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[on a proposal considered in plenary meeting (E/2015/L.16)]

2015/15. Progress in the implementation of General Assembly resolution 67/226 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system

The Economic and Social Council,

Recalling General Assembly resolutions 67/226 of 21 December 2012, 68/229 of 20 December 2013 and 69/238 of 19 December 2014 and Economic and Social Council resolutions 2013/5 of 12 July 2013 and 2014/14 of 14 July 2014, in which key system-wide policy orientations were established for development cooperation at both the Headquarters and the country levels,

Reaffirming the importance of the timely and full implementation of the system-wide policy orientations established in General Assembly resolution 67/226 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system,

Recalling the critical role of the Council in providing coordination, monitoring and guidance to the United Nations system to ensure that those policy orientations are implemented in a full and timely manner on a system-wide basis in accordance with the present resolution and General Assembly resolutions 48/162 of 20 December 1993, 50/227 of 24 May 1996, 57/270 B of 23 June 2003, 61/16 of 20 November 2006, 65/285 of 29 June 2011, 67/226 and 68/1 of 20 September 2013,

Reaffirming that the fundamental characteristics of the operational activities for development of the United Nations system should be, inter alia, their universal, voluntary and grant nature, their neutrality and their multilateralism, as well as their ability to respond to the development needs of programme countries in a flexible manner, and that the operational activities are carried out for the benefit of programme countries, at the request of those countries and in accordance with their own policies and priorities for development,

Recognizing the importance and the catalytic role of predictable official development assistance for international development,



Introduction

1. *Takes note* of the report of the Secretary-General on the implementation of General Assembly resolution 67/226 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system;¹

2. *Notes with appreciation* the efforts of the Secretary-General, in consultation with Member States and all relevant entities, to improve the comprehensiveness and coherence of the monitoring and reporting framework for the implementation of General Assembly resolution 67/226 on the quadrennial comprehensive policy review, which contributes to a better understanding of annual progress and gaps in its implementation;

3. *Requests* the United Nations funds and programmes to continue to make every effort to improve monitoring and data collection methods with a view to contributing towards further enhancement of the analytical quality of the report of the Secretary-General on operational activities for development of the United Nations system;

4. *Acknowledges* the efforts of the United Nations development system to provide quality inputs and appropriate updates to the report of the Secretary-General with a view to continuing to improve evidence-based, high-quality analytical reporting on the operational activities for development, address challenges and contribute to enhancing the implementation of system-wide mandates, while stressing the need to minimize transaction costs associated with reporting;

5. *Requests* the Secretary-General to ensure that the United Nations Development Group and the High-level Committee on Management fully align their efforts to monitor the implementation of the quadrennial comprehensive policy review and align their work in the area of operational activities for development with the review, and in this regard notes their respective action plans on the harmonization of business practices, and requests the Secretary-General to include a comprehensive update on such efforts, including challenges faced, in his report on the implementation of General Assembly resolution 67/226 on the review;

6. *Reiterates its request* to the United Nations funds and programmes that have not already done so to consolidate their annual reporting on the implementation of the quadrennial comprehensive policy review within their reporting on the implementation of their strategic plans;

7. *Requests* the United Nations funds and programmes to continue to improve the quality of their annual reports to the Economic and Social Council;

8. *Urges* entities of the United Nations development system with operational activities for development that have not done so to fully align their strategic plans and their strategic planning and budgeting cycles with the quadrennial comprehensive policy review, taking into account their respective mandates;

Funding of operational activities for development of the United Nations system

9. *Reiterates* that core resources, because of their untied nature, continue to be the bedrock of the operational activities for development of the United Nations system, and in this regard recognizes the need for the organizations to address, on a

¹ A/70/62-E/2015/4.

continuous basis, the imbalance between core and non-core resources and to report to the Council in 2016, as part of their regular reporting, on the measures taken to address this imbalance;

10. *Notes* that the majority of the increase in funding for the United Nations development system between 1998 and 2013 was in the form of non-core resources, resulting in an imbalance between core and non-core resources, and notes with concern that the percentage of core resources in the overall funding for operational activities continued to decline, representing only 25 per cent in 2013;

