

**"Review of management and administration in the Universal Postal Union (UPU)" – Report by the Joint Inspection Unit**

(Agenda item 8)

Memorandum by the Secretary General

1 Subject	References/paragraphs
Informing the Council of Administration (CA) of the report on the activities of the UPU prepared by the Joint Inspection Unit (JIU), reproduced in Annex 1, and of the recommendations therein.	§§ 1 to 3 and Annex 1
2 Decision expected	
The CA is asked to note the information contained in the JIU report and, as appropriate, to approve the recommendations therein.	§ 4

I. Introduction

1 As the only independent external oversight body of the United Nations system mandated to conduct evaluations, inspections and investigations system-wide, the JIU aims¹:

- a To assist the legislative bodies of the participating organizations in meeting their governance responsibilities in respect of their oversight function concerning management by the secretariats of human, financial and other resources.
- b To help improve the efficiency and effectiveness of the respective secretariats in achieving the legislative mandates and the mission objectives established for the organizations.
- c To promote greater coordination between the organizations of the United Nations system.
- d To identify best practices, propose benchmarks and facilitate information-sharing throughout the system.

2 Within the framework of its activities, the JIU also prepares reports on individual organizations. In 2007, for example, the JIU published reports on the management and administration of the International Civil Aviation Organization (ICAO), the International Maritime Organization (IMO) and the World Meteorological Organization (WMO). In January 2008, the International Bureau (IB) was informed that the JIU planned to prepare such a report on the UPU as part of its 2008 work programme, which would be published in the spring of 2008.

¹ See for example *Report of the Joint Inspection Unit for 2007 and programme of work for 2008*, supplement No. 34A (A/62/34/Add.1), page iv – UN General Assembly, 62nd session.

II. Preparation of the JIU report

3 As part of the preparation of this report, the IB answered a questionnaire, the final version of which consisted of questions and answers and comprised some 50 pages. On the basis of this questionnaire, a team made up of an inspector and a survey expert from the JIU conducted a series of interviews with various IB staff members from 31 March to 2 April 2008. An initial draft report was sent to the IB on 16 May, which provided the JIU with its comments in early June. The English version of the report (the UPU is responsible for its translation into the other languages) was sent to the IB on 11 July 2008.

III. Decision expected

4 In accordance with the agreed procedures for dealing with reports and following up on recommendations, the CA is asked to note the JIU's report and, as appropriate, to approve the recommendations therein.

Berne, October 2008

Edouard DAYAN
Secretary General

REVIEW OF MANAGEMENT AND ADMINISTRATION IN THE UNIVERSAL POSTAL UNION (UPU)

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United Nations, Geneva 2008

EXECUTIVE SUMMARY

Review of management and administration in the Universal Postal Union (UPU)

This "Review of management and administration in the Universal Postal Union (UPU)" is one of a series of reviews of management and administration of participating organizations undertaken by the Joint Inspection Unit (JIU) in recent years. The objective of the review is to identify areas for improvement in the management and administration practices at the UPU. Its focus is on governance, strategic planning, budgeting, human resources management and oversight. Recommendations 4, 5, 8, 9 and 12, which can be found in the text, are addressed to the Director General for his action. Recommendations for consideration by the Council of Administration and the Congress are listed below.

Recommendations for consideration by the legislative organs

Recommendation 1

The Council of Administration should submit to the 24th or 25th Universal Postal Congress, for its review and approval, an amendment to the General Regulations requiring a formal accreditation process for representatives and delegates to the Council of Administration and the Postal Operations Council. The Rules of Procedure of the Council of Administration and the Postal Operations Council should be amended accordingly.

Recommendation 2

The Council of Administration should amend the Financial Regulations to limit transfers between chapters to 5% of the smaller amount of the biennial appropriations of the programmes concerned.

Recommendation 3

The Council of Administration should establish a working capital fund, replacing the external borrowing provision for temporary financing shortfalls, to be used solely for temporary financing, pending receipt of assessments of member countries.

Recommendation 6

The Council of Administration should approve financial resources for training, equal to at least 1% of the regular 2009–2010 budget.

Recommendation 7

The Council of Administration should establish an ethics function, as a dual-function post.

Recommendation 10

The Council of Administration may wish to reconsider its decision and consider submitting to the 24th or the 25th Universal Postal Congress, for review and approval, an amendment to the General Regulations, in particular article 128.15, providing for a competitive selection process and a rotation of the External Auditor. Article 37 of the Financial Regulations may be amended accordingly.

Recommendation 11

The Council of Administration should in-source the internal audit and investigation function to any other organization in the United Nations system that has the capacity to respond.

Alternatively, the Council of Administration should increase the resources for the internal audit and investigation function by at least two positions for the 2009–2010 biennium.

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Abbreviations

BWPS	Bucharest World Postal Strategy
EMS	Express Mail Service
ERP	Enterprise resource planning
HR	Human resources
IIA	Institute of Internal Auditors
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information technology
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
PBI	Programme budget impact
PIS	Postal information system
PTC	Postal Technology Centre
RBM	Results-based management
SFAO	Swiss Federal Audit Office
UPU	Universal Postal Union
WIPO	World Intellectual Property Organization
ZNG	Zero nominal growth

I. Introduction

1 As part of its work programme for 2008, the Joint Inspection Unit (JIU) conducted a review of management and administration in the Universal Postal Union (UPU). This review is part of the series of reviews of management and administration at participating organizations undertaken by the Unit. The objective of the review is to identify areas for improvement in the management and administration practices of the UPU. It focuses on governance, strategic planning, budgeting, human resources management and oversight.

2 The UPU, established in 1874, is headquartered in Berne, Switzerland, with a membership of 191 countries. For 2007–2008, the expenditure budget is 73,350,000 CHF; on-board staff total some 130 persons against an authorized personnel ceiling of 151 positions. Another 100 persons occupy posts funded through extrabudgetary funds or are under temporary contracts funded through the regular budget; together the overall funds managed by the UPU for 2007–2008 total some 220 million CHF.

3 The mission¹ of the UPU is to foster the sustainable development of quality, universal, efficient and accessible postal services in order to facilitate communication among the people of the world by:

- guaranteeing the free circulation of postal items through an interconnected single postal territory;
- promoting the adoption of fair and common standards and the application of technology;
- cooperation and interaction among stakeholders;
- facilitating the effective provision of technical cooperation;
- ensuring that the changing needs of customers are addressed.

