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

Report of the Fifth Committee

Rapporteur: Mr. Marinko Avramović (Bosnia and Herzegovina)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 136 are set out in the report of the Committee contained in document [A/77/673](#).
2. The Fifth Committee resumed its consideration of the item at its 27th and 28th meetings, on 9 and 31 March 2023. Statements and observations made in the course of the Committee's formal consideration of the item are reflected in the relevant summary records.¹
3. For its further consideration of the item, the Committee had before it the following documents:

Strengthening accountability in the United Nations Secretariat

Twelfth progress report of the Secretary-General on accountability: strengthening accountability in the United Nations Secretariat ([A/77/692](#))

Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/77/743](#))

Supply chain activities in the United Nations Secretariat

Report of the Secretary-General on supply chain activities in the United Nations Secretariat ([A/76/613](#))

Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/76/722](#))

¹ [A/C.5/77/SR.27](#) and [A/C.5/77/SR.28](#).



Report of the Office of Internal Oversight Services on the audit of implementation of post-employment restrictions for staff involved in the procurement process ([A/76/139](#))

Report of the Office of Internal Oversight Services on the audit of demand and source planning for peace operations ([A/76/595](#))

Note by the Secretary-General drawing attention to the report of the Joint Inspection Unit on the review of contemporary practices in the external outsourcing of services to commercial service providers by United Nations system organizations ([JIU/REP/2019/9](#)) ([A/75/551](#))

Note by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit on the review of contemporary practices in the external outsourcing of services to commercial service providers by United Nations system organizations ([A/75/551/Add.1](#))

Investing in prevention and peacebuilding

Report of the Secretary-General on investing in prevention and peacebuilding ([A/76/732](#))

Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/76/821](#))

II. Consideration of draft proposals

A. Draft resolution [A/C.5/77/L.32](#)

4. At its 28th meeting, on 31 March, the Committee had before it a draft resolution entitled “Progress towards an accountability system in the United Nations Secretariat” ([A/C.5/77/L.32](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Japan.

5. At the same meeting, the Committee adopted draft resolution ([A/C.5/77/L.32](#)) without a vote (see para. 8).

B. Draft decision [A/C.5/77/L.33](#)

6. At its 28th meeting, on 31 March, the Committee had before it a draft decision entitled “Questions deferred for future consideration” ([A/C.5/77/L.33](#)), submitted by the Chair of the Committee.

7. At the same meeting, the Committee adopted draft decision [A/C.5/77/L.33](#) without a vote (see para. 9).

III. Recommendation of the Fifth Committee

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Progress towards an accountability system in the United Nations Secretariat

The General Assembly,

Recalling its resolutions [59/272](#) of 23 December 2004 and [60/254](#) of 8 May 2006, section I of its resolution [60/260](#) of 8 May 2006 and its resolutions [60/283](#) of 7 July 2006, [61/245](#) of 22 December 2006, [63/276](#) of 7 April 2009, [64/259](#) of 29 March 2010, [66/257](#) of 9 April 2012, [67/253](#) of 12 April 2013, [68/264](#) of 9 April 2014, [69/272](#) of 2 April 2015, [70/255](#) of 1 April 2016, [71/283](#) of 6 April 2017, [72/303](#) of 5 July 2018, [73/289](#) of 15 April 2019 and [74/271](#) of 13 April 2020, as well as its decision 74/571 of 3 September 2020,

Reaffirming its commitment to strengthening accountability in the United Nations Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States,

Emphasizing that accountability is a central pillar of effective and efficient management that requires attention and strong commitment at all levels of the Secretariat, especially at the highest level,

Recognizing and reaffirming the important role of the oversight bodies in the development of an accountability system that is relevant to the United Nations,

Having considered the twelfth progress report of the Secretary-General on accountability: strengthening accountability in the United Nations Secretariat¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²

1. *Takes note* of the twelfth progress report of the Secretary-General on accountability: strengthening accountability in the United Nations Secretariat;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;
3. *Welcomes* the continued efforts of the Secretary-General towards a strong culture of accountability throughout the United Nations Secretariat, stresses that accountability is a central principle of management reform, and requests the Secretary-General to continue his efforts to ensure a strong culture of accountability and to ensure compliance with regulations and rules, and the achievement of results;
4. *Reaffirms* that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters, and also reaffirms the role of the Fifth Committee in carrying out a thorough analysis and approving human and financial resources and policies, with a view to ensuring full, effective and efficient implementation of all mandated programmes and activities and the implementation of policies in this regard;
5. *Recognizes* the importance of results-based management and performance reporting, requests the Secretary-General to continue his efforts aimed at strengthening the implementation of results-based management, including through

¹ [A/77/692](#).