11. *Also notes* that non-core resources represent an important contribution to the overall resource base of the United Nations development system and complement core resources in supporting operational activities for development, thereby contributing to an increase in total resources, while noting the need to make non-core resources more flexible, more predictable and better aligned with strategic plans and national priorities and recognizing that non-core resources are not a substitute for core resources;

12. *Recognizes* that non-core resources pose challenges, in particular restricted earmarked funding such as single-donor project-specific funding, by potentially increasing transaction costs, fragmentation, competition and overlap among entities and providing disincentives for pursuing an Organization-wide focus, strategic positioning and coherence, and may also potentially distort programme priorities regulated by intergovernmental bodies and processes;

13. *Notes with concern*, in this regard, that contributions to pooled funding arrangements, such as thematic funds of entities and United Nations multi-partner trust funds and joint programmes, accounted for only 8 per cent of non-core resource flows to development-related activities in 2013, and encourages all contributors of non-core resources to expand the use of less-restricted earmarked funding arrangements;

14. *Notes* the initiatives launched by the United Nations development system through the United Nations Development Group, in line with General Assembly resolution 67/226, aimed at further strengthening the use and management of joint funding mechanisms and approaches in order to improve the quality of non-core resources, and urges the United Nations development system to ensure that non-core resources are fully aligned with national needs and priorities and with the United Nations Development Assistance Framework;

15. *Recalls* the mandate contained in General Assembly resolution 67/226 with respect to taking concrete measures to broaden the donor base, and reiterates its requests to the United Nations funds and programmes, and encourages the specialized agencies, to report annually as part of their regular reporting to their governing bodies on concrete measures taken to broaden the donor base and increase the number of countries and other partners making contributions to the United Nations development system in order to reduce the reliance of the system on a limited number of donors;

16. *Notes* the contributions from various sources of funding for development-related activities in 2013, as well as the increase since 2007 of development-related contributions from multilateral organizations, global funds and non-governmental and private sources;

17. *Notes with concern* that the mandate contained in General Assembly resolution 67/226 with respect to the development and operationalization of the concept of critical mass of core resources was not fulfilled as originally foreseen,

notes the adoption in 2014 by the Executive Board of the United Nations Development Programme, the United Nations Population Fund and the United Nations Office for Project Services of decisions 2014/24 and 2014/25 and the adoption by the Executive Board of the United Nations Children's Fund of decision 2014/17, in which they noted common principles for the concept of critical mass of resources and core resources, requests the United Nations Development Programme, the United Nations Population Fund and the United Nations Children's Fund to consult further with Member States on ways to ensure a critical mass of core resources, for consideration and action during the quadrennial comprehensive policy review in 2016, and reiterates the request to the United Nations funds and programmes that have not yet done so to define common principles for the concept of critical mass of core resources, which may include the level of resources adequate to respond to the needs of programme countries and to produce the results expected in the strategic plans, including administrative, management and programme costs, in consultation with Member States, with a view to a decision by their respective governing bodies in 2016;

18. *Calls upon* United Nations country teams to adopt as a practice the use of common budgetary frameworks as soon as possible, which would not constitute a legal constraint on resource spending authority, and requests United Nations funds and programmes and encourages the specialized agencies to continue to provide the necessary information on contributions to the resident coordinators upon agreement with programme countries, improve the timeliness and quality of information provided and ensure that the common budgetary framework is a useful and effective instrument for strengthening the quality of system-wide resource planning in support of the United Nations Development Assistance Framework;

19. *Stresses* the need to avoid the use of core/regular resources to subsidize non-core/extrabudgetary activities, reaffirms that the guiding principle governing the financing of all non-programme costs should be full cost recovery, proportionally, from core and non-core funding sources, and in this regard looks forward to the independent and external assessment of the consistency and alignment of the new cost-recovery methodology with the quadrennial comprehensive policy review, agreed by the executive boards of the United Nations Development Programme, the United Nations Population Fund, the United Nations Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), to be performed in 2016;