4 In accordance with the internal standards and guidelines of the JIU and its internal working procedures, the methodology followed in preparing this report included a preliminary review, a staff survey, questionnaires to the UPU and selected member countries, interviews and in-depth analysis. On the basis of the responses received to the questionnaires, the Inspector conducted interviews with officials of the organization and also sought the views of a number of representatives of member countries. Comments from the organization on the draft report have been sought and taken into account in finalizing the report.

5 In accordance with article 11.2 of the JIU statute, this report has been finalized after consultation of the Inspectors so as to test its conclusions and recommendations against the collective wisdom of the Unit.

6 To facilitate the handling of the report and the implementation of its recommendations and the monitoring thereof, the Annex contains a table indicating whether the report has been submitted to the organizations concerned for action or for information. The table identifies those recommendations relevant for each organization, specifying whether they require a decision by the legislative or governing body of the organization or can be acted upon by its executive head.

7 The Inspector wishes to express her appreciation to all who assisted her in the preparation of this report, and particularly to those who participated in the interviews and so willingly shared their knowledge and expertise.

¹ See the Preamble of the UPU Constitution as amended at the 23rd Universal Postal Congress held in Bucharest in 2004.

II. Governance

8 The UPU consists of four main bodies: the Congress, the Council of Administration, the Postal Operations Council and the International Bureau. Reference is also made to the Consultative Committee², which technically is not a Union body.

A. Congress

9 The Congress is the supreme body of the Union. It consists of representatives³ of all 191 UPU member countries and meets every four years. The Congress exercises all the powers which come within the scope of the UPU and which have not been expressly entrusted to another body by the Acts of the Union. In the first place, it amends the Acts of the Union, which include the General Regulations. In addition to this legislative activity, it has a certain competence in administrative matters, including considering the comprehensive reports on the work of the Council of Administration and the Postal Operations Council, fixing the annual expenditure ceiling for the next four-year period, approving the Strategic Plan and electing the Director General and the Deputy Director General.⁴

B. Council of Administration

10 The Council of Administration consists of 41 member countries and meets in principle each year at UPU headquarters in Berne. It ensures the continuity of the work between Congresses, supervises the activities of the UPU and studies regulatory, administrative, legislative and legal issues. The Council also approves the UPU biennial budget and accounts, as well as yearly updates to its Programme and Budget.

11 The chairmanship of the Council is automatically given to the host country of the preceding Congress. The Congress elects the other 40 members on the basis of equitable geographical distribution. At least half of the membership is renewed at each Congress; no member may be chosen by three successive Congresses. The Council submitted to the 2008 Congress a recommendation changing this limitation of membership to two successive mandates and reducing the obligation to renew the number of seats from half to one third in order to bring membership rules for the Council in line with similar principles adopted for the Postal Operations Council.⁵

C. Postal Operations Council

12 The Postal Operations Council is the technical and operational body of the UPU and consists of 40 elected member countries. It deals with the operational, economic and commercial aspects of the international postal service. At its first meeting after each Congress, the Council revises the Convention and the Letter Post and Parcel Post Regulations, as well as the Postal Payment Services Agreement and its Regulations, all of which are then binding on all 191 member countries. It also makes recommendations to member countries concerning standards for technological, operational or other processes within its competence where uniformity of practice is essential. The Council is composed of four committees, 26 project groups, three action groups and numerous subgroups, as well as a Management Committee and a Strategic Planning Group.

² The Consultative Committee, created in 2004, comprises non-governmental organizations; it represents the interests of the wider international postal sector and provides a framework for effective dialogue between postal industry stakeholders.

³ By "representative" is meant, "any person empowered to negotiate and sign (plenipotentiaries) or merely to negotiate (delegates) on behalf of a member country". The power to negotiate includes that of participation in deliberations and the right to vote. There is a formal accreditation process in place outlined in articles 2 and 3 of the Rules of Procedure of the Congress. Delegates' credentials shall be signed by the Head of State, the Head of Government or the Minister for Foreign Affairs of the country concerned. They shall be drawn up in due and proper form. Credentials are deposited with the secretariat of the Credentials Committee (commentary 14.1 and 14.2 to article 14 of the Constitution).

⁴ The Council of Administration (CA), as mandated by the 2004 Bucharest Congress, submitted to the 2008 Congress a proposal to create a new article (article 101bis, Functions of Congress) outlining the functions of the Congress (see CA GP SCU 2008.1–Doc 2).

⁵ See CA proposal 15.102.3.

D. International Bureau

13 The International Bureau (secretariat of the UPU) provides logistical and technical support for UPU bodies, serves as an office of liaison, information and consultation, and promotes technical cooperation among UPU members. In recent years, it has taken on a stronger leadership role in certain areas, including the application of postal technology through its Postal Technology Centre (PTC), the development of postal markets through potential growth areas such as direct mail and Express Mail Service (EMS), and the monitoring of quality of service on a global scale.

E. Governance reforms

14 In order to further improve and rationalize the efficiency of the work of the Council of Administration and the Postal Operations Council after the 2008 Congress, reform proposals were submitted and discussed by the Council of Administration and the International Bureau.⁶ A draft report for the forthcoming Congress is currently in preparation, which will make proposals with regard to the future structure of and the allocation of responsibilities within the two Councils. There was general consensus that the current Postal Operations Council structure was too heavy to organize its work in an efficient way and that it should therefore rationalize its structure by reducing the number of committees and/or groups.⁷ These concerns were also shared with the Inspector during the interviews and she welcomes the efforts of the member countries and the International Bureau to improve and rationalize the work of the two Councils.

F. Accreditation process

15 During interviews, the Inspector learned that, while a formal accreditation process is in place for delegations to the Congress, no such accreditation procedures exist with regard to the Council of Administration and Postal Operations Council. According to the UPU General Regulations, in conjunction with the Rules of Procedure of the two bodies, the members of the two Councils shall appoint their representatives. No further details regarding the accreditation process or the necessary credentials are outlined in the General Regulations or in the Rules of Procedure of the two bodies. Observers are also admitted to the two bodies, as outlined in the General Regulations and in the Rules of Procedure of the two Councils.⁸

16 The Inspector learned that there is no formal process for the accreditation of representatives and delegates to the two Councils. Governments inform the UPU on the basis of practice in accordance with the respective regulations.⁹ Some delegation members are accredited by their Ministry of Foreign Affairs, while others are postal operators designated by their respective technical/incumbent ministries. This leads to confusion as to who actually represents, speaks for and takes decisions on behalf of a member country. Following complaints about the accreditation process by some delegations, the introduction of a formal process for delegates to the Councils was discussed, but no conclusion could be reached, as some member countries considered a formal accreditation process too "heavy" and cumbersome.

