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### Review of the efficiency of the administrative and financial functioning of the United Nations

## **Ninth progress report on accountability: strengthening accountability in the United Nations Secretariat**

### **Report of the Secretary-General\***

#### *Summary*

The Secretary-General has the honour to submit to the General Assembly the ninth progress report on the accountability system in the United Nations Secretariat, as requested by the Assembly in its resolution [73/289](#).

In that resolution, the General Assembly welcomed the efforts of the Secretary-General towards a strong culture of accountability throughout the Secretariat and emphasized that accountability was a central pillar of effective and efficient management. Strengthening accountability is at the heart of the Secretary-General's commitments to shift the management paradigm, aimed at creating a more decentralized Organization in which decisions are made closer to the point of delivery, and managers are held accountable for the decisions made, and in which the focus is centred on results rather than on activities and deliverables.

In his last progress report ([A/73/688](#)), the Secretary-General noted that the new management paradigm required the Secretariat to undertake a more structured and rigorous implementation of the accountability system, and that a culture shift of such significance would take time. In the present report, information is provided on the progress made in that area; it is also noted that more remains to be done in 2020 and beyond to further strengthen the accountability system in support of the new management paradigm.

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\* The present report was submitted late in order to reflect the most recent information in the context of an internal-wide consultation process.



## I. Introduction

1. In 2010, the Secretary-General proposed a framework for the accountability system of the Secretariat, consisting of six main interrelated components, embedded in the definition of accountability approved by the General Assembly in its resolution [64/259](#). The Secretary-General has since submitted annual reports to the General Assembly on progress made towards strengthening the accountability system of the Secretariat.

2. The present progress report provides an update on the latest efforts, up to December 2019. Following the introduction in section I, section II provides an update on progress in enhancing accountability under the new management paradigm, including the operationalization of the new Business Transformation and Accountability Division and the progress made in the implementation of the new system of delegation of authority. Section III contains an overview of the status of implementation of the accountability system in the Secretariat under the six components of the accountability system, including progress made in the current reporting period and key deliverables going forward. Sections IV and V contain the conclusion and recommendation to the General Assembly.

3. In addition, a summary of the progress made in the implementation of General Assembly resolution [73/289](#) is outlined in annex I, a summary of the status of implementation of General Assembly resolutions on administrative and budgetary matters adopted at the seventy-third session of the Assembly is described in annex II, a summary of the progress in the implementation of results-based management is contained in annex III and the overall status of implementation of oversight bodies' recommendations issued over the last 10 years is contained in annex IV.

## II. Progress in enhancing accountability under the new management paradigm

4. In 2017, in his report entitled "Shifting the management paradigm in the United Nations: ensuring a better future for all" ([A/72/492](#)), the Secretary-General highlighted six key challenges that must be addressed if the Organization is to be more effective and responsive to those it serves. The General Assembly, in its resolution [72/266](#) B, welcomed the commitment of the Secretary-General to improving the ability of the United Nations to deliver on its mandates through management reform, and stressed that accountability was a central principle of management reform. In 2018, in his seventh progress report on accountability ([A/72/773](#), para. 41), the Secretary-General highlighted that implementing the following actions were important to increasing accountability in the new management paradigm:

- (a) Updating the Secretariat's accountability system and preparing management accountability guidance;
- (b) Strengthening the implementation of results-based management;
- (c) Placing a stronger emphasis on the "three lines of defence" model to improve the risk management systems;
- (d) Strengthening the senior managers' compact system;
- (e) Adopting a statement of internal control;
- (f) Creating an improved system of delegation of authority;
- (g) Developing a new set of monitoring and compliance functions.

5. In its resolution [72/266](#) B, the General Assembly approved a major organizational restructuring, which would better support accountable delivery of mandates, following which, as of 1 January 2019:

(a) The Department of Management Strategy, Policy and Compliance has policy leadership in all management areas, including responsibility for building a clear, integrated global management strategy and policy framework and strengthening monitoring, evaluation and accountability mechanisms to oversee the exercise of increased delegated authorities;

(b) The Department of Operational Support is the operational arm of the Secretariat, responsible for operational support to Secretariat entities. The focus has been on improving processes and capacities to ensure that Secretariat entities are equipped to exercise the new delegations of authority. Almost 50 initiatives to enhance operational support functions and processes are ongoing.

6. Paragraphs 7 to 30 below provide an update on progress in enhancing the organizational structure of the Secretariat to better support an enhanced culture of accountability, focusing on: (a) progress in operationalizing the new Business Transformation and Accountability Division; and (b) supporting the new system for delegating authority.

#### **A. Progress in operationalizing the Business Transformation and Accountability Division**

7. The General Assembly, in its resolution [73/289](#), by endorsing the report of the Advisory Committee on Administrative and Budgetary Questions ([A/73/800](#)), requested the Secretary-General to provide details of the progress and achievements in operationalizing the Business Transformation and Accountability Division.

8. The Business Transformation and Accountability Division provides the Secretariat, for the first time, with dedicated management functions related to accountability, including results-based management, enterprise risk management and oversight coordination, which are housed together with monitoring, organizational performance and support for evaluation functions. These are further complemented by advanced analytics, business transformation and project management activities. This holistic approach breaks silos and creates interlinked capacities that will better position the Organization to optimize its business models and operations globally.

##### *Progress to date*

9. The Business Transformation and Accountability Division was established on 1 January 2019 and mainly comprises staff from the former Department of Management and the former Department of Field Support. The Division's objective is to ensure a results-oriented and data-driven Organization that is efficient, accountable, transparent, compliant and driven by lessons learned and continuous improvements. An organizational strategy was developed in 2019, which set out the following goals:

(a) Strengthening and mainstreaming accountability systems to drive a results-based and self-evaluation culture, the proactive management of risks and the incorporation of evaluation results, lessons learned and the oversight bodies' findings and recommendations into the management process;

(b) Using business analytics to provide real-time support for improved efficiency as well as for programmatic, administrative and senior management and staff performance;

(c) Enabling a more decentralized organization in which authority is delegated closer to the point of delivery and in which programme managers are provided with the required guidance and support to exercise the authority responsibly and be held accountable for doing so.

10. The Business Transformation and Accountability Division has played a central role in operationalizing the enhanced accountability framework and, notably, in implementing the “three lines of defence” model. It has empowered the first line of defence, namely, the managers and staff who own and manage risks in their areas of operation, by enhancing awareness among managers of their responsibility to identify and proactively manage their risks. As part of the second line of defence, the Division has developed centralized, business-enabling functions focusing on data access, compliance and risk-management activities.

11. Table 1 below contains a summary of progress made in the six commitments outlined in the previous progress report on accountability ([A/73/688](#), para. 28).

Table 1

**Progress made against the commitments contained in the eighth annual progress report<sup>a</sup>**

<i>Commitment</i>	<i>Progress made</i>
Finalizing comprehensive guidance on the Secretariat’s accountability structures and operations	The accountability system of the Organization was updated, as included in <a href="#">A/72/773</a> , annex I. The guidance will be developed in 2020 and will be informed by the results of the evaluation of the Secretariat’s accountability system
Providing guidance and support for the delegation of authority and systematic and frequent monitoring of the use of delegations and segregation of duties	See paragraphs 13–30 of the present report
Embedding the “three lines of defence” model in enterprise risk management processes at all levels of the Secretariat	Progress is ongoing (see paragraphs 79–83 of the present document)
Monitoring performance and compliance through data analytics and introducing programme performance dashboards	Progress is ongoing (see paragraphs 47, 48 and 51 of the present document)
Strengthening self-evaluation activities, including through issuing policy and guidelines	Progress is ongoing (see paragraphs 100–103 of the present document)
Systematically conducting management reviews and quality assurance exercises	Progress is ongoing (see paragraphs 13–30 of the present document). Quality assurance benchmarks are to be developed, as stated in paragraph 57 of the present document

<sup>a</sup> [A/73/688](#), paragraph 28.

*Going forward*

12. To achieve full operational effectiveness of the Business Transformation and Accountability Division, key priority actions going forward include:

- (a) Conducting an evaluation of the Secretariat's accountability system to assess whether its components are functioning in terms of efficiency and effectiveness;
- (b) Continuing the implementation of the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021;
- (c) Strengthening the system of delegation of authority by implementing the actions referred to in paragraph 30 below;
- (d) Developing and implementing the risk treatment and response plans for the high-priority risks that have been identified at the corporate level and continuing to support entities to ensure that risk management becomes part of the Organization's management processes, as a core component of the "three lines of defence" model;
- (e) Increasing the utilization of data analytics to improve organizational performance and resource management;
- (f) Enhancing programme managers' implementation of oversight bodies' recommendations and analysing long-term trends in the oversight bodies' reports to identify comprehensive solutions to systemic issues.

## **B. Implementing and supporting the new system of delegations of authority**

13. As the Chief Administrative Officer of the Organization, the Secretary-General holds the primary authority and accountability for the administration of the Staff Regulations and Rules and the Financial Regulations and Rules of the United Nations.

14. In paragraph 17 of its resolution [72/303](#), the General Assembly stressed the need for the Secretary-General to address the deficiencies in the current system of delegation of authority through the promulgation of well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, systematic reporting mechanisms on monitoring and the exercise of delegated authority, risk mitigation and safeguard measures, and actions to be taken in cases of mismanagement or abuse of authority.

15. In December 2018, the Secretary-General issued a bulletin ([ST/SGB/2019/2](#)) for the purposes of aligning authorities with responsibilities, decentralizing decision-making and strengthening accountability. As stated in paragraph 2.7 of that bulletin, a delegation of authority by the Secretary-General to a head of entity entails personal responsibility for duly discharging the authority and personal accountability for incorrectly applying or failing to correctly discharge the authority. The engagement of personal accountability has been formalized in the continuous delegation of authority cycle, which is designed in a four-stage cycle for continuous improvement of plan, do, check and act. Should circumstances arise that justify a curtailment of delegated authority, delegations may be suspended, amended or revoked by the Secretary-General on the advice of the Under-Secretary-General for Management Strategy, Policy and Compliance, in consultation with the Under-Secretary-General for Operational Support.

*Progress to date*

16. The Business Transformation and Accountability Division has played a central role in the implementation of the new delegation of authority framework. It has issued, on behalf of the Secretary-General, the new delegation of authority

instruments to all heads of entities through a dedicated online portal and supported the managers in the exercise of their new authorities. With all delegations and subdelegations issued and managed through the portal, the management of delegations has been streamlined across the Secretariat, increasing transparency and internal controls. As of December 2019, 213 heads of entity had accepted the delegation in the portal, out of a total of 216 delegations issued,<sup>1</sup> and over 4,800 subdelegations had been issued and accepted.