20. *Takes note* of decisions 2014/24 and 2014/25 of the Executive Board of the United Nations Development Programme, the United Nations Population Fund and the United Nations Office for Project Services, 2014/17 of the Executive Board of the United Nations Children's Fund and 2014/6 of the Executive Board of UN-Women on the organization of structured dialogues with Member States on ways to finance the development results agreed in the strategic planning cycle of the respective entities, and in this regard requests the executive boards of the United Nations funds and programmes and the governing bodies of the specialized agencies, as appropriate, to organize such structured dialogues on an annual basis, as part of their regular meeting schedule, with a view to making non-core resources more predictable and less restricted/earmarked, broadening the donor base and improving the adequacy and predictability of resource flows;

21. *Welcomes* the progress made by the United Nations funds and programmes and the specialized agencies to ensure that available and projected core and non-core resources are consolidated within an integrated budgetary framework, based on the priorities of their respective strategic plans, and encourages all

agencies that have not already done so to develop such integrated frameworks in their next budget cycle;

Contribution of the operational activities of the United Nations to national capacity development and development effectiveness

22. *Reaffirms* the mandate contained in General Assembly resolution 67/226 and Economic and Social Council resolutions 2013/5 and 2014/14 with respect to the request to the United Nations development system to develop, for the consideration of Member States, a common approach for measuring progress in capacity development, including measures to ensure long-term impact, as well as specific frameworks aimed at enabling programme countries, upon their request, to design, monitor and evaluate results in the development of their capacity to achieve national development goals and strategies, notes the work under way by the United Nations Development Group in this regard, and requests the Secretary-General to include, in his report on the implementation of Assembly resolution 67/226 on the quadrennial comprehensive policy review in 2016, information on steps taken in this regard;

23. *Notes* that national monitoring and reporting systems and national procurement, financial and evaluation capacities have been underused, and in this regard reiterates the mandate contained in General Assembly resolution 67/226 that the United Nations development system make increased use of national public and private systems for support services as a means of strengthening national capacities and reducing transaction costs;

24. *Requests* the Secretary-General to include in his report on the implementation of General Assembly resolution 67/226 on the quadrennial comprehensive policy review to the Council in 2016, in consultation with Member States, information on steps taken by entities of the United Nations development system to strengthen and use national capacities, including ensuring the long-term impact of capacities built, and to make proposals to address any obstacles and challenges;

25. *Requests* the funds and programmes of the United Nations development system and invites the specialized agencies to consider the findings and observations related to national capacity gaps repeatedly highlighted by programme countries to be addressed through the work of the operational activities for development of the United Nations system, including through the strengthening and use of national capacities, and to report to their governing bodies in 2016 with recommendations for implementation in this regard;

Poverty eradication

26. *Welcomes* the integration of poverty eradication, as the overarching priority, into the strategic plans of some United Nations system organizations, in accordance with their mandates;

27. *Reaffirms* that the eradication of poverty is the greatest global challenge and an indispensable requirement for sustainable development in developing countries, particularly in Africa, and underlines the importance of accelerating sustainable, broad-based, inclusive and equitable economic growth for the benefit of all people and the achievement of internationally agreed development goals, including the Millennium Development Goals;

28. *Also reaffirms* the call by the General Assembly, contained in its resolution 67/226, for the organizations of the United Nations development system to assign the highest priority to the eradication of poverty, and in this regard requests the United Nations funds and programmes to include in their regular reporting to the Council information on steps taken, in accordance with their mandates, on the scaling up of efforts to address the root causes of extreme poverty and hunger, sharing of good practices, lessons learned, strategies, programmes and policies, inter alia, capacity-building, employment generation, education, vocational training, rural development and the mobilization of resources, which aim at achieving poverty eradication and promoting the active participation of those living in poverty in the design and implementation of such programmes and policies;

29. *Notes* the ongoing efforts made by the United Nations development system to support programme countries in the eradication of poverty, including through the use of the Millennium Development Goals Acceleration Framework by some United Nations country teams, and as part of efforts by the Millennium Development Goals Gap Task Force to strengthen coordination on acceleration of the Millennium Development Goals;

South-South cooperation

30. *Stresses* that South-South cooperation is not a substitute for, but rather a complement to, North-South cooperation;

31. *Recalls* the request contained in General Assembly resolution 67/226 on strengthening South-South cooperation, and reaffirms in this regard decision 18/1 of the High-level Committee on South-South Cooperation,² which contains, inter alia, measures to strengthen South-South and triangular cooperation, including through improved allocation of resources across the United Nations development system, including the United Nations Office for South-South Cooperation;