17 While recognizing that an accreditation process for the Council of Administration and Postal Operations Council may lead to additional administrative burdens for the International Bureau and member countries alike, the Inspector is nevertheless of the opinion that a formal accreditation process for representatives and delegates to the Council of Administration and Postal Operations Council should be introduced in order to ensure that only formally accredited and legitimated representatives and delegates participate in the two Councils and their subbodies.

⁶ See CA GP SCU 2008.1–Doc 4.

⁷ Ibid., para. 3.

⁸ See for the Council of Administration, article 102 of the General Regulations in conjunction with article 3 of the Rules of Procedure of the Council of Administration, and for the Postal Operations Council, article 104 of the General Regulations in conjunction with article 3 of the Rules of Procedure of the Postal Operations Council.

⁹ See for the Council of Administration, article 102 of the General Regulations in conjunction with articles 2 to 4 of the Rules of Procedure of the Council of Administration, and for the Postal Operations Council, article 104 of the General Regulations in conjunction with articles 2 to 4 of the Rules of Procedure of the Postal Operations Council.

In the Inspector's view, this is important since the Councils have various powers, e.g. the right to vote, the right to decide on the UPU biennial Programme and Budget (Council of Administration) and the power to "enable" the acts of the Union (Postal Operations Council).

18 The implementation of the following recommendation is expected to enhance controls and compliance with the UPU regulations.

Recommendation 1

The Council of Administration should submit to the 24th or the 25th Universal Postal Congress, for its review and approval, an amendment to the General Regulations requiring a formal accreditation process for representatives and delegates to the Council of Administration and the Postal Operations Council. The Rules of Procedure of the Council of Administration and the Postal Operations Council should be amended accordingly.

III. Strategic planning and budget issues

A. Strategic planning

19 The Congress sets out the postal strategy for the UPU with a common set of objectives and programmes and adopts a respective strategic plan. Accordingly, the 23rd Universal Postal Congress in Bucharest adopted the Bucharest World Postal Strategy (BWPS) for 2005–2008, which constitutes a road map for the organization and provides an action plan for member countries and UPU bodies, defining the major objectives and programmes for the development of postal services over this four-year period.

20 A central element of the UPU strategic planning process is the Programme and Budget. It enables the UPU's permanent bodies – the Council of Administration, Postal Operations Council and International Bureau – to take the main objectives and programmes of the strategic plan adopted by Congress and turn them into a work plan containing specific activities or projects, each with well-defined goals and the resources required to meet those goals. The format of the 2007–2008 Programme and Budget was modified to strengthen and highlight the strategic nature of the document and to better align it with the BWPS. In particular, the number of projects was reduced from 82 to 48, the wording of the objectives was revised and performance indicators were put in place.¹⁰ Furthermore, each Directorate must establish annual work plans linking financial resources to the UPU strategic plan and the respective objectives and programmes.

B. Results-based management

21 As early as 1999, the UPU began implementing results-based management (RBM) principles in its strategic planning and its Programme and Budget. Pursuing this process and gradually expanding and integrating other aspects of RBM, the Bucharest Congress adopted resolution C 83/2004 relating to strategic planning activities and RBM. According to this text, the two Councils, in collaboration with the International Bureau, are instructed to establish the actions, intermediate deliverables, schedule and persons responsible for results-based management within the UPU so as to achieve its full implementation by 2008 and its full use in implementing the World Postal Strategy for the post-2008 period.¹¹

22 The UPU has made significant progress in implementing RBM. Among other things, a strategic planning process based on RBM principles as described above has been introduced, key performance indicators developed and monitoring and evaluation mechanisms implemented. In addition, a new human resources strategy, including a new performance management system as well as an information technology (IT) strategy, has been endorsed. A report card system has also been established in order to evaluate the implementation of the BWPS. Furthermore, a

¹⁰ See CA 2008.1–Doc 6. Annex 1, page 40.

¹¹ Resolution C 83/2004.

recommendation to require programme budget impact (PBI) statements for future proposals to Congress is expected to be approved by the 2012 Congress, although the Inspector believes it should be finalized by the 2008 Congress.

23 The Inspector welcomes all the steps taken to implement RBM at the UPU and she acknowledges the progress made. However, she is of the view that several areas need further attention: a formal evaluation function needs to be established (see paragraphs 75 and 76) and there is a need for better communication on RBM and its understanding by staff. Further implementation of RBM should take into account the benchmarks formulated in the respective JIU reports on managing for results in the United Nations system.¹²

Understanding of RBM by UPU staff

24 While there has been significant progress made in implementing RBM at the UPU, the responses to the staff survey indicate that familiarity with and understanding of RBM by UPU staff is still limited. As can be seen in the table below, only 36% of all respondents say that they are familiar or somewhat familiar with the concept of RBM at the UPU. As might be expected, staff in the Professional category and those having managerial responsibilities responded more positively (52% and 43% respectively were familiar or somewhat familiar), while 59% of General Service staff said that they were not familiar with the RBM concept.

25 Some 45% of survey respondents believe that there is no common conceptual understanding of RBM. As concerns specific aspects of RBM, however, the responses display a more positive picture. For example, 65% of Professional level and above staff, 56% of General Service staff and 70% of staff with managerial responsibilities (overall 60% of respondents) believe or somewhat believe that there is a well-defined long-term strategic framework for the UPU.

26 The Inspector is of the view that a results-based approach must be understood and accepted by all staff if the full benefits are to be achieved by the organization. Therefore, a comprehensive training programme should be developed and implemented, taking into account the differing needs of the various staff categories, as the UPU moves forward to full implementation of RBM. Reference is made to recommendation 6 (paragraph 47 below).

Table 1 – Perception of RBM by UPU staff

Survey question	Response options %			
	Yes	Some-what	No	Don't know
Are you familiar with the concept of RBM in the UPU?	19.1	16.9	58.4	5.6
In your opinion, is there a common conceptual understanding of RBM in the UPU?	5.6	6.7	44.9	42.7
Is there a well-defined long-term strategic framework for the UPU?	32.6	28.1	19.1	20.2
Are the UPU's objectives and expected results clearly communicated to you?	30.3	46.1	20.2	3.4
Do you find the UPU's expected results and key performance indicators realistic and achievable?	20.2	42.7	13.5	23.6
Are the goals of your work unit clearly defined?	52.8	31.5	13.5	2.2
Will the implementation of RBM improve the overall performance of the UPU?	15.7	12.4	12.4	59.6

Source: Responses to JIU staff survey of the UPU.

