General Assembly

Seventy-second session
Agenda items 133 (b) and 149

**Financial reports and audited financial statements,
and reports of the Board of Auditors: United Nations
peacekeeping operations**

**Administrative and budgetary aspects of the financing
of the United Nations peacekeeping operations**

Implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2017

Report of the Secretary-General

Summary

The present report provides information in response to the recommendations of the Board of Auditors contained in its report on United Nations peacekeeping operations for the 12-month period from 1 July 2016 to 30 June 2017 (A/72/5 (Vol. II), chap. II). The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Assembly requested the Secretary-General, at the same time as the recommendations of the Board of Auditors are submitted to the Assembly, to provide it with his responses and to indicate measures that will be taken to implement those recommendations, with appropriate timetables.

The Administration has concurred with all the Board's recommendations and its relevant comments have been duly reflected in the report of the Board. The present report provides additional comments from the Administration, where appropriate, and information on the status of implementation, the department responsible, the estimated completion date and the priority for each recommendation contained in the report of the Board. In addition, the report contains updated information on the status of implementation of the recommendations of the Board relating to the prior periods that were reported by the Board, in annex II to its report, as not having been fully implemented.

I. Introduction

1.   In its resolution 48/216 B, the General Assembly requested the Secretary-General, at the same time as the recommendations of the Board of Auditors are submitted to the Assembly, to provide it with his responses and to indicate measures that will be taken to implement those recommendations, with appropriate timetables. The present report is submitted in response to the recommendations of the Board contained in its report on the United Nations peacekeeping operations for the 12-month period ended 30 June 2017 (A/72/5 (Vol. II), chap. II).

2.   In preparing the present report, account was taken of the provisions of the following documents:

(a)   General Assembly resolution 52/212 B, in particular paragraphs 2 to 5 thereof, and the note by the Secretary-General transmitting the proposals of the Board for improving the implementation of its recommendations approved by the Assembly (A/52/753, annex);

(b)   Paragraph 6 of General Assembly resolution 71/261 B, in which the Assembly requested the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

(c)   Paragraph 7 of General Assembly resolution 71/261 B, in which the Assembly requested the Secretary-General to provide, in his next report, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

3.   With regard to prioritization, the Administration noted that the Board had categorized 32 of the 75 recommendations for the period ended 30 June 2017 as "main recommendations". While all recommendations of the Board will be implemented in a timely manner, the main recommendations are considered to be of the highest priority.

4.   The status of implementation of new recommendations as at 31 January 2018 is summarized in tables 1 and 2.

5.   As indicated in table 1, of the 32 main recommendations issued by the Board, the Administration has implemented 4 and the other 28 remained in progress as of 31 January 2018. Of the 28 main recommendations in progress, 17 have been targeted for implementation before the end of 2018 and 3 for implementation in 2019. There are 8 recommendations of an ongoing nature for which no specific target dates had been assigned at the time of the issuance of the present report.

Table 1
Status of implementation of the main recommendations of the Board of Auditors as at 31 January 2018

Department responsible	Number of recommendations	Not accepted	Implemented or closure requested	In progress	Target date set	No target date
Department of Field Support and Department of Management	11	–	2	9	5	4
Department of Field Support	9	–	1	8	8	–
Department of Field Support, Department of Peacekeeping Operations and Department of Management	4	–	–	4	2	2
Department of Field Support and Department of Peacekeeping Operations	3	–	1	2	1	1
Department of Management	3	–	–	3	2	1
Department of Field Support, Department of Peacekeeping Operations and Department of Political Affairs	2	–	–	2	2	–
Total	**32**	**–**	**4**	**28**	**20**	**8**

6.   As indicated in table 2, of the 75 recommendations issued by the Board, 11 have been implemented and 64 remained in progress as of 31 January 2018. Of the 64 outstanding recommendations, 48 have been targeted for implementation before the end of 2018 and 5 for implementation in 2019. There are 11 recommendations of an ongoing nature for which no specific target dates had been assigned at the time of the issuance of the present report.

Table 2
Status of implementation of all recommendations of the Board of Auditors as at 31 January 2018

Department responsible	Number of recommendations	Not accepted	Implemented or closure requested	In progress	Target date set	No target date
Department of Field Support and Department of Management	30	–	3	27	20	7
Department of Field Support	24	–	6	18	18	–
Department of Field Support and Department of Peacekeeping Operations	9	–	1	8	7	1
Department of Field Support, Department of Peacekeeping Operations and Department of Management	5	–	–	5	3	2
Department of Management	5	–	1	4	3	1
Department of Field Support, Department of Peacekeeping Operations and Department of Political Affairs	2	–	–	2	2	–
Total	**75**	**–**	**11**	**64**	**53**	**11**

II. Implementation of the recommendations contained in the report of the Board of Auditors

7.   The information requested by the General Assembly on the status of implementation of recommendations contained in the report of the Board of Auditors for the financial period ended 30 June 2017 (A/72/5 (Vol. II), chap. II) is set out below. As indicated in the summary of the present report, the majority of the Administration's comments have already been included in the report of the Board. Accordingly, additional comments are provided only where deemed necessary.

8.   **In paragraph 26, the Board reiterated its recommendation that the Administration recognize the actual costs of self-constructed items of property, plant and equipment that qualify for recognition as assets.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

9.   The Administration's comments, including the root cause of the problem, were reflected in paragraph 27 of the Board's report. The Administration also wishes to report that the actual cost methodology will be applied for any new projects that are initiated at special political missions after 1 January 2018 and at peacekeeping missions after 1 July 2018.

10.   **In paragraph 33, the Board reiterated its recommendation that the Administration phase out the standard cost methodology and recognize the actual associated costs of acquired items of property, plant and equipment that qualify for recognition as assets.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Ongoing

11.   While the Administration agreed with the Board that the actual cost methodology is the most desirable technique, the standard cost methodology will have to be retained for an extensive period of time. The obstacles to the recognition of the actual associated cost methodology are explained in paragraph 34 of the Board's report. In the interim, the Administration is committed to carrying out regular reviews of the standard cost rates, noting that the five-year exemption in IPSAS 17 relates to the recognition of property, plant and equipment and does not refer to the issue of measurement.

12.   **In paragraph 40, the Board recommended that the Administration enhance its disclosures regarding related party transactions and cost recovery transactions.**

Department responsible:	Department of Management
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

13.   The Administration will increase its disclosures in the next set of financial statements.

14.   **In paragraph 45, the Board recommended that the Administration instruct all missions and service centres that changes in supplier master data, such as bank details, only be effected after approval by the responsible finance and procurement officers. Umoja user rights should be configured accordingly and not allow the adding or modifying of bank details by a single user.**

Departments responsible:	Department of Management and Department of Field Support
Status:	Implemented
Priority:	High
Target date:	Not applicable

15.   In addition to the Administration's comments reflected in paragraph 46 of the Board's report, it should be noted that the inaccuracy in changing supplier master data observed by the Board occurred when a wire transfer to a vendor had been initially rejected, requiring the Regional Service Centre in Entebbe to request new banking details for the same vendor. The request and the subsequent response were not initially routed through the Procurement Division, and thus there was a miscommunication. The role of updating banking data at the missions and at the Regional Service Centre is now limited, respectively, to the Procurement Section and to the staff of the Cashier's office.

16.   To strengthen the internal controls in Umoja, a process was developed, whereby vendor banking data entered by one cashier must be approved by another cashier with approval authority before the banking data is saved in the system.

17.   **In paragraph 47, the Board recommended that the Administration facilitate read-only access in Umoja to the supplier relationship management database in Umoja for all necessary users in the service centres and missions.**

Department responsible:	Department of Management
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

18.   A change request was logged in January 2018 requesting the creation of a read-only supply relationship management role. This change request was approved by the Change Advisory Board and is in the process of execution.

19.   **In paragraph 53, the Board recommended that the Administration strengthen the management of bank accounts in Umoja by ensuring that the**

actual balances as at financial year-end are reflected in the general ledger and by reducing reconciling differences.

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

20.   In addition to the comments reflected in paragraph 54 of the Board's report, the Administration will intensify its efforts to ensure the timely uploading of bank statements and the clearing of reconciling items, as outlined in the accounting manual. Similarly, the Department of Field Support has stated that it is an important requirement for the field missions to reconcile differences, if any, in cash held in bank accounts in a timely fashion.

21.   **In paragraph 59, the Board recommended that the missions improve their reporting of group 1 commitments, in particular by implementing a targeted review of material commitments.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

22.   In addition to the comments of the missions reflected in paragraph 60 of the Board's report, the Administration reports that the checking of the validity of group 1 and group 2 commitments is already a part of the year-end closing activities, and such activities are not limited to the year-end period only. All mission budget and finance sections are actively involved in the management of financial resources throughout the year. In the interim, the Administration continues to provide guidance to the finance and budget officers at the missions and has requested them to ascertain the grouping of commitments.

23.   **In paragraph 74, the Board recommended that the Administration initiate guidance and training of staff members on the mapping of budgetary requirements to expenditures in Umoja.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

24.   The Administration's comments were reflected in paragraph 75 of the Board's report. To make budget formulation simpler and more intuitive for the staff of peacekeeping missions, the Administration foresees the need for more training at the missions. The Administration intends to increase capacity-building training for field officers, including for the staff of self-accounting units. As the staff of the self-

accounting units become more familiar with managing resources allotted to their cost centres, the Administration expects to see further improvements.

25. **In paragraph 77, the Board recommended that missions prepare quarterly reports on material redeployments.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

26. The Administration's comments were reflected in paragraph 78 of the Board's report.

27. **In paragraph 83, the Board recommended that the Administration determine to either fully consolidate the welfare and recreation committees in the financial statements or entirely separate them, and act accordingly. Regardless of its decision, the Administration needs to ascertain whether the uncontrolled posting of welfare committees' transactions in Umoja to date led to uncovered liabilities and whether United Nations budgetary resources were spent for welfare activities.**

Departments responsible:	Department of Management; Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2018

28. In addition to the comments reflected in paragraph 89 of the Board's report, the Administration is determined to dispose of all balances pertaining to the welfare and recreation committees and not to record any further transactions related to the committees in the accounts of missions. In addition, the Administration will request the missions to recover budgetary spending, if any, before disposal.