32. *Notes* the continued demand of programme countries for United Nations support for South-South cooperation, reiterates in this regard its request to the heads of the specialized agencies, United Nations funds and programmes and regional commissions to pay special attention to the implementation of projects related to South-South cooperation, including those managed or supported by the United Nations Office for South-South Cooperation, and requests the Secretary-General, as part of his regular reporting to the Council, to provide an update on progress in this regard;

33. *Also notes*, in this regard, the efforts to improve reporting on and evaluation of support to South-South cooperation as a specific modality, as well as the progress made by some entities of the United Nations development system in mainstreaming South-South and triangular cooperation into their key policies, strategic frameworks, operational activities and budgets, while emphasizing the need to overcome the obstacles facing the scaling up of United Nations support for South-South cooperation;

34. *Further notes* that further deliberation by Member States on the option presented by the Secretary-General in his report on measures to further strengthen the United Nations Office for South-South Cooperation³ will be required, and in this

² See *Official Records of the General Assembly, Sixty-ninth Session, Supplement No. 39 (A/69/39)*, chap. I.

³ SSC/18/3.

regard looks forward to the presentation by the Secretary-General of his comprehensive proposal to the High-level Committee on South-South Cooperation;

35. *Recalls* the request contained in decision 18/1 of the High-level Committee on South-South Cooperation to the Administrator of the United Nations Development Programme, as Chair of the United Nations Development Group, to establish a more formalized and strengthened inter-agency mechanism coordinated by the United Nations Office for South-South Cooperation, with a view to encouraging joint support for South-South and triangular initiatives, as well as sharing information on development activities and results achieved by various organizations through their respective business models in support of South-South and triangular cooperation, calls upon the United Nations development system to designate representational focal points to join the mechanism, and requests the Administrator to give the Office the opportunity to be represented more regularly in strategic and coordination mechanisms of the Development Group when matters affecting South-South and triangular cooperation are being discussed;

36. *Takes note*, in this regard, of the establishment of the South-South and Triangular Cooperation Task Team and its terms of reference, and requests the full completion of its mandate by the end of 2016;

37. *Requests* the Secretary-General, in close consultation with the United Nations Office for South-South Cooperation, to present, as part of his report on the implementation of General Assembly resolution 67/226 on the quadrennial comprehensive policy review in 2016, recommendations based on a thorough analysis of incentives for and challenges to the scaling up of United Nations support for South-South and triangular cooperation as well as the Office for South-South Cooperation, including lessons learned from the implementation of successful South-South and triangular cooperation projects and programmes;

38. *Calls upon* the funds, programmes and agencies that have not done so to undertake evaluations and assessments of South-South cooperation with a view to informing their institutional policies and strategies and to ensuring that the solutions and expertise of the South are integrated in the United Nations operational activities in an effective and efficient manner;

39. *Reaffirms* the call in paragraph 77 of General Assembly resolution 67/226 for all countries in a position to do so, as well as other stakeholders, to increase their support for South-South cooperation and triangular cooperation, especially by providing technical assistance and mobilizing financial resources on a sustainable basis, and in this regard requests the United Nations funds and programmes to clarify for Member States, as part of their regular briefings, the role of all stakeholders and the action taken so far by such entities in this regard;

Gender equality and women's empowerment

40. *Notes with appreciation* the progress of entities of the United Nations development system in implementing mandates contained in General Assembly resolution 67/226 on gender equality and women's empowerment, including on the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women, and requests those entities of the United Nations development system that have not already done so to accelerate efforts to implement the Action Plan with a view to meeting its performance standards by 2017;

41. *Reaffirms* the requests contained in resolution 67/226 to the United Nations development system to enhance gender mainstreaming within the United Nations system and to expand the use of the United Nations country team performance indicators for gender equality and the empowerment of women (the “scorecard”) as a planning and reporting tool for use by country teams in the context of the United Nations Development Assistance Framework, and welcomes the global review of the gender scorecard tool being undertaken by the United Nations development system;