¹² JIU/REP/2004/5, JIU/REP/2004/6, JIU/REP/2004/7 and JIU/REP/2004/8.

C. Budget issues

27 Since 1997, the UPU has been subject to zero nominal growth (ZNG), maintaining its budget at the same level for more than 10 years. The inflation rate in Switzerland for this period was 8.95%. Despite the provisions of article 13, paragraph 2, of the Financial Regulations, the Director General has not resorted to the Reserve Fund within the last 10 years for this purpose. As a result, the resources allocated to the organization have remained static, while the workload of the organization in response to the growing demands of member countries has steadily increased.

28 To cope with the ZNG policy, the UPU has continuously sought to enhance its efficiency through improved methods and organizational reform in order to meet the expectations of member countries and the increased workload. The Inspector commends the organization for the necessary and smart initiatives it has employed to become more efficient and effective over the years. During interviews with UPU staff and management, however, the Inspector learned that the ZNG budget has also led to a situation where only limited and inadequate resources are available for important functions, such as evaluation, internal oversight, IT or training.

29 Compared with other specialized agencies and programmes of the United Nations system, the UPU can be considered an exception, since it has had a ZNG budget for more than 10 years. The Inspector believes the UPU is now experiencing negative growth and that it is important to relax this stricture for the immediate future, i.e. the 2009–2012 period.

Budget transfers

30 Article 14, paragraph 1, of the Financial Regulations allows the Director General to authorize transfers between chapters, up to a ceiling of 3% of the total budget. This could amount to some 2 million CHF per biennium. In the view of the Inspector, this authority is too broad; it provides too much flexibility regarding the implementation of the budget, since technically it can result in a disconnection between the Programme and Budget and its implementation, rendering the priorities and the programme budgeting concept meaningless. Instead, as it has been recommended by the JIU for other organizations, the Inspector believes the transfer authority should be retained, but limited to 5% of the smaller of the biennial appropriations of the programmes concerned. Doing so ensures that the structure of the budget would be retained. It would also support the implementation of RBM, by better linking resources to activities, as set out in the Programme and Budget. Reporting on such transfers should be made in the RBM context.

31 The implementation of the following recommendation is expected to enhance the effectiveness of the Programme and Budget process.

Recommendation 2

The Council of Administration should amend the Financial Regulations to limit transfers between chapters to 5% of the smaller amount of the biennial appropriations of the programmes concerned.

External borrowing

32 Article 19, paragraph 4, of the Financial Regulations states that "In accordance with Article 128, paragraph 15, of the General Regulations, the Government of the Swiss Confederation shall make available, as necessary, to the Director General, on fixed conditions, the funds corresponding to all the financing requirements." Although there has been no external borrowing within the past three years, the Inspector believes that the authority for external borrowing from the Swiss Confederation or any other external entity should be restricted only to major maintenance of existing premises and construction of new buildings. Resorting to external borrowing in the absence of member countries' contributions abrogates member countries' responsibility to pay assessments in full, on time and without conditions. It discourages fiscal discipline, since member countries know the organization will not experience financial problems in the absence of their contributions, irrespective of the interest charges accruing to them according to article 128,

paragraph 8, of the General Regulations.¹³ Moreover, resorting to external borrowing incurs financial obligations (in the form of interest charges) for the organization itself. The Swiss Government should not provide protection against the risks of insolvency of the organization; this is the responsibility of member countries, not the host Government.

Working capital fund

33 The Inspector notes that virtually all specialized agencies of the United Nations system have a working capital fund designed to help regulate cash flow in the case of delays in contributions. The Inspector believes that the UPU should establish such a fund and that it should be set at one month's operating expense for the organization. It should be capitalized with a transfer from the UPU Reserve Fund and used only for temporary financing pending receipt of member countries' assessments, thus replacing the provision for external borrowing from the Swiss Confederation. There would be no additional cost to member countries for establishing this fund, nor interest charges incurred in drawing it down. The share of each member country should be credited in accordance with the UPU contribution unit scheme.

34 The implementation of the following recommendation is expected to enhance the effectiveness of the organization.

Recommendation 3

The Council of Administration should establish a working capital fund, replacing the external borrowing provision for temporary financing shortfalls, to be used solely for temporary financing, pending receipt of assessments of member countries.

IV. Human resources management

A. Human resources strategy and reforms

35 The International Bureau published a human resources (HR) strategy in November 2005. The strategy is aimed at:

- a developing and putting in place an HR policy and management that respond to the expectations of member countries and developments taking place within the United Nations common system;
- b increasing the skills of International Bureau staff through the implementation of an appropriate training policy;
- c building a work environment that fosters increased staff productivity.¹⁴

36 The HR Directorate has continued to further refine and develop the strategy since its publication. The Council of Administration has adopted new staff rules for non-core staff for which previously no regulations existed, while the International Bureau has introduced a new performance management system and issued a code of conduct. Other measures have included an assessment centre for a select number of staff members and the provision of a social service for all UPU staff. The Inspector commends the International Bureau for the efforts and the progress made in implementing its HR strategy. She notes, however, that some areas need to be addressed further (see also paragraphs 77 to 79).

¹³ In conjunction with articles 18 to 20bis of the Financial Regulations and Annex 3.

¹⁴ CA C 3 2006–Doc 6. Annex 2, Programme and Budget 2007–2008, Part II, page 11, Project 11.

B. Human resources issues

Personal promotions

37 The UPU has a limited practice with regard to personal promotions. Personal promotions are promotions in which an individual is promoted without moving him or her to a higher level of duties and responsibilities.¹⁵ Administrative Instruction (DRH) No. 24 of 30 July 2004 sets out the conditions under which personal promotions may be granted.

38 Although personal promotions are limited in number with no personal promotions of core staff within the last three years and only two personal promotions for non-core staff (translators), the Inspector, in keeping with recent JIU recommendations concerning personal promotions,¹⁶ is of the opinion that this practice should be discontinued. The scheme is contrary to the standards of fairness and transparency in the system of recruitment and promotion. It distorts the principle that promotion is the recognition of past, exceptional performance and the expectation of future performance at a higher level. It deviates from United Nations common system practices and may also have a negative effect on staff morale. Most other international organizations have eliminated this practice.

