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Item 3 (b) of the provisional agenda**
Programme questions: evaluation

Evaluation of the Development Coordination Office: contribution of the resident coordinator system to country-level programme coherence

Report of the Office of Internal Oversight Services

Summary

 The Office of Internal Oversight Services (OIOS) has determined the extent to which resident coordinators have enabled greater coherence of United Nations country team programming at the country level in order to achieve the following two outcomes: (a) more coordinated United Nations operational activities for development; and (b) improved integrated United Nations policy advice to host Governments, in terms of relevance and effectiveness, to accelerate Member State progress towards the achievement of the Sustainable Development Goals. For the evaluation, OIOS collected data using surveys, interviews, direct observation and document analyses.

 Two and a half years after the introduction of the reform of the resident coordinator system, the coherence of United Nations country-level programming has largely been achieved. United Nations Sustainable Development Cooperation Frameworks were highly aligned with national development needs and priorities and based on collective agency comparative advantages. Measures of programming coherence – including better United Nations country team engagement on outcome area planning, more efficient country team interactions and less programming duplication – were reported by government representatives, resident coordinators and country team members as having improved. The contributions of the resident coordinator system included independent leadership and an important convening role for the resident coordinator, the identification of programming result areas, the use of instruments introduced with the reform and a focus by resident coordinators on higher-level strategic issues. Country-level integration of non-resident agencies was still evolving.

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 * The dates for the substantive session are tentative.
 ** E/AC.51/2022/1.

Improved programming coherence has not yet resulted in the fully coordinated delivery of operational activities at the country level. Progress on developing and implementing joint workplans was moderate, while joint programmes were not consistently seen as the most feasible mode of coordinated programme delivery. In the six case study countries, more coherent programme delivery was impeded by a lack of coordination, duplication and insufficient division of labour. Nevertheless, examples of coordinated operational activities have shown promise in leveraging the comparative advantage of the United Nations and better meeting country needs.

Some progress has been made on developing and providing more integrated policy advice. While resident coordinators and United Nations country team members perceived policy coherence to have improved since the reform, government feedback was more mixed, and bilateral policy engagements continued in most case study countries. Policy coherence was impeded by the limited capacity of resident coordinator offices to bring together the expertise of the United Nations system, the lack of country team support, insufficient political influence and government instability. In the case study countries, thematic groupings coordinated by the resident coordinator and the United Nations Sustainable Development Cooperation Framework process have facilitated more integrated policy advice, which, when delivered, has had positive outcomes.

Outcomes relating to coordinated operational activities and integrated policy advice were hindered by several factors, including disparate United Nations country team agency planning processes, authorities and reporting lines, which have at times favoured the priorities of the United Nations agency over those of the United Nations Sustainable Development Cooperation Framework. Funding competition, the lack of pooled funding, donor earmarking and bilateral funding arrangements have also undermined coherence. The reporting burden introduced with the reform was perceived by country team members as heavy.

All parts of the United Nations system must be given credit for the significant progress made on the reform of the resident coordinator system. The next phase of the reform – operationalizing coordinated and integrated delivery of policy advice and programmes – will need critical change from across the entities of the United Nations development system and donors to be successful.

Enabled by reform planning tools and resident coordinator leadership, gender and human rights and, to a lesser extent, disability and the environment have been addressed across United Nations country-level programming but have not been systematically operationalized. Challenges have included the lack of capacity of resident coordinator offices to support political sensitivities at the country level and United Nations agency capacity and focus.

OIOS makes four important recommendations to the Development Coordinator Office:

- Support the Chair of the United Nations Sustainable Development Group to provide United Nations system governing bodies with relevant information and tools to facilitate their oversight role

- Strengthen knowledge-sharing of good practices for coherent country programmes and integrated policy advice

- Review the collective reporting requirements of United Nations country teams to inform the Group's deliberations on ways to simplify, and encourage entities to fully utilize UN-Info

- Support resident coordinator offices in operationalizing existing guidance on mainstreaming cross-cutting issues

I. Introduction and objective

1.   The overall objective of the evaluation by the Office of Internal Oversight Services (OIOS) was to determine, as systematically and objectively as possible, the extent to which resident coordinators have enabled greater coherence[1] of United Nations country team programming[2] at the country level, in order to achieve the following two outcomes: (a) more coordinated United Nations operational activities for development; and (b) improved integrated United Nations policy advice to host Governments, in terms of relevance and effectiveness, to accelerate Member State progress towards the achievement of the Sustainable Development Goals.

2.   The evaluation conforms with the United Nations Evaluation Group norms and standards. The management response of the Development Coordination Office to the report is provided in the annex.

II. Background

A. Mandate, roles and stakeholders

3.   The mandate of the resident coordinator system is derived from General Assembly resolutions 71/243 and 72/279. In the latter, the Assembly sought to fundamentally transform the United Nations development system to better respond to the 2030 Agenda for Sustainable Development and called for a new generation of United Nations country teams facilitated by the resident coordinator, to ensure the best configuration of support on the ground, as well as enhanced coordination, transparency, efficiency and impact of United Nations development activities, in accordance with national development policies, plans, priorities and needs.

4.   At the country level, the primary United Nations planning instrument, the United Nations Development Assistance Framework, was replaced by the United Nations Sustainable Development Cooperation Framework, informed by the common country analysis. This is intended to be the most important instrument for the planning and implementation of United Nations development activities in each country.

5.   The number of United Nations Sustainable Development Cooperation Frameworks by start date is shown in table 1.

Table 1
United Nations Sustainable Development Cooperation Framework start dates, by year

Start date	Number of countries
2020	11
2021	32
2022	37
2023	38
2024	12
Total	**130**

Source: Development Coordination Office, March 2021.

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[1] "Coherence" is defined as the extent to which the whole of United Nations support is aligned with country-level needs and priorities and is delivered in an integrated, coordinated and complementary fashion across pillars and sectors and consistent with the goals of the 2030 Agenda for Sustainable Development.

[2] "Programming" refers to the planning of United Nations activities that are operationalized as United Nations "programmes" implemented at the country level.

6.   The management and accountability framework outlines country-level relationships and accountabilities between resident coordinators and United Nations country team members.[3]
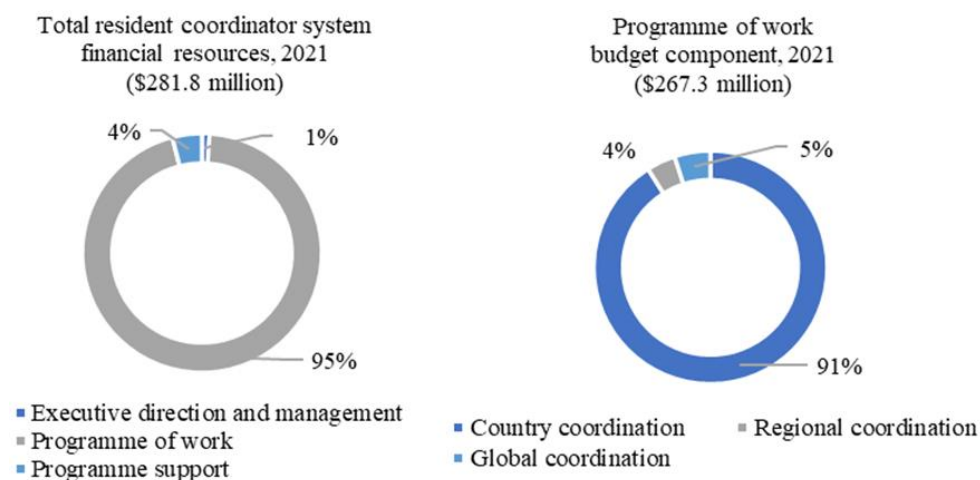
B.   Leadership structure

7.   The United Nations Sustainable Development Group is the main oversight body for the resident coordinator system and is led by the Deputy Secretary-General as Chair of the Group. The Development Coordination Office conducts the managerial and oversight functions of the resident coordinator system, under the leadership of an Assistant Secretary-General.

C.   Resources

8.   The resident coordinator system is funded through three streams: (a) a 1 per cent coordination levy on tightly earmarked non-core contributions to United Nations development-related activities; (b) a cost-sharing arrangement among United Nations Sustainable Development Group entities; and (c) voluntary contributions. As shown in figure I, financial resources totalled $281.8 million for 2021, with $155 million expected from voluntary contributions, $77 million from cost-sharing and $50 million from the 1 per cent coordination levy.