Transition from relief to development

42. *Reaffirms* the request contained in General Assembly resolution 67/226 to the United Nations development system to accelerate progress in deepening coordination between Secretariat entities and members of the United Nations development system, inter alia, through the simplification and harmonization of programming instruments and processes and business practices, with a view to providing effective, efficient and responsive support to national efforts in countries in transition from relief to development, and requests the Secretary-General to include in his regular reporting to the Council comprehensive and evidence-based updates on progress and challenges in this regard;

43. *Notes* the importance of transparency and consultation with Member States in the context of operational activities for development on the implementation of the policy on integrated assessment and planning and the policy on United Nations transitions in the context of mission drawdown or withdrawal, as approved by the Secretary-General and the Integration Steering Group, stresses the need in this regard for transitional activities from relief to sustainable development to be undertaken under national ownership, and requests the Secretary-General to share information with and seek views of Member States on the interlinkages between operational activities for development of the United Nations development system and the implementation and review of those elements of these policies which relate to operational activities for development of the United Nations development system;

44. *Also notes* that the United Nations development system continues to strengthen its efforts in disaster risk reduction, including in organization-wide strategic frameworks and in the United Nations Development Assistance Framework;

45. *Urges* the United Nations development system to ensure that its support to recovery serves to bridge short-term emergency response and long-term development efforts by paying due attention to social, economic and environmental dimensions of development needed for full recovery and for strengthening resilience leading to sustainable development, inter alia, by prioritizing tools, including but not limited to local procurement, cash transfers and social safety nets, where appropriate;

46. *Takes note* of the increased coordination between United Nations country teams and the Bretton Woods institutions in countries in transition from relief to development, and calls upon the country teams to continue to strengthen such coordination at the strategic level, including joint assessments, planning and results frameworks, funding mechanisms and staff secondment;

47. *Recognizes* the need for the United Nations development system, as requested, to support inclusive country-level and country-owned transition from relief to development in countries affected by natural disasters or conflict, based on country-led assessments, and underlines the importance of building strong

partnerships by providing aid and managing resources more effectively and aligning these resources for results, in line with country priorities, and by enhancing transparency, risk management and the use of country systems, strengthening national capacities and the timeliness of aid and improving the speed and predictability of funding to achieve better results, while underlining the importance of thorough planning and coordination between the United Nations funds and programmes, the specialized agencies and the Secretariat, within their respective mandates, to better respond to the needs and priorities of the affected States;

United Nations Development Assistance Framework

48. *Stresses* the importance of regular reporting from the United Nations development system at the country level, requests in this regard United Nations country teams to comply strictly with existing reporting requirements, namely those regarding the once per cycle progress report on the United Nations Development Assistance Framework and the evaluation report on the Development Assistance Framework in all programme countries, and, in addition, annual country results reports and evaluation reports in “Delivering as one” countries to programme country Governments, also requests United Nations country teams to share with programme country Governments, where available, all country progress reports, reviews and evaluations, and further requests that information on compliance be included in the report of the Secretary-General on the implementation of General Assembly resolution 67/226 on the quadrennial comprehensive policy review in 2016;

49. *Requests* the United Nations development system to ensure that reports to the Governments of programme countries are structured around the United Nations Development Assistance Framework or common planning framework outcomes, are linked to national development results and inform the Governments of programme countries of the results achieved by the United Nations country team as a whole, and requests the Secretary-General, as part of his regular reporting to the Council, to provide an update on progress in this regard;

50. *Also requests* the United Nations development system to improve the balance of effective and efficient reporting on contributions to national results, the outcomes of the United Nations Development Assistance Framework or other common planning frameworks and the strategic plan outcomes of individual agencies, and requests the Secretary-General, as part of his regular reporting to the Council, to provide an update on progress in this regard;

Resident coordinator system

51. *Acknowledges* that the resident coordinator system, encompassing all organizations of the United Nations system dealing with operational activities for development, aims at improving the efficiency and effectiveness of operational activities at the country level through the promotion of more strategic support for national plans and priorities, makes operations more efficient and reduces transaction costs for Governments;

