDG; UN system entities</p>
<p>Recommendation 8 United Nations entities, notably funds and programmes, may wish increasingly to make contributions to the One Fund from their existing core and non-core contributions. This</p>	<p>Not Accepted</p>	<p>One Funds have been designed and served their purpose as complementary financing mechanisms to mobilize resources for joint programming in addition to organization-specific core and non-core resources. The recommendation that UN entities should consider increasingly contributing their existing core and non-core contributions to One Funds</p>	<p>8.1 Review the role played by One UN Funds and existing joint funding mechanisms and the future role they might be expected to play in the funding of the One Programmes, particularly</p>	<p>Q3 2013</p>	<p>SG</p>

<p>would demonstrate their commitment to “Delivering as one” and have a positive effect on donor support to the “Delivering as one” funding mechanisms.</p>		<p>may not be compatible with the original purpose of the funding mechanism and risks adding to rather than reducing transaction costs.</p> <p>The UN development system is fully committed to the Resident Co-ordinator system, including Delivering as One by providing adequate, cost-effective, and predictable funding for coordination in addition to the “backbone” funding provided by UNDP based on system-wide cost-sharing by the United Nations development system, taking into account the institutional structures, rules, and regulations of the UN funds, programmes and specialized agencies</p>	<p>in “Delivering as one” countries and develop an option paper outlining various pooled funding mechanisms applied at the global, regional and country level</p> <p>8.2 Conclude the UNDG review of existing funding modalities in support of the RC system, including appropriate burden-sharing arrangements.</p>	<p>Q4 2012</p>	<p>UNDG</p>
<p>Recommendation 9 The United Nations Development Group should further strengthen the horizontal accountability of Resident Co-ordinators and United Nations Country Teams. This may involve strengthening the co-ordination function for resource mobilization and allocation mechanisms for the One Fund either through the Resident Co-ordinator or through a co-chairing arrangement between the Resident Co-ordinator and the Government. Resident Co-ordinators should also, on behalf of the United Nations country team, directly report to the inter-</p>	<p>Accepted</p>	<p>The Resident Co-ordinator system has increasingly become recognized as a key driver of system-wide coherence of operational activities for development. The General Assembly has emphasized that the Resident Co-ordinator system, managed by the UN Development Programme, is owned by the UN development system as a whole and that its functioning should be participatory, collegial and accountable (A/62/208).</p> <p>It has further stressed the central role of the Resident Co-ordinator in making possible the co-ordination of UN operational activities for development at the country level to improve the effectiveness of their response to the national development priorities of programme countries, including through appropriate resources and accountability (A/62/208).</p> <p>The ability of the Resident Co-ordinator to lead at the country level is based on General</p>	<p>9.1 Prioritize the full and timely implementation and monitoring of the “Management and Accountability System for the UN Development and the Resident Co-ordinator System” and related support mechanisms including those in support of NRAs (see 3.2).</p> <p>9.2 Provide adequate, cost-effective, and predictable funding for the RC system through system-wide cost-sharing and in-kind contributions, based on the UNDG review of existing</p>	<p>Q1 2013</p> <p>Q3 2014</p>	<p>UNDG / UN system entities</p> <p>UNDG / UN system entities</p>

<p>organizational setup recommended in paragraph 92 above on results achieved under the One Programme.</p>		<p>Assembly mandates translated into guidelines by the UNDG on the functioning of the Resident Co-ordinator system and the United Nations Country Team, including the Management and Accountability System. Resident Co-ordinators must cope with the challenge of achieving overall coherence in programming of operational activities in an environment where entity participation is in large part voluntary, funding is not flexible and decision-making is consensus-driven.</p> <p>This increases the need for the Resident Co-ordinator to be a highly qualified leader with strong competencies as a consensus-builder to mobilize the United Nations Country Team around collective results.</p> <p>The Secretary-General's report to the General Assembly on the QCPR puts forward a set of recommendations on actions to be taken by Member States in support of strengthening the horizontal accountability of Resident Co-ordinators and UN Country Teams.</p>	<p>funding modalities in support of the Resident Co-ordinator system and subject to approval of UN governing bodies.</p> <p>9.3 Decentralize authority from headquarters to country-level and regional-level representatives as required to make decisions on programmatic and financial matters related to common programming activities at the country level.</p> <p>9.4 Continue to strengthen the Resident Co-ordinator selection, training and appraisal processes to bring and develop high calibre leaders, working on behalf of and reflecting the full spectrum of the United Nations system.</p>	<p>Q4 2013</p> <p>Continuous</p>	<p>UNDG / UN system entities</p> <p>UNDG</p>
<p>Recommendation 10 The United Nations Development Group should further clarify the role and added value of its regional teams concerning "Delivering as one". United Nations entities need to harmonize their respective policies and</p>	<p>Accepted</p>	<p>The GA resolution 62/208 on the triennial comprehensive policy review emphasized the need for United Nations agencies to strengthen co-operation at the regional level and that the UN system has made noticeable progress in this direction in the course of the last few years.</p> <p>The United Nations Regional Commissions and the Regional UNDG Teams constitute the main instruments for United Nations co-ordination at</p>	<p>10.1 Strengthen close collaboration between Regional Co-ordination Mechanisms and Regional UNDG Teams in delivering enhanced support to Resident Co-ordinators and UN Country Teams through</p>	<p>Q4 2013</p>	<p>RCM and Regional UNDG Teams</p>