39 The implementation of the following recommendation is expected to enhance competitiveness, transparency and fairness with regard to promotions.

Recommendation 4

The Director General should discontinue the practice of granting personal promotions.

Reclassification of posts

40 The modalities concerning the reclassification of posts at the International Bureau are outlined in Administrative Instruction (PER) No. 17/Rev 2 of 28 November 2000. Posts can, among other things, be reclassified in the case of restructuring of posts or if the International Bureau is mandated with new tasks. In all cases, the classification is done by an external evaluator. According to the responses received to the questionnaire, "the budget is not used as the vehicle to request approval of reclassification of posts. The budget reflects the present situation and is adapted if reclassifications occur".

41 As regards the authority for reclassifications, the Inspector noted that there might be different interpretations of the applicable UPU General Regulations. While it is correct that the Congress sets the four-year expenditure ceiling and the Council of Administration approves the UPU Programme and Budget and also the number of established posts, the Director General has the authority to administer and manage the International Bureau within this framework. Therefore, it could be argued that the Director General has the authority to reclassify posts and it is enough to notify the Council of Administration after the fact, as long as the Director General complies with the ceiling set by Congress and the number of established posts is not exceeded.

42 However, the Inspector does not concur with this view. In keeping with recent JIU recommendations, she believes that any reclassifications of posts should be approved through the budget process, not after implementation. Notifying member countries after the fact in the budget document skews the notion of approved staffing tables, represents backdoor promotions, raises issues of transparency and fairness and should be discontinued. Consequently, any reclassifications of Professional level posts and of General Service to Professional level posts should be sought from member countries through the budget process before the fact and should be done in accordance with the guidelines of the International Civil Service Commission.¹⁷

¹⁵ See A/34/30, para. 227.

¹⁶ JIU/REP/2007/5, JIU/REP/2007/7, and JIU/REP/2005/1.

¹⁷ A/34/30 and General Assembly resolution 37/126.

43 The implementation of the following recommendation is expected to enhance control and compliance with UPU rules and regulations.

Recommendation 5

The Director General should ensure that all reclassifications of Professional level posts and of General Service to Professional level posts be approved through the budget process, and not after implementation.

Training budget

44 Training is coordinated centrally within the HR Directorate according to a biennial training plan. The expenditures for training within the last five years are presented in the following table:

Table 2 – Expenditure for training (in CHF)

	2003–2004	2005–2006	2007–2008
Training funds approved in the regular budget	175,000	312,000	210,000
Regular budget training expenditure	175,000	311,000	228,000
Extrabudgetary training expenditure	35,000 (figure for 2004 only)	50,000	20,000
	<i>Percentage</i>		
Training funds approved in the regular budget as a proportion of the approved regular budget	0.24%	0.43%	0.29%
Training funds approved in the regular budget as a proportion of staff costs	0.31%	0.55%	0.37%

Source: Information provided by the International Bureau.

45 As can be seen above, the training programme of the International Bureau is very modest. It falls below the levels of annual training provisions of many other organizations, which typically invest 1% of their annual budget in training and development.¹⁸

46 The Inspector recognizes the financial constraints faced by the organization as a result of a ZNG budget for more than 10 years. However, she believes that adequate and continuous training is important and vital for enhancing the productivity of staff and the efficiency and effectiveness of the organization as a whole. She therefore encourages the Director General to request, and the Council of Administration to allocate, realistic financial resources for training, equivalent to at least 1% of the regular 2009–2010 budget. Emphasis should be placed on training needs as identified through the new performance management system. Reference is made to paragraph 29 above.

47 The implementation of the following recommendation is expected to enhance the efficiency of the organization.

Recommendation 6

The Council of Administration should approve financial resources for training, equivalent to at least 1% of the regular 2009–2010 budget.

¹⁸ Investing in the United Nations: for a stronger Organization worldwide, Report of the Secretary-General (A/60/692), paragraph 25 (j).

Ethics function

48 While the International Bureau has issued a code of conduct and is in the process of implementing a financial disclosure policy, it does not have an ethics function. An ethics function should be established to develop policies and procedures and oversee the application of minimum acceptable standards of behaviour, administer the financial disclosure programme and to provide confidential advice and guidance to staff on ethics issues. Such a function should report directly to the Director General. Because the UPU is a small organization and keeping funding constraints in mind, the function may be established as a dual-function post, for example, in the Office of Legal Affairs. The Inspector believes that the establishment of an ethics function will further contribute to the establishment of an effective integrity framework.

49 The implementation of the following recommendation is expected to enhance control and compliance with UPU rules and regulations.

Recommendation 7

The Council of Administration should establish an ethics function, as a dual-function post.

Gender balance

50 The table below presents the grade and gender distribution of regular budget (RB) and extrabudgetary (XB) posts as per year-end 2006 and 2007.

Table 3 – Gender distribution of posts

	2006				2007			
	RB		XB*		RB		XB*	
Gender	M	F	M	F	M	F	M	F
P 5 and above	17	2	2	1	17	2	2	1
P 1 to P 4	34	10	9	3	33	8	9	6
General Service staff	34	41	7	12	32	41	4	14
Total	85	52	18	16	82	51	15	21

* XB means classified extrabudgetary posts; not included are non-classified extrabudgetary posts (38 posts), Regional Advisers (7 posts) and translators (15 posts).

Source: Information provided by the International Bureau.

51 This information demonstrates that more work needs to be done to achieve gender balance at the professional level and above. This issue was discussed with UPU management during the interviews. The Inspector learned that the International Bureau is trying to further encourage and attract female candidates, and it gives preference to applications submitted by women in cases of equal qualifications. While there has been some progress over the years and three women have been promoted to P 5 positions within the UPU since 2005, there is room for improvement. The Inspector encourages the Director General to further strengthen his efforts in enhancing gender balance and to work with member countries to broaden the channels for advertising vacancies in order to better attract female candidates. Geographical distribution should be also taken into account in this context.

52 The implementation of the following recommendation is expected to enhance gender balance at the International Bureau.

Recommendation 8

The Director General should launch a policy that proactively pursues gender balance in the International Bureau by increasing the proportion of women at the professional level and above, and particularly at the senior management level.