52. *Notes* progress made in strengthening the capacity of resident coordinator offices with a view to enhancing the coherence and effectiveness at the country level through improved access of the resident coordinator offices to the expertise and technical resources available within the United Nations development system, and in this regard calls for further measures to address particular challenges for resident coordinators/humanitarian coordinators working in countries in transition from relief to development, in order to improve performance and effectiveness;

53. *Reiterates* the importance of the cost-sharing agreement for the resident coordinator system, notes in this regard progress achieved in implementing the cost-sharing agreement for the resident coordinator system, notes the funding gap expected for the resident coordinator system for 2015, in this regard strongly requests entities of the United Nations development system that have not already done so to take appropriate actions to implement the agreement, subject to the approval of their governing bodies and without impacting programme delivery, including by paying their contribution in full, noting that the General Assembly has yet to approve the contribution of the Secretariat to the agreement, and reiterates its request to the Secretary-General to include in his regular reporting to the Council updates on agency-specific progress in this regard;

54. *Requests* the Secretary-General, with a view to the funding gap expected for the resident coordinator system, and in consultation with all entities of the United Nations development system, to make proposals to the Council at the operational activities segment of its substantive session of 2016 on ways to further develop the cost-sharing agreement in order to address the effective needs of the system, as part of his regular reporting;

55. *Notes* the broadened and strengthened leadership role of the resident coordinator as defined in the updated generic job description for this position, and underscores the need, as appropriate, to enable the resident coordinator to fill that role, inter alia, by strengthening the capacity of resident coordinator offices and through the effectiveness of the functional firewall between the resident coordinator and the resident representative of the United Nations Development Programme;

56. *Also notes* the progress by United Nations entities in institutionalizing the management and accountability system of the resident coordinator system, requests United Nations entities that have not yet fully implemented the management and accountability system to do so as a matter of priority, and requests all funds and programmes, and encourages all specialized agencies, to include the formal input of the resident coordinator in the performance appraisals of their agency representatives;

57. *Reaffirms* the mandate contained in General Assembly resolution 67/226 with respect to the resident coordinator system, reaffirms the importance of achieving diversification in the composition of the resident coordinator system in terms of geographical distribution and gender, also reaffirms the importance of the participation of all agencies, funds and programmes of the United Nations system on an equal footing in the resident coordinator system, requests the Secretary-General to make every effort in this regard to ensure the full application of these principles in the appointment of resident coordinators, notes the establishment in May 2014 of the new Resident Coordinator Assessment Centre, in this regard encourages all agencies to nominate qualified candidates for the Centre, and requests the United Nations development system to continue to identify solutions in order to strengthen its ability to efficiently recruit and deploy experienced resident coordinators at the appropriate level of seniority who meet the highest standards of integrity;

“Delivering as one”

58. *Reaffirms* that the “no one size fits all” approach and the principle of the voluntary adoption of the “Delivering as one” approach should be maintained so that the United Nations system can tailor its approach to partnership with the individual programme countries in a way that best suits their national needs, realities, priorities and planning modalities;

59. *Welcomes* the release of the standard operating procedures for countries adopting the “Delivering as one” approach and the integrated package of support for implementation by country teams, and in this regard requests the United Nations funds and programmes, and strongly encourages the specialized agencies, to take appropriate actions to fully and coherently implement the standard operating procedures, including the United Nations Development Group Plan of Action for Headquarters, and to report annually on progress in this regard at the annual meeting of their respective governing bodies;

60. *Notes with appreciation* progress in addressing Headquarters-level bottlenecks to implementing the “Delivering as one” approach, and requests the United Nations development system to resolve remaining bottlenecks and challenges in order to ensure full implementation of “Delivering as one” in consultation with Member States and other relevant stakeholders;

61. *Recognizes* that pooled funding mechanisms are important tools in advancing “Delivering as one” in countries wishing to adopt this approach, and encourages donor countries and other countries in a position to do so to prioritize the use of such mechanisms in order to maximize the impact of the “Delivering as one” reforms in those countries;

62. *Notes* that the concept of “operating as one” has progressed in some areas, and urges the United Nations Development Group and the High-level Committee on Management to take the appropriate measures to accelerate progress in fully operationalizing the concept of “operating as one”, including by bringing to scale common services based on successful field practices;