17. Several resources have been developed to support heads of entities, including:

(a) An accountability framework containing an initial 16 key performance indicators for monitoring the exercise of delegated decision-making authority (6 in human resources, 4 in budget and finance, 3 in procurement, 1 in travel and 2 in property management);

(b) A handbook and policy guidance for delegations and subdelegations have been issued;

(c) Heads of entities receive periodic reports from the Department of Management Strategy, Policy and Compliance on the exercise of delegated authority, containing summarized information on the 16 key performance indicators and on exceptions to administrative instructions for all entities;

(d) The senior managers' compacts for 2020 include a commitment by senior managers to operating an effective system of delegation of authority by ensuring the utilization of the key performance indicators and other relevant tools, as well as by taking effective and efficient corrective action where required.

18. Direct support has also been provided to heads of entity in the establishment of their subdelegation structures, through briefing sessions and the development and dissemination of guidance materials, notably by way of a joint Department of Management Strategy, Policy and Compliance and Department of Operational Support subdelegation guidance package. In addition to daily interactions with entities to provide guidance and technical support on delegation and subdelegations (by Skype, teleconference and in-person meetings), multiple site visits have been conducted to provide hands-on support at the point of delivery.

19. The Umoja workbook for security liaison officers was revised to provide clear guidance on the alignment of Umoja roles with the new delegations of authority.

20. The Business Transformation and Accountability Division also plays a central role through its management review function. After an initial phase of rolling out the delegations and supporting entities in setting up their subdelegations, the Division started to perform tests of compliance with the relevant regulations and rules: the monitoring of the exercise of delegated authority through the key performance indicator report focuses on a number of compliance aspects in the different functional areas (e.g., adherence to the 16-day advance travel rule in the area of human resources and travel or the requirement for physical verification of assets in the area of property management); the daily monitoring of exceptions to administrative instructions in the area of human resources ensures that these exceptions granted by officials with the relevant authority are in compliance with the Staff Regulations and Rules, policies, practices and procedures; in-person delegation of authority visits have, in addition to the support component, covered segregation of duties, internal controls and procedures for ensuring policy compliance; and ad-hoc reviews of segregation of duties and conflicting roles in the functional areas of finance and procurement have been initiated.

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<sup>1</sup> Of that total, 3 resident coordinators had yet to accept the delegation and 16 delegations, including for 12 resident coordinators, were pending issuance because there was no Head of entity.

21. The Department of Operational Support has prioritized the provision of assistance to clients in the exercise of the new system of delegation of authority. The Department's Capacity Development and Operational Training Service was established on 1 January 2019 with the aim of improving the performance of staff members charged with resource stewardship and improving the ability of staff to successfully perform core functions, contributing to building a high-performing and accountable Organization.

22. The Capacity Development and Operational Training Service has developed a specific programme aimed at enhancing client capacities to accountably exercise their delegated authorities. The Service provides organizational governance and resource stewardship training to heads of entities and their senior leadership team charged with the exercise of delegation of authority. The focus of the training is on how to best apply the tenets and best practices of good governance in leading operations, provide robust resource stewardship and foster effective and ethical leadership, improved accountability and better understanding of risk management and internal controls. In addition, the Service also aims to improve staff skills through professional certification and development programmes that ensure standardized understanding and skills for key professional areas and ensure that staff are well equipped to exercise their functions, specifically in the areas of human resources and finance.

23. The Management Client Board was established in January 2019 to serve as a two-way feedback mechanism between the Department of Management Strategy, Policy and Compliance and the Department of Operational Support and their client entities and as a forum to ensure that policies under development or review reflect the requirements of all types of entities. It facilitates a discussion on which policies or operational aspects are working or not working – not limited to matters related to the implementation of delegation of authority – and identifies ways in which the two Departments can better support their clients. The discussions on the implementation of the new system of delegation of authority have been very productive, with the two Departments emphasizing that, in addition to the monitoring and compliance mechanisms that exist centrally, heads of entity are responsible for the ongoing monitoring of their own performance, taking advantage of the tools that have been provided. Heads of entity have shared suggestions on how to improve these tools and better support them. The Management Client Board met five times in 2019 and plans to meet every two months in 2020.

*Capacity assessments in the establishment of the new system of delegation of authority*

24. In paragraph 7 of its resolution [73/289](#), the General Assembly requested the Secretary-General to provide information on the issues identified by the Advisory Committee on Administrative and Budgetary Questions in paragraph 16 of its report ([A/73/800](#)) regarding the establishment of the new system of delegation of authority that came into effect on 1 January 2019.

25. The initial approach for the determination of the scope of authorities that would be delegated to an entity was based on an assessment of need and capacity of each entity. Entities were required to complete a self-assessment questionnaire, followed by a desk review and, in some cases, by interviews with the entities' representatives. Specific assessment criteria were determined in each of the functional areas (finance and budget, human resources management, procurement, and property management). These criteria included having a staff member at the Professional level with knowledge of the subject area fully (or partially) dedicated to these functions, a fully functioning system of segregation of duties for the performance of these functions (when applicable), and clearly defined Umoja roles for some of these functions.

26. However, the desk review and the interaction with the entities made clear that such a capacity assessment was not the key factor for determining the ability of an entity to exercise the delegation of decision-making authority: those entities that lacked the administrative capacity to implement the existing delegations were already supported by a network of service providers, with the appropriate technical expertise to execute these decisions in compliance with the policy framework of the Organization.

27. The Secretary-General therefore decided to implement a system whereby each head of entity would receive the standard full delegation of decision-making authority regardless of the administrative capacity of the entity. If the appropriate administrative capacity was lacking, the service provider assigned by the Under-Secretary-General for Operational Support would implement the decisions on behalf of the head of entity. This approach allowed the Secretary-General to issue a uniform delegation instrument to all heads of entities, rather than tailoring delegations in a way that would be very complex to manage.

28. Differentiated delegations still exist for some entities, such as the secretariat of the United Nations Joint Staff Pension Fund, whose delegations in human resources are granted by the Secretary-General, while those for financial matters come from the Joint Staff Pension Board.

29. Some entities with operational requirements in specific functional areas, such as the Office for the Coordination of Humanitarian Affairs in procurement and the Department for General Assembly and Conference Management in human resources, were granted enhanced authorities on a pilot basis. The exercise of those authorities is being reviewed to assess their operational relevance and possible streamlining into the standard delegation instruments if needed.

#### *Going forward*

30. Making the new system of delegation of authority work has required a high degree of effort in a short time period. Several heads of entity have reported, either directly or through the Management Client Board, that the increased delegation has resulted in a more streamlined and faster decision-making process, especially in human resources management. The Department of Management Strategy, Policy and Compliance is reviewing the policy framework to ensure that policies are more responsive to operational needs. As noted in the Secretary-General's seventh progress report, the Secretariat will continue to follow a standard continuous improvement process of plan, do, check and act. Key challenges to be addressed include:

- (a) Reviewing the policy on delegated authority and the related instruments to address gaps and issues raised by stakeholders after the first year of implementation;
- (b) Furthering the monitoring and analysis of trends in the use of exceptions to propose policy optimization;
- (c) Reviewing and adjusting the initial 16 key performance indicators to improve the areas of risk being monitored and to strengthen the accountability of managers;
- (d) Reviewing the changes in workload and responsibilities resulting from the enhanced delegation of authority.

### **III. Overview of the status of implementation of the accountability system in the Secretariat**

31. In paragraph 10 of its report [A/73/800](#), as endorsed by the General Assembly in its resolution [73/289](#), the Advisory Committee on Administrative and Budgetary Questions welcomed the efforts made to improve the clarity of the 2018 progress

report on accountability ([A/73/688](#)). Paragraphs 32 to 111 below provide an overview of the status of accountability in the Secretariat, the progress made in strengthening the different elements that comprise the six components of the accountability system, and the key deliverables going forward.

32. The figure below illustrates the six components that comprise the core of the Secretariat's accountability system, as embedded in the definition of accountability provided in paragraph 8 of General Assembly resolution 64/259: (a) the Charter of the United Nations; (b) the programme planning and budgetary documents of the Organization; (c) results and performance; (d) internal control systems; (e) ethical standards and integrity; and (f) oversight functions. A more detailed description of the accountability system of the Secretariat, its components and interactions can be found in the seventh progress report on the accountability system of the Secretariat ([A/72/773](#), annex I).

Accountability system of the United Nations Secretariat



\* External oversight bodies that provide independent assurance to the General Assembly.

33. It should be noted that, in 2020, the Secretariat will conduct an evaluation to assess how the components of its accountability system are functioning in terms of efficiency and effectiveness, using external expertise. A summary of the results of the evaluation will be included in the next accountability report.

**A. Component I: Charter of the United Nations**

34. The Charter of the United Nations enshrines the basic principles of the Organization and identifies its principal organs and their roles and responsibilities, as

well as those of the Secretary-General. The Charter entrusts the Secretary-General with the implementation of the mandates promulgated by the principal organs.

35. In paragraph 28 of its report on the eighth progress report on the accountability system (A/73/800), the Advisory Committee on Administrative and Budgetary Questions recommended that the Secretary-General include a summary of the status of implementation of General Assembly resolutions on administrative and budgetary matters in future progress reports on accountability. That recommendation was endorsed by the General Assembly in its resolution 73/289. Accordingly, the information is included in annex II to the present report.

## **B. Component II: programme planning and budget documents**

36. Following consideration of the report of the Secretary-General entitled “Shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budgeting process” (A/72/492/Add.1), the programme planning and budget documents for 2020 refer to “highlighted results”, approximately 600 in total across the regular budget, highlighting areas where progress was made or is expected to be made towards improving the situation of identified beneficiaries within the reporting or planning period. In the draft frameworks, prepared by approximately 1,500 staff across all entities in 30 change management workshops held in late 2018 and early 2019, those areas relevant to beneficiaries that illustrate the Secretariat’s specific contribution to the progress made and that can be evidenced within the context of a robust results framework were identified. Entities also formulated challenges for their work programmes implementation and new approaches to address them.

37. The presentation of the deliverables (outputs) was strengthened, using more complete and meaningful descriptions and more precise and standard nomenclature, and were expanded to cover three budget periods. Furthermore, each of the subcategories consistently utilizes a standard unit of measure that enables comparability within and across programmes and strengthens accountability by clearly presenting the evolution of the work of the Secretariat.

38. The proposed programme budget for 2021 is being prepared in accordance with General Assembly resolution 72/266 A and Assembly resolutions 74/264 and 74/251, on the programme budget for 2020 and programme planning, respectively. The Secretary-General is addressing the General Assembly’s requests, in its resolution 74/251, to include a detailed list of deliverables and the full list of mandates in the proposed programme budget, to enhance the link between the preceding programme plans and the proposed future plans, and to incorporate more general information on programmes and subprogrammes, including a general strategy at both the programme and subprogramme levels.

## **C. Component III: results and performance**

### **1. Organizational performance: strengthening the implementation of results-based management**

39. One of the objectives of the management reform was to shift the focus of the Secretariat’s work to deliverables and results. Managers are expected to monitor progress, report on these results, identify lessons learned and take corrective actions for continuous improvement.