Geographical distribution

53 Article 112, paragraph 1, of the General Regulations states: "For appointments in grades P 1 to D 2, he [the Director General] shall consider the professional qualifications (...), taking into account equitable geographical distribution with respect to continents and languages." The International Bureau does not have a formal policy for geographical distribution. In order to achieve as wide a geographical distribution as possible among staff, all member countries are informed of vacant posts and vacancies are also advertised in the international press.

54 The table below presents the geographical distribution of professional level and above posts at the end of 2005, 2006 and 2007.

Table 4 – Geographical distribution: Professional level and above

	2005	2006	2007
All Professional levels and above^a			
Africa	10	11	12
Asia	8	8	8
LAC ^b	5	7	7
Eastern Europe	7	6	6
WEOG ^c	41	46	45
P 5 and above			
Africa	2	3	3
Asia	3	3	3
LAC	1	1	1
Eastern Europe	3	2	3
WEOG	13	13	12

^a Note: XB means classified extrabudgetary posts; not included are non-classified extrabudgetary posts (38 posts), Regional Advisers (7 posts) and translators (15 posts).

^b LAC: Latin America and Caribbean.

^c WEOG: Western Europe and others, including Australia, Canada, New Zealand and United States.

Source: Information provided by the International Bureau.

55 As seen in the table above, more than half of the staff at the professional level and above come from the WEOG region (Western Europe and other, including Australia, Canada, New Zealand and United States). The same applies to the P 5 and above categories. While the Inspector was informed that progress had been made in recent years in achieving a more balanced geographical distribution of posts at P 5 level and above, she nevertheless is of the view that more should be done to improve geographical distribution of professional posts in the International Bureau. While she notes that geographical distribution is only one of the factors to be considered when recruiting new staff, she believes that it is an important criterion.

56 The implementation of the following recommendation is expected to enhance geographical representation at the International Bureau.

Recommendation 9

The Director General should launch a policy that proactively pursues equitable geographical distribution in the International Bureau to increase representation from under-represented regions, with priority in recruitment given to candidates from countries that are not represented.

V. Central support services

A. Conference and language services

57 The provision of conference and language services for the Congress and the meetings of the other UPU bodies falls within the responsibility of the Logistics Directorate. Translation and interpretation in languages other than the official language of the organization is provided, as regulated in detail by article 110 of the General Regulations. The costs for translation and interpretation services are funded by the language groups which use these services, with the exception of some general administrative costs related to these services (typing, word processing, installations for interpretation, etc.) which are covered by the International Bureau. As French is the official language of the Union, the French Translation Service of the International Bureau is financed from the regular budget.

58 During interviews, the Inspector was informed that there are, in general, sufficient resources for translation services for those activities funded from the regular budget. However, translation services are increasingly being provided for activities paid for from extrabudgetary funds (e.g. EMS, UPUClearing, Quality of Service Fund). While this practice has been approved by the Council of Administration, no cost-sharing arrangements have been adopted at the same time. As a result, translation costs for these extrabudgetary activities are funded almost entirely from the regular budget. The Inspector is of the opinion that this subsidization should be discontinued. The Council of Administration should develop guidelines outlining cost-sharing principles for translation services provided for activities covered by extrabudgetary funds. In this connection, reference is made to the issue of support costs, i.e. to the relevant resolution proposed by the Council of Administration to the 2008 Congress.¹⁹

59 Overall, the Inspector is of the view that the UPU language group system, as outlined in article 110 of the General Regulations, appears to be working well. It results in effective and efficient translation and interpretation services and provides for fair cost-sharing arrangements among member countries.

B. Information systems

60 The IT and Methods Programme in the Logistics Directorate is responsible for providing and overseeing information technology (IT) services and implementing the UPU's IT strategy. The UPU Management Committee decides on major IT investments and the broad IT strategy.

61 The UPU uses commercial IT applications. No in-house applications have been developed or are in use, as the development of tailored applications is too costly. The Inspector was informed that the UPU tries to cooperate with other United Nations system organizations on the use of applications, because enhanced cooperation in this regard could lead to substantial cost savings for the organizations. This also applies to the implementation of enterprise resource planning (ERP) systems. The Inspector concurs with this view and encourages enhanced cooperation and the joining of forces with other United Nations system organizations in this respect. She also notes the innovative and creative ideas employed by the IT Director to save money under ZNG (e.g. the state-of-the-art data storage centre).

¹⁹ CA 2008.1–Doc 14a. Annex 1.

VI. Oversight

A. *Member countries' oversight role*

62 The Inspector is of the view that it is critical for member countries, as a "Board of Directors" to exercise fully their oversight responsibilities. This includes taking an active and robust role both in the programme process and budget process. Substantively, the budget is of equal importance to the programme. The Inspector also wishes to state that, in discussions with the Director General, she has pointed out that the International Bureau should not prepare documents for the legislative bodies to "take note" of issues that require actual decisions by these bodies. Taking note is technically meaningless. As a result, past JIU reports, notes and management letters may not have received the attention they might otherwise have. The Director General has agreed and is working with the Joint Inspection Unit to change the presentation of documents pertaining to JIU reports to the Council of Administration.

B. *External oversight*

63 Article 128, paragraph 15, of the General Regulations states that the "Government [of the Swiss Confederation] shall supervise, without charge, book-keeping and accounting of the International Bureau within the limits of the credits fixed by Congress." Article 37, paragraph 1, of the Financial Regulations provides that "the External Auditor shall be appointed by the Government of the Swiss Confederation." Further details concerning the status and work modalities of the External Auditor are regulated in article 37 of the Financial Regulations and its Annex 1.

64 A comparative analysis²⁰ of the financial regulations and rules of the United Nations system relating to the external audit function showed that, for almost every organization, the external auditor is appointed by the governing body and must be the Auditor General or an officer holding an equivalent title. Exceptions to this include the International Telecommunication Union (ITU) and the UPU, where appointments are made by the Government of the Swiss Confederation. Since the creation of the ITU, UPU and WIPO (World Intellectual Property Organization), their accounts have been audited by the Swiss Federal Audit Office (SFAO). Following the publication of the International Organization of Supreme Audit Institutions (INTOSAI) entitled "Principles for best audit arrangements for international institutions", the SFAO informed these entities on several occasions of the need to ensure that their audit arrangements are consistent with the principles contained in the publication. This matter is still pending with the ITU, while the UPU has contended that the auditing arrangements meet INTOSAI recommendations overall. The WIPO has since amended its financial regulations, with effect from January 2008.²¹

65 In document CA C 3 2007–Doc 6, the Director General provides an analysis concerning the compliance of the current external audit arrangement at the UPU with the aforementioned INTOSAI standards, making a particular reference to the independence of the External Auditor, as well as the scope of its work and the reporting arrangements in place. This document concludes with the following statement: "Analysis shows that UPU practices meet INTOSAI recommendations overall. Relevant provisions regarding audit provision lie within the competence of Congress and, consequently, of member countries. However, given the present advantages, and in the light of observations and in the view of the introduction of new accounting practices and the IPSAS standards, the Director General recommends that the CA [Council of Administration] take note of this document and does not bring the UPU auditing mechanism into question. In the same vein, the CA might recommend that the Nairobi Congress maintain article 128 of the General Regulations as it stands."²² The Council of Administration took note of this document at its 2008 session. No proposal to revise article 128, paragraph 15, of the General Regulations will be submitted to the forthcoming 2008 Congress.