29. **In paragraph 88, the Board recommended that the Administration revise its policy and standard operating procedure on welfare and recreation committees and issue clear guidance in the areas of workplans, compliance report, cash management and monitoring of revenues.**

Departments responsible:	Department of Management; Department of Peacekeeping Operations; and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

30. The Administration acknowledged the Board's observation on the inconsistent treatment of accounting entries related to welfare committee activities in Umoja,

which may have affected the financial statements of field missions. While the Department of Peacekeeping Operations and the Department of Field Support could assess the working arrangements of the welfare committees, they are also cognizant of the responsibility of the Department of Management to issue the accounting policies to be implemented throughout the Secretariat and across the missions. The Administration will assess the policies and working arrangements of the welfare committees and will take appropriate action accordingly. Additional comments were reflected in the Administration's response to the Board's recommendation in paragraph 89 of the Board's report.

31. **In paragraph 99, the Board recommended that the Administration establish a central budget for all strategic air operations and consider including all regional air operations and air troop movements in it.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

32. In addition to comments reflected in paragraphs 100 to 102 of the Board's report, the Administration noted that the implementation of this recommendation may also be dependent, inter alia, on the willingness of the host countries to continue to permit and grant, in a timely manner, diplomatic clearances for shared aircraft coming from other missions. Also, while funding continues to be carefully segregated for each field mission, as required by the General Assembly in its appropriation framework, all aircraft leasing arrangements, usage and costs across field missions are currently administered and overseen holistically by a single entity within the Department of Field Support.

33. The recommendation to establish a central budget for strategic air operations, including regional air operations and troop movements, would need to be considered and approved by the legislative bodies. However, within the current approved budget framework, the Administration could review the arrangements for allotment and use the functionality of Umoja for project costs or cost recovery in order to produce a centralized budget that could then be charged to missions for their share of the costs. The air budget formulation process would also need to be reviewed within the context of Umoja Extension 2.

34. **In paragraph 103, the Board recommended that the Administration consider introducing centralized aircraft coordination at global and regional levels, which would permit the sharing of commercial and military aircraft between peacekeeping and special political missions in the most efficient and cost-effective way.**

Departments responsible:	Department of Field Support; Department of Peacekeeping Operations and Department of Political Affairs
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

35.   In addition to the Administration's comments reflected in paragraph 104 of the Board's report, it notes that most of the United Nations fleet is, by nature, tactical and locally oriented by mission and by capability. The oversharing of such resources would likely result in inefficiencies regarding long-positioning and depositioning legs. Through the Secretary-General's initiative, sharing opportunities with regard to executive and regional jets have been identified. In addition, the Administration plans to use standby contracts in future as they present a fully shared capability that could be made available, when required. It should be noted, however, that, at certain levels of use, the standby modality is no longer cost effective and a dedicated long-term charter should be utilized. The Strategic Air Operations Centre within the Department of Field Support is responsible for coordinating strategic flights and, starting in February 2018, will also be responsible for the Movement Control Section wide-body jet operations. A limited sharing of air assets is already reflected in the budget proposals of some missions. Specific additional strategic air assets have been identified as being capable of providing better service if managed and controlled by a strategic entity rather than by one mission alone. These include executive and regional jets, as well as a tactical military aircraft that is to be based at the Regional Service Centre in Entebbe and shared by regional missions to support regional and cargo operations. By the end of 2018, the contract for the wide-body aircraft will expire and new requests for proposal will consider, inter alia, standby aircraft to support the strategic movement of contingent personnel, as well as local requirements.

36.   **In paragraph 113, the Board recommended that the Department of Peacekeeping Operations and the Department of Political Affairs be put in charge of determining and keeping updated missions' current aircraft demands within budget limitations, and request missions to draft an air operations concept in close cooperation with the Department of Field Support. This air operations concept should include commercial and military aircraft as well as unmanned aerial systems. It should be based on the mission concept and the mission support concept as well as the military and the police concepts of operations. The Statements of Unit Requirements derived from the mentioned air operations concepts should be realistic and in accordance with the capabilities of aviation military units of that size. The Department of Field Support should be involved in the Statement of Unit Requirements process.**

Departments responsible:	Department of Peacekeeping Operations; Department of Field Support and Department of Political Affairs
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

37.   In addition to the Administration's comments in paragraph 114 of the Board's report, the Department of Peacekeeping Operations and the Department of Field Support concur and will implement the recommendation, with the understanding that demands for aircraft will be determined through the integrated air operations concept developed by missions and jointly reviewed by the Departments to ensure its alignment with the mission mandates, mission concepts and operations and military and police concepts. The responsibility for the formulation of related plans and budgets and for ensuring that updated demand for aircraft remain within budget limitations would rest with the missions, with the Department of Field Support maintaining oversight. The Department of Peacekeeping Operations and the

Department of Field Support will ensure that Statements of Unit Requirements are realistic and are in alignment with the air operations concept.

38. **In paragraph 119, the Board recommended that the Administration consider delegating coordination and tasking authority for all peacekeeping and special political missions' strategic air operations to the Strategic Air Operations Centre.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

39. The Administration's comments, including the root causes, were reflected in paragraph 120 of the Board's report.

40. **In paragraph 121, the Board further recommended that the Administration consider subordinating the air operations component of the Transportation and Movements Integrated Control Centre to the Strategic Air Operations Centre to command and control the commercial and military aircraft of the regional missions.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

41. The Administration's comments were reflected in paragraph 122 of the Board's report.

42. **In paragraph 127, the Board recommended that the Department of Peacekeeping Operations collaborate with the missions to determine which fixed- and rotary-wing military aircraft can be replaced by commercial aircraft, provided this is less cost-intensive and does not have a negative effect on safety and security.**

Departments responsible:	Department of Peacekeeping Operations; Department of Field Support and Department of Management
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

43. In addition to the Administration's comments reflected in paragraph 128 of the Board's report, the missions have acted on the recommendation to replace military aircraft by commercial aircraft, where appropriate. The United Nations Mission for Justice Support in Haiti (MINUJUSTH) confirmed that, for the period from April to September 2017, two UH-IH and three MI-17 rotary-wing aircraft, under a letter of assist in support of the United Nations Stabilization Mission in Haiti (MINUSTAH), were replaced with two MI-8 commercial helicopters. Both current helicopters have operational restrictions/limitations, as they are used specifically in support of police

operations. The United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) also reported that, together with United Nations Headquarters, it has been determined that two military medium sized fixed-wing aircraft are to be replaced with two commercial fixed-wing aircraft (1 CASA 295 and 1 C-130, to be replaced by 1 ATR 72 and 1 L-382, respectively). It is expected that greater efforts will be made to identify military aircraft that could be replaced by commercial aircraft, which would be significantly more cost-effective for the Organization.

44. **In paragraph 132, the Board recommended that the Administration develop key performance indicators that reflect the efficient and cost-effective use of commercial and military aircraft, including unmanned aerial systems. The indicators should also include total costs, including letters of assist, memorandums of understanding and all other costs related to air operations. Memorandum of understanding costs should be included as part of a contingent-owned equipment unit's key performance indicators.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

45. The Administration's comments were reflected in paragraph 133 of the Board's report.

46. **In paragraph 139, the Board recommended that the Administration issue guidelines that cover the entire process of the letter of assist and the related memorandum of understanding for military aircraft. The guidelines should set out the respective roles of the Department of Peacekeeping Operations, the Department of Field Support, the Procurement Division and the Headquarters Committee on Contracts. They should designate an accountable and responsible process owner and regulate the competitive selection of contributing countries as well as the calculation of reimbursement rates or fixed costs included in the Manual on Policies and Procedures Concerning the Reimbursement and Control of Contingent-Owned Equipment of Troop/Police-Contributors Participating in Peacekeeping Missions.**

Departments responsible:	Department of Field Support; Department of Peacekeeping Operations and Department of Management
Status:	In progress
Priority:	High
Target date:	Ongoing

47. The Administration applies the peacekeeping capability readiness system, which allows troop-contributing countries to register their pledges in the system in a specific format for military units/personnel, vessels and aircraft. Work is under way to place the criteria in the various levels of the readiness system. With regard to the letter of assist process, there is a working group chaired by the Assistant Secretary-General for the Office of Central Support Services and its members include representatives from the Procurement Division, the Department of Field Support, the Department of Peacekeeping Operations and the Headquarters Committee on Contracts. The scope

of the working group is to review issues with letters of assist in terms of applicability of use, process, price, negotiations and responsibilities between the various stakeholders.

48.   **In paragraph 140, the Board recommended that the Administration implement the letter of assist process in Umoja.**

Departments responsible:	Department of Management and Department of Field Support
Status:	Implemented
Priority:	High
Target date:	Not applicable

49.   System processes for the creation of commitments (purchase orders), the receipt of services and payments for letters of assist-related services are already implemented in Umoja, and there are specific transactional characteristics and security roles to support this process. The Department of Field Support and the Office of Central Support Services of the Department of Management will review and determine which additional process steps should be considered for analysis regarding whether they may be incorporated into a standard Umoja solution. Such submissions are managed through the change-request procedure within the context of the continuous improvements being made to Umoja and pursuant to paragraph 22 (c) of the 2008 report of the Secretary-General on information and communications technology (ICT) (A/62/510/Rev.1).

50.   **In paragraph 144, the Board recommended that the Administration analyse non-United Nations passenger requirements authorized by Security Council mandates. Non-eligible non-United Nations passengers must not be taken into account when calculating overall air transport capacity needs.**

Departments responsible:	Department of Peacekeeping Operations; Department of Field Support and Department of Management
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

51.   In addition to the Administration's comments reflected in paragraph 145 of the Board's report, the Department of Field Support confirms that during the budget development processes for field missions, the total requirements for aviation assets for each mission are determined based on utilization trend analyses, which does not include non-United Nations passengers. The Administration will continue to monitor this requirement.

52.   **In paragraph 151, the Board recommended that the Administration limit reimbursement rates for strategic air movements under letters of assist to notional long-term charter wide-body aircraft rates.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

53. The Administration's comments were reflected in paragraph 152 of the Board's report.

54. **In paragraph 153, the Board recommended that the Administration increase backup wide-body aircraft utilization before entering into a short-term contract or letter of assist.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

55. The Administration's comments were reflected in paragraph 154 of the Board's report.

56. **In paragraph 155, the Board recommended that the Administration consider including more flight hours in the follow-on long-term charter contract and continuously contracting a second wide-body aircraft.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

57. In addition to the Administration's comments reflected in paragraph 156 of the Board's report, the statement of work for the wide-body jet contract, which will be finalized in February 2018, will initiate the request for proposal solicitation exercise that will replace the current contract, which expires in October 2018.