40. The implementation of results-based management is essential to meeting this objective and, to this end, the Secretariat presented, in annex II to [A/72/773](#), the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021, containing five actions that are being progressively implemented.

41. The shift to focus on results also translates into the requirement for all stakeholders to present the achieved results in any completed budget cycle. This information should include the deliverables that were implemented, the outcomes to which the Secretariat has contributed, the results of the evaluations carried out during the period and the lessons learned from those exercises.

*Progress to date*

42. The Secretariat has been making progress in the execution of the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021. Detailed progress is outlined in annex III to the present report.

43. The Results-based Management Section of the Business Transformation and Accountability Division received intensive training from the United Nations System Staff College on the latest practices in results-based management and how it is being applied across the United Nations System. The Business Transformation and Accountability Division also became an active member of the United Nations Strategic Planning Network, a group of results-based management practitioners and strategic planners from across the United Nations system, to share experiences and lessons learned.

44. In 2019, following up on the series of workshops for the development of the proposed programme budget for 2020 (see para. 36 above), the Department of Management Strategy, Policy and Compliance continued to build the capacity of Secretariat staff responsible for the preparation and presentation of the results of programme implementation.

45. In addition, the Department of Management Strategy, Policy and Compliance engaged with entities in the formulation of their programme plan and performance information that will form part of the proposed programme budget for 2021. It also engaged with peacekeeping and special political missions in the formulation of their results frameworks and performance information.

46. With regard to upgrading the Secretariat's information technology platform, the results-based management solution in Umoja was further enriched and now holds the proposed annual result frameworks for the programme budget for 2020, as well as the approved results-based budgeting frameworks for peacekeeping budgets for the 2019/20 period.

47. In July 2019, the Umoja performance monitoring application was deployed to all peacekeeping missions and entities supporting them, enabling the assignment of outputs and indicators of achievement to the responsible organizational units for the 2019/20 budgets. This functionality also enables the regular monitoring of the progress against objectives and the maintaining of performance data across financial periods for multi-year trend analyses. In the fourth quarter of 2019, a performance monitoring dashboard was launched in six pilot peacekeeping missions to provide a 360-degree view of programmes or frameworks and performance monitoring. This dashboard provides a series of transparent, comprehensive views of programme and mandate implementation data, linked with the use of resources wherever that can be meaningfully presented. The design of the first release of the dashboard was informed by extensive consultations with representatives of several peacekeeping missions.

48. The performance monitoring application will also be rolled out for the programme budget in 2020 when the budget execution data become available.

*Going forward*

49. The Secretariat will continue its efforts to strengthen results-based management, including by developing guidelines and an online training programme, tailor-made for the Secretariat's needs.

50. In addition, the Department of Management Strategy, Policy and Compliance will continue to support all entities in the development of their annual results frameworks and their programme of work by conducting customized workshops.

51. The Department of Management Strategy, Policy and Compliance will also continue consultations with entities funded primarily by the regular budget, to drive the launch of the Umoja programme performance dashboards pertaining to the regular budget during the second quarter of 2020. Those dashboards will be enhanced iteratively, as they are being custom-built for the United Nations, and will enhance the reporting for programme performance to Member States.

**2. Organizational performance: towards an environmentally sustainable Secretariat**

52. The management reform further consolidated the global and systematic approach to integrating sustainable development practices into Secretariat-wide operations outlined in the Secretary-General's report on the action plan for doing so (A/72/82). The aim is to continuously improve performance through the establishment of environmental management systems across the Secretariat.

*Progress to date*

53. The steps taken towards an environmentally sustainable Secretariat include:

(a) The promulgation of an environmental policy for the United Nations Secretariat in September 2019;

(b) The adoption by the Secretariat of its own climate action plan, which contains sets eight targets, including a 45 per cent reduction in the Secretariat's carbon footprint by 2030;

(c) The implementation of the Environment Strategy for Field Missions, now in its third year, which is underpinned by an environmental performance and risk management framework, has brought significant progress in converting the United Nations missions to environmentally friendly operations;

(d) The issuance of a standardized mission-wide environmental action plan template to support the implementation of the Strategy, to improve data collection and comparability across missions;

(e) The achievement, for the first time in 2019, carbon neutrality for its global operations, taking responsibility for unavoidable emissions through offsetting while accelerating reduction efforts.

*Going forward*

54. The Secretariat will further embed environmental sustainability management into the accountability framework. The Organization will continue to develop a common approach to assessing environmental impacts and risks. A priority area will be to accelerate internal climate action by supporting entities in their initiative to contribute to the collective targets on reduction of carbon emission, energy

efficiencies and other indicators over the next 10 years as part of their environmental management efforts.

### **3. Organizational performance and data analytics**

55. The Business Transformation and Accountability Division includes a data analytics, business transformation and project management service. One of its functions is to use and promote data analytics to improve Organizational performance. While the Organization is still exploring how to create value, increase agility and improve its performance using these techniques, the progress achieved in this area is detailed below.

#### *Progress to date*

56. Heads of entity have access to a set of management dashboards that provide them with live, summarized administrative data for their entity. In addition, several projects have been implemented to support the Controller in closely managing the financial situation of the Organization, including predictive analysis on incoming and outgoing cash. In addition, a special purpose trust fund portal has been established to receive, consolidate, manage and account for all contributions to the new resident coordinator system. This portal is aimed also at providing information to Member States on all commitments, contributions and expenditure recorded for the special purpose trust fund.

#### *Going forward*

57. The Department of Management Strategy, Policy and Compliance will continue to strengthen the use of data analytics throughout the Organization by providing training opportunities to client entities. The Data Analytics Section will further enhance and expand existing tools (such as the quarterly reporting on the use of the delegation of authority and the management dashboards), while adding new projects, such as defining benchmarks for quality assurance, to its portfolio to better support heads of entities.

### **4. Senior managers' compacts**

58. In its resolution [73/289](#), the General Assembly acknowledged that senior management bore special responsibility for setting the tone and standards for a strong culture of responsibility, accountability and personal integrity in the Secretariat. The senior managers' compacts set out what is expected of senior managers and how their performance will be measured, both of which are essential to promoting a culture of empowerment and accountability.

#### *Progress to date*

59. The compacts continue to be improved, with the 2019 compacts redesigned into two sections: (a) "Delivering results", which details the specific programme objectives entrusted to senior managers, including implementing the Secretary-General's reform agenda; and (b) "Delivering responsibilities", which covers the behaviours and competencies expected of a senior manager in the new management paradigm.

60. In addition to previous content such as using resources effectively, reaching gender parity, improving geographical diversity, implementing oversight body recommendations, preventing and addressing sexual exploitation and abuse and responding to allegations of sexual harassment, the 2019 compacts also included new commitments to:

- (a) Prevent fraud and nurture a culture of integrity and honesty within the Organization;
- (b) Ensure dignity through civility to promote psychological safety that empowers staff and fosters creativity and innovation;
- (c) Operate an effective system of delegation of authority;
- (d) Ensure transparency of performance through monitoring and self-evaluation;
- (e) Deliver and track the benefits of reform initiatives;
- (f) Integrate sustainable development practices in alignment with the 2030 Agenda for Sustainable Development.

61. The compact template also included a requirement for senior managers to indicate risks and mitigation measures applicable to each of their key strategic objectives. Senior managers were also required to make commitments in areas such as transparency, results-based management and enterprise risk management and compliance with the Department for General Assembly and Conference Management slotting system.

62. The consistency and the transparency of the compacts has been improved by establishing a single template with a unified set of managerial performance measures for all Secretariat senior managers, launching the new online compact application and harmonizing the compact process for both field and non-field entities.

63. The Management Performance Board has been reactivated to review the performance of senior managers against the indicators in their compacts and to advise the Secretary-General on these matters. The data related to the performance of senior managers of 48 entities during the 2018 compact cycle were obtained through both self-assessment by the senior managers and other data sources maintained centrally by the relevant offices within the Secretariat.

#### *Going forward*

64. The Secretariat will continue to strengthen the senior managers' compacts as an accountability tool. In addition, the Business Transformation and Accountability Division will support the effective functioning of the Management Performance Board and ensure the implementation of its recommendations.

#### **Performance appraisal system**

65. The organizational performance management framework provides an opportunity for staff across the Secretariat to develop annual workplans, review and adjust the goals during the interim reviews and receive an annual evaluation at the end of year. Over the last three cycles, from 2016, 90 per cent of staff members across the Secretariat completed their performance evaluations as required.

#### *Progress to date*

66. In line with the Secretary-General's management reforms to improve the objectivity and credibility of the performance management framework, an agile performance management approach has been introduced and was piloted in selected departments in 2019. This framework is aimed at fostering a culture of ongoing dialogue and feedback, collaboration and greater accountability for results. The approach will be further piloted in selected field missions in 2020.

*Going forward*

67. The Secretariat will work towards making staff performance an explicit criterion for career progression in the Organization, as stated in the two-phase approach to a new performance management system that was outlined to the General Assembly in the report of the Secretary-General giving an overview of human resources management reform (A/71/323). In addition, the Results-based Management Section will be working in close cooperation with the Office of Human Resources to embed the practice of linking the organizational objectives and goals as presented in the budget documents with the individual workplans of staff members.

**D. Component IV: internal control systems****1. Regulations, rules, manuals, administrative issuances and standard operating procedures**

68. To support a transition to a decentralized, transparent and accountable Organization in which objectives are achieved with adequate resource utilization and reliable reporting, the Secretariat has focused on streamlining its policy framework, comprising regulations, rules, administrative issuances, manuals and standard operating procedures.

*Progress to date*

69. As indicated in the Secretary-General's report on the overview of human resources management reform for the period 2017–2018 (A/73/372/Add.1), the Secretariat initiated the first-ever comprehensive review of the Organization's policy framework and, in doing so, engaged in a partnership with the separately administered United Nations funds and programmes.

70. The revised framework, when fully completed, will provide simplified and streamlined policies for the strategic management of human and financial resources to support the new management paradigm and the Secretary-General's vision of a more agile, effective and transparent organization.

71. Amendments to the Staff Regulations and Rules are pending consideration by the General Assembly. In addition, revisions to the Financial Regulations and Rules, to improve their alignment with the new management paradigm, are also pending review by the General Assembly.

72. Simultaneously, internal policies (over 600 issuances, including Secretary-General's bulletins, administrative instructions, information circulars and guidelines) are also being reviewed in a holistic manner. Newly developed or revised human resources policies will place staff at the centre. They will support a results-based and high-performing workforce, strengthen the welfare of staff and reflect the specific requirements of service in the field. They will also support managers in the exercise of their functions, building on the needs of the Secretariat but also best practices from other organizations of the United Nations common system.