<p>procedures concerning decentralization; agree on co-location of regional offices, as appropriate; and define horizontal accountability at this level.</p>		<p>the regional level. The ECOSOC-mandated Regional Co-ordination Mechanisms (RCMs), chaired by the Deputy Secretary-General and serviced by the Regional Commissions, focus on policy, normative and analytical work, and regional and sub-regional programming. In line with the Management and Accountability System, the Regional UNDG Teams provide strategic direction, technical support, quality support and advice, performance management, and “trouble shooting” support to Resident Coordinators and UN Country Teams, especially on the UNDAF and joint programming. A capacity assessment of the Regional UNDG Teams was undertaken in 2010.</p>	<p>demand-driven advisory services and input to country-level programming with regards to the regional and sub-regional dimension of national development goals.</p> <p>10.2 Substantially enhance support to Resident Coordinators and UN Country Teams in providing effective and demand-driven support to countries.</p> <p>10.3 Develop and implement a costed strategy for co-location of regional and sub-regional offices of funds and programmes and specialized agencies, with the objective of establishing common premises of all UN entities at the regional and sub-regional level, wherever possible, and where security conditions permit, by the end of 2016 or at the earliest possible date.</p>	<p>Q4 2013</p> <p>Q4 2014</p>	<p>Regional UNDG Teams</p> <p>Regional UNDG Teams in cooperation with Regional Commissions and in consultation with agency HQs</p>
<p>Recommendation 11 Member States may wish to</p>	<p>Accepted</p>	<p>Progress has been made in the harmonization and simplification of business practices across</p>	<p>11.1 Further pursue higher quality, more effective and</p>	<p>Q4 2015</p>	<p>UN system</p>

<p>strongly reiterate their calls for harmonizing business practices through different boards and governing bodies. This should happen for human resources management, financial management and common support services, and will require concerted action among the headquarters of United Nations organizations. Enterprise resource planning systems should be compatible.</p>		<p>the United Nations system since 2007. Considerable initiatives have been carried out in this area by the HLCCM and the UNDG working mechanisms. Results include developing solutions for joint operational modalities (e.g. IPSAS), an increasing number of common premises and the implementation of basic common services at the country level, which serve as best practices with the potential for system-wide replication. The Secretary-General's report to the General Assembly on the QCPR puts forward a set of recommendations on actions to be taken by Member States in order to address the institutional barriers to greater coherence in business operations.</p>	<p>cost efficient support services in all programme countries by reducing duplication of functions and transaction costs through consolidating support services at the country level by either delegating common functions to a lead agency, establishing a common UN service centre or, where feasible, outsourcing support services. Identify and put in place incentives to facilitate the above.</p> <p>11.2 Develop and begin implementing a strategy, with concrete goals and targets, to support the establishment of common premises in programme countries, with due consideration of security conditions and existing agency arrangements.</p> <p>11.3 Commission an independent review of the Joint Office model experience to date, with the objective of expanding the use of the Joint Office approach in so far as it</p>	<p>Q4 2013</p> <p>Q4 2013</p>	<p>entities</p> <p>UNDG</p> <p>UNDG</p>
--	--	---	--	-------------------------------	---

			significantly reduces costs especially in smaller programme countries, and to report on this review to the Executive Boards of the funds and programmes during 2014.		
<p>Recommendation 12 The High-level Committee on Management and the United Nations Development Group should further strengthen co-operation on “Delivering as one”. More far-reaching harmonization of business practices, notably in financial management, accounting standards, and human resources rules and regulations, should result in efficiency gains and reduced transaction costs. Particular attention should be given to harmonizing management information systems to be used by United Nations Country Teams. This would enhance United Nations system accountability and transparency in achieving results and efficiently using resources. It may involve further harmonization of the definition and classification of costs within the United Nations system.</p>	Accepted	The UN system is fully committed to prioritizing the availability of financial and human resources to support further the effective harmonization and rationalization of business operations, including the option to develop funding mechanisms in support of innovative and sustainable business solutions supporting the further development and implementation of high quality, effective and cost efficient support services.	<p>12.1 Undertake a study to examine the feasibility and cost-benefit of establishing interoperability among the existing ERP systems of the funds and programmes and report to the Executive Boards by the end of 2014.</p> <p>12.2 Undertake a study to examine the feasibility and cost-benefit of developing a common definition of costs, including direct and indirect costs, and a common and standardized approach to reporting to the Executive Boards of the funds and programmes.</p>	<p>Q4 2014</p> <p>Q4 2014</p>	<p>SG, UNDG, HLCCM, in consultation with HLCP</p> <p>UNDG, HLCCM, in consultation with HLCP</p>