58. **In paragraph 159, the Board recommended that the Administration consider future air operations cooperation with the World Food Programme.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

59. The Administration's comments were reflected in paragraph 160 of the Board's report.

60. **In paragraph 168, the Board recommended that the Administration appoint staff senior enough to oversee and ensure the implementation of internal review recommendations even if two departments are affected.**

Departments responsible:	Department of Field Support and Department of Peacekeeping Operations
Status:	Implemented
Priority:	High
Target date:	Not applicable

61.   In accordance with the comments provided in paragraph 169 of the Board's report, the Administration considers this recommendation to have been implemented.

62.   **In paragraph 174, the Board recommended that the Administration impose planning along realistic timelines and the implementation of adequate control mechanisms to ensure that the approved source selection plan is adhered to during the evaluation process.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

63.   In addition to the Administration's comments reflected in paragraph 175 of the Board's report, the United Nations Support Office in Somalia (UNSOS) reported that under its new mission structure control mechanisms were to be improved through the establishment of a business intelligence unit in the Supply Chain Performance Section. The unit will be responsible for monitoring, on a regular basis, the key performance indicators of the supply chain, including the cycle time of the indicators.

64.   **In paragraph 178, the Board recommended that the Administration liaise with UNSOS and better coordinate with the African Union Mission in Somalia (AMISOM) to ensure that their annual medical needs are established and duly taken into account when analysing the procurement needs of the Medical Section.**

Department responsible:	Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

65.   As communicated earlier to the Board, UNSOS has established an integrated medical office that coordinates all medical logistic activities for the provision of medical support to AMISOM, including: (a) the identification of medical goods and service's needs; (b) processing requisitions; (c) the distribution of items from Mogadishu to sectors; (d) the monitoring of the consumption of medical supplies; and (e) the analysis of historical data consumption for acquisition planning. The chief medical officer at UNSOS and the force medical officer at AMISOM conduct joint monthly teleconferences and videoconferences with AMISOM medical officers in the sectors to discuss ways to improve medical support. Additional measures already taken by UNSOS to improve procurement planning and contract management are reflected in the Administration's response to the Board's recommendation in paragraph 179 of its report.

66.   **In paragraph 179, the Board further recommended that the Administration identify process owners, strengthen internal controls and enforce accountability over procurement planning and contract management to minimize errors during the procurement process and to ensure the timely delivery of medical supplies.**

Department responsible:	Department of Field Support
Status:	Implemented
Priority:	High
Target date:	Not applicable

67.   In addition to the Administration's comments reflected in paragraph 180 of the Board's report, UNSOS has taken the following measures to minimize errors during the procurement process: (a) medical assistants work with the Acquisition Planning Unit to prepare procurement requests (shopping carts) and purchase orders to ensure that correct specifications are used; (b) the Acquisition Planning Unit provides the list of items to the integrated medical office for review against quantities in stock and approval before the procurement process is initiated; (c) inventory checks are conducted by the Supply Chain Planning Section, which is also responsible for centralized requisitioning; (d) demand planning has been strengthened based on consumption data analysis, where any deviation from the plan is reviewed when the shopping cart is raised to avoid unnecessary purchases; and (e) monthly meetings with the Procurement Section are held to monitor progress.

68.   Discussions are also held with suppliers to confirm that consignments can be fulfilled in terms of composition, quantities and delivery timelines before a procurement request shopping cart is raised. UNSOS will ensure that vendors comply with delivery timelines specified in the purchase orders.

69.   **In paragraph 188, the Board recommended that the Secretariat develop a clear, simple and transparent system for delegating authorities to peacekeeping missions and ensure that responsibilities and accountabilities are aligned.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

70.   The Administration's comments were reflected in paragraph 189 of the Board's report.

71.   **In paragraph 192, the Board recommended that the Secretariat implement the system for delegating authorities in Umoja. In the meantime, relevant documents authorizing a decision should be uploaded to Umoja.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

72.   The Administration's comments were reflected in paragraph 193 of the Board's report.

73.   **In paragraph 201, the Board recommended that the Department of Field Support and the Regional Service Centre in Entebbe clearly define their relationship and the Centre's relationship to client missions, revise and simplify the delegations of authority and update the relevant agreements.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

74.   The Regional Service Centre in Entebbe reported that it is undertaking a review of the service level agreements, including recommendations from the shared services review, together with a working group comprised of representatives of the Centre's client missions which is to be established at the upcoming meeting of the client board.

75.   **In paragraph 208, the Board recommended that the Department of Field Support, together with the Regional Service Centre in Entebbe, review the objective of the key performance indicators and redefine the indicators to provide an effective management tool.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

76.   As communicated earlier to the Board, a consulting firm has reviewed existing key performance indicators at the Regional Service Centre in Entebbe and highlighted challenges and possible solutions, including the development of a service level agreement between the Service Centre, client missions and the Department of Field Support. The Service Centre is currently undertaking a review of its key performance indicators in line with the recommendations from the shared services review. The revised key performance indicators, as well as those suggested for the client missions and United Nations Headquarters, will be discussed at the upcoming governance meetings scheduled to be held during the first quarter of 2018. In addition, the deployment of a global service delivery model will assist in the introduction of a global key performance indicator framework to be applied to all service centres.

77.   **In paragraph 215, the Board recommended that the Department of Field Support, together with the Regional Service Centre in Entebbe, measure the workload of the Centre and base the scalability model on the actual workload.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

78.   The Department of Field Support agreed that an accurate measurement of the workload of the Regional Service Centre in Entebbe should be determined and used to revise the scalability model so that it accurately reflects required resources for the performance of the Centre's functions. However, the development of the scalability model in the past was impacted by several factors, including: (a) the evolving landscape of the implementation of the new Umoja system, which was not yet completed; (b) the lack of benchmarks and workload measures owing to the mix of systems and processes still in use (between the use of the legacy system and Umoja); and (c) the lack of consistent data on the actual workload of the Centre. The scalability model was developed using data available at that time. In the interim, while the implementation of Umoja is reaching near full phase for the type of work carried out by the Centre, the collection of statistics on the workload to allow for a new model has been initiated. The scalability model, as well as a draft workforce planning model developed by the Centre several years ago, were reviewed by the consulting firm conducting the shared-services review. Both the Department of Field Support and the Centre have agreed to the overarching recommendations provided by the consulting firm and will revise the scalability model accordingly.

79.   The Administration agreed that the scalability model should be refined to include the Transportation and Movements Integrated Control Centre, the Regional Information and Communications Technology Services and efficiency gains, as endorsed by the General Assembly in its resolutions 70/289 and 71/293.

80.   **In paragraph 223, the Board recommended that the Administration analyse the landed costs and implications of the vendor's obligation to deliver goods for the major types of commodities and develop guidance for solicitations regarding the determination of delivery terms/international commercial terms that result in best value for money, taking into account the total costs of goods, including the cost of freight, regardless of whether freight is included in the price of goods or contracted separately.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

81.   The comments of the Administration were reflected in paragraphs 224 and 225 of the Board's report, and it is actively working on the implementation of the recommendation.

82.   **In paragraph 229, the Board recommended that the Administration provide clear guidance on recording the costs of freight forwarding services and terms of agreements in Umoja and link those costs to the procured items.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

83. The Administration's comments were reflected in paragraphs 230 and 231 of the Board's report.

84. **In paragraph 234, the Board recommended that the Procurement Division, in collaboration with the Department of Field Support, initiate the solicitation of a global systems contract for freight forwarding services.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

85. In addition to its comments reflected in paragraph 235 of the Board's report, the Administration is working on the final statement of work in order to be able to initiate the request for proposal solicitation exercise for a global freight forwarding systems contract.

86. **In paragraph 242, the Board recommended that the Procurement Division and the Department of Field Support analyse the reasons for the limited progress made regarding the change of solicitation method for air charter services and develop a strategy for implementing the change.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

87. In addition to the Administration's comments reflected in paragraphs 243 and 244 of the Board's report, opportunities will be explored to replace the invitation to bid with a request for proposal, where possible.

88. **In paragraph 257, the Board recommended that the Procurement Division, in collaboration with the Department of Field Support and the missions, review the role and the governance structure of the Regional Procurement Office and define a clear role and clear responsibilities that avoid duplicate structures.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

89. The Administration's comments are reflected in paragraph 258 of the Board's report. Considering recent initiatives, such as supply chain management and global service delivery, a review recommended by the Board is to be conducted by the Department of Management, in collaboration with the Department of Field Support.

90.   **In paragraph 266, the Board recommended that the Department of Field Support develop a methodology to determine staffing requirements for selected sections of missions, and test the methodology to ensure an objective approach across all missions, to support mission planning and to facilitate the budget process.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

91.   The Administration's comments were reflected in paragraph 267 of the Board's report.

92.   **In paragraph 273, the Board recommended that the Field Personnel Division improve its support and monitoring role in the area of post management, including in particular by ensuring that data is accurate, that loans do not prevent sections/units from fulfilling their functions and that vacancies are monitored from a human resources point of view.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

93.   In addition to its comments reflected in paragraph 274 of the Board's report, the Administration has been consistently monitoring organizational structure and associated staffing tables, assisting missions to reconcile discrepancies in accordance with approved budget documents and ensuring that the necessary changes are reflected in Umoja. Given the level of granularity required in Umoja, staff of the Administration have been extensively engaged with their counterparts in missions and the Field Personnel Division of the Department of Field Support to finalize the staffing tables.

94.   **In paragraph 280, the Board recommended that the Field Personnel Division advise human resources staff on which decisions and documents should be preserved in official status files and which in working files, taking into account the distribution of responsibilities for processing and administering peacekeeping staff.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

95.   In addition to the Administration's comments reflected in paragraphs 281 and 282 of the Board's report, the Personal Records Unit carried out an extensive planning process regarding the management of personnel records. As a result, in 2015, the Unit implemented the Office of Human Resources module in Unite Docs. Unite Docs is an enterprise content management system that serves as a secure repository. It was customized by the Office of Information and Communications Technology to meet current recordkeeping needs. The Personal Records Unit is looking forward to working with the Umoja and Inspira teams to extract the digitized content created in these applications for direct storage in the respective Unite Docs official status file repository, thus minimizing the need to scan physical documents. The Unit is willing to share its experiences and the solutions it has found with the Department of Field Support and to work in collaboration with other offices of the Department of Management. Additionally, the Department of Management will work on revising the current administrative instruction on recordkeeping.

