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

Tenth progress report on accountability: strengthening accountability in the United Nations Secretariat

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General entitled “Tenth progress report on accountability: strengthening accountability in the United Nations Secretariat” ([A/75/686](#)), submitted pursuant to General Assembly resolution [74/271](#). During its consideration of the report, the Committee met online with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 25 February 2021.

2. Since its sixtieth session, held in 2005, the General Assembly has addressed the importance of accountability and of ensuring greater accountability in the Secretariat, including in its resolutions [60/260](#), [63/276](#) and [64/259](#). During the sixty-sixth session of the Assembly, held in 2012, the Secretary-General submitted his first annual report on progress towards an accountability system in the United Nations Secretariat for the consideration of Member States. To date, the Secretary-General has submitted 10 such progress reports ([A/75/686](#), [A/74/658](#), [A/73/688](#) and [A/73/688/Corr.1](#), [A/72/773](#), [A/71/729](#), [A/70/668](#), [A/69/676](#), [A/68/697](#), [A/67/714](#) and [A/66/692](#)). In his tenth progress report, the Secretary-General describes the overall framework of the accountability system of the United Nations Secretariat and presents information on various ongoing or planned reviews, pilots, initiatives and technical enhancements of Umoja and other systems, as well as a description of already available qualitative and quantitative data depositories and related statistical information. In section II below, the Advisory Committee addresses selected matters in this regard.

3. The Advisory Committee recalls that the General Assembly, in paragraph 8 of its resolution [64/259](#), decided that the definition of accountability, which remains in effect, would be as follows:



Accountability is the obligation of the Secretariat and its staff members to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualification or exception.

Accountability includes achieving objectives and high-quality results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and resources; all aspects of performance, including a clearly defined system of rewards and sanctions; and with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations.

4. Since the sixty-sixth session of the General Assembly, the Advisory Committee has continued to provide extensive observations and recommendations in its reports on the accountability system, as well as in a wide range of reports with an accountability dimension.¹ **The Advisory Committee considers that the concept of an accountability system should represent a critical pillar of the Organization with a central role in all reform efforts, as well as in all organizational, administrative and operational changes, and should be anchored by the aforementioned definition of accountability, which has remained in place since the sixty-fourth session of the General Assembly.**

5. The Advisory Committee notes that the Secretary-General has endeavoured to develop a strong culture of accountability that would be sustainable and holistic throughout the United Nations Secretariat. **The Advisory Committee recommends that the General Assembly request the Secretary-General to focus future progress reports on the practical aspects of institutional and personal accountability. In the progress reports, the Secretary-General should therefore elaborate on the operationalization and reporting of the specific outcomes and results of the processes and measures that are meant to promote accountability, including statistical information, and the assessment of their impact. This should include clearly transparent sets of parameters, including an actionable system of measures,² in accordance with the established definition of accountability, relevant staff regulations and rules, and applicable policies and instructions, as well as with the guidance provided by intergovernmental bodies, internal and external oversight bodies, and the Charter of the United Nations.³ Furthermore,**

¹ These include the Advisory Committee's previous reports on accountability ([A/74/741](#), [A/73/800](#), [A/72/885](#), [A/71/820](#), [A/70/770](#), [A/69/802](#), [A/68/783](#), [A/67/776](#), [A/66/738](#); and [A/64/683](#) and [A/64/683/Corr.1](#), [A/63/457](#) and [A/60/418](#)) and its other related reports, including those on: management reform ([A/75/538](#), [A/74/7/Add.32](#), [A/74/7/Add.7](#), [A/73/411](#), [A/72/7/Add.49](#) and [A/72/7/Add.24](#)); activities of the Ethics Office ([A/74/539](#)); special measures for protection from sexual exploitation and sexual abuse ([A/74/788](#), [A/73/828](#), [A/72/824](#) and [A/71/643](#)); the global field support strategy ([A/69/874](#)); the global service delivery model ([A/73/791](#), [A/72/7/Add.50](#), [A/71/666](#) and [A/70/436](#)); human resources management ([A/75/765](#), [A/73/497](#), [A/73/183](#), [A/71/557](#), [A/70/718](#), [A/69/572](#) and [A/68/523](#)); disciplinary matters ([A/75/776](#) and [A/74/558](#)); amendments to staff regulations and rules ([A/74/732](#) and [A/73/622](#)); financial reports and audited financial statements and reports of the Board of Auditors ([A/75/539](#), [A/74/528](#) and [A/74/528/Corr.1](#), [A/73/430](#), [A/72/537](#), [A/71/669](#), [A/70/380](#), [A/69/386](#) and [A/68/381](#)); the enterprise resource planning project (Umoja) ([A/75/7/Add.14](#), [A/74/7/Add.17](#), [A/72/7/Add.31](#), [A/71/628](#), [A/70/7/Add.19](#), [A/69/418](#), [A/68/7/Add.7](#) and [A/67/565](#)); and procurement activities ([A/73/790](#), [A/71/823](#), [A/69/809](#), [A/67/801](#) and [A/64/501](#)).