73. This holistic review has made significant progress: 148 issuances have been abolished or left to expire, 105 existing issuances have been revised, 43 new issuances have been developed and promulgated, and 28 are to remain as they are.

74. A revised procurement manual, which serves as operational guidance for all staff members involved in any stage of the procurement process, was issued in September 2019. The revised manual provides strengthened guidance, streamlined processes and clear provisions on matters with a direct impact on accountability. The manual includes an improved, transparent and clear process for the independent Vendor

Review Committee, tasked with reviewing possible sanctions related to vendors and their registration status with the Secretariat.

75. A new policy portal (<https://policy.un.org>) was launched to support managers in exercising their delegated decision-making authority and to provide easily accessible information to the public.

## **2. Guidelines for the preparation of agreements with donors and implementing partners**

76. In its resolution [73/289](#), the General Assembly requested the Secretary-General to provide details on further developing the guidelines for the preparation of agreements with donors and implementing partners.

### *Progress to date*

77. The Secretariat has prepared detailed guidelines, for issuance in March 2020, for all entities when preparing and approving financial agreements with implementing partners. These guidelines cover issues such as the strict vetting process that implementing partners must undergo before being selected to work with the United Nations and the requirement of the Secretariat entity retaining the service to undertake periodic on-site reviews and audits of the partners. The guidelines also establish that any deviation from them shall be approved in advance from the Office of the Controller.

### *Going forward*

78. With respect to implementing partners, mechanisms will be explored in the context of the High-Level Committee on Management to determine the possibility of greater coordination with other United Nations entities for the selection, monitoring and oversight of partners and for the systematic sharing of information in cases of fraud.

## **3. Enterprise risk management system**

79. In its resolution [73/289](#), the General Assembly stressed the importance of the risk management function under the new system of delegation of authority and requested the Secretary-General to report comprehensively on progress made towards embedding risk ownership and risk management in Secretariat entities.

### *Progress to date*

80. The Enterprise Risk Management Section of the Business Transformation and Accountability Division has been instrumental in the progress made regarding risk assessment exercises. A revised Secretariat-wide risk register was completed following consultation with 41 entities, including 126 United Nations officials and the oversight bodies. The following 14 critical areas of operational and strategic risks were identified:

- (a) Strategic planning and budgeting;
- (b) Organizational culture and accountability;
- (c) Organizational structure and synchronization;
- (d) Peacekeeping and special political missions mandates;
- (e) Information and communications technology governance and cybersecurity;
- (f) Umoja system control environment;

- (g) Extrabudgetary funding and implementing partners;
- (h) Human resources operations;
- (i) Health-care management;
- (j) Occupational safety and health;
- (k) Security;
- (l) Information and communications strategy and infrastructure;
- (m) Theft of fuel, rations and inventory;
- (n) Procurement fraud.

81. A network of over 140 main and alternate local risk management focal points from 82 entities has been created. Efforts to support entities in developing local risk assessments have been facilitated through training programmes and workshops conducted at Headquarters and in the field aimed at enhancing the Secretariat's risk management culture. The enterprise risk management focal points will play an important role in embedding risk management practices in their respective entities.

*Going forward*

82. The revised Secretariat-wide risk assessment is expected to be approved by the Management Committee, which also serves as the Enterprise Risk Management Committee of the Secretariat, during the first quarter of 2020. Following approval of the risk register, and under the overall coordination of the Enterprise Risk Management Committee Section, corporate risk owners will be assigned and tasked to develop detailed risk treatment and response plans for the high-priority risks, whose implementation will be monitored by the Management Committee. The cross-cutting risks identified in this risk assessment will also provide all Secretariat entities with information on the main enterprise-wide risks that affect the functioning of the Organization and could have an impact at the entity level.

83. The Secretariat will continue to support entities to ensure that risk management becomes part of the Organization's management processes and that managers periodically undertake risk assessments as part of their core day-to-day functions.

#### **4. Statement on internal control**

*Progress to date*

84. The statement of internal control is in preparation. It will contain a description of the effectiveness of internal controls, providing assurance to Member States that mandated activities are being implemented effectively and efficiently, that financial reporting is reliable and that the Organization's regulatory framework is being complied with. In preparing its statement of internal control, the Secretariat is using the internal control-integrated framework of the Committee of Sponsoring Organizations of the Treadway Commission, which is a recognized international best practice model.

*Going forward*

85. The first statement of internal control is planned to be issued for all 2020 operations of the United Nations Secretariat. Pursuant to the statement, heads of entities will be required to sign a statement at the end of each calendar year attesting to the compliance with the internal control framework under their areas of responsibility.

## 5. Anti-Fraud and Anti-corruption Framework of the United Nations Secretariat

86. The Secretariat issued the first Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat in 2016 and conducted a fraud and corruption risk assessment in 2017. The next step is to promulgate an anti-fraud and anti-corruption guidebook to assist in mitigating those risks within the Organization, as detailed below.

### *Progress to date*

87. In the context of updating the Secretariat-wide risk assessment, during which fraud was identified as one of the risks affecting the Organization, the Secretariat reviewed investigation reports by the Office of Internal Oversight Services from the period 2014–2018 and identified the most common sources of fraud and corruption as follows:

- (a) Implementing partners;
- (b) Procurement rigging;
- (c) Theft;
- (d) Bribery;
- (e) Benefits and allowances;
- (f) Medical insurance fraud.

### *Going forward*

88. Owing to the diversity of the business models of the Secretariat's entities, the relative frequency and the different methods of fraud and corruption that may affect these entities vary. To address this complexity, the Secretariat has established a task force with the main objectives of preparing a guidebook aimed at providing, among others, insights into how fraud and corruption schemes work in the Organization, the internal systems in place to prevent and control fraud, a range of fraud and corruption indicators and suggestions on how to mitigate these risks. This guidance material, together with the anti-fraud and anti-corruption framework, will allow the Organization to adopt a strategy that focuses on prevention, detection and response to fraud and corruption, as recommended by the Board of Auditors.

## 6. Oversight coordination

### *Progress to date*

89. The Oversight Coordination Section of the Business Transformation and Accountability Division analyses the findings and recommendations of the oversight bodies to identify material weaknesses and reportable conditions and bring them to the attention of senior management, coordinates the responses to the reports of the oversight bodies and monitors the implementation of oversight bodies' recommendations. It also prepares quarterly updates on oversight issues that are presented to both the Management Committee and the Independent Audit Advisory Committee. These updates provide, among others, information on the status of implementation of critical recommendations issued by the oversight bodies.

### *Going forward*

90. The Business Transformation and Accountability Division is conducting a long-term analysis of oversight bodies' recommendations to identify the areas in which the most common problems occur and the reasons for those problems. The Division has

started analysing recommendations of the Office of Internal Oversight Services and of the Board of Auditors and it plans to conduct such analysis on a semi-annual basis.

## 7. Conduct and discipline

91. The management reform consolidated the conduct and discipline function for the global Secretariat, including peacekeeping, in the Administrative Law Division of the Office of Human Resources of the Department of Management Strategy, Policy and Compliance. This consolidation of the appeals and disciplinary work of the former Office of Human Resources Management with the Conduct and Discipline Service of the former Department of Field Support and the establishment of a new service focused on critical incident response ensure an integrated approach to conduct and discipline matters across the Secretariat.

### *Progress to date*

92. A global network of conduct and discipline focal points was established in 2019 to ensure that standards of conduct are harmonized and applicable to all categories of United Nations personnel, including personnel deployed by Member States. The Administrative Law Division platform “ALD Connect”, launched in 2019, supports this network by sharing guidance material and best practices.

93. The development of an expanded misconduct risk management and planning tool will enable peacekeeping missions to adopt a targeted approach to understanding and mitigating misconduct risks for sexual exploitation and abuse and other misconduct.

94. In addition, the Office of Human Resources led the revision of the Secretariat’s policy on addressing discrimination, harassment, including sexual harassment, and abuse of authority (ST/SGB/2019/8), issued on 10 September 2019, and developed an online tool for members of panels constituted to investigate formal complaints under the previous and the revised policies.

95. The Secretariat continues to support system-wide efforts to implement the Clear Check tool for preventing the rehiring of United Nations personnel dismissed in connection with substantiated allegations of sexual exploitation and abuse or sexual harassment, and United Nations personnel who leave the Organization during an investigation or disciplinary case.

96. The United Nations System Chief Executives Board for Coordination task force on addressing sexual harassment within the organizations of the United Nations system collaborated on several key priority areas in 2019. These included efforts to improve the periodic data-collection mechanism for analysis of system-wide data, the development of a framework of best practices on hotlines and helplines to support staff and the launch of the Code of Conduct to Prevent Harassment, Including Sexual Harassment, at United Nations System Events. System-wide efforts also focused on the strengthening of investigative capacity, including through the launch of a new working group and the development of tools, materials and recommendations to increase the quality and quantity of and collaboration in investigations. The results of the system-wide perception survey on sexual harassment – the first of its kind for the system – was published in early 2019.

97. During the period from 1 July 2018 to 30 June 2019, 153 cases were considered for disciplinary measures, as shown in tables 2 and 3 below.

**Table 2**  
**Disposition of cases completed between 1 July 2018 and 30 June 2019**

<i>Disposition</i>	<i>Number</i>
Dismissal	4
Separation from service, with notice or compensation in lieu of notice and with or without termination indemnity	37
Other disciplinary measures	42
Administrative measures	5
Closed with no measure	15
Not pursued as a disciplinary matter	19
Separation of the staff member prior to or after referral of the case to the Office of Human Resources Management (Office of Human Resources as of 1 January 2019) prior to the completion of a disciplinary process	29
Other	1
<b>Total</b>	<b>153<sup>a</sup></b>

<sup>a</sup> One sanction imposed on a staff member closed two cases.

**Table 3**  
**Cases received between 1 July 2018 and 30 June 2019, by type of misconduct**

<i>Type of misconduct</i>	<i>Number</i>
Abuse of authority/harassment/discrimination	40
Assault (verbal and physical)	8
Misrepresentation and false certification	28
Inappropriate or disruptive behaviour	1
Misuse of United Nations property or assets	2
Retaliation	3
Failure to report	4
Sexual exploitation and abuse	7
Theft and misappropriation	24
Unauthorized outside activities and conflict of interest	17
Violation of local laws	4
Procurement irregularities	4
Others	12
<b>Total</b>	<b>154</b>

#### *Going forward*

98. The Secretariat will ensure that all incidents of misconduct are acted on and will continue to monitor and analyse this information and include its conclusions in the subsequent accountability report.

99. The Secretariat will also continue its efforts towards streamlining the disciplinary processes, with fewer handover points and speedier handling of certain actions, including decisions on administrative leave without pay and referrals of cases from the field directly to the Department of Management Strategy, Policy and Compliance for action. The Secretariat will also continue to encourage greater attention to be paid to conduct and discipline issues by focusing on them in the

induction training for newly appointed senior military personnel, expanding the training for staff members and supporting the Secretariat-wide network of conduct and discipline focal points.