96.   **In paragraph 291 the Board recommended that the Field Personnel Division provide clear guidance to the missions and service centres on the criteria for using temporary duty assignments, the distribution of costs and monitoring.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

97.   As communicated earlier to the Board, the Field Personnel Division has shared guidance on temporary duty assignments with the missions and has addressed the recommendation with regard to temporary duty assignments between missions and service centres.

98.   **In paragraph 301, the Board recommended that the Administration implement the tools necessary for a competitive selection process of consultants and individual contractors and provide adequate guidance to missions in accordance with administrative instruction ST/AI/2013/4.**

Departments responsible:	Department of Management; Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

99.   In addition to the comments reflected in paragraphs 299 and 302 of the Board's report, the Administration would like to add that, on a pilot basis, the circulation of job openings for the selection of consultants and individual contractors on a competitive basis has been available through a module on Inspira since 2015. This module will also be made available to field missions on pilot basis.

100. **In paragraph 308, the Board recommended that the Administration, together with the missions and service centres, review the advance purchase policy and evaluate how best prices for peacekeeping operations travel can be achieved.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

101. In its comments reflected in paragraph 304 of the Board's report, the Administration noted that some missions and service centres had already analysed some of the data available and stated that the policy and the method to purchase tickets could be improved to achieve better prices. Given that the practice of the advance purchasing of air tickets remains an overall industry best practice, with a majority of organizations that have significant travel requirements maintaining such policies, any additional detailed analysis for consideration that the Department of Peacekeeping Operations/Department of Field Support can provide in this regard would be welcomed. Moreover, the Administration has provided relevant information and has encouraged all travel offices to implement airfare monitoring technologies through their contracted travel agencies to track ticket prices after issuance and to return savings to the respective organizations, should ticket prices drop prior to departure. This type of initiative, which is currently being deployed at the Secretariat through its contracted travel agency, would address such circumstances. It should also be noted that in its recent review (JIU/REP/2017/3), the Joint Inspection Unit assessed relevant air travel policies, rules and practices across the organizations of the United Nations system with a view to: enhancing the efficiency and effectiveness of travel management practices; increasing accountability and transparency among managers who approve travel; promoting and increasing inter-agency coordination and cooperation; and identifying good practices and lessons learned in order to promote the harmonization of practices across the United Nations system.

102. **In paragraph 316, the Board recommended that the Administration analyse how the rules for travel and their implementation in Umoja can be aligned further, taking into account the need to clarify accountabilities.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

103. The Administration's comments were reflected in paragraph 313, 314 and 317 of the Board's report.

104. **In paragraph 321, the Board recommended that the Umoja travel module be further simplified and that Umoja detect or prevent duplicate travel requests to avoid manual checks by processing officers.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

105. The deployment of the simplified travel module interface is expected by the end of the first quarter of 2018. With regard to the entry of "duplicate travel requests", the design of the Umoja travel solution allows for additional travel requests to be submitted during the same period in order to address circumstances in which a staff member may be on an extended trip, for example, a three-month temporary duty assignment, and may also be required to travel within the same overall time frame as the assignment. Accordingly, the Administration does not plan on any system enhancements in this regard.

106. **In paragraph 332, the Board recommended that justifying a late request in Umoja be mandatory, and that justifications be standardized to allow for an analysis of the reasons for delayed submissions.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2018

107. UNIFIL confirmed that it had rebroadcast the policy on travel requests and had informed all parties involved regarding their responsibilities with regard to the mandatory process. MINUJUSTH is also preparing an information circular to remind all staff and non-staff members of the need to comply with the travel policy.

108. The deployment of the standardized justification codes is expected by the end of the first quarter of 2018. In line with the current Umoja design, this field will be mandatory for any travel request created less than 21 days prior to the start date of planned travel. Should additional delays be encountered during the approval processes, this will be captured post facto in compliance reporting through business intelligence systems.

109. **In paragraph 344, the Board recommended that the Administration develop a road map for supply chain management and clearly define its own role and responsibilities and the roles and responsibilities of the Global Service Centre and the missions in the relevant phases.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

110. The Administration's comments were reflected in paragraph 345 of the Board's report.

111. **In paragraph 353, the Board recommended that, together with missions, the Department of Field Support analyse the cause of inaccurate data and reports of CarLog and review the benefits and costs associated with providing interfaces to other systems, in particular the electronic fuel management system.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

112. The Administration's comments, including the root causes of the issues faced in the management of the CarLog system, were reflected in paragraphs 351 and 354 of the Board's report.

113. **In paragraph 360, the Board recommended that the Department of Field Support review the requirements defined in the request for proposal and the results of the pilot in the light of the current shortcomings of the CarLog system and the needs of missions and the Department.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

114. In addition to the Administration's comments reflected in paragraphs 359 and 361 of the Board's report, it is anticipated that, considering the scale of the fleet spread across the field missions and related budget requirements, the roll-out of the new fuel management and vehicle tracking system will take several years.

115. **In paragraph 367, the Board recommended that UNSOS analyse fuel consumption reports and enforce appropriate consumption levels.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

116. As communicated earlier to the Board, in order to implement controls for fuel accountability and fuel consumption reporting, UNSOS has taken the following remedial actions and applied the following control mechanisms: (a) introduction of the fuel-push quantities mechanism and fuel delivery observer control measures at the Mogadishu International Airport power houses, which have reduced monthly fuel consumption from 1.7 million litres to approximately 640,000 litres; (b) implementation of drums controls, cost recovery measures and a recycling programme in September 2017; (c) deployment of the Enterprise Feedback Management System, which enables the extraction of data for the analysis of distance travelled by and fuel consumption patterns of United Nations-owned vehicles; (d) launch of the fuel push quantities mechanism throughout the area of operations in November 2017, under which fuel consumption and issuance are estimated based on

lists of equipment provided to the fuel unit; (e) introduction of a procedure requiring the UNSOS Infrastructure Design and Implementation Section to provide, through its contractors, generator load data within the area of operations; (f) use of the contingent-owned equipment database to extract vehicle performance data, such as distance travelled, to extrapolate estimated fuel consumption and issuance caps for all contingents; and (g) use of a Microsoft power business intelligence software licence to support the consolidation of all parameters of fuel costs and consumption relating to UNSOS fuel consuming equipment and operations. Business intelligence templates will be issued in the first quarter of 2018 to provide monthly performance reports on fuel operations to stakeholders and UNSOS management.

117. **In paragraph 368, the Board further recommended that UNSOS install tamper resistant fuel tanks at all generators in the power house and also install all necessary equipment for fuel safety and control.**

Department responsible:	Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

118. In addition to the Administration's comments reflected in paragraphs 364 and 369 of the Board's report, UNSOS confirmed that the Office had installed the tamper-proof tanks at 11 power houses and commissioned tanks for 6 power houses. In addition, 19 tamper-proof fuel tanks have been commissioned and will be installed at 10 power houses during the first quarter of 2018.

119. **In paragraph 373, the Board recommended that the United Nations Interim Security Force for Abyei (UNISFA) enhance coordination between self-accounting units to closely follow up on and investigate excessive fuel consumption by its vehicles, in accordance with the requirements of the standard operating procedures, and review and use CarLog data to improve fuel management.**

Department responsible:	Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

120. Based on its comments reflected in paragraph 374 of the Board's report, the Administration considers that this recommendation has been implemented.

121. **In paragraph 387, the Board recommended that the Department of Field Support identify a mission-wide approach to reduce data classification errors and improve electronic fuel management system data quality.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

122. In addition to the Administration's comments reflected in paragraph 388 of the Board's report, with the support of the Department of Management, the Department of Field Support will carry out an analysis of the existing classification of equipment, specifically the "other" classification, and the impact of such classification on the assessment of fuel volume consumption. Based on the results, the Department of Field Support will implement changes to the data classification, if necessary, so as to ensure more complete categorization of equipment and refine the analysis of fuel consumption. The Department of Field Support will then further analyse the overall data quality for each mission, including continuous data maintenance.

123. It was further pointed out that the issue under discussion is data quality, and that, in this regard, peacekeeping missions must ensure that correct classifications are assigned to fuel equipment and that all fuel transactions are entered into the system. Same principle applies to any other information technology system, such as Umoja, Inspira or iNeed.

124. **In paragraph 392, the Board recommended that Administration issue a guideline regarding the amount of insurance coverage, especially for those contracts relating to fuel supply.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

125. In addition to its comments reflected in paragraph 393 of the Board's report, the Administration will develop a guideline for insurance coverage in fuel contracts.

126. **In paragraph 408, the Board recommended that the Administration address the remaining shortcomings in the Umoja supply chain solution with high priority. That includes, inter alia, the provision of all necessary reports and the cleansing of the Umoja material and service master catalogue.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

127. The Administration's comments were reflected in paragraph 409 of the Board's report. The additional business intelligence reports referenced therein have been completed. The actions detailed in paragraph 409 will address the shortcomings and, therefore, the Umoja supply chain solution does not require changes from a technical perspective.

128. **In paragraph 419, the Board recommended that the Administration remind missions to complete their necessary training on ICT, and to review, test, implement and update all the required ICT plans.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

129. The Department of Peacekeeping Operations and the Department of Field Support have established a timeline for the deployment of an electronic document management framework, including mandatory training, and have distributed it to all peacekeeping missions. The United Nations Mission for the Referendum in Western Sahara (MINURSO), in particular, is scheduled to participate in the deployment of the framework in the first half of 2018. The United Nations Disengagement Observer Force (UNDOF) confirmed that the security awareness training has been conducted at Camp Ziouni and the security incident response plan has been implemented. The Mission also works on the standard data encryption solution, in conjunction with the Windows 10 migration project. UNSOS reported that some of the service providers were changed before the revision cycle of the disaster recovery plan elapsed. In adherence to guidelines issued by the Department of Peacekeeping Operations and the Department of Field Support, the UNSOS disaster recovery plan is being updated biannually. Its most recent update reflected the new service providers along with the types of services they provide.

