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Proposed programme budget for 2020

Programme planning

Proposed programme budget for 2020

Part IX

Internal oversight

Section 30

Internal oversight

Programme 26

Internal oversight

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* Reissued for technical reasons on 30 May 2019.

** [A/74/50](#).

*** In keeping with paragraph 11 of resolution [72/266 A](#), the part consisting of the programme plan and programme performance information is submitted through the Committee for Programme and Coordination for the consideration of the General Assembly.

**** In keeping with paragraph 11 of resolution [72/266 A](#), the part consisting of the post and non-post resource requirements is submitted through the Advisory Committee on Administrative and Budgetary Questions for the consideration of the General Assembly.





Foreword

As the global landscape evolves, the international community increasingly demands greater transparency and accountability for the work and actions of the United Nations. My Office provides services to foster an environment conducive to successfully fulfilling the Organization's mission. In this way, the United Nations may better serve our beneficiaries and have a positive, significant impact throughout the world.

When I undertook the responsibilities as the head of the Office of Internal Oversight Services (OIOS), I took to heart the Office's mandate to ensure effective and efficient oversight that makes a difference in order for our Organization to help to make the overarching objectives of the Charter of the United Nations a global reality.

By working as an agent of change to promote responsible administration of resources, a culture of accountability and transparency and improved programme performance, my Office will continuously support the United Nations entities so that their work can make a meaningful difference. The Office will continue to provide assistance to build on organizational initiatives, including the accountability framework, results-based management, enterprise risk management and the internal control framework. The oversight work supports the building of a culture of enterprise risk management, focusing on the most significant risks in areas including sexual harassment, retaliation and information and communications technology security. We are well aware of the massive scope and complexity of these endeavours, particularly in the context of United Nations reform and other demands on management.

OIOS divisions are working to foster cross-fertilization of knowledge and awareness. Through value creation, built through interdivisional synergy, and value preservation, targeting existing and emerging risks, we can mitigate risk and channel our efforts into delivering fruitful work.

I have witnessed how OIOS assignments involving closed missions produce rich information and lessons learned that can help to shape systematic improvements that can then be formulated and incorporated into organizational guidance for future missions. In this way, the Office, along with the rest of the Organization, can learn from systemic shortcomings, identify the best solutions and maximize its impact.

(Signed) Heidi **Mendoza**
Under-Secretary-General for Internal Oversight Services

Overall orientation

Mandates and background

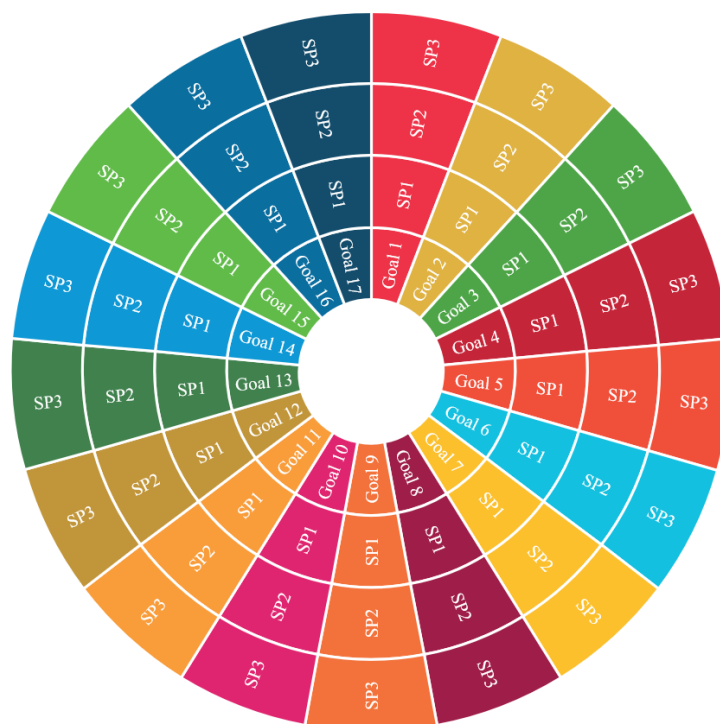
- 30.1 The Office of Internal Oversight Services is responsible for assisting the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through the provision of internal audit, inspection, evaluation and investigation services. The mandate derives from the priorities established in relevant General Assembly resolutions and decisions, including resolutions [48/218 B](#), [54/244](#), [59/272](#), [64/263](#) and [69/253](#). The Office helps to enhance the capacity of the Organization to identify, assess and mitigate risks and supports the Organization as it continues to improve its accountability framework.
- 30.2 To that end, the Office will: (a) propose measures to assist the Organization in improving governance, risk management and control processes; (b) provide independent assessments, support and advice to assist effective decision-making; and (c) provide independent reviews of the effectiveness of the programmes and operations of the Organization.

Alignment with the Charter of the United Nations, the Sustainable Development Goals and other transformative agendas

- 30.3 The mandates of the Office guide the subprogrammes in producing their respective deliverables, which contribute to the attainment of each subprogramme's objective. The objectives of the subprogrammes are aligned with the Organization's purpose to be a centre for harmonizing the actions of nations in the attainment of these common ends, as stipulated in Article 1 of the Charter of the United Nations. In the context of the 2030 Agenda for Sustainable Development, the purposes stipulated in Article 1 of the Charter are embodied by the Sustainable Development Goals. Figure 30.I below summarizes the specific Sustainable Development Goals with which the objectives, and therefore the deliverables, of the respective subprogrammes are aligned.