² As indicated in paragraph 3 of the present report, the definition of accountability includes all aspects of performance, including a clearly defined system of rewards and sanctions.

³ The conduct of staff of the Secretariat is guided by chapter XV of the Charter of the United Nations.

the Committee trusts that the findings of the ongoing evaluation by the Office of Internal Oversight Services (see para. 6 below) will also address the aforementioned matters.

II. Observations and recommendations of the Advisory Committee

1. Reviews by internal and external oversight bodies

Office of Internal Oversight Services

6. The Secretary-General indicates that the Office of Internal Oversight Services (OIOS) is currently conducting an evaluation of the United Nations accountability system to determine the extent to which the system is relevant, efficient and effective in ensuring that the Secretariat: (a) fully implements all mandates approved by the intergovernmental bodies and subsidiary organs; and (b) produces high-quality results in a timely and efficient manner. This review will be finalized by June 2021 (A/75/686, para. 5). For this purpose, a questionnaire with respect to the changes in workload and responsibilities resulting from the enhanced delegation of authority was developed and integrated into the OIOS evaluation (*ibid.*, para. 57). Upon enquiry, the Advisory Committee was informed that the scope of the evaluation included an in-depth analysis of the main elements of the four components of the accountability system, namely: component II: programme, planning and budget documents; component III: results and performance; component IV: internal control systems; and component V: ethical standards and integrity. The other two components, the Charter of the United Nations (component I) and oversight functions (component VI) are not included in the evaluation. The Committee was furthermore informed that it was expected that the results of the evaluation would provide a road map for the Secretariat to review and adjust any components that might not be functioning as intended.

7. As indicated by the Secretary-General in his report, the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance has been operationalized and has undertaken a number of activities, including a review of the 16 key performance indicators; an analysis of procurement functions to identify inaccurately issued subdelegations and ensure alignment between Umoja roles requiring a subdelegation and the related subdelegations in the delegation of authority portal; quarterly checks to identify conflicting delegations of authority; and the introduction of a training programme for staff with delegated responsibilities (A/75/686, paras. 50–60).

8. The Advisory Committee looks forward to the results of the evaluation by the Office of Internal Oversight Services, including on the role and the functioning of the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance, and expects that the related findings will be presented in the eleventh progress report of the Secretary-General on the accountability system.

Joint Inspection Unit

9. Upon enquiry, the Advisory Committee was informed that, in 2021, the Joint Inspection Unit would conduct a system-wide assessment of the accountability frameworks of United Nations system organizations. **The Advisory Committee looks forward to the results of the review by the Joint Inspection Unit and trusts that the Secretary-General will address the related findings in conjunction with the**

results of the aforementioned evaluation, in particular as they relate to lessons learned and best practices from other United Nations system organizations.

Board of Auditors

10. The observations and recommendations of the Board of Auditors are contained in its annual reports on the financial reports and audited financial statements of the United Nations, relating to volume I (United Nations) and volume II (peacekeeping operations). **The Advisory Committee recalls that it has stressed that the full and timely implementation of recommendations of oversight bodies is an integral part of the accountability system, in particular of performance evaluations in the context of senior managers' compacts, and that the Business Transformation and Accountability Division should ensure the use of lessons learned and data analysis as a result of oversight bodies' reports (see [A/74/741](#), paras. 36–37).** A long-term analysis of the recommendations that were issued by the Board of Auditors over a 10-year period indicates a number of recurring issues pertaining to property management, human resources management and financial management, as well as the cost-effective use of resources ([A/75/686](#), paras. 102–112). The Advisory Committee intends to follow up on long-outstanding recommendations in its current consideration of the report of the Board of Auditors on the financial report and audited financial statements of United Nations peacekeeping operations for the 12-month period from 1 July 2019 to 30 June 2020 ([A/75/5 \(Vol. II\)](#)), and in its consideration, during the fourth quarter of 2021, of the report of the Board of Auditors on the financial reports and audited financial statements of the United Nations for the year ended 31 December 2020 ([A/76/5 \(Vol. I\)](#)).