130. As pointed out by the Department of Management-Office of Information and Communications Technology, the Senior Emergency Policy Team defined criteria for ICT systems and applications that support time-sensitive critical business functions and established recovery time and recovery point objectives for such systems. If time-sensitive critical business functions cannot be performed through alternate means, advanced disaster recovery mechanisms need to be provided for the systems and applications supporting them. Given the significant investment required to achieve these high levels of resilience under various disaster scenarios, it was decided to limit the number of such systems to a minimum and to rely as much as possible on centrally managed enterprise solutions to support those functions. All other ICT systems should be treated with a lower level of resilience with recovery objectives that can be accomplished more economically. These basic disaster recovery mechanisms include regular backups of systems and data, with the ability to restore the data and rebuild systems, as necessary.

131. Unless an application supporting time-sensitive critical business functions is hosted locally, peacekeeping missions are expected to maintain basic disaster recovery capabilities as well as highly resilient connectivity to centrally hosted enterprise systems.

132. **In paragraph 426, the Board recommended that the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) and UNISFA review all the roles that have been granted in Umoja in accordance with established Umoja security access procedures and eliminate all non-compliant roles, establish regular review procedures to ensure that all roles commensurate with job descriptions and are not in conflict and ensure that that the rights of separated staff are terminated in a timely manner.**

Departments responsible:	Department of Field Support and Department of Management
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

133. In addition to the Administration's comments reflected in paragraph 427 of the Board's report, UNISFA confirmed that the service desk of its Geospatial ICT Section periodically refines Umoja user-access provisioning procedures. The Field Support Suite has requested Umoja security liaison officers to remove the roles of separating staff, and the Force has deleted the Umoja roles of all separated staff. MONUSCO also confirmed that it has implemented the recommendation by deprovisioning granted Umoja roles that violated the security principle on the segregation of duties.

134. **In paragraph 432, the Board recommended that the Administration remind missions of the responsibility to prevent soil contamination, including through ensuring that general and hazardous waste is properly disposed of at UNISFA and applying the stipulations of the report of the Rapid Environment and Climate Technical Assistance Facility to the follow-up mission of MINUSTAH.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

135. In addition to the Administration's comments reflected in paragraph 433 of the Board's report, the Department of Field Support clarified that during mission liquidation, the quantities of waste to be disposed of increases, while the number of staff at key sections, such as the Property Disposal Unit or the Environmental Compliance Unit, remain unchanged, creating a temporary accumulation of waste. To address this recommendation, military environmental and waste management focal points will be appointed at the camp level to facilitate communication on environmental issues, including waste management. UNISFA, which has already made efforts to identify the proper approach to addressing the issue of waste disposal sites, has decided to construct a solid waste recycling/disposal area within the Abyei headquarters compound as well as: (a) segregation of waste into components at mission locations; (b) incineration of organic and contaminated organic garbage at mission sites; and (c) transportation of recyclable materials to Abyei headquarters for treatment, including shredding and encapsulation. The mission is also in the process of recruiting an environmental affairs officer.

136. MINUJUSTH further confirmed that before its liquidation, MINUSTAH had implemented all recommendations arising from the report of the Rapid Environment and Climate Technical Assistance Facility. As a result of its timely action: (a) there was no accumulation of hazardous waste at the property disposal yard; (b) housekeeping to ensure appropriate storage of hazardous material was improved; (c) scrap metal at Gonaïves was disposed of before the location was handed over to the Government of Haiti; and (d) the Environmental Compliance Unit carried out an inspection at the mission's sites before the handover.

137. In September 2017, the Rapid Environment and Climate Technical Assistance Facility submitted a memorandum to the Board confirming that the mission had complied with all recommendations addressed to it.

138. **In paragraph 440, the Board recommended that the Administration ensure administrative stipulations are adhered to. This concerns appointment of an environmental affairs officer at UNDOF, quarterly meetings of the Environmental Committee meetings at the United Nations Mission in Liberia (UNMIL) and the definition of roles and reporting requirements at UNSOS.**

Departments responsible:	Department of Field Support and Department of Peacekeeping Operations
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

139. In addition to the Administration's comments reflected in paragraph 442 of the Board's report, in order to support the implementation of the environment strategy of the Department of Field Support and the environment policy of the Department of Peacekeeping Operations/Department of Field Support by UNDOF, in the absence of an Environmental Officer, the environmental management system expert of the Rapid Environment and Climate Technical Assistance Facility was deployed to the mission from 12 to 22 June 2017. The expert produced an environmental assessment, as well as a draft environmental action plan for all peacekeeping missions.

140. With regard to roles and reporting requirements for environmental activities, UNSOS prepared a template for reporting by all sections on activities with a significant environmental impact. The report of the UNSOS sections will be collated to compile a comprehensive environmental report that will be used as a basis to inform all stakeholders during the quarterly environmental management meetings chaired by the head of the United Nations Assistance Mission in Somalia (UNSOM). In addition, UNSOS confirmed that the mission's environmental policy, which is being updated to accurately reflect the current organizational structure, is expected to be published by the end of first quarter of 2018.

141. Concerning quarterly environmental committee meetings, UNMIL also confirmed that the mission's environmental committee (the UNMIL "green working group") has met twice, on 13 September 2017 and on 13 December 2017.

142. **In paragraph 447, the Board recommended that renewable sources of energy be used to achieve the environmental objectives and that an action plan be prepared to install meters in unmetered power generators in a timely manner, and to make operative all photovoltaic systems and regularly monitor the energy production of all photovoltaic systems.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

143. The Administration's comments were reflected in paragraphs 448 and 449 of the Board's report. The Administration wishes to clarify that there has always been a

heavy reliance on the use of diesel generators at peacekeeping missions, and that it will take some time and effort to change this situation as well as to build up the technical skills of the engineering staff to support the installation and operations of renewable energy production systems. Until 2017, there was no reference to the possible use of renewable energy by troop- and police-contributing countries in the Manual on Policies and Procedures Concerning the Reimbursement and Control of Contingent-Owned Equipment of Troop/Police-Contributors Participating in Peacekeeping Missions. Therefore, almost all contingents have been deployed with diesel generators alone. However, the 2017 Contingent-Owned Equipment Manual does refer to the possibility that troop- and police-contributing countries may deploy with renewable energy systems and be reimbursed accordingly.

144. **In paragraph 454, the Board recommended that the Administration see to it that missions dispose of expired medication as well as ensure they always have an adequate stock of vaccines readily available.**

Department responsible:	Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

145. The missions have acted on the recommendation to dispose of expired medications and have an adequate stock of vaccines. UNSOS confirmed that incinerators for the disposal of expired medical items have been installed at all sector headquarters, and that AMISOM medical staff have been trained to use them. The Administration also provided AMISOM with standard operating procedures on pharmacy management. With regard to the maintenance of an adequate stock of vaccines, UNMIL confirmed that, as of 31 December 2017, 240 staff members (47 per cent of civilian personnel) of the mission were vaccinated. Currently, there is an adequate stock of 144 doses of vaccines, which is kept by UNMIL for any surge requirement. The United Nations Peacekeeping Force in Cyprus (UNFICYP) has confirmed that it requested a contractor to provide a disposal and destruction certificate, and that it received one on 25 October 2017. In January 2018, UNFICYP established a new contract for waste management that covers all requirements relating to disposal of medical supplies. The medical service at MINUJUSTH has put procedures in place for the disposal of expired medicines and medical supplies, including procedures for keeping an inventory and monitoring the stock of such materials, as well as a method for the determination and classification of expired medicines for disposal, on monthly basis, by incineration, including the issuance of certificates of disposal.

146. **In paragraph 459, the Board strongly recommended that the Administration require UNISFA to build casualty evacuation/medical evacuation capability that will be able to manage emergencies between 5 p.m. and 6 a.m.**

Departments responsible:	Department of Field Support and Department of Peacekeeping Operations
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

147. The Administration would like to clarify that there are occasions when even with the availability of aircraft or crew that are night capable, night flights cannot be performed owing to high risks such as weather, security situations or the condition of the airfield (landing zone). The missions also need to have quick clearance from the host government, including for night training and proficiency operations. To be able to provide aviation assets that can access all relevant locations, 24 hours per day, seven days a week, with search and rescue/aero medical evacuation support, it would be necessary to have fully night-vision-capable aircraft and crew, as well as military units formed in compliance with the relevant statement of unit requirements. Otherwise, this would require an increase in expenditures to source a 24/7 search and rescue/aero medical evacuation-ready commercial aircraft, as well as to update and adjust the concept of operations and the statement of unit requirements. As previously communicated to the Board, UNISFA has been working on requirements for night flights and patrols for the purpose of enhancing the capabilities, capacity and efficiency of the Joint Border Verification and Monitoring Mechanism. Night-flight capability is a cross-cutting requirement involving the Aviation Section, the Medical Section and the Joint Border Verification and Monitoring Mechanism. It should also be noted that the working group of the Secretary-General's initiative to enhance the efficiency and cost-effectiveness of United Nations aviation has noted this deficiency and proposed to the Department of Peacekeeping Operations that savings found through the reduction of military aircraft could be used for more effective 24/7 commercial air ambulance support.

148. **In paragraph 463, the Board recommended that the Administration, future liquidating missions, missions receiving staff from the liquidating mission and, when necessary, the Regional Service Centre in Entebbe seek to agree in advance on a list of key staff members required for the transfer of knowledge and a timeline for their departure from the liquidating mission.**

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

149. The Administration hired a consultant who assisted in revising the Liquidation Manual. The revised manual will include guidelines for chiefs and directors of mission support to initiate a workforce planning exercise as soon as the Security Council resolution on the final extension of their mandates is adopted. This will facilitate the work of liquidating missions in determining the projected vacancy rate in those sections that must be sufficiently staffed to carry out the completion of the tasks related to the liquidation in a timely manner, including consideration of whether there will be a follow-up mission, as well as the available budget. In addition, a liquidation training programme was launched in August 2017, based on lessons learned from the liquidation of the United Nations Operation in Côte d'Ivoire (UNOCI) and other recent exercises. The Department of Field Support has a an agreement with both releasing and receiving staff missions to negotiate, where possible, the release date of the remaining international staff members performing the key functions needed for the closure of liquidating missions who are found to be suitable for vacant positions outside of those missions and who can benefit from the lateral reassignment authority given to the Under-Secretary-General for Field Support, in accordance with section 11 of administrative instruction ST/AI/2010/3. This agreement helps the missions to maintain a critical number of staff until their

final closure, or at least until they are provided with specific support and the transfer of knowledge is completed. In addition, the Regional Service Centre in Entebbe reported that it has already acted on the recommendation in its engagement with UNMIL. The downsizing and liquidation of UNMIL, which is currently in progress, takes into account the actions of the Service Centre in its staff drawdown plan. The Global Service Centre in Brindisi, Italy, is sending a team to the mission to ensure the effective transfer of knowledge.