Figure I
Budget of the resident coordinator system, 2021

Total resident coordinator system financial resources, 2021 ($281.8 million)

- Executive direction and management
- Programme of work
- Programme support

Programme of work budget component, 2021 ($267.3 million)

- Country coordination
- Regional coordination
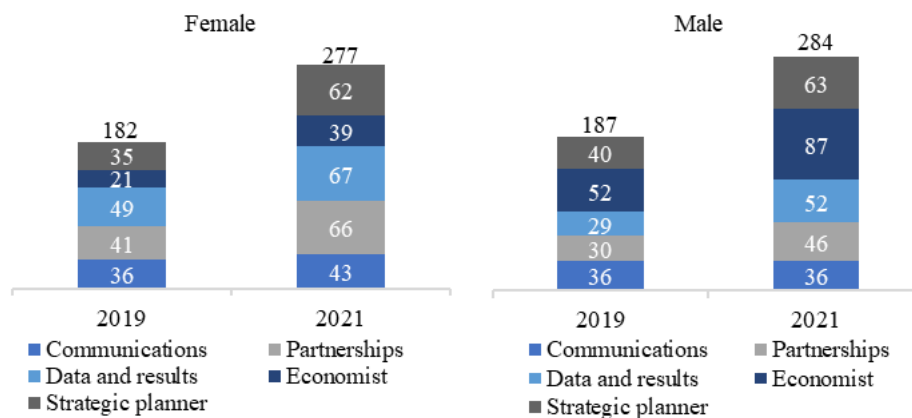- Global coordination

Source: A/75/6 (Sect. 1).

9.   The 130 resident coordinators covering 162 countries and territories receive in-country support from the resident coordinator office, comprising five core staff in key functional positions, as illustrated in figure II.

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[3] United Nations Sustainable Development Group, *Management and Accountability Framework of the UN Development and Resident Coordinator System*, 15 September 2021. Available at: https://unsdg.un.org/resources/management-and-accountability-framework-un-development-and-resident-coordinator-system.

Figure II
Staffing of resident coordinator offices

Source: Development Coordination Office, June 2021.

III. Scope and methodology

10. The evaluation covered the period from January 2019 to August 2021 and had the following scope:

(a) **Country-level focus**. The evaluation was focused on outcomes at the country level since the resident coordinator, supported by the resident coordinator office, is positioned as the key enabler of coherence at that level. The impact of the global and regional support structures of the Development Coordination Office was not assessed;

(b) **Development focus**. The evaluation assessed coherence within the development pillar and did not assess coherence with the humanitarian and peace pillars;

(c) **Exclusion of funding mechanisms**. The evaluation considered the role of the resident coordinator in formulating joint funding frameworks and leading joint resource mobilization but did not assess agency and donor funding mechanisms;

(d) **Exclusion of coronavirus disease (COVID-19) response**. To avoid overlap with other forms of United Nations system oversight, the coherence of the COVID-19 response, and therefore the socioeconomic response plans, was not included.

11. The evaluation employed a mixed-method approach comprising the following methods:

(a) **Surveys**. Two global surveys of resident coordinators and United Nations country team agency heads were administered from June to July 2021. The survey populations and response rates are shown in table 2;

(b) **Case studies**. Six country case studies were selected in consultation with the Development Coordination Office: Azerbaijan, Ethiopia, Honduras, Jordan, Sierra Leone and Timor-Leste. The selection criteria included the United Nations Sustainable Development Cooperation Framework status (four Cooperation Frameworks and two United Nations Development Assistance Frameworks), the Human Development Index ranking, the size of the United Nations country team and regional distribution. Peacekeeping missions, multi-country offices and countries recently engaged in other oversight activities were excluded. Each case study was focused on a Cooperation Framework or Assistance Framework result area. Case studies were conducted virtually, consisting of a document review, direct meeting observations and interviews. Information on the stakeholder interviews conducted across the six case study countries is shown in table 3;

(c)   **Direct observation**. Structured assessments were conducted of 14 United Nations country team meetings held internally and/or with government officials and other external stakeholders in all six case study countries, including meetings of the country team, results groups and a joint steering committee;

(d)   **Document review**. A structured content analysis was carried out of Cooperation Frameworks (39), Assistance Frameworks (9), joint workplans (10) and agency country programme documents and strategic notes (25);

(e)   **Trend analysis**. Relevant quadrennial comprehensive policy review data from 2015 to 2021 were reviewed and tracked;

(f)   **Oversight review**. A review was conducted of 13 accountability and oversight reports from 2020 and 2021, including reviews by the Executive Office of the Secretary-General, the Development Coordination Office, the Multilateral Organization Performance Assessment Network and the Inspection and Evaluation Division of OIOS.

Table 2
Survey populations and response rates

Survey	Population	Responses	Response rate (percentage)
Resident coordinators	127	82	65
United Nations country team agency heads[a]	1 877	949	51

[a] A non-response analysis determined no significant bias.

Table 3
Stakeholder interviews in case study countries

| Case study stakeholders	Number of interviewees
Host Government (ministers and senior officials)	25
United Nations country team agency heads (varied agency sizes, roles and presence)	34
Resident coordinators and resident coordinator office staff	14
Community service organizations	12
Total	**85**

IV. Evaluation results

A. Two and a half years after the introduction of the reform of the resident coordinator system, coherence of United Nations country-level programming has largely been achieved

Enhanced coherence of country programming was evidenced by United Nations Sustainable Development Cooperation Frameworks that were highly aligned with national development needs and priorities and based on collective agency comparative advantages

12.   The alignment of United Nations country programming with national needs and priorities has improved since the reform with the introduction of the United Nations Sustainable Development Cooperation Framework. A review of 39 Cooperation Frameworks showed that a large majority (36) were aligned with national development

plans and priorities. Furthermore, nearly all government officials interviewed in the four Cooperation Framework case study countries were highly satisfied with the alignment of United Nations programming with national needs, as were those in the two United Nations Development Assistance Framework countries now engaging in Cooperation Framework consultation processes. Most of the 39 Cooperation Frameworks reviewed were developed with a high level of engagement with national Governments, but with somewhat less engagement with non-governmental organizations or community-based organizations, the private sector and regional and local government stakeholders (see figure III). This was consistent with the large majorities of surveyed resident coordinators and United Nations country team members (89 and 86 per cent, respectively) who reported that the national Government had been engaged to a moderate or great extent in the Cooperation Framework process.

Figure III
**Most United Nations Sustainable Development Cooperation Frameworks
reviewed referred to engagement across different stakeholder groups**[4]

Percentage of Cooperation Frameworks reviewed in which engagement was noted
(n=39)
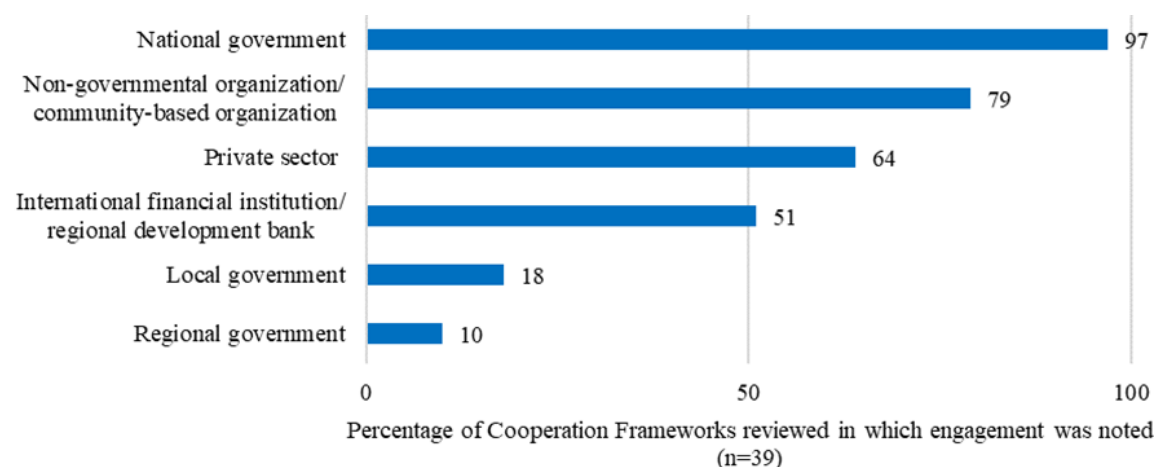
13.   Country-level United Nations programming through the United Nations Sustainable Development Cooperation Framework has increasingly been based on a more holistic perspective: the technical and substantive expertise and capacity on the ground of individual United Nations entities, including smaller entities that were less likely to be fully taken into account before the reform, were increasingly considered collectively under the reformed resident coordinator system. Of the 39 Cooperation Frameworks reviewed, nearly all (38) included an analysis of or reference to the comparative advantages of United Nations agencies. In the quote in box 1, a United Nations country team member expresses a common view that the Cooperation Framework has facilitated a more coherent approach to programming. In addition, most of the resident coordinators and country team members surveyed (95 and 84 per cent, respectively) reported that agency comparative advantages had been adequately considered to a moderate or great extent, with those in Cooperation Framework countries slightly more likely than those in United Nations Development Assistance Framework countries to report this. In five of the six case study countries, the identification of programming result areas was fully informed by agency comparative advantages.