Regional dimensions

63. *Notes* the improvements in collaboration between regional United Nations Development Group teams and regional coordination mechanisms, and in this regard requests regional teams and regional coordination mechanisms to continue to strengthen their support to United Nations country teams, including in the formulation of development assistance frameworks and on priority regional or subregional issues of relevance, and in line with national Government priorities;

Simplification and harmonization of business practices

64. *Requests* the United Nations funds and programmes to accelerate the implementation of the system-wide action plans of the United Nations Development Group and the High-level Committee on Management for the simplification and harmonization of business practices and to report on progress made to their respective executive boards in 2015;

65. *Notes* the updates from the United Nations funds and programmes on progress made on the common definition of operating costs and a common and standardized system of cost control, paying due attention to their different business models, and requests further updates to their respective executive boards as appropriate, with a view to taking a decision on this issue in the context of the quadrennial comprehensive policy review in 2016;

66. *Reiterates its request* to the Secretary-General to report to the Council at its substantive session of 2016, as part of his regular reporting, on the achievement of the full system-wide interoperability of enterprise resource planning systems in 2016 in the context of the quadrennial comprehensive policy review;

67. *Calls upon* all relevant members of the system to participate in the piloting and possible establishment of national and/or multi-country common service centres, with the objective that such centres provide long-term and system-

wide cost savings while ensuring higher or equal quality of services and, within their mandates, ensuring that efficiency savings are used for programme activities with a view to building national capacities in programme countries;

68. *Notes* that some entities of the United Nations development system are establishing agency-specific regional or global service centres, and in this regard urges that this practice not detract from the piloting and possible establishment of national and/or multi-country common service centres;

69. *Encourages* all United Nations country teams to develop country-level business operation strategies, and recognizes that it is essential to ensure that United Nations country teams, including specialized agencies, are made accountable for the design and implementation of such strategies, including United Nations common service centres or units, that are harmonized, cost-efficient, and tailored to their country-specific requirements and that enhance programme quality;

Results-based management

70. *Requests* the United Nations development system, in the context of strengthening results-based management and reporting at the United Nations country team level, including reporting to Governments of programme countries, to develop common approaches and definitions with regard to measuring results and to harmonize indicators where possible, in consultation with relevant stakeholders, and in this regard requests the Secretary-General to update the Council at the operational activities segment of its substantive session of 2016, as part of his regular reporting;

71. *Also requests* the United Nations development system to ensure that its results-based management systems are not developed in isolation from national systems, and in this regard requests the United Nations development system to engage closely with national Governments on results-based management and with respect to the ways in which the results achieved by United Nations development assistance activities at the national level are defined, measured and reported on, and, upon request, to provide support to those Governments and partner institutions that wish to introduce or adapt results-based management as part of their monitoring and statistical systems;

Evaluation of operational activities for development

72. *Recalls* the decision of the General Assembly in its resolution 68/229 that two pilot independent system-wide evaluations should be conducted in 2014 on the themes set out therein, subject to the provision and availability of extrabudgetary resources, calls for the acceleration of progress, reiterates its invitation to countries in a position to do so to contribute extrabudgetary resources for the effective and accelerated implementation of these evaluations in 2015, and requests the Secretary-General to provide an update to the Council on progress in the implementation of the evaluations at the operational activities segment of its substantive session of 2016;

Follow-up

73. *Requests* all entities of the United Nations development system to ensure consistency and alignment with the post-2015 development agenda, once adopted, in the context of midterm reviews and the elaboration of strategic plans and frameworks;

74. *Recalls* its resolution 2014/14, and welcomes the launch of the transparent and inclusive dialogue on the longer-term positioning of the United Nations development system and the sessions held since December 2014;

75. *Welcomes* the road map for continuing the dialogue on the longer-term positioning of the United Nations development system in 2015 and 2016 involving Member States and all relevant stakeholders, including the proposed workshops and retreats, which will consider the interlinkages between the alignment of functions, funding practices, governance structures, including proposals for the reform of their composition and functioning, capacity and impact of the United Nations development system, partnership approaches and organizational arrangements, and looks forward to this dialogue being reflected in the report of the Secretary-General on the quadrennial comprehensive policy review to be submitted to the General Assembly for consideration and action by Member States during the seventy-first session of the Assembly in 2016.

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