## 8. Strengthening evaluation

100. In its resolution [73/289](#), the General Assembly requested the Secretary-General to continue to take concrete measures to enhance in-house capacity for evaluation and self-evaluation.

### *Progress to date*

101. The Evaluation Section has been created in the Business Transformation and Accountability Division to assist in embedding an evaluation culture in all Secretariat entities. The Office of Internal Oversight Services is working closely with this Section in the development of a Secretariat-wide evaluation policy. The policy will be guided by the Norms for Evaluation in the United Nations System and will serve as the overarching framework for evaluation in the Organization. Among other things, the policy will include guidance on:

- (a) Planning for and coordinating evaluation activities within the Secretariat;
- (b) Applicable standards and methodologies to be used in conducting evaluation;
- (c) Mechanisms for reporting and use of evaluation results for informing programme planning;
- (d) Roles and responsibilities for conducting and supporting different types of evaluation within the Organization, including for ensuring appropriate independence of the evaluation function.

102. A revised draft of the policy is being finalized and will be ready for consultation in early 2020. In addition, and in collaboration with the United Nations System Staff College, an online evaluation learning programme for Secretariat staff and a senior leaders evaluation dialogue webinar have been designed. A roster of evaluation experts is under development as a further resource for programme managers to utilize in conducting evaluations.

### *Going forward*

103. The Office of Internal Oversight Services and the Department of Management Strategy, Policy and Compliance will continue to work closely and with designated focal points from other entities to finalize the policy and implement arrangements for providing assistance to programme managers in strengthening evaluation capacity within the Secretariat. The overall goal will be to put in place mechanisms that ensure programme managers are provided with the support they need to evaluate their activities in accordance with a set of consistent standards and methodologies. This will facilitate better achievement of results by ensuring that the findings arising from these evaluations inform programme planning, and also that lessons learned and common trends are analysed and shared across the Organization.

## E. Component V: ethical standards and integrity

104. The Secretary-General remains committed to fostering an environment in which staff feel safe to report wrongdoing, and to protecting them against retaliation when they so. The Ethics Office plays an important role in these efforts.

### **Protection from retaliation**

105. The actions taken by the Ethics Office towards protection against retaliation in the period from 1 January to 31 December 2018 is detailed in the relevant report of the Secretary-General (A/74/78, paragraphs 37–52); a summarized version of those actions is to be provided as supplementary information. It is important to note that the average number of days to conduct preliminary reviews upon receipt of all information requested for a complaint decreased from 26 days in 2017 to 13 days in 2018. This average was well within the 30-day timeline set out in the policy on protection against retaliation (ST/SGB/2017/2/Rev.1).

106. The Executive Office of the Secretary-General and the Ethics Office launched the 2019 leadership dialogue on the theme “Conflict of interest” to familiarize staff with the different ways in which they might find themselves in potential conflict-of-interest situations, and how to ensure that their actions are always in the best interests of the Organization.

## **F. Component VI: oversight functions**

107. The status of implementation of the recommendations of the oversight bodies is summarized in annex IV.

### **1. Office of Internal Oversight Services**

108. The following trends were noted in the implementation of recommendations issued by the Office of Internal Oversight Services during the period from 2009 to 2018:

(a) Out of a total of 12,116 recommendations, 10,891 recommendations (89.9 per cent) were either implemented or closed; 1,225 (10.1 per cent) of recommendations remain under implementation;

(b) Out of a total of 1,813 critical recommendations, 1,774 recommendations (97.8 per cent) were either implemented or closed;

(c) The number of critical recommendations issued by OIOS decreased during the period.

### **2. Board of Auditors**

109. In respect of recommendations issued by the Board of Auditors relating to volumes I and II of the financial reports and audited financial statements of the United Nations, the following trends were noted for the period from 2010 to 2018:

(a) Out of a total of 944 recommendations, 740 recommendations (78.4 per cent) had either been implemented, closed or overtaken by events;

(b) 204 recommendations (21.6 per cent) remained under implementation.

### **3. Joint Inspection Unit**

110. In respect of recommendations issued by the Joint Inspection Unit, the following trend can be reported for the period from 2009 to 2018:<sup>2</sup> the rate of accepted recommendations by the Secretariat was 64.2 per cent, while the rate of implementation of accepted recommendations was 82.1 per cent. These rates may, however, not reflect the real status of acceptance and implementation of

<sup>2</sup> Information obtained from the Joint Inspection Unit’s web-based tracking system as at 10 January 2020.

recommendations of the Joint Inspection Unit to the Secretariat, as some recommendations, although addressed either to the General Assembly or to the Secretary-General as Chair of the United Nations System Chief Executives Board for Coordination, are counted by the Joint Inspection Unit as recommendations to the Secretariat.

*Going forward*

111. Going forward, the Business Transformation and Accountability Division will work to enhance the commitment of programme managers to the implementation of oversight bodies' recommendation and will analyse long-term trends in audit findings and recommendations to identify comprehensive solutions to systemic issues.

#### **IV. Conclusion**

112. The new management paradigm requires the Secretariat to undertake a rigorous implementation of the accountability system that brings a cultural change into the Organization. A shift of such significance will take time, and although progress is being made in establishing some of the prerequisites of a strengthened system of accountability, more remains to be done in 2020 and beyond. The Secretariat looks forward to receiving guidance from Member States on this important initiative.

#### **V. Recommendation**

**113. The General Assembly is requested to take note of the progress made and the plans to continue to strengthen the Secretariat's accountability system, as described in the present report.**

## Annex I

Progress in the implementation of General Assembly resolution 73/289<sup>1</sup>

<i>Paragraph</i>	<i>Text of resolution</i>	<i>Coverage in the present report</i>	<i>Comments</i>
7	Recalls paragraph 16 of the report of the Advisory Committee, and requests that the Secretary-General provide information on the issues identified therein regarding the new system of delegation of authority that came into effect on 1 January 2019, in his ninth progress report on accountability	Section II.B, paragraphs 13–30	The Department of Management Strategy, Policy and Compliance and the Department of Operational Support have played a central role in implementing the new system of delegation of authority and making it operational
8	Also recalls paragraph 19 of the report of the Advisory Committee, and requests the Secretary-General to refine the key performance indicators of the performance management framework and to report thereon in his next progress report	Paragraph 30	The Department of Management Strategy, Policy and Compliance will review and adjust the initial 16 key performance indicators to improve the areas of risk being monitored and to strengthen the accountability of managers
11	Notes the establishment of the Business Transformation and Accountability Division and its important role as a new element of the accountability system, and requests the Secretary-General to include in his next progress report information on how the Division has provided support to the Secretariat, including programme managers, in the monitoring, assessment and reporting of programme performance	Section I.A, paragraphs 7–12	The Business Transformation and Accountability Division is a new division within the Department of Management Strategy, Policy and Compliance. For the first time, dedicated teams responsible for components of the accountability system, including results-based management, enterprise risk management and oversight coordination, are housed together with business analytics, dedicated capacities for monitoring, organizational performance measurement and support for evaluation functions
13	Emphasizes the importance of the internal control framework in the accountability system, and requests the Secretary-General to continue to strengthen internal controls in programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation, and to report on the measures taken in that regard in the context of his ninth progress report	Section III, paragraphs 84 and 85	The implementation of a statement of internal control will provide assurance to Member States that all Secretariat-wide mandated activities are being implemented effectively and efficiently, that financial reporting is reliable and that the Organization's regulatory framework is being complied with

<sup>1</sup> The present annex contains a summary of progress in the implementation of General Assembly resolution 72/303, pursuant to paragraph 9 of that resolution, in which the Assembly recalled paragraph 17 of the report of the Advisory Committee on Administrative and Budgetary Questions on the seventh progress report on the accountability system in the United Nations Secretariat (A/72/885), in which the Committee stated that it expected that future reports on the accountability system would regularly include a summary on the specific actions taken and progress made to ensure compliance with pertinent resolutions of the Assembly.

<i>Paragraph</i>	<i>Text of resolution</i>	<i>Coverage in the present report</i>	<i>Comments</i>
14	Notes the measures taken to strengthen senior managers' compacts, and requests the Secretary-General to include more detailed information on the effectiveness of those compacts as instruments of accountability, including measures to strengthen performance when objectives are not achieved, in the context of future progress reports on accountability in the Secretariat	Section III, paragraphs 58–64	The senior managers' compacts are among the tools used by the Secretary-General to communicate to managers what is expected of them and how their performance will be measured. This section of the report underlines the actions that have been (and will be) taken to strengthen this instrument
15	Reiterates that the timely submission of documents is an important aspect of the accountability of the Secretariat to Member States, notes the ongoing efforts to address the underlying challenges related to documentation, and in this regard requests the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator	Section III, paragraphs 58–64	It is one of the managerial indicators included in the compacts
16	Recalls paragraph 36 of the report of the Advisory Committee, stresses the importance of the risk management function under the new system of delegation of authority, and requests the Secretary-General to report comprehensively on progress made towards embedding risk ownership and risk management in Secretariat entities in his next progress report	Section III, paragraphs 79–83	A new Secretariat-wide risk assessment was carried out based on the consolidated version of the previously approved Secretariat-wide risk register and the fraud and corruption risk assessment. Corporate risk owners will be assigned and tasked with developing detailed risk treatment and response plans for the high-priority risks. The cross-cutting risks identified in this risk assessment will assist and guide them in conducting their local risk assessments at the entity level with the support of the Business Transformation and Accountability Division
17	Also recalls paragraph 16 of its resolution <a href="#">72/303</a> , and requests the Secretary-General to continue to take concrete measures to enhance in-house capacity for evaluation and self-evaluation, including through the Evaluation Section in the Business Transformation and Accountability Division	Section III, paragraphs 100–103	A dedicated evaluation team has been created in the Business Transformation and Accountability Division/Department of Management Strategy, Policy and Compliance to assist in embedding an evaluation culture in all Secretariat entities. The Office of Internal Oversight Services is working with this team in the development of a Secretariat-wide evaluation policy guided by the United Nations Evaluation Group norms and standards. This policy will serve as the overarching framework for evaluation in the Organization. In addition, online learning tools have been designed and a roster of evaluation experts is under development