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   [4] United Nations Sustainable Development Cooperation Framework guidance indicates that the process should be participatory and inclusive of different stakeholder groups.

> **Box 1**
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> "The new United Nations Sustainable Development Cooperation Framework replacing the United Nations Development Assistance Framework is real progress – the way it is structured, the alignment with national priorities – here we have a real opportunity to do something different. The Cooperation Framework now is not any more that patchwork of activities – there's really a reflection on strategic thinking on what we could do to change things at the country level … . Already the process has been extremely healthy for the United Nations country team."
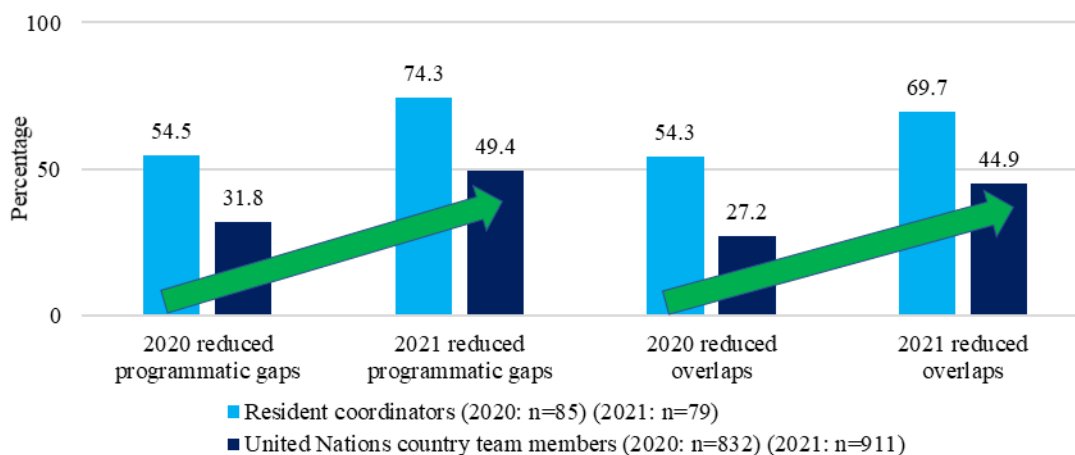>
> <div align="right">United Nations country team member</div>

Measures of programming coherence were reported by government representatives, resident coordinators and United Nations country team members as having improved since the reform, though room for improvement remained

14.   There was general agreement that programming coherence had been enhanced since the introduction of the reform. In most case study countries, interviewed government representatives noted improved coherence of United Nations programming. For example, they reported better engagement with the whole United Nations country team on planning in outcome areas, more efficient United Nations interactions with the Government through the resident coordinator and less duplication of programming. Furthermore, resident coordinators and country team members surveyed reported improvements from 2020 and 2021 to the positive outcomes associated with enhanced programming (see figure IV). Most resident coordinators and just over half of country team survey respondents (66 and 55 per cent, respectively) reported that the degree of programme coherence within country teams was excellent or good.

Figure IV
More resident coordinators and United Nations country team survey respondents reported positive impacts of reform on reducing programming gaps and overlaps in 2021, compared with 2020

The independent leadership and convening role of the resident coordinator have contributed to more coherent programming

15.   The independent leadership and convening role of the resident coordinator have contributed to greater country-level programming coherence. Resident coordinators in all six case study countries were assessed by government officials and United

Nations country team members interviewed as generally engaging and coordinating well with the Government and to a lesser extent with non-governmental groups. Internally, resident coordinators leveraged their convening role to mobilize country team members for collective attention to key issues. Smaller agencies also reported that they were better able to leverage their mandates in the country owing to this convening role. Resident coordinators frequently sought talking points and messages from country team members to reinforce in their meetings with government officials and were seen actively reporting back to country team members in meetings observed. In a few case study countries, however, concerns were raised by interviewed resident coordinators and country team members over a lack of clarity between the roles of the United Nations Development Programme and the resident coordinator, including leading on political issues and donor-funded joint projects.

16. Examples from the six case studies demonstrated how the independence and convening role of the resident coordinator contributed to greater programming coherence. These included the role of the resident coordinator in leading the common country assessment and United Nations Sustainable Development Cooperation Framework processes, as well as socioeconomic response framework exercises, which nearly all government and country team interviewees reported as having been very well delivered and producing more coherent country team programming. Furthermore, in nearly all case study meetings observed, resident coordinators actively coordinated country team meetings to achieve specific outcomes and agreements, were responsive to questions and issues raised and proactively integrated the inputs of different stakeholders to establish coherent country team positions (see figure V). The planning processes led by resident coordinators were reported by stakeholders to be highly participatory and to have produced high-quality outputs. For example, across most case study countries, the development processes for the United Nations Sustainable Development Cooperation Framework, the common country assessments and the socioeconomic response framework included the participation of United Nations and non-United Nations stakeholders in technical workshops, the joint steering committee and various high-level government forums.

Figure V
In nearly all meetings observed, resident coordinators were seen to be actively coordinating, engaging and being responsive to issues raised by meeting participants
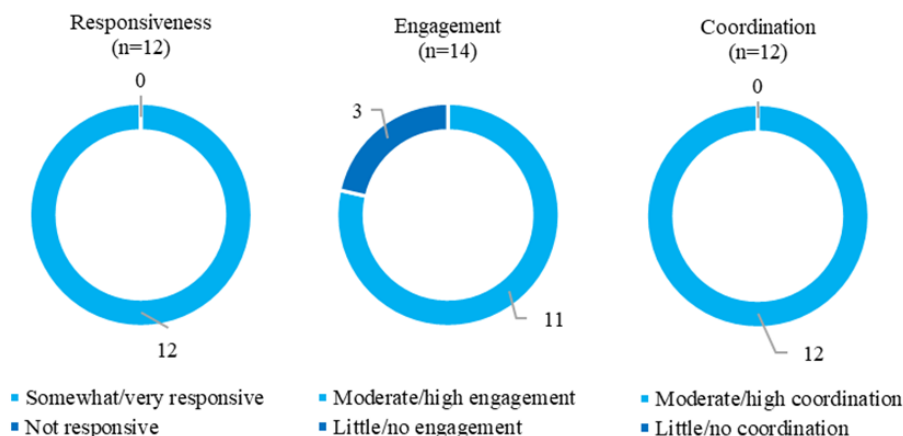
The identification of programming result areas and the use of instruments introduced with the reform have also facilitated greater programming coherence

17.   The structure of results groups was a critical feature of improving the coherence of United Nations programming in most case study countries. These groups, with United Nations country team agency co-leads, were intended to work collaboratively on outcomes articulated in the United Nations Sustainable Development Cooperation Framework based on the alignment of their mandates with results, with resident coordinator offices providing guidance and some administrative backstopping. In all six case study countries, especially Cooperation Framework countries, the structure of the results group was a highly effective mechanism for country team coordination in thematic areas and for mobilizing integrated action on targeted issues. Country team members interviewed reported that the benefits of this approach included regular information-sharing and progress reporting, aligned indicator reporting and enhanced engagement with the resident coordinator for support from the Government.

18.   The instruments introduced with the reform – the United Nations Sustainable Development Cooperation Framework, the common country assessment and, to a lesser extent, the management and accountability framework – were also increasingly seen to be improving the coherence of United Nations programming. Surveyed resident coordinators and United Nations country team members consistently reported more positive views in 2020 and 2021 on the impact of these instruments in contributing to more coherent programming (see figure VI). In addition, interviewed resident coordinators, country team members and government officials in the six case study countries reported that the new Cooperation Framework and/or common country assessment processes contributed to more coherent United Nations programming.