150. The Administration recognizes the need for early and integrated transition planning for closing missions that addresses operational aspects of liquidation and financial completion accounting, including the disposition of assets, which the Administration must report to the General Assembly. The mandated liquidation period for UNOCI was comparatively short and the administrative workload during the period was intensive, in response to the rapid processing of transactions related to closure activities, including the separation of personnel. Conversely, clear financial completion accounting needs a relatively stable post-closure period in order to allow for purposeful examination, reconciliation, follow-up and resolution of outstanding matters. In theory, a large part of this work does not need to be carried out in any specific location. However, experience has shown that it is undertaken most effectively and efficiently on site by experienced staff with cumulative local knowledge of the mission.

151. The roles of Secretariat offices involved in liquidation and financial completion accounting, including the Department of Field Support, the Regional Service Centres, the Department of Management team, should be clearly defined. To ensure an appropriate liquidation process and the coordination of liquidation activities both on site and with Headquarters offices and related service centres, the Administration needs to review the key staffing needs required at each location for the transfer of knowledge and following the liquidation date to finalize outstanding tasks, mitigate the risks of financial liabilities and fully close the final steps of financial and administrative reporting.

152. **In paragraph 464, the Board recommended that the Administration consider keeping staff members available until after the liquidation date to finalize outstanding tasks.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

153. An Organization-wide human resources downsizing policy focusing on organizational restructuring, including its impact on staff, has been developed by the Department of Management and is pending finalization. The Department of Field Support has recommended that specific guidance for liquidating entities be included in the policy.

154. **In paragraph 467, the Board recommended that the Administration have the Regional Service Centre in Entebbe assist at an earlier stage of future liquidations.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

155. The Administration has acted on the recommendation that the Regional Service Centre in Entebbe should provide assistance at an earlier stage of future liquidations. The detailed administrative liquidation instructions for the closure of UNMIL were sent to both UNMIL and the Service Centre six months prior to the liquidation date. Although the instructions were only issued in December 2017, there have already been a series of planning discussions between staff of United Nations Headquarters, the Global Service Centre in Brindisi, UNMIL and the Regional Service Centre in Entebbe to plan the activities (drawdown of assets, repatriation and clean-up activities) required to smoothly liquidate the mission. The requirement to have a team of liquidation experts in the areas of finance and human resources management will be discussed by representatives of the Department of Field Support, the Regional Service Centre in Entebbe and client missions during the 2018 meetings of the client board so that it can provide feedback to the Global Field Support Strategy Steering Committee.

156. **In paragraph 473, the Board recommended that the Administration ensure that pre-liquidations start at least nine months before physical closure.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2018

157. In addition to its comments reflected in paragraph 474 of the Board's report, the Administration would like to clarify that after-action reviews conducted by the Department of Peacekeeping Operations/Department of Field Support on the liquidation of UNOCI and MINUSTAH and the project on transition have stressed that a clear cease-of-operations date must be provided by the Security Council. The liquidation team can only be fully engaged with the closure of the mission once the civilian and uniformed personnel have returned all United Nations assets and have vacated United Nations camps and military bases. Taking into consideration the mission's footprint and the host country consent, the liquidation of a mission should last for no less than three months after the cease-of-operations date. If done hastily, the liquidation team would have had to deal with a lot of residual liquidation activities and run the risk of environmental issues. In the case of MINUSTAH, a sizable mission, the Security Council, by its resolution 2350 (2017) of 13 April 2017, instructed the mission to gradually draw down and withdraw by 15 October 2017, leaving the liquidation team on the ground with only five and a half months to complete the task. The requirement to have a team of liquidation experts in the areas of finance and human resources management will be discussed by the Department of Field Support with the Regional Service Centre in Entebbe and its client missions during the meeting of the client board.

158. **In paragraph 479, the Board recommended that closing and downsizing missions hand over sites with the smallest environmental footprint as possible, by following the best practice.**

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

159. The Administration's comments were reflected in paragraphs 480 and 481 of the Board's report.

160. **In paragraph 489, the Board recommended that the Administration include the "Guidelines for Environmental Clearance and Handover of Mission Sites of Liquidation" in the revised Liquidation Manual to ensure that missions employ the standardized handover certificate when liquidating or sizing down.**

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

161. The Administration's comments were reflected in paragraph 490 of the Board's report.

162. **In paragraph 497, the Board recommended that the Administration, together with MINUSCA, analyse the use of prefabricated buildings to avoid accommodation of contingents in tents.**

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2018

163. The Administration's comments were reflected in paragraph 498 of the Board's report.

164. **In paragraph 500, the Board recommended that the Administration liaise with UNISFA and ask the Government of the Sudan to permit usage of the Athony Airfield.**

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

165. UNISFA continues to liaise with the host country authorities on this issue. In this regard, in paragraph 24 of its resolution 2386 (2017), the Security Council also called upon the Governments of the Sudan and South Sudan to provide full support to the United Nations, including by facilitating basing arrangements and infrastructure construction, including the Athony airport, in the mission area as well as flight clearances. The mission, in coordination with the Administration, will continue to engage with the Government of the Sudan to find a solution to resolve the issue on the use of the Athony airfield.

166. **In paragraph 510, the Board recommended that the Administration act at a global level to prevent further acts of fraud as a result of manipulating Umoja leave time data.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

167. In addition to the Administration's comments reflected in paragraph 511 of the Board's report, the Department of Field Support would like to add that the facsimile issued to the missions in October 2017 stressed the need for managers to ensure timely approval and proper monitoring of time and attendance records in Umoja. It also emphasized the responsibility of staff members to ensure that complete and accurate information on their absences from the office is recorded in Umoja. The communication specifically addressed the issue of danger pay and encouraged missions to utilize senior time administrators within sections to support their managers with monitoring the attendance of staff and recording absences on behalf of staff members, where applicable. Senior time administrators are responsible for reviewing, validating and submitting manual attendance records for all staff to their local human resources sections.

168. The Administration would also like to reiterate that this is not a problem within the existing system but rather a procedural flow issue, where any proposals for changes to the system should be submitted through the change request procedure, and should therefore be considered along with the General Assembly mandated guiding principle summarized in the 2008 report of the Secretary-General on ICT (A/62/510/Rev. 1, para. 22 (c)): "Customization of the [enterprise resource planning] ERP software should be kept to a minimum, to avoid unnecessary costs. Instead of customizing, existing administrative processes should be changed in line with the chosen software".

169. **In paragraph 513, the Board recommended that the Administration ensure that UNDOF develop an internal control system to resolve the food- and health-related issues of contingents within a specified time limit.**

Department responsible:	Department of Field Support
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

170. Based on the comments reflected in paragraph 514 of the Board's report, the Administration considers this recommendation as having been implemented.

171. **In paragraph 522, the Board recommended that the Administration further supports UNAMID in realigning its structures in accordance with the adjusted mission concept and mission plan in order to promote coordination and enhance efficiency.**

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

172. The Administration and UNAMID have acted on this recommendation and have confirmed that the revised mission concept and the integrated strategic framework have been finalized. There are several factors that led UNAMID to propose the merger between the Civil Affairs and the Community Stabilization Sections. The decision for the merger was also based on the recommendations contained in the strategic review report regarding the adoption of the two-pronged approach in Darfur. As conditions in Darfur evolved, particularly with regard to the engagement with armed groups and security conditions, UNAMID expanded the implementation of community-based projects (specifically, community-based labour-intensive projects) that were designed as complementary to the planned disarmament, demobilization and reintegration programme. These interventions shared the strategic objectives of the programme and were designed to promote stability by preventing the recruitment of youth by armed groups, supporting the extension of State authority and promoting the return of internally displaced people. The structural change reflected security improvements in most of the region, while acknowledging operational and security challenges in the Jebel Marra region. The two-pronged approach supported by the Security Council in its resolution 2363 (2017) necessitated a reconfiguration of the mission. The approach allowed the mission to capitalize on the complementarity of the above-mentioned sections and to retain its capacity to support future disarmament, demobilization and reintegration and arms reduction initiatives.

III. Implementation of the recommendations contained in the reports of the Board of Auditors concerning United Nations peacekeeping operations for prior financial periods

173. In paragraph 8 of its resolution 71/261 B, the General Assembly requested that the Secretary-General provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken. Such explanations have been included in the Administration's detailed comments relating to the relevant recommendations.

174. According to annex II of the report of the Board of Auditors (A/72/5 (Vol. II)), the oldest extant recommendation derives from the 2012/13 financial period and was originally published in the report of the Board of Auditors for that period (A/68/5 (Vol. II)). As of 31 January 2018, the overall status of implementation of all of the

Board's recommendations issued since the 2012/13 financial period up until the 2015/16 financial period (that is, the four prior financial periods) is shown in table 3.

Table 3
Overall status of implementation of the recommendations of the Board of Auditors from four prior financial periods up until 30 June 2016

Financial period/report No.	Total	Fully implemented	In progress	Overtaken by events
2012/13 / A/68/5 (Vol. II)	**49**	48 (98%)	1 (2%)	0 (0%)
2013/14 / A/69/5 (Vol. II)	**63**	58 (92%)	0 (0%)	5 (8%)
2014/15 / A/70/5 (Vol. II)	**31**	22 (71%)	4 (13%)	5 (16%)
2015/16 / A/71/5 (Vol. II)	**55**	23 (42%)	30 (54%)	2 (4%)
Total	**198**	**151 (76%)**	**35 (18%)**	**12 (6%)**

175. As mentioned in the preceding paragraph, in annex II to its report for the period ended 30 June 2017 (A/72/5 (Vol. II), chap. II), the Board provided a summary of the status of implementation of its 35 extant recommendations issued during the four prior financial periods up to 30 June 2016. Since the issuance of the Board's report, the Administration considers 1 as having been implemented and 1 as having been overtaken by events. It was requested that 4 other recommendations be closed, which brings the number of recommendations that remain in progress to 29.