<i>Paragraph</i>	<i>Text of resolution</i>	<i>Coverage in the present report</i>	<i>Comments</i>
18	Requests the Secretary-General to provide details on further developing the guidelines for the preparation of agreements with donors and implementing partners	Section III, paragraphs 76–78	In September 2016, the Secretariat issued detailed guidelines to all entities when preparing and approving financial agreements with implementing partners. Revised guidelines will be issued in 2020
19	Recalls paragraph 41 of the report of the Advisory Committee, and requests the Secretary-General to provide, in his next progress report, details on the implementation status of the recommendations of the Board of Auditors, as well as on other actions taken to address the concerns of the Board regarding the management of the risk of fraud	Section III, paragraphs 86–88 and 107–111, and annex IV	The Secretariat has established a task force whose main objectives are to prepare a guidebook aimed at providing, among other things, insights into how fraud and corruption schemes work in the Organization; the internal systems that the Organization has in place to prevent and control fraud; a range of fraud and corruption indicators; and suggestions on how to mitigate such risks. These guidelines – together with the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat – will allow the Organization to adopt a strategy that is focused on prevention, detection and response to fraud and corruption, as recommended by the Board of Auditors  Implementation rates of oversight bodies' recommendations have been provided
20	...and requests [the Secretary-General] to make efforts aimed at improving the culture of accountability in the Secretariat, including by continuing to encourage, inter alia, a conducive environment for the reporting of fraud and misconduct, and to continue to take appropriate and effective measures for the protection of whistle-blowers and the prevention of retaliation	Section III, paragraphs 104–106	The actions taken by the Ethics Office towards protection against retaliation in 2018 are detailed in the relevant report of the Secretary-General (A/74/78, paras. 37–52). The 2018 Leadership Dialogue was on the topic “Speaking up: when does it become whistle-blowing?” and on how “blowing the whistle” is different from other ways of speaking up
21	Requests the Secretary-General to submit a report on progress made in the implementation of the accountability system of the Secretariat, including on the system of delegation of authority, for its consideration at the first part of its resumed seventy-fourth session	Present report	The present report was prepared in accordance with General Assembly resolution <a href="#">73/289</a>

## Annex II

### Summary of the status of implementation of resolutions on administrative and budgetary matters<sup>1</sup> adopted by the General Assembly at its seventy-third session

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
134. Financial reports and audited financial statements, and reports of the Board of Auditors	<a href="#">73/268 A</a> : Financial reports and audited financial statements, and reports of the Board of Auditors	<a href="#">A/74/323</a> and <a href="#">A/74/323/Add.1</a>	Next report is due at the seventy-fifth session of the General Assembly
134. Financial reports and audited financial statements, and reports of the Board of Auditors	<a href="#">73/268 B</a> : Financial reports and audited financial statements, and reports of the Board of Auditors	Not applicable	Report is not available yet as it will be discussed during the second part of the resumed seventy-fourth session of the General Assembly
135. Review of the efficiency of the administrative and financial functioning of the United Nations	<a href="#">73/281</a> : Shifting the management paradigm in the United Nations: comparative assessment of human resources structures	<a href="#">A/73/366</a>	Report submitted in accordance with General Assembly mandates, in which the Secretary-General outlined the current structures and challenges related to human resources management in the Secretariat and assessed the alternatives of a single structure or a dual structure to effectively address those challenges
135. Review of the efficiency of the administrative and financial functioning of the United Nations	<a href="#">73/289</a> : Progress towards an accountability system in the United Nations Secretariat	Not yet issued	Report to be submitted during the first part of the resumed seventy-fourth session of the General Assembly. The ninth progress report on accountability will address all the issues raised by the Assembly
136. Programme budget for the biennium 2018–2019	<a href="#">73/279 A</a> : Special subjects relating to the programme budget for the biennium 2018–2019	Not applicable	As stated in <a href="#">A/73/400</a> , revised estimates are reflected in the revised appropriation for the Economic Commission for Africa, under section 18A, for the biennium 2018–2019

<sup>1</sup> Questions deferred for future consideration are not included.

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> A: Special subjects relating to the programme budget for the biennium 2018–2019	Not applicable	Revised appropriation issued as established in <a href="#">A/73/402</a>
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/352</a>	Report prepared in response to General Assembly resolution <a href="#">73/279</a> A, by which the Assembly, inter alia, authorized the Secretary-General to enter into commitments to supplement the voluntary financial resources of the Residual Special Court for Sierra Leone for 2019 and to report to the Assembly, during the main part of its seventy-fourth session, on the use of the commitment authority and a request for a subvention to enable the Court to continue to carry out its mandate in 2020
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/359</a>	Report prepared in accordance with General Assembly mandates, in which the Secretary-General outlined the judicial progress of the Extraordinary Chambers in the Courts of Cambodia since the issuance of his previous report, provided a projection regarding the anticipated use of the commitment authority for 2019, presented information on the proposed budget of the Chambers for 2020 and sought the approval of the Assembly of an appropriation for a subvention for the international component of the Chambers
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/6</a> (Sect. 7)	Section VII of <a href="#">A/74/6</a> (Sect. 1) related to the Office of the Victims' Rights Advocate and included the proposed programme plan for 2020 and programme performance for 2018, as

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
136. Programme budget for the biennium 2018–2019	73/279 A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/345</a>	well as proposed post and non-post resource requirements for 2020  Report prepared in accordance with General Assembly mandates. It is the fourth annual progress report on the implementation of flexible workplace strategies at United Nations Headquarters and provides an update on the status of the project since the third report ( <a href="#">A/73/370</a> and <a href="#">A/73/370/Corr.1</a> ) and includes responses to requests contained in Assembly resolution <a href="#">73/279 A</a>
136. Programme budget for the biennium 2018–2019	73/279 A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/317</a>	Report prepared in accordance with United Nations mandates. It is the third progress report on the seismic mitigation retrofit and life-cycle replacements project at the Economic and Social Commission for Asia and the Pacific premises in Bangkok
136. Programme budget for the biennium 2018–2019	73/279 A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/328</a>	Report prepared in accordance with General Assembly mandates. It is the fourth progress report on the implementation of the construction projects and the renovation of the conference facilities, including Africa Hall and the visitors' centre, at the Economic Commission for Africa premises in Addis Ababa
136. Programme budget for the biennium 2018–2019	73/279 A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/343</a>	Report prepared in accordance with General Assembly mandates. It is the second annual progress report on the replacement of office blocks A–J at the United Nations Office at Nairobi

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/330</a>	Report prepared in accordance with General Assembly mandates. It provides an update on the seismic mitigation and renovation project of the North Building at the Economic Commission for Latin America and the Caribbean since the issuance of the previous report ( <a href="#">A/73/351</a> )
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/6 (Introduction)</a> and <a href="#">A/74/570</a>	Reports contain the requested information
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/452</a>	Report prepared in accordance with General Assembly mandates. The sixth annual progress report on the strategic heritage plan of the United Nations Office at Geneva covers the period from 1 September 2018 to 31 August 2019 and provides an update on the activities undertaken since the fifth report ( <a href="#">A/73/395</a> ). It provides updated information on project progress, flexible workplace strategies, cost estimates, possible schemes of assessment and alternative funding mechanisms
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/6 (Sect.3)/Add.1</a> , <a href="#">A/74/6 (Sect.3)/Add.2</a> , <a href="#">A/74/6 (Sect.3)/Add.3</a> , <a href="#">A/74/6 (Sect.3)/Add.4</a> , <a href="#">A/74/6 (Sect.3)/Add.5</a> , <a href="#">A/74/6 (Sect.3)/Add.5/Corr.1</a> , <a href="#">A/74/6 (Sect.3)/Add.6</a> and <a href="#">A/74/6 (Sect.3)/Add.6/Corr.1</a>	Reports contain these estimates
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> A: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/73–E/2019/14</a>	Report prepared in accordance with General Assembly mandates. It presents the outcome of the funding dialogue that culminated with a funding compact,

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
136. Programme budget for the biennium 2018–2019	73/279 A: Special subjects relating to the programme budget for the biennium 2018–2019	Not applicable (no report requested)	aimed at shifting funding practices towards better quality and increased quantity of funding, along with increased transparency and accountability for results  Statement prepared, as requested by the General Assembly, in which the Assembly is requested to approve the financial implications resulting from the decisions and recommendations contained in the annual report of the International Civil Service Commission
136. Programme budget for the biennium 2018–2019	73/279 A: Special subjects relating to the programme budget for the biennium 2018–2019	A/74/478	Report prepared in accordance with General Assembly mandate. It provides an update since the issuance of the tenth progress report (A/73/389) in September 2018
136. Programme budget for the biennium 2018–2019	73/279 A: Special subjects relating to the programme budget for the biennium 2018–2019	Not applicable (no report requested)	Revised estimates reflected in the revised appropriation for sections 2, 24 and 29E for the biennium 2018–2019
136. Programme budget for the biennium 2018–2019	73/279 B: Special subjects relating to the programme budget for the biennium 2018–2019	To be submitted at the first part of the resumed seventy-sixth session	Report of the Secretary-General will address all issues raised by the Advisory Committee on Administrative and Budgetary Questions in its related report (A/73/775) and the General Assembly resolution
136. Programme budget for the biennium 2018–2019	73/279 B: Special subjects relating to the programme budget for the biennium 2018–2019	To be submitted at the seventy-fifth session	Report to be submitted to the General Assembly at its seventy-fifth session
136. Programme budget for the biennium 2018–2019	73/279 B: Special subjects relating to the programme budget for the biennium 2018–2019	A/74/6 (Sect. 3)/Add.3	Report prepared in accordance with General Assembly mandates. It contains the proposed resources for 2020 for 15 special political missions grouped under the thematic cluster of sanctions

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> B: Special subjects relating to the programme budget for the biennium 2018–2019	<a href="#">A/74/6 (Sect. 3)/Add.7</a>	monitoring teams, groups and panels, and other entities and mechanisms, including those concerning the Panel of Experts on Somalia  Budget requirements related to special political missions. Report of the Secretary-General on the implementation of the organizational resilience management system requested no later than at the first part of the resumed seventy-sixth session of the General Assembly. Report of the Secretary-General on the management of after-service health insurance requested at the seventy-fifth session
136. Programme budget for the biennium 2018–2019	<a href="#">73/279</a> B: Special subjects relating to the programme budget for the biennium 2018–2019	Not applicable	<a href="#">A/73/729</a> prepared in accordance with General Assembly mandates. It contains the resource requirements for 2019. Appropriation issued
136. Programme budget for the biennium 2018–2019	<a href="#">73/280</a> A–C: Programme budget for the biennium 2018–2019	<a href="#">A/74/6 (Introduction)</a>	Addressed in the second performance report to be submitted at the seventy-fourth session
136. Programme budget for the biennium 2018–2019	<a href="#">73/306</a> : Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council	<a href="#">A/74/6 (Sect. 3)/Add.7</a>	Budget requirements related to special political missions
138. Improving the financial situation of the United Nations	<a href="#">73/307</a> : Improving the financial situation of the United Nations	Report at the seventy-sixth session	Assessment letters for peacekeeping missions issued for the full budget period; first quarterly briefing to troop- and police-contributing countries held by the Department of Operational Support