²⁰ Panel of the External Auditors of the United Nations, Specialized Agencies and the International Atomic Energy Agency, report of the 23rd Meeting of the Technical Group, Montreal, 26–30 November 2007, agenda item 16, pages 16 and 17.

²¹ Ibid.

²² CA C 3 2007–Doc 6, para. 15.

66 The Inspector acknowledges and respects the analysis of the Director General, as well as the decision taken by the Council of Administration. However, she believes that one aspect, namely principle number 7 of the INTOSAI standards stating that "the external auditor is appointed in an open, fair and transparent manner" was not sufficiently reflected in the analysis. Issues like the selection of the external auditor, including the length of term and attendant fees, have not been taken up. Based on and in compliance with the INTOSAI standards, it is common practice in the United Nations system that the financial rules and regulations provide for a specific length of term and a rotation of the external auditor.²³

67 Therefore, while recognizing that the SFAO provides more than adequate and very beneficial external audit services for the organization, the Inspector is nevertheless of the view that the Congress should take up the issue of compliance of the external audit arrangements with the INTOSAI standards, in particular the question of the selection and rotation of the UPU External Auditor. A revision of article 128, paragraph 15, of the General Regulations may be considered in this context. Because of, and also in line with recommendation 5 of the JIU review entitled "Oversight lacunae in the United Nations system",²⁴ the Inspector believes that new modalities for the competitive selection of the External Auditor, including term limits which would require rotation, and attendant fees, would avoid real or perceived conflicts of interest for the External Auditor. It would further bring the UPU external audit arrangements into line with INTOSAI standards and the now common practice of the United Nations system.

68 The implementation of the following recommendation is expected to disseminate best practice.

Recommendation 10

The Council of Administration may wish to reconsider its decision and consider submitting to the 24th or the 25th Universal Postal Congress, for review and approval, an amendment to the General Regulations, in particular article 128.15, providing for a competitive selection process and for a rotation of the External Auditor. Article 37 of the Financial Regulations may be amended accordingly.

C. Internal oversight

Internal audit and investigation

69 The modalities of the internal audit and investigation function at the UPU are set out in article 36bis (Internal control and audit) of the Financial Regulations, in conjunction with its Annex 4. The Internal Audit (PRI) section is staffed with one internal auditor (P 5 level) who is also in charge of conducting investigations. The internal auditor post was initially (January 1995) a 50% post. It was upgraded to an 80% post in January 2003 and to a full-time post from January 2007. No other staff member is assigned to the internal audit and investigation function.

70 The audit universe is about 220 million CHF per biennium. The work plan of the internal auditor in general includes a financial audit in the first half of the year and another audit in the area of human resources management in the second half. Additional audits or investigations are conducted when required or upon request. Only one investigation was conducted in the past three years. The Inspector learned that the internal auditor, when preparing his annual work plan, conducts a "small risk assessment", which is not comparable with a risk assessment according to the Institute of Internal Auditors (IIA) standards. In an internal audit (and investigation) function staffed by only one person, this is not possible. The current staffing situation is woefully inadequate.

71 In its report "Oversight Lacunae in the United Nations System", the JIU proposed minimum standards for the budget and staffing for internal oversight units and suggested that "for

²³ Panel of the External Auditors of the United Nations Specialized Agencies and the International Atomic Energy Agency, Report of the 23rd Meeting of the Technical Group Montreal, 26–30 November 2007, Agenda Item 16, page 16.

²⁴ JIU/REP/2006/2, para.28.

organizations managing biennial resources of at least 250 million USD, an internal oversight unit can be justified, which should be staffed with three audit professionals at a minimum. For those organizations that manage biennial resources of less than 250 million USD, a dedicated unit cannot be justified and internal oversight services should be in-sourced to any other organization in the United Nations system that has the capacity to respond."²⁵

72 The Inspector fully concurs with this view and the relevant recommendation.²⁶ With an audit universe amounting to about 220 million CHF, the UPU falls within the category of organizations for which an internal audit unit cannot be justified and should be in-sourced. In-sourcing, in this context, is used to refer to the provision of services by organizations belonging to and within the United Nations system. The Inspector notes, however, that the UPU is fast approaching the recommended 250 million USD standard. With extrabudgetary resources increasing and should the zero nominal growth policy be relaxed for the next four-year period, the UPU's audit universe may reach 250 million USD for the 2009–2010 biennium. Accordingly, while the Council of Administration has taken note of the JIU report "Oversight Lacunae in the United Nations System", the Inspector believes that this issue should be reconsidered (see paragraph 62).

73 Should the Council of Administration reconsider the issue and take a decision not to approve in-sourcing the function, then it should ensure that the resources for the internal audit (and investigation) function be increased by at least two positions for this function. Although the internal auditor functionally reports to the Director General, he should be operationally independent in the performance of his duties. Resources required for the internal oversight function should be drawn up by the internal audit and investigation office and should not be subject to scrutiny by the entities that are the object of its oversight. In the absence of an external oversight board, budget proposals should be submitted to the Council, together with any comments by the executive head. The internal audit function should not be out-sourced to a private sector consultant firm, as this may lead to conflicts of interest.

74 The implementation of the following recommendation is expected to enhance efficiency.

Recommendation 11

The Council for Administration should in-source the internal audit and investigation function to any other organization in the United Nations system that has the capacity to respond.

Alternatively, the Council of Administration should increase the resources for the internal audit and investigation function by at least two positions for the 2009–2010 biennium.