Figure 30.I

Internal oversight: alignment of subprogrammes with Sustainable Development Goals



Strategy and external factors for 2020

- 30.4 In 2020, as part of its regular work, including on internal audit, evaluation, inspection and investigation, the Office will assess the implementation of specific reform-related initiatives. There is increased complexity in terms of the audits, evaluations and inspections to be performed, given the nature of the delegation of authority. This will require the Office to adjust its approach to respond appropriately to the shifting management paradigm, which brings decision-making closer to service delivery. The Office strives to contribute to the implementation of the Organization's governance, risk management and control processes; strengthen accountability, learning, relevance, efficiency, effectiveness and impact in the implementation of programmes; and enhance accountability through investigations of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority.
- 30.5 The provision of oversight services will be met through the issuance of timely, high-quality reports on inspections, evaluations, internal audits and investigations in full accordance with applicable international standards and with the mandates of the Office as approved by the General Assembly. The Office submits to the Assembly two annual summaries of work, divided into two parts: non-peacekeeping and peacekeeping. Additionally, pursuant to Assembly resolution [69/253](#), internal audit and evaluation reports are available on the OIOS website for 30 days following their issuance.
- 30.6 The Office coordinates its work with the Board of Auditors and the Joint Inspection Unit and maintains a close working relationship with the other oversight functions of the United Nations system.
- 30.7 With regard to the external factors, the overall plan for 2020 is based on the planning assumption that there will be no security issues that impede access to programmes. The Office will continue to maintain its operational independence in carrying out its objective, including the provision of reliable oversight services.
- 30.8 The Office integrates a gender perspective into its operational activities, deliverables and results, as appropriate. In line with the Organization's gender parity strategy, the Office will strengthen systematic oversight of the gender perspective in the Secretariat's work to achieve the goals of gender parity. For instance, as part of the assignment risk assessment process, the Internal Audit Division will assess any gender-related risks to ensure that significant gender issues are systematically identified and included in its audits. The Inspection and Evaluation Division will conduct its evaluations in line with the United Nations Evaluation Group guidance documents *Integrating Human Rights and Gender Equality in Evaluations* and *Evaluating Institutional Gender Mainstreaming*.

Evaluation activities

- 30.9 The following self-evaluations completed in 2018 have guided the programme plan for 2020:
- (a) Self-evaluation of the Internal Audit Division on internal quality to establish whether audit engagements were in compliance with the International Standards for the Professional Practice of Internal Auditing and the Division's procedural requirements;
 - (b) Self-evaluation conducted by the Office of the Under-Secretary-General of the timeliness and quality of data in the Office's automated recommendation tracking system for monitoring the implementation of OIOS recommendations.
- 30.10 The findings of the self-evaluations referenced in paragraph 30.9 above have been taken into account for the programme plan for 2020. In the self-evaluation of the Internal Audit Division, through the internal quality review, it was established that, in general, the selected engagements complied with the International Standards, and opportunities for improvement in the areas of performance auditing and fraud risk assessment were also identified. The Professional Practices Section of the Division made various recommendations to address those issues so that the depth and quality of its audits could be further improved. In the self-evaluation of the Office's automated recommendation tracking

system it was found that while the lapse of days between the issuance of recommendations and the completion of data entry had shown improvement, further improvement was needed to reach the 15-day turnaround target. Data accuracy and completeness issues were also identified owing to the insufficient built-in input controls and non-customized nature of the application. The Office has introduced measures to ensure the timely input of data and data accuracy.

30.11 The following self-evaluations are planned for 2020:

- (a) Self-evaluation of the Internal Audit Division;
- (b) Self-evaluation of the Inspection and Evaluation Division;
- (c) Self-evaluation of the Investigations Division;
- (d) Self-evaluation by the Office of the Under-Secretary-General on the OIOS recommendation monitoring system.

A. Proposed programme plan for 2020 and programme performance for 2018

Programme of work



Subprogramme 1 Internal audit

1. Objective

- 30.12 The objective, to which this subprogramme contributes, is to improve governance, risk management and control processes in the Organization for enhanced transparency and accountability.

2. Alignment with the Sustainable Development Goals

- 30.13 Given its enabling nature, the objective is aligned with all of the Sustainable Development Goals.