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
139. Pattern of conferences	<a href="#">73/270</a> : Pattern of conferences	<a href="#">A/74/121</a>	Report prepared in accordance with General Assembly mandates. It highlights the adoption by the Department for General Assembly and Conference Management of a deliberate approach to innovation and provides specific examples that reflect tangible synergies between the concepts of client orientation, innovation and partnerships. The Secretary-General underscores the Department's core business of delivering high-quality meetings and documentation services in an efficient and effective manner and in this regard provides statistical information on the utilization of conference-servicing resources by United Nations organs, as well as on the timely submission, processing and issuance of documents
140. Scale of assessments for the apportionment of the expenses of the United Nations	<a href="#">73/271</a> : Scale of assessments for the apportionment of the expenses of the United Nations	<a href="#">A/74/11</a>	Report issued on the seventy-ninth session of the Committee on Contributions, held at Headquarters from 3 to 21 June 2019
140. Scale of assessments for the apportionment of the expenses of the United Nations	<a href="#">73/4</a> : Scale of assessments for the apportionment of the expenses of the United Nations: requests under article 19 of the Charter	<a href="#">A/74/68</a>	All provisions have been fully addressed, as requested by the General Assembly. In accordance with paragraph 3 of the resolution, the deadline for requesting exemption under Article 19 of the Charter of the United Nations has been brought to the attention of Member States through an announcement in the <i>Journal of the United Nations</i> and through direct communication
142. Joint Inspection Unit	<a href="#">73/287</a> : Joint Inspection Unit	<a href="#">A/73/377/Add.1</a>	Note by the Secretary-General prepared in accordance with the mandate of the Joint Inspection Unit. Once a report on

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
143. United Nations common system	73/273: United Nations common system	A/74/289	<p>an issue of a system-wide nature has been finalized by the Unit, the secretariat of the United Nations System Chief Executives Board for Coordination (CEB) circulates it to United Nations system organizations that are members of the Unit. The secretariat requests the organizations to make comments on the final version of the report and provides these comments in a note by the Secretary-General</p> <p>The decision was implemented, becoming effective on 1 January 2019.</p> <p>Further amendments to the Staff Regulations and Rules were proposed in the report to reflect some of the requests included in the resolution</p>
	73/273: United Nations common system	A/74/289	<p>An amendment to the Staff Regulations and Rules was submitted to the General Assembly, including a new staff rule on employment and accessibility for staff members with disabilities, which was proposed in the context of the report</p>
	73/273: United Nations common system	A/74/146	<p>The requested consultations were held in the CEB Human Resources Network of the High-level Committee on Management and the Inter-Agency Support Group on the Convention on the Rights of Persons with Disabilities in the context of the review of United Nations operations on disability mainstreaming, including accessibility. As a result, the United Nations Disability Inclusion Strategy was developed and launched in June 2019. The Strategy was developed</p>

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
			through the intensive participation of nearly 60 United Nations entities, inter-agency networks and civil society organizations, as well as in consultation with Member States. Information about the Strategy was included in the report
	<a href="#">73/273</a> : United Nations common system	No report of the Secretary-General is needed	The General Assembly decision was implemented and became effective on 1 January 2019
	<a href="#">73/273</a> : United Nations common system	No report of the Secretary-General is needed. The International Civil Service Commission will submit its report to the General Assembly at its seventy-fifth session	The General Assembly decision was implemented and became effective on 1 March 2019.  A new section was added to the administrative instruction on special entitlements for staff members serving at designated duty stations ( <a href="#">ST/AI/2019/3</a> ) to include a provision on the new payment for staff in a category E duty station not designated as a non-family duty station, in lieu of the installation payment
144. United Nations pension system	<a href="#">73/274</a> : United Nations pension system	<a href="#">A/74/146</a>	The report provides a global overview of accessibility for persons with disabilities and presents ongoing efforts and progress made by Governments, entities of the United Nations system and civil society organizations in advancing accessibility.  Information on progress made will be also included in the annual overview report of CEB for 2019
146. Report on the activities of the Office of Internal Oversight Services	<a href="#">73/275</a> : Report on the activities of the Office of Internal Oversight Services	To be included in the report of the United Nations Joint Staff Pension Board	Report providing information on OIOS activities during the reporting period, from 1 July 2017 to 30 June 2018

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
146. Report on the activities of the Office of Internal Oversight Services	<a href="#">73/275</a> : Report on the activities of the Office of Internal Oversight Services	Not applicable. In the resolution, the General Assembly notes with appreciation the work of the Committee and invites the Committee to continue to examine the budgetary operational independence of the Office ( <a href="#">A/74/280</a> )	The Independent Audit Advisory Committee continues to review the budget of OIOS and advises the General Assembly thereon according to its functions
147. Administration of justice at the United Nations	<a href="#">73/276</a> : Administration of justice at the United Nations	<a href="#">A/74/171</a>	In accordance with paragraph 16 of General Assembly resolution <a href="#">73/276</a> , a pilot project to offer access to informal dispute-resolution services for non-staff personnel was established and an update was provided in the report ( <a href="#">A/74/171</a> ). In accordance with paragraph 18 of the resolution, information was provided in the report
147. Administration of justice at the United Nations	<a href="#">73/276</a> : Administration of justice at the United Nations	<a href="#">A/74/172</a>	The implementation of General Assembly resolution has been reported on in the report ( <a href="#">A/74/172</a> ) and in the reports of the Internal Justice Council ( <a href="#">A/73/911</a> and <a href="#">A/74/169</a> ). One of the requests contained in Assembly resolution <a href="#">73/276</a> (para. 47) concerns reporting during the seventy-fifth session (para. 47), and that request will be met with the submission of the report of the Secretary-General during that session
148. Financing of the International Residual Mechanism for Criminal Tribunals	<a href="#">73/277</a> : Financing of the International Residual Mechanism for Criminal Tribunals	Not applicable	Appropriation issued as requested by the General Assembly
148. Financing of the International Residual Mechanism for Criminal Tribunals	<a href="#">73/288</a> : Construction of a new facility for the International Residual	Not applicable	Report to be submitted at the first part of the resumed seventy-fourth session

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
	Mechanism for Criminal Tribunals, Arusha branch		
149. Scale of assessments for the apportionment of the expenses of the United Nations peacekeeping operations	<a href="#">73/272</a> : Scale of assessments for the apportionment of the expenses of the United Nations peacekeeping operations	Not applicable	Peacekeeping assessments issued
150. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	<a href="#">73/308</a> : Support account for peacekeeping operations	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
150. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	<a href="#">73/309</a> : Financing of the Regional Service Centre in Entebbe, Uganda	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
150. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	<a href="#">73/310</a> : Financing of the United Nations Logistics Base at Brindisi, Italy	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
151. Financing of the United Nations Interim Security Force for Abyei	<a href="#">73/311</a> : Financing of the United Nations Interim Security Force for Abyei	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
152. Financing of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	<a href="#">73/312</a> : Financing of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
153. Financing of the United Nations Operation in Côte d'Ivoire	<a href="#">73/313</a> : Financing of the United Nations Operation in Côte d'Ivoire	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
154. Financing of the United Nations Peacekeeping Force in Cyprus	<a href="#">73/314</a> : Financing of the United Nations Peacekeeping Force in Cyprus	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
155. Financing of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	<a href="#">73/315</a> : Financing of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
157. Financing of the United Nations Stabilization Mission in Haiti	<a href="#">73/316</a> : Financing of the United Nations Stabilization Mission in Haiti	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
158. Financing of the United Nations Mission for Justice Support in Haiti	<a href="#">73/317</a> : Financing of the United Nations Mission for Justice Support in Haiti	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
159. Financing of the United Nations Interim Administration Mission in Kosovo	<a href="#">73/318</a> : Financing of the United Nations Interim Administration Mission in Kosovo	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
160. Financing of the United Nations Mission in Liberia	<a href="#">73/319</a> : Financing of the United Nations Mission in Liberia	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
161. Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali	<a href="#">73/320</a> : Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
162 (a). Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force	<a href="#">73/321</a> : United Nations Disengagement Observer Force	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
162 (b). Financing of the United Nations peacekeeping forces in the Middle East: United Nations Interim Force in Lebanon	<a href="#">73/322</a> : United Nations Interim Force in Lebanon	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
163. Financing of the United Nations Mission in South Sudan	<a href="#">73/323</a> : Financing of the United Nations Mission in South Sudan	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
164. Financing of the United Nations Mission for the Referendum in Western Sahara	<a href="#">73/324</a> : Financing of the United Nations Mission for the Referendum in Western Sahara	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
165. Financing of the African Union-United Nations Hybrid Operation in Darfur	<a href="#">73/278 A</a> : Financing of the African Union-United Nations Hybrid Operation in Darfur	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
165. Financing of the African Union-United Nations Hybrid Operation in Darfur	<a href="#">73/278 B</a> : Financing of the African Union-United Nations Hybrid Operation in Darfur	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session
166. Financing of the activities arising from Security Council resolution <a href="#">1863 (2009)</a>	<a href="#">73/325</a> : Financing of the activities arising from Security Council resolution <a href="#">1863 (2009)</a>	Not applicable	Report to be submitted at the second part of the resumed seventy-fourth session

## Annex III

### Summary of the progress in the implementation of the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021

This annex contains a summary of progress in the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021 (A/72/773, annex II).

<i>Item</i>	<i>Activity</i>	<i>Implementation date</i>	<i>Status</i>
1	The Secretary-General will send a communication to senior managers stressing their obligation to participate in and support all results-based management initiatives to be implemented in their respective departments, offices and missions	Mid-2018	Completed
2	The Secretary-General will lead a high-level advocacy and outreach campaign to emphasize to senior managers and staff the need for the Organization to enhance its focus on the achievement of clearly defined results, including through iSeek stories, posters and pamphlets	2018–2021 (continuous)	Ongoing
3	The Secretary-General will incorporate in the senior managers' compacts a performance indicator assessing every senior manager's contribution to the implementation of results-based management	From 2019 onwards	Completed
4	Following the decision of the General Assembly, the Secretariat has launched a comprehensive change management process through which, during 2018, capacity will be established in all departments, offices and special political missions to prepare their respective results-based programme plans and programme performance information. By integrating programme performance information into the budget reports, the Secretariat will enhance evidence-based planning and accountability for its work	2018–2019	Completed
5	The Department of Management Strategy, Policy and Compliance will design and implement tailor-made workshops and coaching sessions for senior managers and staff at all levels on the implementation of results-based management and on their respective roles and responsibilities in the implementation of results-based management	Third quarter 2019–31 December 2021 (continuous)	Workshops were conducted in 2019 to help entities to prepare their annual programme plans, including planned and actual results frameworks
6	The Department of Management Strategy, Policy and Compliance will develop a results-based management manual, including related policies and practical guidance for using a results-based management approach in all related areas of work	Third quarter 2019–31 December 2021 (continuous)	Currently, within the Secretariat, there are several results-based management manuals, as well as guidance/instructions on areas related to