Figure VI
Resident coordinators and United Nations country team survey respondents had more positive and less divergent views that reform instruments had increased country programming coherence in 2021, compared with 2020
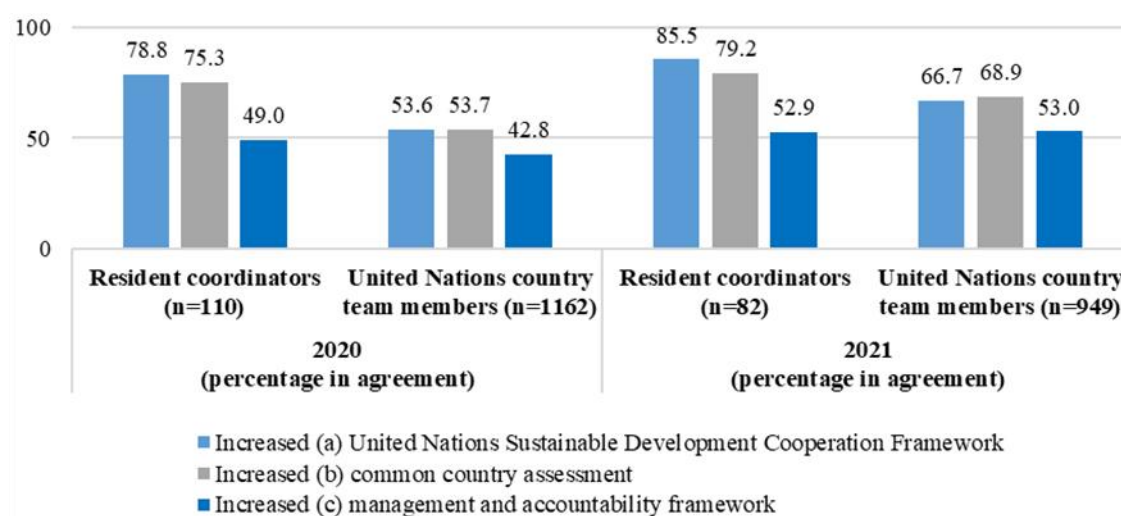
The focus of resident coordinators on higher-level strategic issues has been a good practice for enhancing programming coherence

19.   In four case study countries, the resident coordinators, in undertaking their overall coordination mandate, demonstrated a good practice of taking opportunities to focus on issues of higher-level strategic importance to achieving national

development goals in their country. In one example, the resident coordinator, working with the relevant United Nations country team results group, responded to a political opportunity to support the Government on modifying laws that disadvantaged women and girls. In two case study countries, the resident coordinators strategically led efforts to capitalize on perceived government receptivity to important issues: in one case, the resident coordinator was instrumental in having the United Nations Sustainable Development Cooperation Framework document debated at a government Cabinet committee meeting; and in the other case, the resident coordinator raised the issue of gender equality and the empowerment of women in the Cooperation Framework as a result area in recognition of an opportunity in which the Government was highly receptive to those issues.

The integration of non-resident agencies to country-level programming was still evolving

20.   In most case study countries, resident coordinators connected non-resident agencies to resident agency counterparts working on similar issues and actively sought their involvement in United Nations Sustainable Development Cooperation Framework, common country assessment and United Nations country team proceedings. However, non-resident agency staff interviewed in the six case study countries noted that, despite these good efforts, their participation was curtailed by logistical constraints created by physical distance, a multi-country focus and weaker connections to country stakeholders. Non-resident agency representatives gave specific examples of not being able to participate in country team meetings when asked, and several suggested that there was a need to more proactively reach out to them on specific issues for which their expertise was needed.

B.   Improved programming coherence has not yet resulted in fully coordinated delivery of operational activities

Moderate progress has been made on developing and implementing joint workplans

21.   Despite noted improvements in United Nations programming coherence, as discussed in result A, there has been less progress on developing and implementing joint workplans. This involves the following three activities, based on the more systematic guidelines introduced with the reform to ensure coherent programme delivery:

(a)   **Articulating joint work**. Common United Nations country team strategic priority areas, outcomes and performance measurements must be articulated in the results framework of the United Nations Sustainable Development Cooperation Framework or United Nations Development Assistance Framework. Outcome and result activity areas were defined in the results matrices of 88 per cent of the 39 Cooperation Frameworks and 9 Assistance Frameworks reviewed;

(b)   **Developing multi-annual joint workplans and entering them into UN-Info**. Following the identification of the results framework, multi-annual joint workplans covering the entire Cooperation Framework or Assistance Framework implementation period must be developed and entered into the common UN-Info system.[5] This system-wide digital planning, monitoring and reporting platform, hosted by the Development Coordination Office, holds the joint workplans and results frameworks; it is an important part of United Nations efforts to improve transparency,

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[5] In August 2021, joint workplans for 77 of 130 resident coordinator offices had been entered into UN-Info with varying degrees of completeness.

accountability, coherence and coordination, in support of the 2030 Agenda and the Sustainable Development Goals. A review of data from the Development Coordination Office found that just 39 of the 77 joint workplans entered into the UN-Info system contained sufficient data to demonstrate operationalization of joint programme activities (see figure VII). [6] In addition, the COVID-19 pandemic, humanitarian emergencies and rapidly evolving political contexts had a negative impact on the operationalization of multi-annual joint workplans;

(c)   **Creating annual workplans**. Annual and/or results group-level workplans should be developed from the Cooperation Framework and/or multi-annual joint workplans. This has improved but has not yet been systematic. For example, few or no activities were detailed for the selected result area in half of the case study country joint workplans reviewed. This stalled progression was also noted in the monitoring and reporting framework of the quadrennial comprehensive policy review, which reported that increasing the percentage of United Nations country teams with results group-level joint workplans that were aligned with a Cooperation Framework or Assistance Framework and signed by all entities involved was still a work in progress, even though the figure had increased from 24 per cent in 2015 to 58 per cent in 2019.[7]

Figure VII
Almost half of multi-annual joint workplans entered into UN-Info did not yet have complete data to demonstrate operationalization of joint activities

Completeness of joint workplans entered into UN-Info 2.0
(n=77)
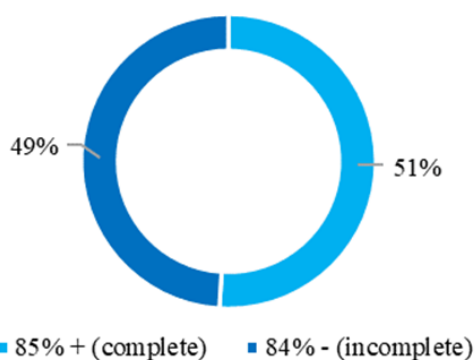
49%   51%

■ 85% + (complete)   ■ 84% - (incomplete)

Joint programmes were not consistently seen as the most feasible mode of coordinated programme delivery

22.   Joint programmes, in which two or more United Nations agencies worked together on the same programme with joint funding, were not always perceived as the most feasible mode of coordinated programme delivery. The views of resident coordinators and United Nations country team survey respondents on the feasibility of joint programmes differed, potentially due in part to agencies having primary responsibility for joint programme implementation (see figure VIII). Furthermore, while a large majority of resident coordinators surveyed (83 per cent) reported that
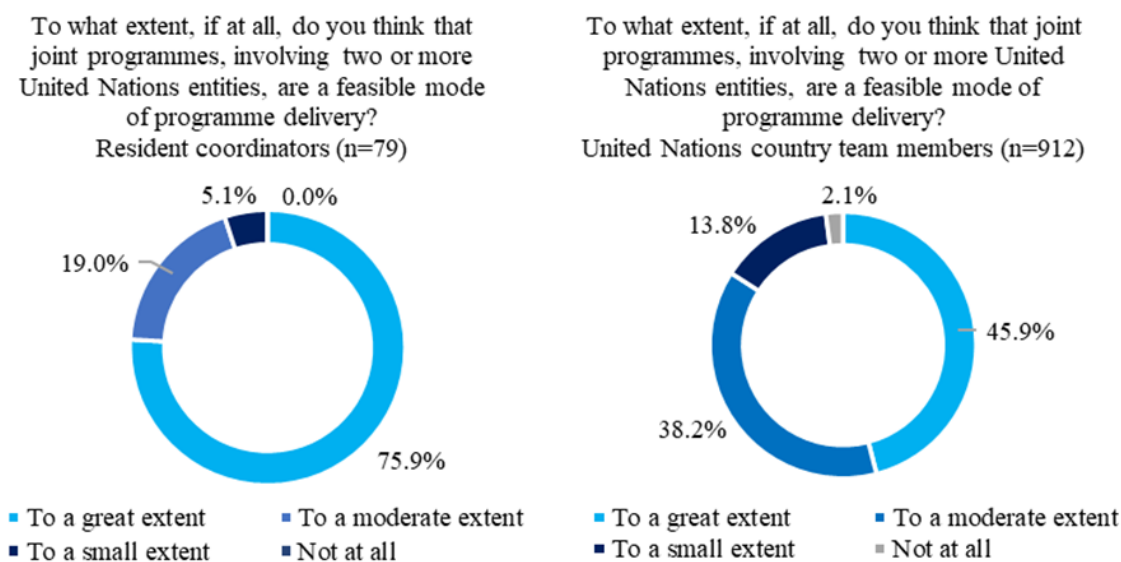
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[6] Office of Internal Oversight Services criteria included the result area, United Nations agencies, partners, available funding and start or end dates. The Development Coordination Office internal benchmark for completeness was 85 per cent of data entered.

[7] Quadrennial comprehensive policy review monitoring and reporting framework, May 2021, indicator 80.

the ability to deliver activities as part of a coordinated effort had increased since the reform, far fewer country team members (54 per cent) reported the same.[8] In four case study countries, country team members reported numerous challenges related to joint programme delivery. These included differing agency programming and funding processes, cycles and implementing partners, the lack of internal guidance for joint programme operationalization and the high transaction costs and reporting burden involved, which are discussed further in result D.