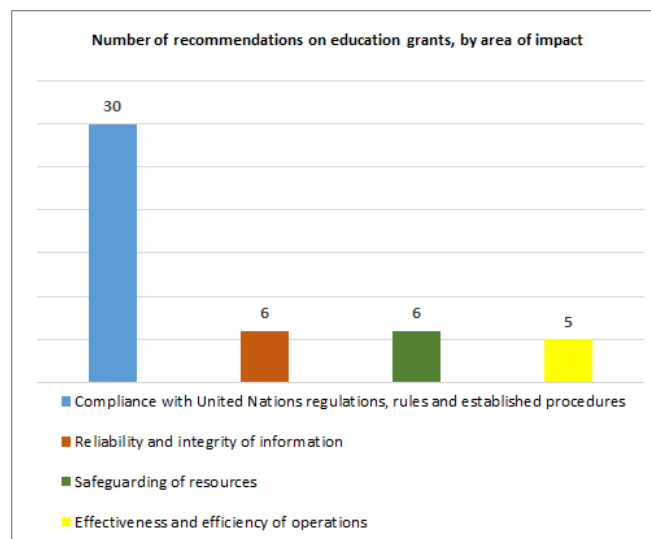
3. Highlighted result in 2018

Improved administration of education grant disbursements

In 2018, the subprogramme conducted around 150 risk-driven audit and advisory engagements to improve governance, risk management and control processes in the Organization. Among other things, the subprogramme included a thematic audit of education grant disbursements in its annual workplan owing to the risks associated with the processing and payment of education grant entitlements, and conducted audits of education grant disbursements in nine locations. During the period under review, funds for 18,966 claims totalling \$211 million were disbursed. A sample audit of 1,729 claims for a total of \$21.5 million identified areas to:

- (a) Improve monitoring of delegation of authority;
- (b) Ensure consistent policy interpretations;
- (c) Enhance monitoring mechanisms of payments and the recovery of outstanding education grant advances, as well as those claims that were inadequately supported;
- (d) Ensure completeness and accuracy of information provided by staff members;
- (e) Strengthen fraud prevention mechanisms and train staff.

To address the issues identified in the audits, the subprogramme made 47 recommendations, and the clients accepted all of them and initiated action plans for their implementation (see figure).



Result and evidence

The deliverables contributed to the result, which is improved administration of education grant entitlements. Evidence of the result includes: (a) the issuance of four new administrative instructions and information circulars on education grants by the Secretariat in 2018, which addressed some of the issues identified in the relevant audits; and (b) seven recovery actions taken. The result demonstrates progress made in 2018 towards the collective attainment of the objective.

- 30.14 A planned result for 2018, which is improved levels of efficiency and effectiveness in the implementation of mandates and enhanced accountability by programme managers, as referred to in the proposed programme budget for the biennium 2018–2019, was achieved, as evidenced by 99.6 per cent of audit recommendations accepted by programme managers relating to accountability, efficiency and effectiveness.

4. Highlighted planned result for 2020

A strengthened second line of defence in the Organization

In 2018, the Secretary-General introduced various reform initiatives with a view to transforming the Organization.

The Secretary-General's management reform, shifting the management paradigm towards enhanced accountability and transparency, calls for decentralization, which implies greater delegation of authority to all levels of management throughout the Organization. Part of the reform agenda included the establishment of mechanisms to ensure a second line of defence, in particular as part of transformation and accountability, with a view to strengthening the risk management and compliance functions and the accountability systems in the Organization. The second line of defence relies on an effective financial control system, enterprise risk management, a robust compliance function, quality assurance of key administrative processes and the promotion of ethical standards.

Challenge and response

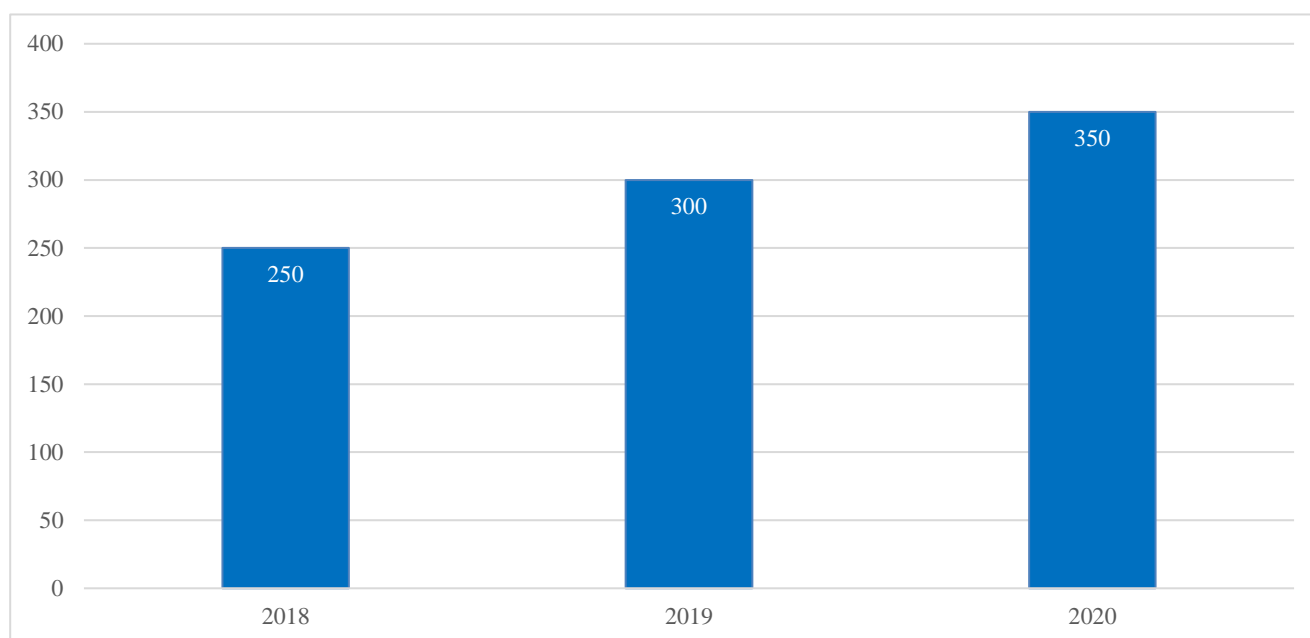
The challenge is to ensure that the effectiveness of the second line of defence is assessed following the implementation of the proposals put forward.