² [A/77/743](#).

improving effective capacity-building and training programmes, programme monitoring and reporting, and to further increase the use of data and analysis as a strategic tool to inform decision-making, including by Member States, and to report on its impact on shifting the Organization towards a culture of results in the Secretariat in his next progress report;

6. *Recalls* paragraph 15 of the report of the Advisory Committee and requests the Secretary-General to continue to provide information on deliverables and results, and on the integrated planning, management and reporting system, in relevant reports, including on the harmonization of frameworks for planning and performance reporting, with a view to strengthening the overall efficiency of the United Nations accountability system;

7. *Requests* the Secretary-General to continue identifying further possible areas where harmonization in the reporting procedures is necessary and to provide information thereon in his next accountability report;

8. *Also requests* the Secretary-General to ensure that activities promote cost-efficiency and transparency and are implemented in accordance with the United Nations legislative framework, including the Financial Regulations and Rules of the United Nations,³ while maintaining full accountability to the General Assembly;

9. *Reiterates* its request to the Secretary-General to provide in his next progress report an analysis of compliance with the management objectives and performance measures of senior managers' compacts, in particular with targets stipulated in the compacts, and to ensure that appropriate measures are taken in cases of non-compliance;

10. *Stresses* that senior managers' compacts and staff members' workplans should be aligned with approved programme activities;

11. *Reiterates* that the timely submission of documents is an important aspect of the accountability of the Secretariat to Member States, notes the need for 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, and to provide information in his next progress report on how this indicator is used to improve senior managers' accountability and the timely submission of documents;

12. *Recalls* paragraph 24 of the report of the Advisory Committee, and requests the Secretary-General to urge his senior managers to meet the geographical targets contained in the senior managers' compacts;

13. *Also recalls* paragraph 55 of the report of the Advisory Committee, and notes that future progress reports of the Secretary-General on accountability in the United Nations Secretariat will continue to include the current annexes;

14. *Further recalls* paragraph 31 of the report of the Advisory Committee, and stresses the importance of the Secretary-General ensuring the Organization's performance management processes remain effective and that the performance rating system reflects actual performance;

15. *Stresses* the continued need for a well-functioning system of delegation of authority through clear delineation and well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, reporting mechanisms on the monitoring of delegated authority, risk mitigation and safeguard measures, and response mechanisms in cases of mismanagement or abuse of authority;

³ [ST/SGB/2013/4](#) and [ST/SGB/2013/4/Amend.1](#).

16. *Recalls* paragraphs 35 and 37 of the report of the Advisory Committee, and requests the Secretary-General to clarify the relationship between Headquarters and field locations during the establishment of missions and during periods of mission transition, regarding the delegation of authority, and to provide information in his next progress report;

17. *Also recalls* paragraph 48 of the report of the Advisory Committee, notes the issuance of the Handbook on Fraud and Corruption Awareness to contribute to the anti-fraud and anti-corruption framework in the United Nations, and encourages the Secretary-General to make it available in all six official languages where beneficial for external engagement, within existing resources and without creating a precedent, and to continue his efforts to develop risk prevention and response to address the critical risks identified;

18. *Stresses* the indispensable roles of external and internal oversight mechanisms, carried out through regular audit reviews and the issuance of pertinent recommendations, and that the full and timely implementation of the recommendations of oversight bodies, which are aimed at strengthening the performance of managers in monitoring the activities for which they are held accountable, is an essential part of any effective system of accountability;

19. *Notes* with appreciation the progress made on conduct and disciplinary issues, including the revision of the policy addressing discrimination, harassment, including sexual harassment, and abuse of authority, and requests the Secretary-General to continue to undertake a cultural change in order to ensure a workplace where discrimination, harassment, including sexual harassment, and abuse of authority are not tolerated, perpetrators are held accountable and staff feel safe to report misconduct;

20. *Recalls* paragraph 56 of the report of the Advisory Committee, emphasizes that full transparency is crucial to ensuring accountability, and requests the Secretary-General to continue his efforts to enhance transparency, including through providing legislative and oversight bodies with access to digital data platforms and portals, as appropriate for the delivery of their respective mandates;

21. *Also recalls* paragraph 57 of the report of the Advisory Committee, and trusts that the next progress report will include information on the Organization's use of a common definition of accountability in the United Nations Secretariat;

22. *Further recalls* its resolution [64/259](#) and the definition of accountability provided therein, which includes the obligation of the Secretariat and its staff members to be answerable for all decisions and actions taken by them without exception in order to achieve 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;

23. *Requests* the Secretary-General to ensure that his bulletins are fully in line with relevant resolutions and decisions of the General Assembly;

24. *Also requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, pertaining to the work of specific departments, offices and other entities are brought to the attention of the relevant managers and taken into account in the conduct of their activities.

9. The Fifth Committee further recommends to the General Assembly the adoption of the following draft decision:

Questions deferred for future consideration

A

The General Assembly decides to defer until the second part of its resumed seventy-seventh session consideration of the following documents:

Item 136

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

Investing in prevention and peacebuilding

Report of the Secretary-General on investing in prevention and peacebuilding¹

Related report of the Advisory Committee on Administrative and Budgetary Questions²

B

The General Assembly decides to defer until the main part of its seventy-eighth session consideration of the following documents:

Item 138

Programme budget for 2023

Capital investment planning

Report of the Secretary-General on capital investment planning³

Related report of the Advisory Committee on Administrative and Budgetary Questions⁴

Information and communications technology strategy

Report of the Secretary-General on the information and communications technology strategy⁵

Related report of the Advisory Committee on Administrative and Budgetary Questions⁶

Note by the Secretary-General drawing attention to the report of the Joint Inspection Unit entitled “Cybersecurity in the United Nations system organizations”⁷

Note by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit entitled “Cybersecurity in the United Nations system organizations”⁸

¹ [A/76/732](#).

² [A/76/821](#).

³ [A/77/519](#).

⁴ [A/77/7/Add.23](#).

⁵ [A/77/489](#).

⁶ [A/77/7/Add.22](#).

⁷ [A/77/88](#).

⁸ [A/77/88/Add.1](#).