Figure VIII
There was a divergence between resident coordinators and United Nations country team members surveyed on the feasibility of joint programmes as a mode of programme delivery

To what extent, if at all, do you think that joint programmes, involving two or more United Nations entities, are a feasible mode of programme delivery?
Resident coordinators (n=79)

5.1% 0.0%
19.0%
75.9%

To what extent, if at all, do you think that joint programmes, involving two or more United Nations entities, are a feasible mode of programme delivery?
United Nations country team members (n=912)

2.1%
13.8%
45.9%
38.2%

- To a great extent
- To a moderate extent
- To a small extent
- Not at all

In the six case study countries, more coherent programme delivery was impeded by a lack of coordination, duplication and insufficient division of labour based on agency comparative advantage

23. The resident coordinators and United Nations country team members in all case study countries, as well as government officials in three countries, reported that coherent programme delivery was inconsistent. Specific reasons offered for this included:

(a) **Lack of coordination at the activity level**. A general lack of coordination between United Nations agencies on the implementation of shared programming areas was reported by resident coordinators, country team members, government representatives and/or other external stakeholders in all six case study countries. For example, one agency head cited country team members being unaware that others had received significant amounts of funding for climate adaptation, despite targeting the same issues. Government officials in three countries also noted that coherent implementation was a work in progress and highlighted the need to improve coordination between United Nations agencies, donors, civil society organizations and the Government at the project level, as highlighted in the quote in box 2. Furthermore, resident coordinators and country team members surveyed indicated that coordinated delivery was still a work in progress;

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[8] Specialized agencies were more likely than other United Nations country team members to report that the ability of the United Nations to deliver activities as part of a coordinated effort had increased.

> **Box 2**
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> "The problem of malnutrition is like a huge enemy on the mountain, and we all push one at a time. But if they all push at the same time, you can move it over from the mountain. We need to be using one system. I see that challenge still, after we plan, we work separately."
>
> Government official

(b) **Duplication in programme delivery**. Government officials and country team members referenced duplication in programme delivery in two case study countries. For example, in one country, government officials noted duplication between United Nations agencies and the various stakeholders with which the United Nations works, as well as concern regarding duplication of the work of non-governmental organizations delivering projects for United Nations agencies and for government agencies in similar areas of work such as youth and gender equality programmes. In the other, country team members cited continued duplication and overlap on both programme and policy activities, including on climate change programmes;

(c) **Insufficient division of labour based on agency comparative advantage**. In another two case studies, civil society organizations and country team members reported that some agencies were working on projects and programmes beyond their area of expertise and outside their agreed areas of comparative advantage. In certain cases, this was reportedly due to agencies seeking visibility in all initiatives as well as funding opportunities that arose during humanitarian emergencies and the COVID-19 pandemic.

Nevertheless, examples of coordinated operational activities have shown promise in leveraging the comparative advantage of the United Nations and better meeting the needs of countries

24. In several case study countries, more coherent, joint activities were being implemented successfully through United Nations Sustainable Development Cooperation Framework results groups. For example, in one case study country, United Nations entities united in a so-called one-stop shop for sexual and gender-based violence in which programme and policy activities were allocated among members and coordinated with civil society organizations. Other examples of successfully coordinated operational activities included a joint programme on labour-intensive techniques and cultural conservation and a nationwide cash transfer scheme that reached 98 per cent of all eligible households (A/75/905, para. 118 and box 4).

25. Several factors supported the implementation of joint activities in the six case study countries. These key drivers of coherence included:

(a) United Nations Sustainable Development Cooperation Framework (a better tool to promote stakeholder participation, coordination and coherence);

(b) Results/outcome groups (promoting coherence, joint advocacy and agency accountability);

(c) Strong government engagement and receptivity;

(d) Strong coordinating role for the resident coordinator and active engagement of all stakeholders;

(e)   Drive and personal attitudes of, and relations between, the resident coordinator and heads of United Nations country teams for collective action;

(f)   Increased information-sharing within the country team.

C.   Some progress has been made on developing and providing more integrated policy advice

Resident coordinators and United Nations country team members perceived policy coherence to have improved since the reform

26.   Most resident coordinators and United Nations country team members surveyed (84 and 62 per cent, respectively) reported that country team policy dialogue and advice to the Government had improved since the reform of the resident coordinator system; in 2020, 83 per cent of resident coordinators and 55 per cent of country team members surveyed reported the same improvement. Quadrennial comprehensive policy review monitoring data affirmed that policy advice had been increasingly coordinated since the reform (66 per cent of resident coordinators surveyed in 2017 compared with 72 per cent in 2019).[9] Most resident coordinators and country team members surveyed (68 and 54 per cent, respectively) also rated the overall coherence of United Nations policy advice positively. Country team members in United Nations Sustainable Development Cooperation Framework countries (60 per cent) were more likely to rate policy coherence positively than those in United Nations Development Assistance Framework countries (50 per cent).

27.   Furthermore, most resident coordinators and United Nations country team members surveyed agreed that both resident and non-resident entities engaged with the Government within a larger, more coherent and coordinated policy framework (see figure IX). However, there was less agreement about non-resident entity engagement, mirroring the finding that non-resident agencies were less likely to be integrated into country programming (see para. 20 above). Once again, country team members in United Nations Sustainable Development Cooperation Framework countries (66 per cent) rated this more positively than colleagues in United Nations Development Assistance Framework countries (58 per cent).

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[9] Quadrennial comprehensive policy review monitoring and reporting framework, May 2021, indicator 9a.

Figure IX
Most resident coordinators and United Nations country team members surveyed agreed that United Nations entities engaged with the Government within a larger, more coherent and coordinated policy framework

Resident United Nations agencies engage with the Government around their respective areas of expertise within a larger, more coherent and coordinated United Nations policy framework?

Non-resident United Nations agencies engage with the Government around their respective areas of expertise within a larger, more coherent and coordinated United Nations policy framework?

■ United Nations country team members (n=874)
■ Resident coordinators (n=79)
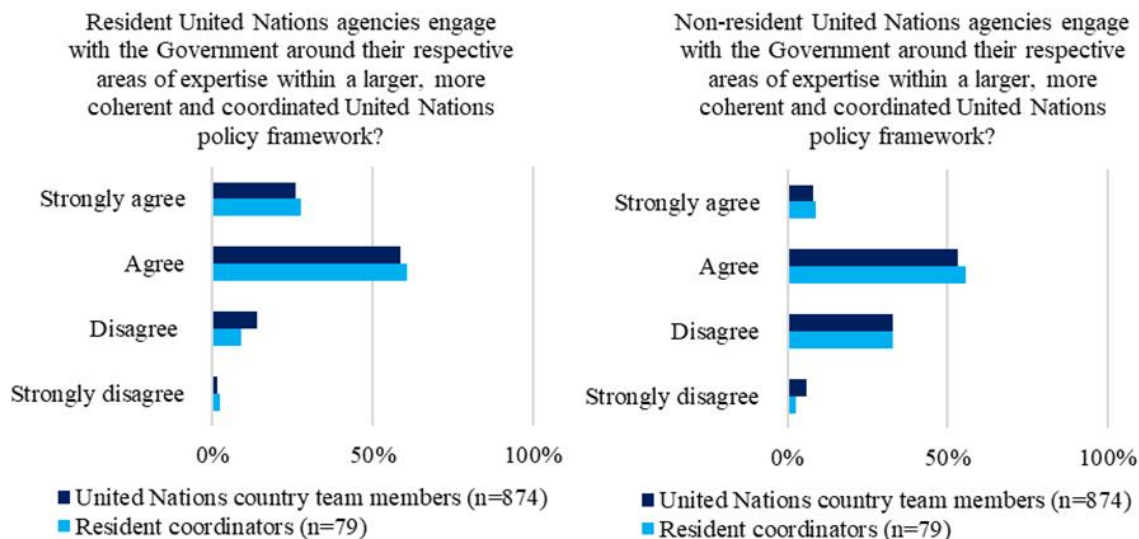
Government feedback on receiving coherent policy advice was more mixed, and bilateral policy engagements continued in most case study countries

28.   Government officials provided mixed perceptions of the coherence of United Nations policy advice within and across the six case study countries. In some instances, government officials reported working with a more harmonized United Nations, noted receiving high-quality policy advice, appreciated United Nations coordination in thematic policy areas and stated that the resident coordinator was the main United Nations focal point for policy advice. Quadrennial country policy review monitoring data also showed that the percentage of Governments that agreed that the United Nations development system provided integrated policy advice tailored to national needs and priorities had increased from 79 per cent in 2017 to 88 per cent in 2020.[10]

29.   In contrast, other government officials interviewed, sometimes in the same countries, reported a lack of policy coherence. For example, some officials were critical of the degree to which policy advice was integrated and aligned across United Nations country team members. For example, one government official was concerned that the United Nations did not provide enough integrated guidance on what budgetary resources the Government should spend on food security issues, or the most effective actions to take. Other government officials interviewed referenced the lack of coherence among United Nations entities in providing policy advice, as noted in the quote in box 3 summarizing the views of government officials who did not see any significant improvement in this regard.