11. The Secretary-General indicates that the statement of internal control will be issued in 2021 for 2020 for all entities, including field operations of the Secretariat, and that the Board of Auditors will be consulted in its implementation ([A/75/686](#), paras. 74–78). **The Advisory Committee notes that the statement of internal control has not yet been implemented and looks forward to the review of the Board of Auditors once the statement has been operationalized.**

Intergovernmental bodies

12. Progress in the implementation of General Assembly resolution [74/271](#) and a summary of the status of implementation of resolutions on administrative and budgetary matters adopted by the Assembly at its seventy-fourth session are set out, respectively, in annexes I and II of the report of the Secretary-General. **The Advisory Committee notes that a number of matters remain a work-in-progress and stresses the importance of timely implementation of the decisions and recommendations of intergovernmental bodies, including the recommendations of the Committee which were endorsed by the General Assembly in its relevant resolutions.**

2. Activities, initiatives and pilot projects

13. A summary of the progress in the implementation of the action plan for the implementation of results-based management in the United Nations Secretariat from 2018 to 2021 is set out in annex III of the report of the Secretary-General. The Advisory Committee notes that the accountability system is being continuously enhanced and refined with new measures and concepts, for example, through streamlining policies and providing additional technical capabilities and data mining resources, aimed at strengthening the overall accountability system in the United Nations Secretariat. **The Advisory Committee considers that it is not evident how, and if, the totality of the activities, initiatives and pilot projects are linked to the development of a strong culture of accountability in the United Nations**

Secretariat and to the ongoing oversight of the delegation of authority. The Committee recalls its view that it is essential to align workplans with approved programme activities arising from established mandates, while also monitoring the performance and accountability of individuals and entities against the implementation of mandated activities (A/75/765, paras. 27–28). The Committee recommends that the General Assembly request the Secretary-General to provide information, including on how the implementation of results-based management and results-based budgeting and their potential alignment across the three related sources of funding can come together to form a sustainable and holistic system of accountability.

14. Furthermore, as part of the Umoja Extension 2, the performance dashboard was rolled out to peacekeeping missions, with a visual link between the strategic plan, programme performance and budget consumption, and post incumbency data. (A/75/686, paras. 15–20). Also, the two-year pilot project of the Comprehensive Performance Assessment System was completed in July 2020, in close consultation with eight field missions, whose feedback confirmed that the system had met its objective as an effective tool and had improved integration among the civilian, police and military components. (ibid., paras. 15–21). **The Advisory Committee recalls that the General Assembly, in paragraph 11 of resolution 74/271, encouraged the Secretary-General to further increase the use of data to inform decision-making and improve organizational performance, and to report on the impact of the effective use of data on shifting the Organization to a culture of results in his next progress report. The Committee notes the efforts to strengthen the accountability system with new initiatives and data mining approaches. The Committee looks forward to the findings of the evaluation currently being conducted by the Office of Internal Oversight Services. The Committee trusts that information thereon will be provided in the next progress report of the Secretary-General.**

3. Human resources

Senior managers' compacts

15. The Secretary-General indicates that new indicators have recently been included in the senior managers' compacts, including with respect to the statement of internal controls; providing a safe and healthy workplace for mission personnel; the consideration of placement of qualified staff affected by downsizing; and strengthening the area of leadership accountability on conduct and discipline, including preventing and addressing sexual exploitation and abuse of authority. The Secretary-General indicates that, with regard to timely submission of documentation to the Department for General Assembly and Conference Management, in 2019, 92 per cent of senior managers have met the threshold of 90 per cent of documentation submitted on time (ibid., paras. 26–30). Upon enquiry, the Advisory Committee was informed that all senior managers were required to provide all documentation for the consideration of the Committee no later than the scheduled submission dates agreed by the Committee.