<i>Item</i>	<i>Activity</i>	<i>Implementation date</i>	<i>Status</i>
			results-based management. In the future, based on the lessons learned from these materials, the Department will review how best to provide guidelines on results-based management in all areas of work
7	The Department of Management Strategy, Policy and Compliance will develop an online mandatory training programme on results-based management, emphasizing all stages of the process, which will be made available to staff at all levels (including senior management)	Third quarter 2019–31 December 2021 (continuous)	Eight online courses on using Umoja for strategic planning, including results frameworks, went live. In the future, based on user experience, an assessment will be made of what complementary online training can be designed to provide a comprehensive training experience
8	The successful implementation of Umoja Extension 2 will be the enabler of results-based management by providing managers a link among objectives, results, outputs and resources	2019–2020	Umoja now holds the proposed annual results frameworks for the programme budget for 2020, as well as the approved results-based budgeting frameworks for peacekeeping budgets for the 2019/20 period ( <a href="#">A/74/478</a> , para. 19).
9	Senior managers and staff members at all levels will be required to use the results frameworks included in the planning documents of the Organization as the starting point when they prepare their annual workplans (compacts for senior managers and annual performance assessments for staff at large), and they will be trained and supported for the implementation of those actions	March 2019	Completed
10	The Secretary-General will use the results of programme implementation as one of the components of the assessment of the performance of senior managers	2019–2021 (continuous)	Ongoing
11	The Executive Office of the Secretary-General and the Department of Management Strategy, Policy and Compliance will select priority topics in the different areas of the Organization to be the subject of in-depth self-evaluation	2019	Completed. Programmes nominated an evaluation exercise in their annual programme plans
12	Senior managers, supported by the Department of Management and the future Department of Management Strategy, Policy and Compliance and its Office of Finance and Budget, will facilitate consideration of the results of evaluations and	2019	Completed. Annual programme plans include information on evaluations and lessons learned taken into account for the plan

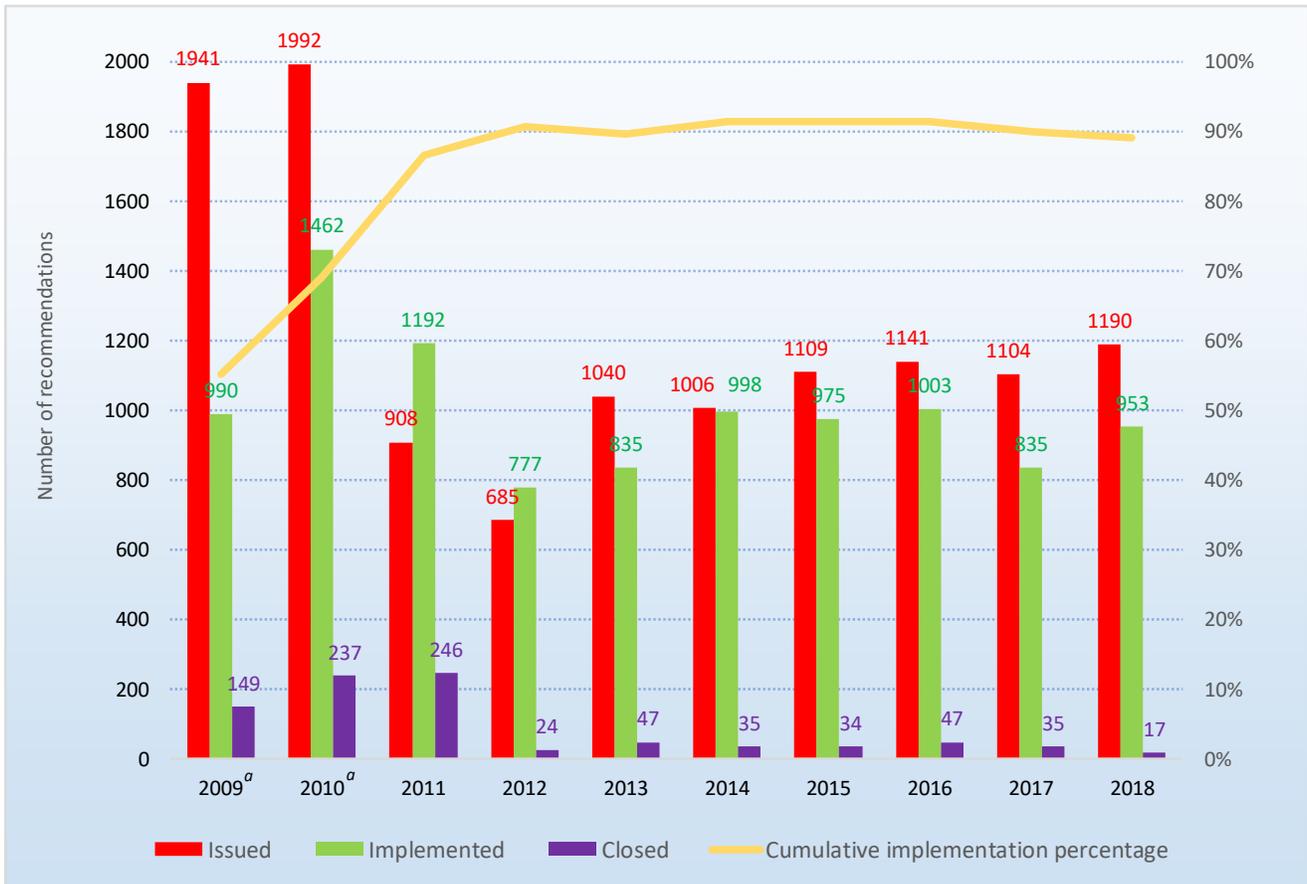
<i>Item</i>	<i>Activity</i>	<i>Implementation date</i>	<i>Status</i>
	lessons learned when preparing budgets and in their day-to-day management practices		
13	Senior managers and staff will reflect results from programme performance information in online dashboards, which will be updated throughout the budget cycle	2019–2020	<p>Umoja now has a performance monitoring application that was deployed to all peacekeeping missions and entities supporting them, enabling the assignment of outputs and indicators of achievement to the respective responsible organizational units for the 2019/20 budgets. The functionality enables managers to regularly monitor and record progress against objectives and to maintain performance data across financial periods for multi-year trend analyses. In the future, performance monitoring will also be rolled out for the programme budget in 2020 (<a href="#">A/74/478</a>, para. 20).</p> <p>In the fourth quarter of 2019, an Umoja performance monitoring dashboard was launched in six pilot peacekeeping missions to provide a 360-degree view of programmes or frameworks and performance monitoring. It will be expanded in 2020</p>
14	An independent evaluation of the results of this action plan will be undertaken at the end of 2021 to assess the implementation of results-based management and to design further actions for its future evolution	Fourth quarter 2021	On track

**Annex IV**

**Recommendations of oversight bodies, 2009–2018**

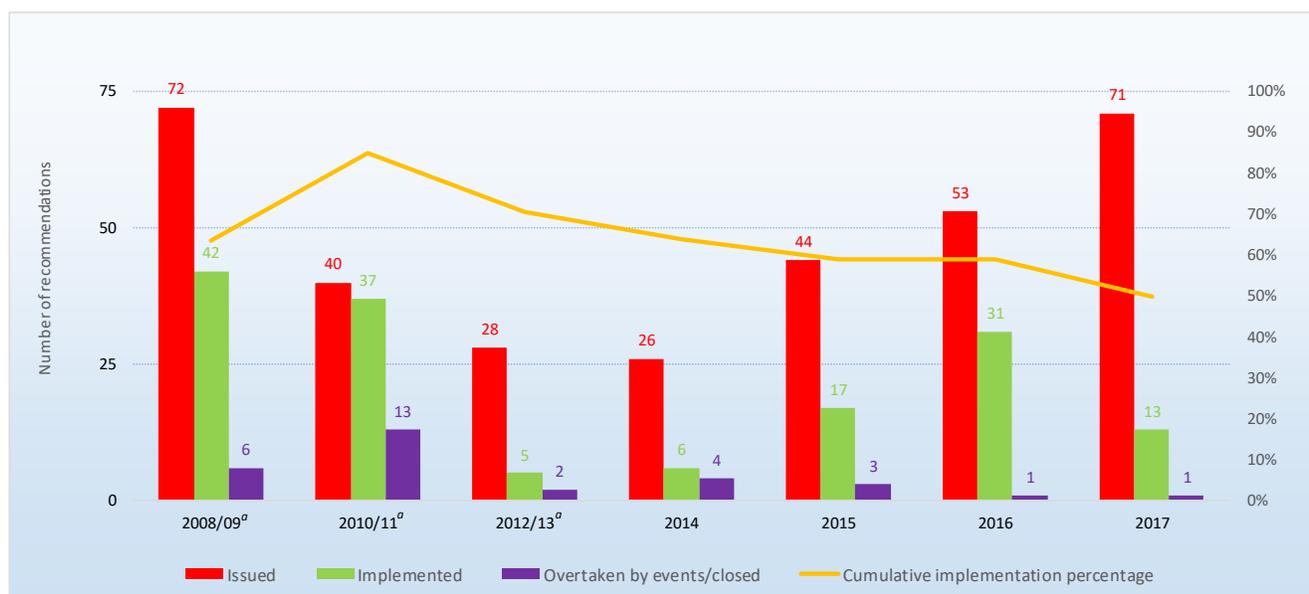
**A. Recommendations of oversight bodies in numbers and figures**

**Recommendations of the Office of Internal Oversight Services**



<sup>a</sup> For the 12-month period ended 30 June.

## Recommendations of the Board of Auditors in volume I of the financial reports and audited financial statements of the United Nations



<sup>a</sup> For the biennium ended 31 December.

## Recommendations of the Board of Auditors in volume II of the financial reports and audited financial statements of the United Nations



<sup>a</sup> For the biennium ended 30 June (combined for comparative purposes).

## B. Overall status of implementation of the recommendations of oversight bodies issued from 2009 to 2018

### Office of Internal Oversight Services

Type	Number of recommendations issued since 2009	Implemented										Total	Closed	In progress
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018			
All	<b>12 116</b>	990	1 462	1 192	777	835	998	975	1 003	835	953	<b>10 020</b>	871	1 225
	Cumulative implementation rate (percentage)	55	69	87	91	90	92	91	91	90	89			
Critical	<b>1 813</b>	304	523	425	88	94	70	90	58	16	17	<b>1 685</b>	89	39
	Cumulative implementation rate (percentage)	52	67	96	98	99	98	98	99	99	98			

### Board of Auditors

Financial statements	Number of recommendations issued since 2009	Implemented								Total	Overtaken by events/closed	In progress
		2010/11	2012/13	2014	2015	2016	2017	2018				
Volume I	<b>334</b>	42	37	5	6	17	31	13	<b>151</b>	30	153	
	Cumulative implementation rate (percentage)	64	85	71	64	59	59	50				
Volume II	<b>610</b>	179	95	76	45	39	34	57	<b>525</b>	34	51	
	Cumulative implementation rate (percentage)	95	98	95	93	96	93	91				