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[10] Ibid., indicator 9b.

Box 3

"I see them as separate organizations. Whenever I dealt with one of them, I felt that I'm dealing with a separate organization […]. So, it wasn't totally coherent and rarely you see United Nations organizations partnering and working together."

Government official

30. Furthermore, bilateral engagement between a United Nations agency and the Government on policy advice without the awareness of the resident coordinator and/or without being provided with an integrated United Nations policy framework still appeared largely to be the status quo. In four case study countries, representatives of one or more ministries engaged directly with United Nations agencies rather than through the resident coordinator on policy advice. For example, government ministry staff in one country reported working directly with their implementing agencies in the area of agriculture and fisheries rather than having any direct line of communication with the resident coordinator. In addition, government officials interviewed in some countries were not fully aware of the role played by the resident coordinator and/or the resident coordinator office.

Policy coherence was impeded at times by the limited capacity of the resident coordinator office to bring together the expertise of the United Nations system and external factors, including the lack of United Nations country team support, insufficient political influence and government instability

31. The capacity of resident country offices was a determining factor for the achievement of integrated policy advice. In five of the six case study countries, resident coordinators and United Nations country team members interviewed assessed the resident coordinator as only "moderately well equipped" to foster integrated, high-quality and timely policy advice. Key challenges identified in these countries included the lack of policy expertise within the resident coordinator office as well as insufficient advisory support from agencies. Furthermore, country team members noted the significant strain on the resident coordinator office to deliver policy advice while also delivering on its coordination mandate. Globally, only half of resident coordinators surveyed (51 per cent) agreed that they had sufficient human and financial resource capacity to bring together the expertise of the United Nations system for integrated, high-quality and timely policy advice. Most country team members surveyed (66 per cent) agreed.
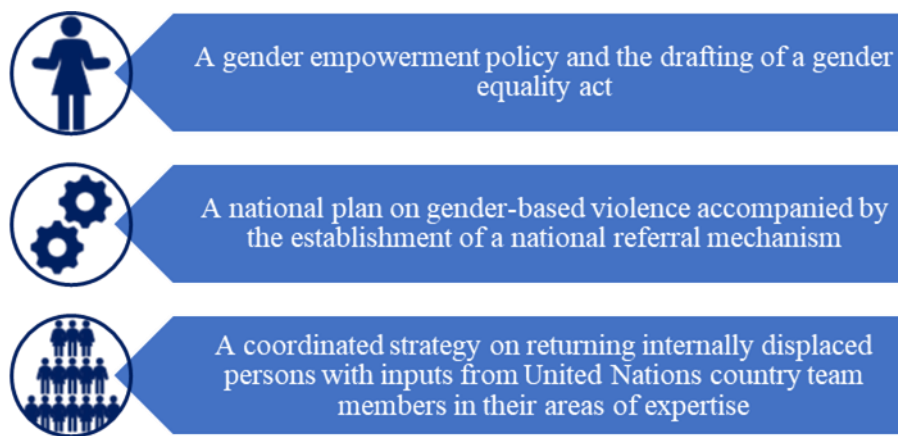
32. Insufficient political influence of the resident coordinator and government instability also at times impeded policy coherence. For example, the resident coordinator in one case study country reported having limited political weight owing to donor influence and the lack of financial incentives for the Government to engage with the resident coordinator office. In another case study example, the resident coordinator, United Nations country team members and a private sector respondent reported distinct challenges related to frequent government administration changes and the high turnover of officials, and thus agendas and priorities, acutely affecting government relations, long-term planning and sustained policy coherence.

In the six case study countries, there were examples in which thematic groupings coordinated by the resident coordinator and the United Nations Sustainable Development Cooperation Framework process had facilitated more integrated policy advice, which, when delivered, had positive outcomes

33.   Across the case study countries, resident coordinators have increasingly led on delivering integrated policy advice in thematic areas such as gender, as well as placing a strong emphasis on strategic alliance-building. Thematic groupings have in some instances facilitated high-quality and integrated policy advice that the host Government credited with having led to positive outcomes (see figure X).

Figure X
Positive outcomes of thematic groupings

A gender empowerment policy and the drafting of a gender equality act

A national plan on gender-based violence accompanied by the establishment of a national referral mechanism

A coordinated strategy on returning internally displaced persons with inputs from United Nations country team members in their areas of expertise

34.   Correspondingly, the new United Nations Sustainable Development Cooperation Framework process was reported in the six case study countries as having better enabled high-quality policy advice that was increasingly tailored to national needs and priorities. The resident coordinators, country team members and some government officials interviewed in these countries reported that, following the Cooperation Framework process, resident coordinators focused more on aligning United Nations planning with national development needs and priorities, which was a significant departure from the more siloed approach with the United Nations Development Assistance Framework. In 10 of the 11 relevant meetings observed in the case study countries, alignment between the country team and government policy positions was moderate to high.

D.   **Factors hindering outcomes around coordinated operational activities and integrated policy advice included disparate agency systems and processes, funding arrangements and reporting burdens**

Disparate United Nations country team agency planning processes, authorities and reporting lines have at times favoured United Nations agency priorities over United Nations Sustainable Development Cooperation Framework priorities

35.   Disparate United Nations country team agency planning processes for developing country programmes were not consistently derived from the United Nations Sustainable Development Cooperation Framework process. While the amount of joint work had increased, agency planning processes were not systematically aligned with supporting the goals of Cooperation Frameworks in their countries of operation. This meant that agencies at times prioritized internal management and

donor project preferences over agreed Cooperation Framework activities, with no way to reconcile differences. More than half of country team survey respondents (54 per cent) noted that their agency's planning structures were not aligned with the Cooperation Framework cycle for their country of operation. Furthermore, a review of sampled programme documents for the six case study countries showed that 10 out of 25 were not fully aligned with the Cooperation Framework or United Nations Development Assistance Framework and no agencies had adopted the Cooperation Framework as their primary programme document (see table 4).

Table 4
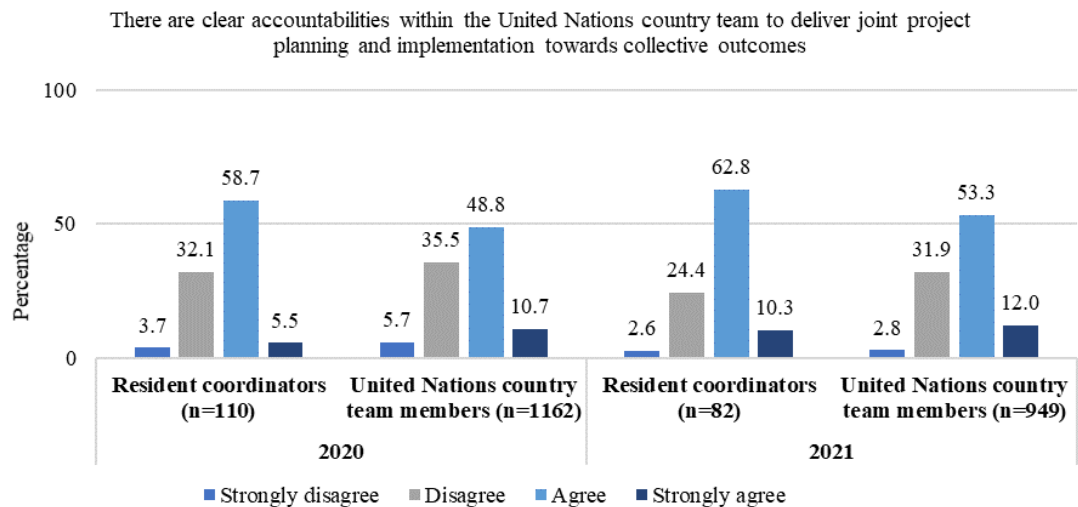**One third of country programmes reviewed were only partly aligned with country planning instruments**

Content analysis: country programme-derived country planning instrument	*Country programme with United Nations Sustainable Development Cooperation Framework countries*	*Country programme with United Nations Development Assistance Framework countries*	
Cooperation Framework adopted by agency as country programme (A)	0	0	Fully aligned (15)
Cooperation Framework outcomes copied verbatim and country programme outcomes aligned within these (B)	14	1	
Cooperation Framework outcomes copied verbatim and additional outcomes added (C)	1	2	Partly/not aligned (10)
Country programme does not contain Cooperation Framework outcomes	1	6	
Total	**16**	**9**	

36.   Issues of differing agency authorities and reporting lines have also hindered coherence. Country case studies showed that management and accountability framework arrangements were clear, but interviews with resident coordinators and United Nations country team members showed that implementation varied greatly by country team and agency. There were no case study countries where resident coordinators universally contributed formally to head of agency performance appraisals, as stipulated in the management and accountability framework.[11] While the proportions of surveyed resident coordinators and country team members that agreed that there were clear accountabilities within the country team for joint project planning and implementation towards collective outcomes increased, there also continued to be a gap between the views of the resident coordinator and those of the country team (see figure XI). This gap suggests a possible risk in implementing coherent joint programmes. In addition, an internal review by the Development Coordination Office and interviewed resident coordinators and country team members in two case study countries showed that the country team configuration exercise did not take account of the regional and Headquarters authorities needed to adjust agency configuration to support the needs of the United Nations Sustainable Development Cooperation Framework.[12]

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[11] United Nations Sustainable Development Group, *Management and Accountability Framework of the UN Development and Resident Coordinator System*, pp. 7 and 29.
[12] Development Coordination Office, "UNCT fit for purpose", 2021, p. 1.

