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**UNITAR/Swiss briefing on financial and budgetary matters  
for new delegates to the Fifth Committee of the General Assembly**

**Oversight mechanisms:  
Joint Inspection Unit of the United Nations system**

**Speaking notes: Gopinathan Achamkulangare, Inspector and Chairman**

- Honour and privilege to participate; thank the Swiss authorities and Amb. Marco Suazo for the kind invitation; speaking as an Inspector, and not formally on behalf of the JIU
- JIU regards Member States as its most important 'clients' and stakeholders, and remains sensitive and attentive to their concerns
- JIU recognizes that communications with Member States have not been robust enough; consequently, JIU is least known, least understood, often misunderstood, and perhaps underutilized among the oversight entities.
- JIU needs support of Member States to effectively perform its role as the only independent external oversight body of the United Nations system.

JIU was set up on an experimental basis in 1966, and its statute adopted in December 1976 when the Unit, consisting of 11 Inspectors, was established on a permanent basis as a subsidiary organ of the United Nations General Assembly, effective 1 January 1978. JIU was among the earliest oversight bodies to be established and remains till today the only one with a horizontal system-wide mandate, covering 28 organizations that have accepted the JIU statute.

Article 5 paragraph 3 of the statute states that "the Unit shall satisfy itself that the activities undertaken by the organizations are carried out in the most economical manner and that the optimum use is made of resources available for carrying out these activities". Amidst today's cries of 'oversight fatigue', it is difficult to imagine that the founders of JIU were prescient to speak of "value for money", more than five decades before use of the term came into vogue.

Those interested in knowing more about JIU's work are encouraged to visit its web-site ([www.unjiu.org](http://www.unjiu.org)). Among the reviews done in recent years have been: enhancing accessibility for persons with disabilities to meetings and conferences; mainstreaming environmental sustainability in the management functions of organizations; fraud prevention, detection, and response; and, management of implementing partners. I have been fortunate to participate in some of these.

## **What does the JIU do?**

JIU undertakes system-wide reviews of thematic areas where the scope of the review covers all its 28 participating organizations. Typically, these account for the bulk of the reviews in the Unit's programme of work. System-wide reviews maximise JIU's unique mandate to examine issues that provide organizations in the United Nations system with insights and recommendations to make improvements, enhance coordination and cooperation, and harmonize practices across the system. JIU aims to improve efficiency and effectiveness as well as provide organizations with benchmarks and good practices and the opportunity to share information and learn from one another.

Examples of system-wide reviews in the 2022 programme of work:

- Flexible working arrangements in United Nations system organizations
- Mental health and well-being policies and practices in United Nations system organizations
- Quality, effectiveness, efficiency, and sustainability of health insurance schemes in the United Nations system organizations
- The use of non-staff personnel and related contractual modalities in the United Nations system

Another feature of JIU's programme of work is management and administration reviews (MAR) of a single participating organization. JIU tries to include two such reviews in its programme of work every year. For example, the MAR of UN-Habitat was completed recently, and the MAR of UNFPA is in progress.

## **What the JIU is not / What the JIU does not do**

It is important to clarify what JIU is not, or does not do. Unlike other oversight bodies such as internal oversight or external audit, JIU does not provide assurances in the classical sense about the effectiveness of internal controls, or compliance with accounting standards and principles, or certify financial statements. Internal oversight and external audit have specific roles and mandates to report to their legislative organs or governing bodies on those aspects, significantly though, they do not have a system-wide mandate.

JIU is not an advisory body; nor is the JIU a consultancy firm. JIU does not have any enforcement or police powers. Once JIU produces and presents the report of a review to the respective legislative organ or governing body, it is up to the legislative organ/governing body (Member States) and/or the Executive Head (the senior management) concerned to accept or reject the recommendations, and to implement the accepted recommendations. As a subsidiary organ of the legislative organs, JIU is an instrument available with Member States on the legislative organ – an important point to register.