In response, for 2020, the subprogramme will focus on assessing the adequacy and effectiveness of the second line of defence in the Secretariat through a series of audits. The audits will review the role of the second line of defence in the Organization's wider governance structure and issue recommendations to enhance risk management, compliance and monitoring functions.

Result and evidence

The planned deliverables are expected to contribute to the result, which is a strengthened second line of defence. Evidence of the result, if achieved, will include the total number of recommendations on the second line of defence having been accepted and action initiated, as shown in the figure. The result, if achieved, will demonstrate progress made in 2020 towards the collective attainment of the objective.

Performance measures: number of audit recommendations on the second line of defence



- 30.15 The subprogramme will continue to be guided by all mandates entrusted to it, which provide the legislative framework for its deliverables.

5. Deliverables for the period 2018–2020

- 30.16 Table 30.1 lists all deliverables, by category and subcategory, for the period 2018–2020 that contributed and are expected to contribute to the attainment of the objective stated above.

Table 30.1

Subprogramme 1: deliverables for the period 2018–2020, by category and subcategory

	2018 planned	2018 actual	2019 planned	2020 planned
Quantified deliverables				
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	1	1	1	1
Substantive services for meetings (number of three-hour meetings)	12	12	12	12
Non-quantified deliverables				
E. Enabling deliverables				
Internal justice and oversight				



Subprogramme 2 Inspection and evaluation

1. Objective

- 30.17 The objective, to which this subprogramme contributes, is to strengthen accountability, learning, relevance, efficiency, effectiveness and impact in the implementation of programmes.

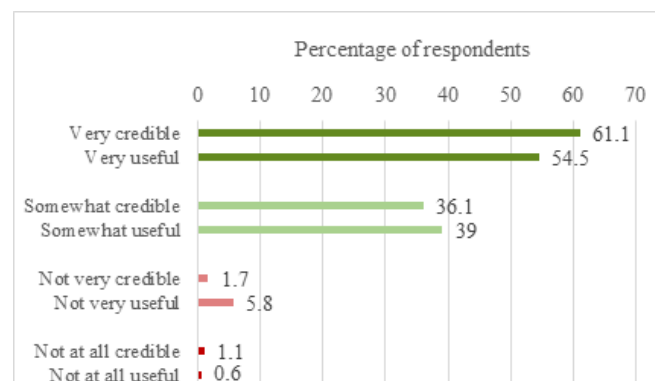
2. Alignment with the Sustainable Development Goals

- 30.18 Given its enabling nature, the objective is aligned with all of the Sustainable Development Goals.

3. Highlighted result in 2018

Recognition of increased utility of evaluation by the Security Council, the General Assembly and programme managers

In 2018, the subprogramme completed eight evaluations, of the Department for General Assembly and Conference Management; the Office for Disarmament Affairs; the Office of Human Resources Management in the Department of Management; the Department of Public Information; the International Residual Mechanism for Criminal Tribunals (IRMCT); the Office of the Special Representative of the Secretary-General for Children and Armed Conflict, the Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict and the Office of the Special Representative of the Secretary-General on Violence against Children; the rehatting of uniformed personnel in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) and the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA); and the responses of peacekeeping operations to incidents related to the protection of civilians. The report on IRMCT was considered by the Security Council, and those of the Department for General Assembly and Conference Management, the Office for Disarmament Affairs, the Office of Human Resources Management, the Department of Public Information and the offices of the three Special Representatives of the Secretary-General will be presented to the Committee for Programme and Coordination in 2019.



The subprogramme also completed and presented to the Committee for Programme and Coordination seven triennial reviews of the implementation of the recommendations from the 2015 evaluations of the Office of the United Nations High Commissioner for Refugees, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the United Nations Conference on Trade and Development, the International Trade Centre, the Economic Commission for Latin America and the Caribbean, the Economic and Social Commission for Asia and the Pacific and the United Nations Human Settlements Programme (UN-Habitat). This was more than twice the number of triennial reports reviewed by the Committee in previous sessions: three were received in 2016, one in 2014 and three in 2012. These triennial reports contributed to the Committee's ability to make recommendations to the General Assembly on enhancements to increase the relevance, efficiency and effectiveness of the seven subject entities.