16. **The Advisory Committee notes that the indicator on the implementation of oversight body recommendations in the compacts of senior managers will be strengthened and trusts this will result in increased efforts by senior managers in implementing the recommendations of oversight bodies. The Committee considers, however, that the reported high rate of timely submission of documentation still does not reflect the operational reality of the oftentimes delayed submission of documents by the secretariat to the Committee. The Committee recalls that the General Assembly, in paragraph 16 of resolution 74/271, reiterated, inter alia, that the timely submission of documents is an**

important aspect of the accountability of the Secretariat to Member States, and requested the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator, and to provide information in his next progress report on how this indicator is used to improve senior managers' accountability in the timely submission of documents (see also [A/74/741](#), paras. 37–39). The Committee also recalls that, in its previous report, it stressed that failure to hold senior managers to account has a negative impact on the enforcement of accountability among staff at every level (*ibid.*, para. 20). The Advisory Committee has provided further comments on senior managers' compacts in its report on the overview of human resources management reform for the period 2019–2020 and an outlook beyond ([A/75/765](#), paras. 29–30).

Performance appraisal and management

17. The Advisory Committee recalls its view that the current performance ratings distribution, with over 99 per cent of staff members rated under the two categories of “exceeds expectations” or “meets expectations” ([A/75/765](#), paras. 31–36), may not be an accurate reflection of staff performance ([A/74/741](#), para. 24). The Committee was informed, upon enquiry, that the pilot for the so-called agile performance management approach, aimed at improving the objectivity and credibility of the performance management framework, has been concluded, with the outcome currently under review and a roll-out date in the 2021–2022 performance cycle (see also [A/75/686](#), paras. 31–36). **The Advisory Committee recalls its recommendation in its report on the overview of human resources management reform for the period 2019–2020 and an outlook beyond, that more information and clarification should be provided to the General Assembly on the current pilot implementation phase of the performance management system improvements, such as the consideration of introducing a grading curve for performance ratings, as well as the financial implications, if any (see also [A/75/765](#), paras. 35–36).**

Staff engagement survey (2019)

18. The Secretary-General indicates that more than 18,000 staff members (or 52 per cent of staff) participated in the second staff engagement survey conducted in 2019 ([A/75/686](#), paras. 47–49). The results showed that only 49 per cent of staff responded favourably to the question “People at all levels in the United Nations Secretariat are treated with respect”. **The Advisory Committee stresses that senior managers are responsible and accountable for ensuring that staff are treated with respect and work in a conducive environment.**

4. Managing the risk of fraud and corruption

Cross-functional task force and preparation of the anti-fraud and anti-corruption guidebook

19. A fraud and corruption risk assessment conducted in 2019, as part of the overall Secretariat-wide risk assessment, highlighted six critical risks related to fraud and corruption: (a) organizational culture; (b) information and communications technology governance and cybersecurity; (c) implementing partners; (d) the Umoja system control environment; (e) the theft of fuel, rations and inventory; and (f) procurement fraud. After the task force, which was established to prepare an anti-fraud and anti-corruption guidebook, was suspended owing to the coronavirus disease (COVID-19) pandemic, all issues related to the examination of anti-fraud and anti-corruption matters were assigned to a working group of the Secretariat-wide risk assessment. In addition, in March 2020, the High-Level Committee on Management, at its thirty-ninth session, endorsed the establishment of a cross-functional task force on managing fraud risk, which has also considered the best practices on fraud risk

management, especially in the context of the COVID-19 pandemic. During 2021, the Secretariat plans to, inter alia: (a) define risk treatment and response plans for all critical risks, including fraud and corruption risks by the end of the first quarter of 2021; and (b) prepare the aforementioned anti-fraud and anti-corruption guidebook and strategy by the end of the second quarter of 2021, as also recommended by the Board of Auditors (A/75/686, paras. 69–75).

20. The Advisory Committee looks forward to an update, in the context of the next progress report of the Secretary-General, on the work of the cross-functional task force on managing fraud risk. Furthermore, the Committee trusts that details with respect to the anti-fraud and anti-corruption guidebook and strategy, including how the guidelines will be disseminated and how their implementation will be monitored, will be presented in the next progress report. The Advisory Committee intends to further follow up on fraud- and corruption-related matters during its consideration, in the fourth quarter of 2021, of the report of the Board of Auditors on the financial reports and audited financial statements of the United Nations for the year ended 31 December 2020.