**In the legislative organs/governing bodies of participating organizations, Member States can maximize the value they derive from the work of JIU:**

1. Contribute to the development of the JIU's annual programme of work and provide suggestions on topics of interest (e.g., inputs from Geneva group)
2. Acknowledge JIU reports and request participating organizations to implement their recommendations
3. Look into problems facing the executive heads in accepting/implementing recommendations (e.g., CEB responses to JIU reports are cookie-cutters/boiler-plates, like need for more financial and human resources)
4. Funding of JIU has been stagnant for the past three decades. On the one hand, JIU is mandated to produce better quality and in-depth reports that address the current system-wide challenges facing the United Nations system. On the other, JIU lacks in the existing structure of secretariat the expertise needed to support the Inspectors for carrying out such projects. Most oversight offices use outside consultants with specialized expertise to support their evaluations and audits; JIU has a miniscule consultancy allocation from the regular budget that can hardly make any difference.

Improvements effected in recent years

JIU has made considerable efforts in enhancing its effectiveness through pursuing concrete measures for improving its internal working procedures and refining them in recent years, such as a self-evaluation exercise, peer review, making its recommendations 'SMART', focused and 'track'able through the Web-Based Tracking System, paying greater attention to the strategic plans of the organizations and major organizational risks facing them as assessed by their oversight bodies, and related matters. An internal self-assessment exercise is currently under way. Emphasis is placed on improving the mechanisms for reporting and for monitoring and accountability frameworks of organizations.

Among the measures adopted to make the JIU more relevant for the work of the United Nations system:

- developing an annual programme of work that is responsive to the legislative organs /governing bodies and the executive heads/senior managements of the participating organizations
- tackling system-wide and cross-cutting topics that the participating organizations consider to be important and accord high priority

- Refining ways of selecting topics for projects by examining strategic plans and major risk areas identified by the participating organizations
- suggesting concrete measures for strengthening coordination and coherence
- Improving ways of dealing with comments from participating organizations on the draft reports
- Facilitating consideration of reports and recommendations by the legislative organs/governing bodies
- Improving Standard Operating Procedures for presentation of reports to legislative organs/governing bodies
- Improving coordination and consultation with other oversight offices and bodies, coordination bodies, and management forums

Inspectors welcome opportunities to disseminate detailed information and provide background briefings about their reviews to groupings of Member States by interacting in informal settings. Such exercises have proved valuable in increasing the understanding of the rationale and scope of the review for member States and the JIU. This also helps foster better-informed discussions and decision-making on the JIU reviews in the formal setting of the legislative organs and governing bodies.

Practical ways in which the Member States can support the JIU:

- Encourage acceptance and implementation of JIU recommendations by adopting a resolution or decision to that effect
- An opportunity to do so will soon present itself when the review of the management of implementing partners (JIU/REP/2021/4) is presented to the Fifth
- Equally, another opportunity will arise when the Fifth considers the report of the CPC and its section on the JIU review of mainstreaming environmental sustainability (JIU/REP/2020/8)
- Express support for the work of the JIU in a visible manner
- Encourage the JIU to continue to contribute to the activities of the oversight offices of the organizations of the United Nations system

## **Ways of improving the interaction between Member States and the JIU:**

A] How seriously committed are the Member States to utilizing the oversight tools that they themselves have established and continue to fund?

B] Stake in the JIU's functioning – tool in the hands of Member States – up to them make effective use of it

C] How can Member States, especially the major contributors, make better use of the JIU?

D] What more can the JIU do, in the view of the Member States, to be seen as responsive?

E] How can JIU be of greater help to Member States in discharging their oversight responsibilities?

F] What more can the JIU do to help Member States?

G] How can the JIU encourage Member States in the legislative organs and governing bodies of participating organizations to respond to reports and recommendations rather than merely "taking note"?

H] What more can the JIU do to get Member States move away from apathy and indifference (after a report is presented, no comment, question, clarification, criticism, rebuke, intervention of any kind)

I] JIU can only be as effective as the Member States wish it to be

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