Result and evidence

The deliverables contributed to the result, which is improved decision-making processes within the Secretariat and informed deliberations of Member States. Evidence of the result includes:

- (a) The evaluation of the then Office of Human Resources Management, which was referenced in several sections of the report of the Secretary-General entitled “Shifting the management paradigm in the United Nations: comparative assessment of human resources structures” (A/73/366), on policy analysis and development, strategic human resources management issues, monitoring of delegated authority and structural challenges;
- (b) The evaluation of IRMCT, which was formally welcomed by the Security Council in its resolution 2422 (2018); in that resolution, the Council also requested the Mechanism to fully implement the outstanding OIOS recommendations, including on enhancing responsiveness to surges in workload, strengthening staff morale, strengthening unification of the offices as one institution and incorporating gender-sensitive approaches in witness support and protection;
- (c) The expression of appreciation by the incoming Under-Secretary-General for Global Communications that the evaluation of the Department of Public Information was both useful and timely, as it came at a time when the Department was in the process of taking stock of its communications work and mapping out its future. The evaluation findings served as a component of the proposals that the Department had been developing on its transformation;
- (d) The evaluation of the Office for Disarmament Affairs, which was well received by the senior leadership of the Office at a series of briefings at the end of the evaluation. All five far-reaching recommendations were accepted;
- (e) The evaluation of the Department for General Assembly and Conference Management, an undertaking which focused on the Department’s multiple planning processes and which was well received by the Department’s senior leadership, culminating in the acceptance of all the recommendations;
- (f) The evaluation of rehatting in MINUSMA and MINUSCA, which identified a difference in the Organization’s reporting practice with regard to public disclosure of information on allegations of sexual exploitation and abuse and other human rights violations by its uniformed personnel. The report resulted in agreement by a number of departments and offices, including the Department of Peacekeeping Operations, the Department of Field Support, the Department of Political Affairs, the Office of the United Nations High Commissioner for Human Rights and the Office of Legal Affairs, to take the necessary action to review and harmonize the Organization’s reporting practice in this regard;
- (g) The inspection of the performance of missions’ operational responses to incidents relating to the protection of civilians, which was credited for its innovative methodology and was well received. All recommendations were accepted by the Department of Peacekeeping Operations and the Department of Field Support.

In addition, further to the completion of the above-mentioned evaluations, post-evaluation surveys produced the assessment of the overall credibility and utility of the evaluation reports. Around 95 per cent of the 329 respondents to the surveys found the evaluations to be very or somewhat credible and very or somewhat useful. The result demonstrates progress made in 2018 towards the collective attainment of the objective.

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- 30.19 A planned result for 2018, which is increased contribution to the decision-making processes of Member States and enhanced ability of the Secretariat to take appropriate actions based on inspections and evaluations by the Office of Internal Oversight Services that assess the efficiency and effectiveness of programmes, thematic issues and self-evaluation capacities, the relevance of administrative procedures and the correspondence between the activities and the respective mandates, as referred to in the proposed programme budget for the biennium 2018–2019, was achieved, as illustrated above.

4. Highlighted planned result for 2020

Focused evaluation for improved decision-making on United Nations reform and matters relating to the Sustainable Development Goals

Recent evaluations have focused on informing decision-making in the context of United Nations reform initiatives and integration of work to support the achievement of the Sustainable Development Goals in the Organization. In 2017, the evaluation of the Executive Office of the Secretary-General provided the transition team with information that supported the strengthening of the efficiency and strategic planning work of the Office, and in the 2017 thematic evaluation of the regional commissions the development of a strategy to enhance their capacities in support of statistical work relating to the Sustainable Development Goals was recommended. The 2018 evaluations of the Department of Public Information and the Office for Disarmament Affairs assessed the extent of integration of the Goals into their work and, in the case of the Office for Disarmament Affairs, it was recommended that the Office more explicitly align its programme of work with the Goals. The 2018 evaluation of the Office of Human Resources Management contributed directly to the proposed reform of the management of the human resources functions.

Challenge and response

The challenge, going forward, is to provide more evaluative evidence on the outcomes of the United Nations reform initiatives and the Organization's efforts to support the achievement of the Goals.

In response, the subprogramme will increase the focus of its evaluations on these two areas. An ongoing thematic evaluation, to be completed in 2019, will assess the overall preparedness and policy coherence of Secretariat entities in support of the Goals, and the programme evaluations of the United Nations Environment Programme, the Office of Legal Affairs and the Office for Outer Space Affairs will assess how their work supports Member States in the achievement of the Goals. On the basis of its risk assessment, in 2020, the subprogramme will provide evaluation oversight of reform initiatives through its planned evaluations of the new Department of Political and Peacebuilding Affairs, the new Development Coordination Office and the resident coordinator system. The subprogramme will further evaluate Secretariat entities with roles in supporting Member States with regard to the implementation of the 2030 Agenda, including the Department of Economic and Social Affairs, the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, the Office of the Special Adviser on Africa (including its support to the New Partnership for Africa's Development) and the United Nations Office on Drugs and Crime.

Result and evidence

The planned deliverables are expected to contribute to the result, which is informed decision-making processes of Member States on United Nations reform and matters relating to the Sustainable Development Goals, and enhanced ability of the Secretariat to take appropriate actions that will increase the relevance, efficiency and effectiveness of its programmes.

Evidence of the result, if achieved, will include all evaluations that have been used by Member States and/or programme managers to inform decision-making on United Nations reform and contributions in support of the achievement of the Goals, and the number of users who express satisfaction with the quality and usefulness of the reports of the Inspection and Evaluation Division on those matters. The result, if achieved, will demonstrate progress made in 2020 towards the collective attainment of the objective.