Figure XI
Positive views among surveyed resident coordinators and United Nations country team members on agency accountability for joint work have grown, although a gap between the views of resident coordinators and those of United Nations country teams remains

There are clear accountabilities within the United Nations country team to deliver joint project planning and implementation towards collective outcomes

Funding competition, lack of pooled funding, donor earmarking and bilateral funding arrangements between host government departments and United Nations agencies have undermined the delivery of coherent operational activities and policy advice

37.   Resident coordinators and United Nations country team survey respondents and interviewees in all six case study countries consistently identified funding arrangements as the main barrier to improved coherence in delivering country-level programmes and integrated policy advice. Funding-related issues accounted for four of the five main barriers identified by resident coordinators and country team survey respondents; the fifth barrier (not pictured) related to the lack of incentives to work more collectively (see figure XII).

Figure XII
Resident coordinators and United Nations country team survey respondents equally identified the top barriers to more coherent programme delivery as being related to funding arrangements in the United Nations system
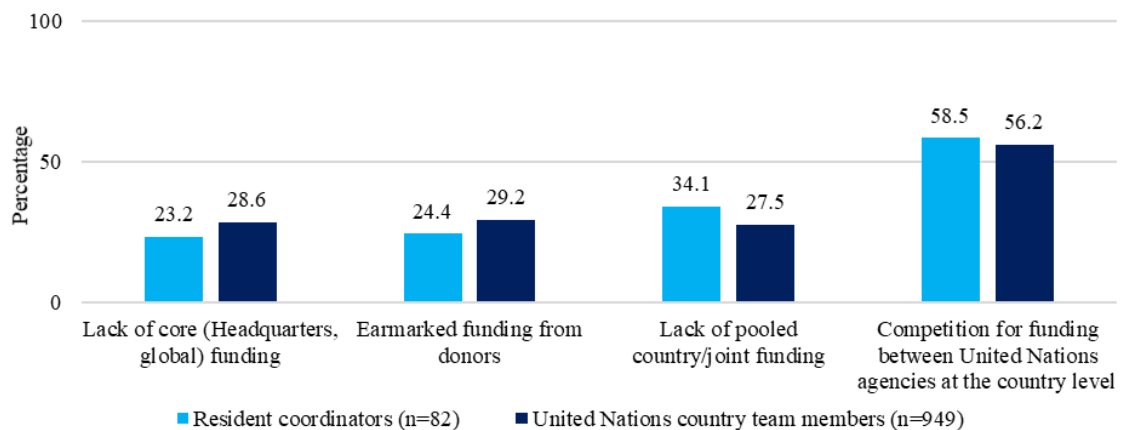
38.   The following specific examples of how funding arrangements undermined the coherence of programmes were noted in the six case study countries:

(a)   **Competition between United Nations agencies for funding**. Government officials, United Nations country team members, resident coordinators and resident coordinator office staff interviewed in nearly all case study countries reported that competition for funds hindered joint work, diverting attention from implementation of the United Nations Sustainable Development Cooperation Framework and/or hindering coherence overall. In one example, the resident coordinator office connected a non-resident and a resident agency on similar work, only for discussions to stop once they realized that they were applying for funds from the same donor;

(b)   **Lack of available pooled funding**. While pooled funding was seen in most case study countries as an enabling factor for coherence, some country team members and resident coordinators were critical of the small amounts available. An assessment in 2021 of the United Nations response to the COVID-19 pandemic similarly identified the low level of resources available for the COVID-19 response and recovery multi-partner trust fund as a critical issue;[13]

(c)   **Earmarked funding and bilateral relationships between donors and United Nations agencies**. In all case study countries, bilateral donor relationships were perceived to have undermined coherence, with ministries and bilateral donor agencies continuing to engage United Nations agencies without the involvement of the resident coordinator. For example, in one country, donor insistence on funding a separate nutrition strategy undermined work done on a wider nutrition strategy for the Government that had been developed through a coordinated process. This issue of bilateral funding undermining coherence was highlighted in multiple reviews, including the assessment by the Multilateral Organization Performance Assessment Network in 2021;[14]

(d)   **Disincentives for seeking joint project funding**. Country team and resident coordinator office staff interviewed described significant disincentives for conducting and seeking funding for joint projects. Applications for pooled funding were cumbersome, varied across funds and were unpredictable. In most cases the resident coordinator office had helped to organize applications, though they were not always successful. The governance mechanisms for joint projects also differed between United Nations agencies, adding the burden of a high volume of meetings and developing different agreements between agencies.

The reporting burden on participating United Nations country team agencies introduced with the reform was perceived as heavy

39.   The reporting requirements introduced with the reform were also perceived by some United Nations country team members to be a significant burden, as illustrated in a common view of country team members in the quote in box 4. Examples of heavy reporting requirements included: duplicative reporting of the same information to the Development Coordination Office through the resident coordinator and to their regional and global headquarters; the use of separate indicators to assess performance on common issues requested by their headquarters and by the resident coordinator; involvement in joint programmes adding to the reporting burden; and the lack of feedback on how their reporting to the resident coordinator and the Office had been used. The assessment by the Multilateral Organization Performance Assessment Network in 2021 also found that separate corporate systems required United Nations staff to manage multiple duplicative processes under the United Nations Development

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[13]   United Nations, *Early Lessons and Evaluability of the UN COVID-19 Response and Recovery MPTF*, April 2021, p. vii.

[14]   Multilateral Organization Performance Assessment Network, *Lessons in Multilateral Effectiveness: Is this time Different? UNDS Reform: Progress, Challenges and Opportunities*, 2021, p. 83.

Assistance Frameworks and warned against repeating this issue under the new United Nations Sustainable Development Cooperation Frameworks.[15] Nevertheless, in two case study countries with Cooperation Frameworks, country team members noted that they worked within resident coordinator office structures to improve management of their reporting burden. For example, in one country, country team members had agreed with the resident coordinator office to align agency indicators in the results group's joint reporting framework and, in another country, several country team members noted that use of UN-Info had been helpful for reporting and that they expected this to improve over time. In both cases, the creation of inter-agency monitoring and evaluation working groups was seen as helpful.

Box 4

"We're not just reporting to the office of the resident coordinator but we're also reporting to our different regional offices and subregional offices and of course to headquarters. We keep reporting the same information to different people through different platforms and through different mechanisms. The amount of reporting is overwhelming."

United Nations country team member

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40.   All parts of the United Nations system must be given credit for the significant progress made on the reform of the resident coordinator system. Nevertheless, the next significant phase of the reform – operationalizing coordinated and integrated delivery of policy advice and programmes – will need critical change from across United Nations development system entities and donors in order to be successful. While respecting individual entity mandates and accountability to governing bodies, corporate systems must be further adapted to the larger reform. Parallel agency programming under the main United Nations Sustainable Development Cooperation Framework and a perceived lack of incentives to reduce the gap between these parallel tracks have made it difficult to develop and implement joint workplans.

E.   Enabled by reform planning tools and resident coordinator leadership, cross-cutting issues have been addressed across United Nations country-level programming but have not yet been systematically operationalized

Gender and human rights and, to a lesser extent, disability and the environment have been integrated into United Nations country-level programming

41.   Since the reform, cross-cutting issues have been well integrated into United Nations country-level programming. Resident coordinators, United Nations country team members and government officials interviewed across all six case studies widely agreed that gender, human rights and environmental and disability considerations had been mainstreamed across programming, some highlighting this as a particularly successful area of reform. Analysis or consultation on gender was referenced in all 48 United Nations Sustainable Development Cooperation Frameworks and United Nations Development Assistance Frameworks reviewed; human rights and the environment were referenced in 47 documents and disability in 41 documents. Furthermore, most resident coordinators and country team members surveyed (52 per cent or more) agreed that cross-cutting principles were well mainstreamed into country

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[15] Ibid., p. 48.

programming, with country team members from Cooperation Framework countries more likely to provide higher ratings than those from Assistance Framework countries.