176. Table 4 provides a detailed analysis of the status of implementation of 35 recommendations from the prior periods assessed by the Board to be still in progress. In paragraph 10 of its report, the Board acknowledged that its recommendations often require actions for compliance and a longer time for implementation.

Table 4
Status of implementation of the outstanding recommendations of the Board of Auditors from prior periods as at 31 January 2018

Department responsible	Number of recommendations	Not accepted	Closure requested	In progress	Target date set	No target date
Department of Field Support	15	–	2	13	13	–
Department of Field Support and Department of Management	13	–	1	12	10	2
Department of Management	3	–	1	2	1	1
Office of Internal Oversight Services and Department of Field Support	2	–	2	–	–	–
Department of Peacekeeping Operations	1	–	–	1	1	–
Department of Field Support and Department of Peacekeeping Operations	1	–	–	1	1	–
Total	**35**	**–**	**6**	**29**	**26**	**3**

177. Out of the 35 recommendations that were in progress, as shown in annex II to the Board's report (A/72/5 (Vol. II), chap. II), the Administration has further requested the closure of 6 recommendations (including 1 as having been implemented and 1 as having been overtaken by events). The remaining 29 were in progress as of 31 January 2018, 22 of which were targeted for implementation before the end of 2018, 4 are due for implementation during 2019 and 3 are of an ongoing nature.

A. Recommendations contained in the report of the Board of Auditors for the 12-month period ended 30 June 2013 (A/68/5 (Vol. II), chap. II)

178. **In paragraph 44, the Procurement Division accepted the Board's recommendation that it enhance the collection of contractor performance reports, and make better use of the information, to facilitate decision-making in contract awards or extensions.**

Department responsible:	Department of Management
Status:	Implemented
Priority:	Medium
Target date:	Not applicable

179. The Global Service Centre in Brindisi has launched a new contract performance reporting tool which is used to automatically and centrally collect contractor performance reports.

B. Recommendations contained in the report of the Board of Auditors for the 12-month period ended 30 June 2015 (A/70/5 (Vol. II), chap. II)

180. **In paragraph 66, the Board recommended that the Administration strengthen the composition review process for strategic deployment stocks in consonance with field requirements and ensure that items in strategic deployment stocks are regularly rotated.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

181. The Administration's comments were reflected in annex II to the Board's report.

182. **In paragraph 110, the Board recommended that the Administration review its requirements for unmanned aerial vehicle systems in order to optimize their numbers and usage and assess whether costs can be reduced without compromising operations.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2018

183. The Administration's comments were reflected in annex II to the Board's report.

184. **In paragraph 242, the Board recommended that all missions and service centres complete the development of structured risk registers as part of the implementation of enterprise risk management in accordance with the Department of Peacekeeping Operations/Department of Field Support guidelines,**

monitor and update the risks and take steps to mitigate them by making it part of the senior management review and decision-making.

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

185. The Department of Field Support supports the implementation of the enterprise risk management system at three peacekeeping operations during the first quarter of 2018: the United Nations Mission in South Sudan (UNMISS); the Regional Service Centre in Entebbe; and UNISFA. The Department anticipates completing the roll-out of the enterprise risk management system at the remaining missions in the second quarter of 2018.

186. **In paragraph 282, the Board recommended that: (a) the implementation of the workforce planning framework progress in a time-bound manner; (b) steps be initiated to improve the quality and robustness of the rosters and expedite the process of filling in of vacancies in missions; (c) the activities relating to the succession management plan be completed in a time-bound manner, especially the compiling of a skills inventory and reprofiling and certification of posts; and (d) steps be initiated to validate the monitoring and accountability framework.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

187. The Administration's comments regarding part (c) of the recommendation were reflected in annex II to the Board's report. Other parts of this recommendation were implemented and confirmed by the Board.

C. Recommendations contained in the report of the Board of Auditors for the 12-month period ended 30 June 2016 (A/71/5 (Vol. II), chap. II)

188. **In paragraph 27, the Board recommended that the Department of Management and the Department of Field Support work towards phasing-out of the standard cost methodology and towards the recognition of the actual associated costs of acquired items of property, plant and equipment that qualify for recognition as assets.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Ongoing

189. The Administration would like to reiterate that this recommendation has been subsumed under the newly issued recommendation in paragraph 33 of the Board's most recent report (A/72/5 (Vol.II)).

190. **In paragraph 31, the Board recommended that the Department of Management and the Department of Field Support work towards the recognition of the actual costs of self-constructed items of property, plant and equipment that qualify for recognition as assets.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

191. The Administration would like to reiterate that this recommendation has been subsumed under the newly issued recommendation in paragraph 26 of the Board's most recent report (A/72/5 (Vol. II)).

192. **In paragraph 40, the Board reiterated its recommendation that the Administration review the useful lives of fully depreciated assets that are still in use.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2018

193. The Administration will conduct the review of the useful lives of the fully depreciated asset and discuss the results with the Board.

194. In the interim, the Administration confirmed that a technical assessment has been initiated of the assets that have been fully depreciated to determine their remaining useful life in line with established requirements.

195. The Administration distributed a comprehensive Excel spreadsheet in order to obtain information on fully depreciated assets to all heads of departments and offices at United Nations Headquarters, offices away from Headquarters, regional commissions and peacekeeping operations. The results of this exercise will be jointly analysed by the Department of Management and the Property Management Unit to determine the next step forward. Additionally, the Administration is in the process of developing a simple access database to facilitate the automatic calculation of the remaining useful life of assets by years and months. The tool will also identify where assets are being used beyond their useful life and for how long they are in use beyond their established useful life.

196. **In paragraph 48, the Board recommended that the Department of Management and the Department of Field Support settle receivables from United Nations related party entities within 12 months.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

197. The Administration's comments were reflected in annex II to the Board's report. In addition, a monthly assurance and monitoring dashboard has been implemented for the early detection and timely follow-up of delayed processing of various transactions, including long-outstanding receivables. The Administration will intensify efforts to further reduce the long outstanding receivables from United Nations-related parties.

198. **In paragraph 58, the Board recommended that the missions, in collaboration with the Regional Service Centre in Entebbe, implement within financial year 2016/17 a comprehensive monitoring mechanism for group 1 and group 2 commitments to further improve accountability, to ensure that the commitments are settled or liquidated in the subsequent period and to ensure that estimated amounts are as accurate as possible. Regarding group 2 commitments, this would comprise the monitoring of the delivery of committed items within a reasonable period of time.**

Departments responsible:	Department of Field Support and Department of Management
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

199. The Administration would like to reiterate that this recommendation has been subsumed under the newly-issued recommendation in paragraph 59 of the Board's most recent report (A/72/5 (Vol. II)).

200. **In paragraph 79, the Board recommended that the Department of Peacekeeping Operations develop a common workplan structure for its offices, divisions, sections and units so as to be able to link each of their planned outputs to the compacts of the Under-Secretary-General, the Assistant Secretaries-General and the Military Adviser.**

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

201. Based on the outcome of the impending peace and security architecture and management reforms, the work will resume on the development of the plan with a mapping of work planning practices and templates and the identification of core requirements. Subsequently, a standard template and the related process will be developed to ensure alignment of the planned outputs to the senior manager's

compacts of the Under-Secretary-General, the Assistant Secretaries-Generals and military advisers.

202. **In paragraph 86, the Board recommended that the Administration ensure the preparation of annual financial reports of welfare and recreation committees.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2018

203. The Administration's comments were reflected in annex II to the Board's report.

204. **In paragraph 104, the Department of Field Support should also help missions to visualize data, drive planning, make decisions and take appropriate actions to improve in areas of critical shortfalls and underperformance.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

205. The Administration's comments were reflected in annex II to the Board's report.

206. **In paragraph 138, the Board recommended that missions perform a detailed analysis of their functions and document efficiency gains and process effectiveness upon full implementation of the supply chain management framework. The analysis should detail the inefficiencies and ineffectiveness that existed prior to the supply chain management concept.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

207. The performance management framework is currently under development, and it is expected that it will be completed by 30 June 2018. The framework will enable the Organization to monitor and manage the supply chain to ensure effectiveness and efficiency. It will also allow performance analysis and reporting to ensure the visibility across the integrated end-to-end supply chain processes and the provision of vital data for informed decision-making. At MONUSCO, the new mission support division structure has not yet been finalized to conform with the supply chain blueprint approved by the Department of Field Support. There is currently an ongoing recruitment process for senior supply chain staff at the P-5 level and this recommendation will be implemented upon the completion of the recruitment of all senior mission management, the implementation of the new mission support division structure and Umoja Extension 2. Thereafter, detailed analysis will be done using SixSigma and other change management tools to streamline the processes to achieve efficiencies and effectiveness in the supply chain to meet client satisfaction. Key

performance indicators will also be developed based on the Umoja Extension 2 transaction processes and roles and the supply chain operations reference principles.

208. **In paragraph 139, the Board recommended that missions update the implementation road map to bring it into line with Department of Field Support directives. The Board also indicated that the road map should be translated into detailed milestones with relevant key performance indicators to measure performance during the implementation process.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

209. The Administration's comments were reflected in annex II to the Board's report. MONUSCO has initiated the implementation of the road map in line with the supply chain blueprint approved by the Department of Field Support. All sections are expected to be aligned under the supply chain by 30 July 2018 and to be fully operational by the end of 2018. The supply chain operations reference performance tool will be implemented under the (yet-to-be-created) supply chain performance section. The performance tool will outline detailed milestones, including the relevant performance indicators, during the full operationalization of Umoja Extension 2 when all jobs will be re-profiled with the related training provided.

210. **In paragraph 145, the Board recommended that the Department of Field Support define clear roles and responsibilities for United Nations use and coordination of air assets.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

211. The Administration would like to reiterate that this recommendation has been subsumed under the newly issued recommendation contained in paragraph 119 of the most recent report of the Board (A/72/5 (Vol. II)).

212. **In paragraph 146, the Board recommended that the Department of Field Support realign the strategic air operations objectives so that the Strategic Air Operations Centre and the Transportation and Movements Integrated Control Centre are able to revise their standard operating procedures, key performance indicators, workplans and job descriptions.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

213. The Administration would like to reiterate that this recommendation has been subsumed under the newly issued recommendation in paragraph 121 of the most recent report of the Board (A/72/5 (Vol. II)).