Performance measures: increased evaluations of Secretariat reform initiatives and related contributions to support the achievement of the Sustainable Development Goals

2018	2019	2020
<p>Ad hoc evaluations for decision-making on United Nations reform and matters relating to the Sustainable Development Goals:</p> <ul style="list-style-type: none"> • Office for Disarmament Affairs • Department of Public Information • Office of Human Resources Management 	<p>Initiation of dialogue among programme managers on evaluation of United Nations reform and matters relating to the Sustainable Development Goals:</p> <ul style="list-style-type: none"> • United Nations Environment Programme • Office of Legal Affairs • Office for Outer Space Affairs <p>Preparedness for implementation of the Sustainable Development Goals</p>	<p>Adoption of structured approach to evaluation of United Nations reform and matters relating to the Sustainable Development Goals</p> <ul style="list-style-type: none"> • Department of Economic and Social Affairs • Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States • Office of the Special Adviser on Africa • United Nations Office on Drugs and Crime • Department of Political and Peacebuilding Affairs • Development Coordination Office • Resident coordinator system

- 30.20 The subprogramme will continue to be guided by all mandates entrusted to it, which provide the legislative framework for its deliverables.

5. Deliverables for the period 2018–2020

- 30.21 Table 30.2 lists all deliverables, by category and subcategory, for the period 2018–2020 that contributed and are expected to contribute to the attainment of the objective stated above.

Table 30.2

Subprogramme 2: deliverables for the period 2018–2020, by category and subcategory

	2018 planned	2018 actual	2019 planned	2020 planned
Quantified deliverables				
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	9	8	9	8
Substantive services for meetings (number of three-hour meetings)	49	46	49	46
Non-quantified deliverables				
E. Enabling deliverables				
Internal justice and oversight				

6. Most significant relative variances in deliverables

Variances between the planned figures for 2020 and 2019

- 30.22 The variances in parliamentary documentation and in substantive services for meetings are driven by the fact that triennial reviews of the implementation of the recommendations endorsed by the Committee for Programme and Coordination from the evaluations of various programmes will occur in 2020.



Subprogramme 3 Investigations

1. Objective

- 30.23 The objective, to which this subprogramme contributes, is to ensure accountability across the Organization.

2. Alignment with the Sustainable Development Goals

- 30.24 Given its enabling nature, the objective is aligned with all of the Sustainable Development Goals.

3. Highlighted result in 2018

Strengthening investigations

In 2018, action was taken to strengthen and professionalize investigations in the area of sexual exploitation and abuse. The subprogramme, responding to lessons learned during a large-scale investigation conducted in the Central African Republic into sexual exploitation and abuse, conducted a series of courses on forensic interviewing of children in New York and Entebbe, Uganda, training a total of 56 United Nations investigators from OIOS and other investigation services. The training was developed and delivered in partnership with a non-governmental organization for child advocacy and was designed to ensure that interviews of child victims of sexual abuse were conducted in a victim-centred and sensitive manner designed to ensure the admissibility of acquired testimony. In addition, the subprogramme, working with the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse, designed, introduced and piloted an incident reporting form in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo. Furthermore, in January 2018, in partnership with a Member State, the subprogramme developed and delivered investigation training over a series of four courses delivered in Entebbe (2), Montevideo and Kathmandu to 103 national investigation officers from 32 troop-contributing countries. The course was intended to develop the investigative capacity and capability of members of troop contingents who are responsible for undertaking investigations into misconduct by United Nations peacekeepers on behalf of their Member State.



*National investigation officers training course in Kathmandu, 2018.
Source: Carol Rumens*

Result and evidence

The deliverables contributed to the result, which is increased awareness of United Nations personnel to prevent or respond appropriately to sexual exploitation and abuse.

Evidence of the result includes a faster and more focused response to complaints of sexual exploitation and abuse, including those completed by the troop-contributing countries, and the adoption of a victim-centred approach to

interviewing victims and witnesses of sexual exploitation and abuse who are minors. Investigations into sexual exploitation and abuse are now completed, on average, within 6.8 months as opposed to the former high of 12.4 months in 2015. The result demonstrates progress made in 2018 towards the collective attainment of the objective.

- 30.25 A planned result for 2018, which is increased awareness of United Nations personnel, including programme managers and others, to prevent or respond appropriately to misconduct, as referred to in the proposed programme budget for the biennium 2018–2019, was achieved, as illustrated above.

4. Highlighted planned result for 2020

Focusing on the investigation of sexual harassment

In February 2018, the Secretary-General announced that the subprogramme would take responsibility for investigating all complaints of sexual harassment. A specialized team focusing on the investigation of sexual harassment was to be created. In announcing this initiative, the Secretary-General reiterated that, as a standard-setting institution, the Organization must be committed to fostering an inclusive environment in which every person is valued and respected. A harmonious, safe and civil workplace is key to delivering on mandates for the people the Organization serves.