42. In the six case study countries, positive examples of effective mainstreaming were noted where the resident coordinator took a particularly active role. Initiatives led by resident coordinators to ensure the integration of cross-cutting issues included:

(a) Establishing thematic groups on gender and disability to support result groups;

(b) Forming gender, human rights and disability inclusion inter-agency groups to support the United Nations Sustainable Development Cooperation Framework, including cross-cutting issues in needs assessments and proposals;

(c) Working with agencies on gender-disaggregated data;

(d) Encouraging United Nations country team joint advocacy on cross-cutting issues.

43. Gender was considered more widely than disability inclusion and environmental issues in the six case study countries. Disability and the environment were discussed in 4 of the 14 meetings observed, compared with gender in 10 and human rights in 6. Furthermore, there was less reference to analysis and/or consultation on disability in all planning instruments reviewed, as noted in paragraph 41 above. That said, United Nations country team members in several countries described ad hoc initiatives focused on disability and the environment.

However, challenges were faced with operationalizing cross-cutting issues at the project level

44. Despite enhanced integration in United Nations programming, the resident coordinator, resident coordinator office staff, United Nations country team members and government officials interviewed in the case study countries noted challenges in moving from mainstreaming theory to practice, citing the difficulty of ensuring that cross-cutting issues were operationalized in programmes at the delivery stage. The three key challenges in that regard were:

(a) **Agency capacity and focus**. In three case study countries, the resident coordinator office and United Nations country team staff interviewed noted the importance of adequate agency capacity and focus in addressing cross-cutting issues. For example, one country team member noted that the resident coordinator could advocate for issues within the country team but could not require agencies to include those issues in their own country programming;

(b) **Lack of resident coordinator office capacity**. In two case study countries, the resident coordinators and resident coordinator office staff reported having limited capacity to support the mainstreaming of each cross-cutting issue at the delivery stage. In these examples, country team members, the Government and civil society organizations were concerned about the limited extent of coordination around these issues, owing potentially to a lack of resident coordinator office resources to coordinate;

(c) **Political sensitivity**. In two case study countries, challenges were identified with advancing sensitive agendas, such as human rights and gender, in some contexts. For example, in one case study country, human rights were perceived as a politically sensitive issue, resulting in a strategic focus on gender, which was seen as more acceptable. In another case study country, gender equality issues had backtracked after gathering little traction.

V. Recommendations

45.   The Inspection and Evaluation Division makes four important recommendations to the Development Coordination Office.

Recommendation 1 (results B and D)

46.   To address the challenges created by disparate United Nations entity programme requirements, governance, parallel programming tracks and reporting lines on implementing joint workplans, the Development Coordinator Office, in its secretariat capacity, should support the Chair of the United Nations Sustainable Development Group to provide United Nations system governing bodies with the relevant information and tools to facilitate their oversight role in order to improve country-level coherence and implementation of joint workplans, as requested by the General Assembly in its resolution 76/4.

Indicators of achievement: organized discussions within the United Nations Sustainable Development Group; timeline to implement General Assembly resolution 76/4 and funding compact commitments; reporting to governing bodies on steps taken

Recommendation 2 (results B and C)

47.   To address some of the issues identified with translating coherent programme planning into coordinated programme delivery and integrated policy advice, the Development Coordination Office should strengthen its knowledge-sharing efforts by identifying, synthesizing and disseminating good practices for coherent country programmes and integrated policy advice. This recommendation should build upon the already planned capacity development and knowledge series led by the Office and open to all resident coordinators and United Nations country team members. The Office may seek to identify good practices from the resident coordinator community of practice, its own good practice database, regional collaborative platforms and other communication forums. Good practices on the engagement of non-resident agencies in programme delivery and policy advice should be captured and shared to further promote their integration into country teams and country programming.

Indicators of achievement: Development Coordination Office staff tasked with synthesizing and disseminating good practices; active dissemination of at least three good practices each for coherent programme delivery and integrated policy advice to all resident coordinator offices

Recommendation 3 (results B, C and D)

48.   To address the perceived increased burden of reporting among United Nations country team members, the Development Coordination Office should undertake a review of country teams' collective reporting requirements, including those emanating from the resident coordinator office and the Development Coordination Office, in order to identify possible overlaps and opportunities for streamlining among the resident coordinator office/Development Coordination Office and agency reporting processes, in order to: (a) inform deliberations of the United Nations Sustainable Development Group on ways to simplify results reporting requirements; and (b) encourage United Nations development system entities to further invest in and fully utilize UN-Info.

Indicator of achievement: completed review exercise, including the identification of opportunities for reducing duplicative reporting

Recommendation 4 (result E)

49.   To address challenges in operationalizing cross-cutting issues at the project level, the Development Coordination Office should develop an action plan for supporting resident coordinator offices in operationalizing existing guidance on mainstreaming cross-cutting issues into the areas of gender, human rights, disability, the environment and climate change. In doing so, the Office may wish to consider the following options:

        (a)   Establishment of roving advisers from regional offices to provide further expertise and guidance at the country level;

        (b)   Recruitment of dedicated advisers on specific issues as needed, such as disability inclusion, in the New York office of the Development Coordination Office, whose functions would include capacity-building of other staff (including any advisers at the regional level) and responding to requests from resident coordinator offices;

        (c)   Continuation of the partnership with UN-Women on establishing gender coordinators and/or supporting gender results groups;

        (d)   Continuation of the partnership with the Office of the United Nations High Commissioner for Human Rights on establishing regional human rights advisers;

        (e)   Further engagement of existing issue-based coalitions, peer support groups and individual United Nations entities at the regional level to support resident coordinator offices as needed.

Indicator of achievement: completed action plan with specific steps and target dates for assisting resident coordinator offices in operationalizing guidance on mainstreaming key issues

Annex*

Comments received from the Assistant Secretary-General for Development Coordination

I am pleased to welcome the findings of the draft report of the Office of Internal Oversight Services (OIOS) on the evaluation of the Resident Coordinator System contribution to country-level programme coherence. I am particularly glad to acknowledge the draft report's finding that United Nations country-level programming coherence has been largely achieved, and am convinced that the report will help us to further strengthen these efforts, in line with the ambition articulated by United Nations Member States through General Assembly resolution 72/279.

Having reviewed the report, I am pleased to inform you that we will be accepting all four recommendations set forth in the draft report. As requested, we have developed a management response to the draft report. The document includes explicit indication of acceptance of each recommendation and our plan of action with an associated timetable for implementing them.

Specifically, to support the Chair of the United Nations Sustainable Development Group (UNSDG) in facilitating the oversight role of United Nations system governing bodies (Recommendation 1), among other actions, we plan to develop a United Nations Development System reform checklist for the UNSDG entities, to report annually to their governing bodies. Knowledge sharing of good practices will be strengthened (Recommendation 2) through peer support groups exchanges, Communities of Practice exchanges, dissemination of good practices through a variety of channels, and enhanced Development Coordination Office (DCO) knowledge management. DCO will commission a review of collective entity reporting requirements to identify overlaps and opportunities for streamlining with agency-specific reporting requirements. Also, as mandated by the UNSDG, DCO will coordinate with members, an implementation plan for reporting on system-wide results, to be implemented in the period 2022–2024 (Recommendation 3). Finally, we anticipate developing an Action Plan for supporting Resident Coordinator Offices in operationalizing existing guidance on mainstreaming cross-cutting issues in country level programming and processes, taking into account the options tabled by OIOS (Recommendation 4).

I take this opportunity to welcome the report's insights, including the identification, in the six case study countries, of United Nations agencies' funding arrangements as a main barrier to improved coherence in delivering country-level programmes and integrated policy advice (paragraphs 40 and 41). Recognizing that Member States do have a role to play in incentivizing programme coherence, the report notes "funding competition, lack of pooled funding, donor earmarking and bilateral funding arrangements between host government departments and United Nations agencies have undermined delivery of coherent operational activities and policy advice" (page 21). The United Nations Development Coordination Office looks forward to working in partnership with all stakeholders to address these issues, as foreseen also in the United Nations Funding Compact.

Please let me thank you and your office for undertaking a consultative process and a strong cooperative approach. This is another very positive contribution to our work.

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* In the present annex, the Office of Internal Oversight Services sets out the full text of comments received from the Development Coordination Office. The practice has been instituted in line with General Assembly resolution 64/263, following the recommendation of the Independent Audit Advisory Committee.