214. **In paragraph 151, the Board recommended that the Department of Field Support issue guidance to all missions to follow the procedures on air operations to ensure the economy of aviation support operations.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2018

215. The Administration would like to reiterate that this recommendation has been subsumed under the newly issued recommendation in paragraph 127 of the most recent report of the Board (A/72/5 (Vol.II)).

216. **In paragraph 156, the Board recommended that the Department of Field Support task missions to analyse aircraft requirements in order to reduce the "no flight required" days and to ensure that aircraft are effectively and efficiently used.**

Department responsible:	Department of Field Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

217. In addition to the Administration's comments reflected in annex II to the Board's report, the Department of Field Support reports that the Secretary-General's initiative, launched in April 2017, is a combined effort undertaken by different departments in the United Nations. The Department of Field Support and the missions based their analysis of aircraft requirements on a holistic approach, which ensures the effective and efficient use of aircraft in support of field missions operations. One of the factors taken into consideration included reducing the number of aircraft, while increasing the number of crews to reduce the "no flight required" days. The Department of Field Support considers that UNISFA has implemented the recommendation, as the number of "no flight required" days was reduced by that mission from 1,238 days in the 2015/16 financial period to 987 during the 2016/17 period.

218. **In paragraph 206, the Board recommended that the Administration establish a procedure that allows for the evaluation and analysis of mission requirements, the development of a global acquisition plan and, on that basis, the development of a procurement strategy.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

219. The Administration's comments were reflected in annex II to the Board's report.

220. **In paragraph 208, the Board recommended that the Procurement Division coordinate with the Department of Field Support on how to include the process of establishing the regional acquisition plan of the Regional Procurement Office in the process of developing the global acquisition plan.**

Departments responsible:	Department of Management and Department of Field Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

221. The Administration agreed that the global acquisition plan and the regional acquisition plan should be developed together, and that the regional plan should be aligned with the global plan. To achieve this, while the global plan is in development for the 2017/18 requirements, a two-tier approach has been adopted, that is the development of short-term and long-term regional acquisition plans, so that immediate and ongoing requirements are not put on hold. The official communication introducing the new web-based demand and acquisition planning tool, designed to simplify, standardize and enhance the collection of mission requirements for goods and services and to request missions to implement the improved planning process for the 2018/19 budget cycle, was received on 27 December 2017 from the Global Service Centre in Brindisi. Since the above action demonstrates further progress with regard to the development of the plan for the 2018/19 cycle, the Administration considers that implementation of the Board's recommendation has fully progressed, in coordination and consultation with both the Logistics Support Division/the Department of Field Support and client missions.

222. **In paragraph 217, the Board recommended that procurement officers and requisitioners track and monitor procurement procedures covering the relevant steps, and that they share this information.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2018

223. The Administration's comments were reflected in annex II to the Board's report.

224. **In paragraph 229, the Board recommended that the Administration encourage missions to use system contracts whenever reasonable.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

225. The Administration's comments were reflected in annex II to the Board's report.

226. **In paragraph 248, the Board recommended that the role of the Regional Procurement Office be further defined in order to integrate it into the existing procurement structure (mission procurement sections and the Procurement Division) to allow full usage of the Office in accordance with General Assembly resolution 70/286.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

227. The Administration will hold its next meeting of the regional procurement steering group in Entebbe on 28 February 2018. There has been a continued discussion on the optimal role of the Regional Procurement Office in consultation with the regional procurement steering group. The fundamental roles of the Office, which were initially defined in the validation of a regional procurement office concept, as presented in the comprehensive report of the Secretary-General on United Nations procurement activities (see A/64/284/Add.1, paras. 44–52 and 55) and in conjunction with the support strategy being developed by the Department of Field Support, are still valid. However, in compliance with the current United Nations reform to integrate the procurement with the supply chain management, the role of the Regional Procurement Office will be clearly directed at serving the client missions.

228. **In paragraph 257, the Board recommended that the Administration evaluate the civilian staffing reviews as an instrument for assessing the staffing structure of missions to determine the way forward.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

229. The Administration's comments were reflected in annex II to the Board's report.

230. **In paragraph 270, the Board recommended that the Administration support missions in determining whether the engagement of external consultants/individual contractors is required or whether expertise/capacity is available within the Organization. In case in-house capacity cannot fulfil core functions, the Administration and missions should develop and implement a strategy for a long-term solution.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2018

231. The Inspira consultancy module is currently being rolled out as a pilot at field missions, which will enable better monitoring of the use of consultants. The pilot project is a part of the central monitoring framework of the Field Personnel Division of the Department of Field Support, which is under implementation.

232. Simultaneously, the ICT strategy has established an effective mix of contractual services personnel and regular staff members. Furthermore, owing to the availability of Internet-based cloud services, certain ICT functions no longer need to be carried out locally at the missions.

233. **In paragraph 271, the Board recommended that Administration require missions to describe projects that require consultants/individual contractors in more detail and more realistically. In particular, they should outline specific, measurable, attainable, results-based and time-bound outputs and functions and should establish milestones and evaluate performance.**

Departments responsible:	Department of Management and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

234. The Administration's comments were reflected in annex II to the Board's report. Also, as mentioned in paragraph 232 above, in response to Board's recommendation in paragraph 270, the ICT strategy established an effective mix of contractual services personnel and regular staff members.

235. **In paragraph 280, the Board recommended that the Administration continue its efforts to monitor the use of temporary duty assignments received and released from/to Headquarters and missions and compile complete data, including the associated costs.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2018

236. The Administration would like to reiterate that this recommendation has been subsumed under the newly issued recommendation in paragraph 291 of the Board's current report (A/72/5 (Vol.II)).

237. **In paragraph 288, the Board recommended that the Administration examine whether an interface between ePAS and Umoja can be established at a reasonable costs to ensure that the processing of salary increments for staff is linked with ePAS. In the meantime, the Administration should ensure that staff appraisals are completed in line with performance management and policy and that those salary increments are given on the basis of satisfactory performance as documented in ePAS.**

Department responsible:	Department of Management
Status:	In progress
Priority:	Medium
Target date:	Ongoing

238. The Administration is in the process of establishing a procedure to ensure that staff members without a performance rating or with a poor rating do not automatically receive a within-grade increment. This procedure is likely to involve interfacing Umoja and Inspira data and will primarily involve human resources managers, as well as first and second reporting officers. The process will take into account relevant United Nations staff rules and policies.

239. **In paragraph 294, the Board recommended that the Administration ensure that complete personnel files of international staff are registered in one location or within one system, managed by Headquarters, and explore the possibility of establishing a registry with digitized staff personnel files.**

Departments responsible:	Department of Management; Department of Field Support; and Department of Peacekeeping Operations
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2018

240. In addition to the Administration's comments reflected in annex II to the Board's report, the Administration will review information management capacities at field missions and will continue to coordinate its work with regard to the planning and implementation of an Organization-wide enterprise records management programme.

241. **In paragraph 335, the Board recommended that the Department of Field Support remind missions to fill the vacant Environmental Officer posts.**

Department responsible:	Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

242. The roster for Environmental Affairs Officer posts at the P-4 level was finalized on 2 January 2018, with 16 candidates recommended (31 per cent of whom were female). Another roster for Environmental Affairs Officer posts at the P-3 level was finalized in July 2017, and 12 candidates were recommended for the roster (42 per cent of whom were female). The roster recruitment process will support the speedier recruitment of environmental staff by the missions. On 18 January 2018, the Department of Field Support sent an e-mail regarding the ongoing recruitment for environmental affairs positions (P-3 and P-4) to members of the peace operations environment community, which includes directors/chiefs of mission support, chief engineers, environmental officers and any other staff at Headquarters and in the field involved in the working groups related to the implementation of the environment

strategy of the Department of Field Support. After the finalization of the P-4 roster, the Department informed UNISFA to immediately proceed with recruitment from the roster, and the mission is currently reviewing all applications to fill a job opening by the end of April 2018. The Department also reported that the United Nations Truce Supervision Organization (UNTSO), UNFICYP and the United Nations Military Observer Group in India and Pakistan (UNMOGIP) will continue to work with environmental focal points. The Environment Section of the Department of Field Support works closely with the missions, providing guidance and support on a regular basis.

243. The Department of Field Support further noted that its comments reflected in annex II to the Board's report, concerning the appointment of the Environment Affairs Officer at UNDOF were reiterated in paragraph 442 with regard to the recommendation in paragraph 440 of the Board's report. Therefore, the issue has been subsumed under the Board's observation and the related recommendation in paragraphs 434 and 440, respectively, of its current report (A/72/5 (Vol.II)).

244. **In paragraph 357, the Board recommended that the Department of Peacekeeping Operations and the Department of Field Support enhance their monitoring function by requesting missions to regularly update the status of environmental focal points.**

Departments responsible:	Department of Peacekeeping Operations and Department of Field Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2018

245. The Administration is finalizing the terms of reference for environmental focal points in the field, including a template standard operation procedure "Appointment of military environmental advisers/focal points and reporting mechanisms", which will help the missions in understanding the different environmental roles and functions.

246. **In paragraph 398, the Board recommended that the Department of Field Support update regularly the description of its structure and the core functions of its divisions to determine accountabilities and administrative responsibilities.**

Department responsible:	Department of Field Support
Status:	Overtaken by events
Priority:	Medium
Target date:	Not applicable

247. Based on the comments reflected in annex II to the report, the Administration considers the status of this recommendation as having been overtaken by events.

248. **In paragraph 421, the Board recommended that the Administration obtain complete information and establish the facts.***

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* With regard to allegations of fraud at a mission.

Departments responsible:	Office of Internal Oversight Services and Department of Field Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

249. The Administration recognized that the Board has conducted a comprehensive audit of MINURSO in August/September 2017. Taking this into account, the next internal audit of MINURSO may only be advisable during the 2019/20 financial period, or later. The Administration also noted that the underlying issue had been overtaken by events as the Government of Morocco has stopped providing accommodation and meals to military observers in Laayoune (Western Sahara) and that, as of 16 July 2016, the military observers are being paid mission subsistence allowance. In this context, the Administration requests the Board to close the recommendation.

250. **In paragraph 422, the Board recommended that the mission strengthen its internal control mechanism to prevent the recurrence of such cases.**

Departments responsible:	Office of Internal Oversight Services and Department of Field Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

251. With regard to the inadequate segregation of duties in Umoja access provisioning, the comments of the Administration are contained in paragraph 421 of the Board's current report (A/72/5 (Vol. II)).

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