Challenge and response

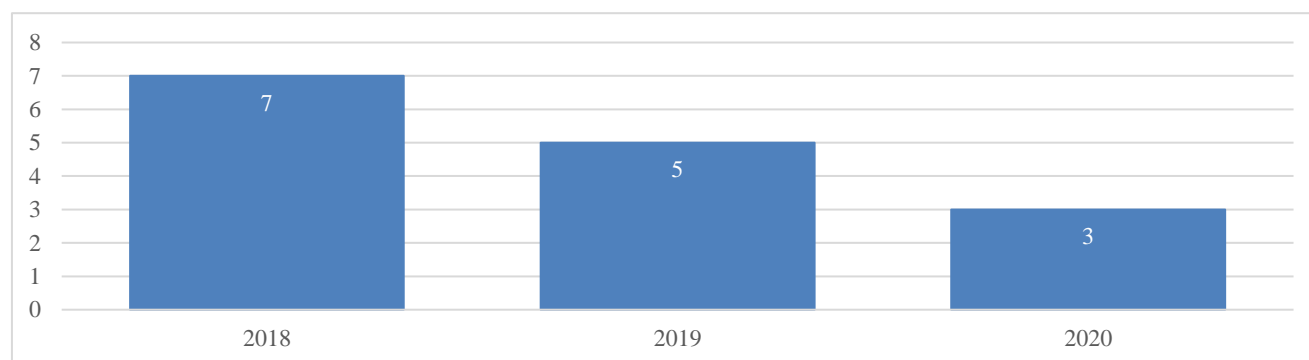
The challenge is a lack of dedicated capacity to address and investigate sexual harassment complaints, and the availability of investigators with a specific background in investigating sexual harassment cases. In response, for 2020, the subprogramme, starting in 2019, will recruit investigators with a sexual harassment investigation background. It will further implement a fast-tracked and more responsive complaint handling procedure to deal with such complaints and will create a training module focused on investigations and interviewing victims of sexual harassment for use across the United Nations system.

Result and evidence

The planned deliverables are expected to contribute to the result, which is faster completion of sexual harassment investigations.

Evidence of the result, if achieved, will include a reduction in the average completion time to three months. The result, if achieved, will demonstrate progress made in 2020 towards the collective attainment of the objective.

Performance measures: average completion time of sexual harassment investigations (number of months)



- 30.26 The subprogramme will continue to be guided by all mandates entrusted to it, which provide the legislative framework for its deliverables.

5. Deliverables for 2020

- 30.27 Table 30.3 lists all deliverables, by category and subcategory, planned for 2020 that are expected to contribute to the attainment of the objective stated above.

Table 30.3

Subprogramme 3: deliverables for 2020, by category and subcategory

Non-quantified deliverables

E. Enabling deliverables

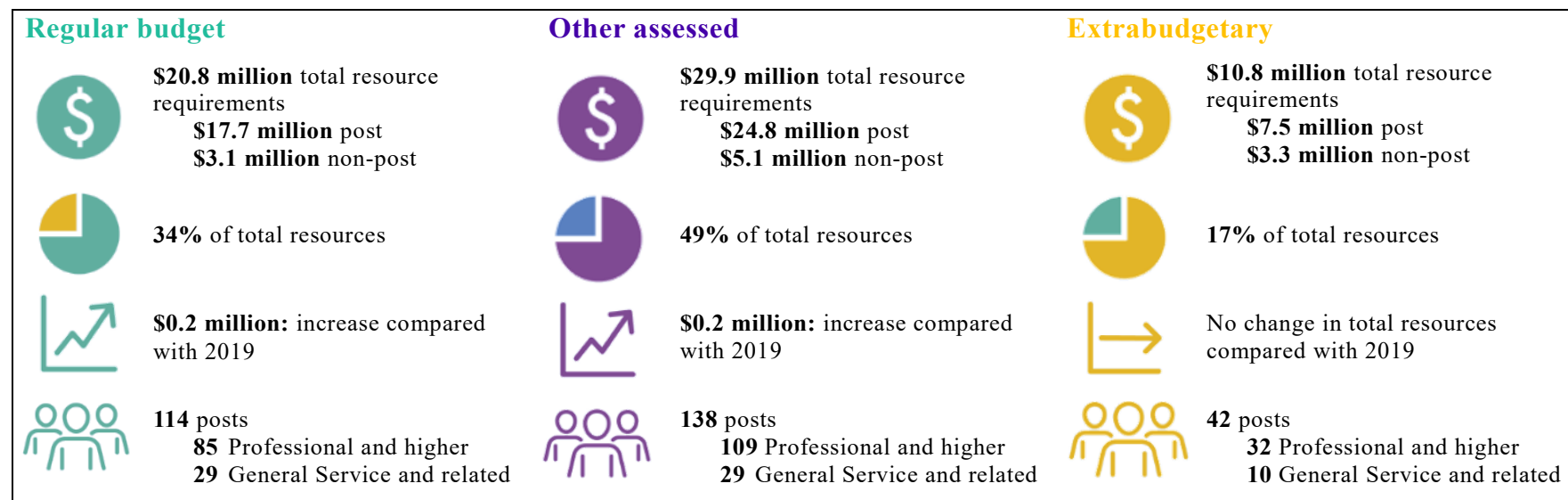
Internal justice and oversight

B. Proposed post and non-post resource requirements for 2020

Overview

30.28 The total resource requirements for 2020, comprising the regular budget and projected other assessed and extrabudgetary resources, are reflected in figure 30.II and table 30.4.