Evaluation function

75 The UPU does not have a formal evaluation function. In addition, there are no formal procedures for the self-evaluation of programmes and projects, as well as no respective training for programme managers. The Inspector is of the view that a formal evaluation function should be established. It should be placed under the Executive Office, or, if the alternative of recommendation 11 is accepted, under the Internal Audit Office. In either case, adequate resources (at least one staff member) should be provided for the evaluation function. Reference is also made to paragraphs 27 to 29 above.

76 The implementation of the following recommendation is expected to enhance control and compliance with UPU rules and regulations.

²⁵ JIU/REP/2006/2, para. 47.

²⁶ Ibid, Recommendation 14 (b).

Recommendation 12

The Director General should establish a formal evaluation function and should provide at least one staff member for this function. The evaluation function should be placed under the Executive Office, or, if the alternative of recommendation 11 is accepted, under the Internal Audit Office.

VII. Staff survey

77 A staff survey, comprising 60 questions, was sent to all International Bureau staff (229 in total). The maximum and minimum rates of response to the survey questions were 102 and 79 respectively, or 45% and 35% of the total on-board staff. The response rate, as well as the distribution of responses among different categories of staff, was sufficient to provide findings that were statistically representative of the views of all staff in the organization.

78 The Inspector found that the staff survey provided useful insights into many aspects of the organization. The responses were taken into account when preparing the relevant chapters of this report. The following table presents some selected questions and responses of the survey.

Table 5 – Selected questions and responses of staff survey

<i>Survey question</i>	<i>Response options</i>			
	<i>Yes</i>	<i>Some- what</i>	<i>No</i>	<i>Don't know</i>
Are you treated with consideration at work?	57.3	32.3	6.3	4.2
Do you receive sufficient information about what is going on in your work unit/office?	45.8	35.4	16.7	2.1
Do you have confidence in your supervisor?	46.9	36.5	13.5	3.1
Are you satisfied with the level of support that your supervisor provides to you in order for you to meet your work objectives?	46.9	29.2	21.9	2.1
Do you have confidence in the UPU senior management (director level and above)?	30.9	34.0	29.8	5.3
Does the UPU management encourage open discussion?	22.3	38.3	31.9	7.4
Do you find that the level of coordination and cooperation between departments is adequate?	10.6	36.2	43.6	9.6
Does the UPU management lead by example?	18.1	34.0	34.0	13.8
Are important matters communicated through formal channels?	46.9	37.5	10.4	5.2
Does your work unit receive adequate resources in order to meet its goals?	20.2	36.0	38.2	5.6
Do you find that respective responsibilities and work processes between departments are clear and well documented?	10.3	31.0	44.8	13.8
Are systems in place in your office to share information and knowledge?	23.0	39.1	32.2	5.2
Does the UPU have clear written HR policies and procedures?	42.4	31.8	10.6	15.3

<i>Survey question</i>	<i>Response options</i>			
	<i>Yes</i>	<i>Some- what</i>	<i>No</i>	<i>Don't know</i>
In general, are the UPU's HR policies implemented in a consistent and fair manner?	11.8	32.9	40.0	15.3
In general, is the UPU's recruitment policy transparent?	16.5	31.8	40.0	11.8
Are promotions in your office based on objective performance-related considerations?	9.4	20.0	52.9	17.6
In your opinion, is the performance appraisal system currently used fair and transparent?	21.2	32.9	34.1	11.8
Is the performance appraisal system evenly and consistently applied within your office?	31.8	20.0	30.6	17.6
Does the UPU adequately reward staff members who show outstanding performance?	1.2	11.8	64.7	22.4
Is underperformance detected and appropriately addressed?	1.2	12.9	60.0	25.9
Do men and women receive equal treatment in the UPU?	56.0	17.9	13.1	13.1
Are you satisfied with your job?	51.9	38.0	10.1	0.0

Source: Responses to JIU staff survey of UPU staff.

79 The staff survey conducted by the JIU complemented internal staff surveys carried out by the International Bureau, the last one being a working climate survey done in 2007.²⁷ The general conclusions of the two surveys are similar: staff believe they have appropriate freedom in their work, work/life issues are good, the UPU is a good employer and they like their work. However, it is clear that communication within the Secretariat must be improved, as well as transparency and fairness in the context of human resources management. The Inspector believes that the various efforts made by management in recent years (including the introduction of a new performance management system, organizational restructuring, periodic town hall meetings with all staff, etc.) are good and suitable measures to achieve these goals. The Inspector acknowledges that it will take some time to see the full impact of these measures. She encourages the UPU management to further pursue this way and to consistently evaluate the impact of the measures taken. Biennial staff surveys should be conducted to ensure continued progress.

²⁷ See Internal Memorandum No. 55/2007 and Internal Memorandum No. 83/2004.

Overview of action to be taken on JIU recommendations by participating organizations

Report		Intended impact	United Nations, its funds and programmes												Specialized agencies and IAEA													
			United Nations*	UNCTAD	UNODC	UNEP	UN-HABITAT	UNHCR	UNRWA	UNDP	UNFPA	UNICEF	WFP	OTHER:	ILO	FAO	UNESCO	ICAO	WHO	UPU	ITU	WMO	IMO	WIPO	UNIDO	UNWTO	IAEA	
			♣	♣	♣	♣	♣	♣	♣	♣	♣	♣	♣	♣	♣	♣	♣	♣	♣	♣	X	♣	♣	♣	♣	♣	♣	♣
	For action		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	♣	♣	X	X	X	X	X	X	X	
	For information		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	♣	♣	X	X	X	X	X	X	X	
Recommendation 1		d																		L								
Recommendation 2		e																		L								
Recommendation 3		e																		L								
Recommendation 4		o																		E								
Recommendation 5		d																		E								
Recommendation 6		g																		L								
Recommendation 7		d																		L								
Recommendation 8		o																		E								
Recommendation 9		o																		E								
Recommendation 10		b																		L								
Recommendation 11		g																		L								
Recommendation 12		d																		E								

Legend: L: Recommendation for decision by legislative organ
 E: Recommendation for action by executive head
 □ Recommendation does not require action by this organization

Intended impact: a: enhanced accountability; b: dissemination of best practices; c: enhanced coordination and cooperation; d: enhanced controls and compliance; e: enhanced effectiveness; f: significant financial savings; g: enhanced efficiency; o: other

* Covers all entities listed in ST/SGB/2002/11 other than UNCTAD, UNODC, UNEP, UN-HABITAT, UNHCR, UNRWA.