Guidelines for implementing partners

21. The Advisory Committee recalls that the guidelines for agreements with implementing partners were to be issued in March 2020 (see A/74/741, para. 29) and notes that issuance of the final version of the guidelines is now planned for the second quarter of 2021 (A/75/686, paras. 61–62). Upon enquiry, the Committee was informed that the guidelines would be issued specifically for United Nations Secretariat entities and would take into account the Secretariat's legislative framework, regulations, rules, policies and business processes, and also address fraud-related risks. **The Advisory Committee trusts that an update on the details with respect to the guidelines for agreements with implementing partners, including how they will be disseminated and their implementation monitored, will be presented in the next progress report.**

5. Environmental sustainability

22. The Advisory Committee notes that the subject of an environmentally sustainable Secretariat has not been included in the present progress report of the Secretary-General but recalls that the subject was addressed in the ninth progress report, in which a number of related steps were described, including: (a) the promulgation of an environmental policy for the United Nations Secretariat (see ST/SGB/2019/7); and (b) the adoption by the Secretariat of its own climate action plan, including a 45 per cent reduction in the Secretariat's carbon footprint by 2030. Concerning the carbon neutrality of the United Nations, at that time, the Committee was informed, upon enquiry, that the Organization's annual performance on greenhouse gas emissions was measured as part of the United Nations system environmental inventory initiative, which is coordinated by the United Nations Environment Programme⁴ (A/74/741, paras. 16–17). Upon enquiry, the Committee was informed that the efforts to achieve an environmentally sustainable Secretariat currently included the second phase (2020–2023) of the implementation of the environment strategy for field missions; and standard operating procedures for peace operations on waste management plans and on energy infrastructure management plans. The Committee was furthermore informed, also upon enquiry, that the main achievements of the Business Transformation and Accountability Division included promulgating an environmental policy for the United Nations Secretariat in

⁴ The most recent report on greenhouse gas emissions is available at www.greeningtheblue.org/reports/greening-blue-report-2020.

September 2019; the adoption by the Secretariat of its own climate action plan, which sets eight targets, including a 45 per cent reduction in the Secretariat's carbon footprint by 2030; and the achievement in 2019 of the Secretariat's carbon neutrality certificate for its global operations.

23. **The Advisory Committee trusts that environmental sustainability will extend to the entire United Nations Secretariat. The Committee recommends that the General Assembly request the Secretary-General to include in future progress reports specific information on outcomes, results and financial implications, including costs and benefits for the United Nations Secretariat and for peacekeeping operations.** The Committee will continue to address the matter of environmental sustainability and management in various contexts, including in the context of its report on the proposed programme budget for 2022 and in its report on observations and recommendations on cross-cutting issues related to peacekeeping operations, as well as in its reports on individual peacekeeping missions.

6. **Impact of the coronavirus disease (COVID-19) pandemic**

24. As described in the report of the Secretary-General, the onset of the COVID-19 pandemic in 2020 has impacted the progress in some accountability-related measures, such as the implementation of the second phase of the agile performance management pilot, which was temporarily delayed but has now proceeded ([A/75/686](#), para. 32). The Secretary-General also indicates that the Secretariat plans to engage with the main groups of Member States on the format of the proposed programme budget for 2022 and that the respective budget proposals and performance reports will incorporate information on the impact of the liquidity crisis and the impact of the COVID-19 pandemic during 2020, as per General Assembly resolutions [75/243](#) and [75/252](#). The Committee was furthermore informed that the COVID-19-related impact on the accountability efforts and their progress was a result of the change of working methods, with mandatory telecommuting, as well as the need to redirect internal human resources capacity to address a number of urgent administrative needs regarding COVID-19, such as the preparation of new COVID-19-related administrative guidelines and policy guidance.

25. The Advisory Committee recalls its comments and recommendations on the impact of the COVID-19 pandemic in its first report on the proposed programme budget for 2021, including its request that the Secretary-General provide more information on the impact of the pandemic in the next proposed programme budget, inter alia, on lessons learned, best practices, efficiency measures, harmonization and cooperation across the United Nations system ([A/75/7](#), chap. I, paras. 12–15).

III. **Recommendations**

26. The action requested by the Secretary-General to be taken by the General Assembly is set out in paragraph 115 of the report of the Secretary-General. **With respect to the evaluation of the United Nations accountability system, currently conducted by the Office of Internal Oversight Services and to be concluded in June 2021, the Advisory Committee recommends that the General Assembly request the Secretary-General to present the findings, including any financial implications, in the eleventh progress report on the accountability system.** Subject to its observations and recommendations in the paragraphs above, the Committee recommends that the Assembly request the Secretary-General to present in future progress reports, the specific outcomes (including specific instances when staff and senior managers were held accountable and the resulting actions), quantitative and qualitative results, and associated costs, as they pertain to the various components of the accountability system.