Figure 30.II
2020 in numbers



Note: Estimates before recosting.

Table 30.4

Overview of financial and post resources by component, subprogramme and funding source

(Thousands of United States dollars/number of posts)

	<i>Regular budget</i>			<i>Other assessed</i>			<i>Extrabudgetary</i>			<i>Total</i>		
	<i>2019 appropriation</i>	<i>2020 estimate (before recosting)</i>	<i>Variance</i>	<i>2019 estimate</i>	<i>2020 estimate</i>	<i>Variance</i>	<i>2019 estimate</i>	<i>2020 estimate</i>	<i>Variance</i>	<i>2019 estimate</i>	<i>2020 estimate</i>	<i>Variance</i>
Financial resources												
Executive direction and management	1 505.2	1 505.2	–	–	–	–	–	–	–	1 505.2	1 505.2	–
Programme of work												
1. Internal audit	8 372.9	8 372.9	–	16 455.7	16 570.2	114.5	10 453.9	10 453.9	–	35 282.5	35 397.0	114.5
2. Inspection and evaluation	3 890.0	3 890.0	–	1 894.8	1 992.1	97.3	–	–	–	5 784.8	5 882.1	97.3
3. Investigations	5 447.3	5 689.4	242.1	10 602.4	10 673.1	70.7	376.4	376.4	–	16 426.1	16 738.9	312.8
Subtotal, programme of work	17 710.2	17 952.3	242.1	28 952.9	29 235.4	282.5	10 830.3	10 830.3	–	57 493.4	58 018.0	524.6
Programme support	1 353.7	1 353.7	–	732.8	674.7	(58.1)	–	–	–	2 086.5	2 028.4	(58.1)
Total	20 569.1	20 811.2	242.1	29 685.7	29 910.1	224.4	10 830.3	10 830.3	–	61 085.1	61 551.6	466.5
Post resources												
Executive direction and management	8	8	–	–	–	–	–	–	–	8	8	–
Programme of work												
1. Internal audit	44	44	–	75	83	8	42	42	–	160	169	9
2. Inspection and evaluation	22	22	–	7	9	2	–	–	–	29	31	2
3. Investigations	33	33	–	43	42	(1)	–	–	–	76	75	(1)
Subtotal, programme of work	99	99	–	125	134	9	42	42	–	265	275	10
Programme support	7	7	–	4	4	–	–	–	–	11	11	–
Total	114	114	–	129	138	9	42	42	–	284	294	10

Overview of resources for the regular budget

30.29 The proposed regular budget resources for 2020, including the breakdown of resource changes, as applicable, are reflected in tables 30.5 and 30.6. The proposed resource level provides for the full, efficient and effective implementation of mandates.

Table 30.5

Evolution of financial resources by component and main category of expenditure

(Thousands of United States dollars)

	2018 expenditure	2019 appropriation	Changes				2020 estimate (before recosting)	Recosting	2020 estimate (after recosting)
			Technical adjustments	New/ expanded mandates	Other	Total			
Component									
Executive direction and management	1 459.3	1 505.2	—	—	—	—	1 505.2	67.2	1 572.4
Programme of work	18 454.2	17 710.2	—	—	242.1	242.1	17 952.3	739.4	18 691.7
Programme support	1 515.1	1 353.7	—	—	—	—	1 353.7	45.0	1 398.7
Total	21 428.6	20 569.1	—	—	242.1	242.1	20 811.2	851.6	21 662.8
Main category of expenditure									
Post	18 873.8	17 673.3	—	—	6.9	6.9	17 680.2	797.3	18 477.5
Non-post	2 554.9	2 895.8	—	—	235.2	235.2	3 131.0	54.3	3 185.3
Total	21 428.6	20 569.1	—	—	242.1	242.1	20 811.2	851.6	21 662.8

Table 30.6

Evolution of established post resources by category

	2019 approved	Changes			2020 estimate	Variance
		Technical adjustments	New/expanded mandates	Other		
Professional and higher						
USG	1	—	—	—	1	—
ASG	1	—	—	—	1	—
D-2	3	—	—	—	3	—
D-1	3	—	—	—	3	—
P-5	13	—	—	—	13	—
P-4	28	—	—	—	28	—
P-3	22	—	—	—	22	—
P-2/1	14	—	—	—	14	—
Subtotal	85	—	—	—	85	—
General Service						
Principal level	8	—	—	—	8	—
Other level	20	—	—	—	20	—
Subtotal	28	—	—	—	28	—

	2019 approved	Changes			2020 estimate	Variance
		Technical adjustments	New/expanded mandates	Other		
Other						
Local level	1	–	–	–	1	–
Subtotal	1	–	–	–	1	–
Total	114	–	–	–	114	–

Note: The breakdown of post changes by component, subprogramme and post level is provided in annex II.

Abbreviations: ASG, Assistant Secretary-General; USG, Under-Secretary-General.

Executive direction and management

- 30.30. The Under-Secretary-General for Internal Oversight Services is responsible for the overall direction, supervision and management of the Office in the implementation of its mandates and its approved programme of work. The Under-Secretary-General is assisted by an Assistant Secretary-General.
- 30.31. The Office of the Under-Secretary-General provides overall strategic planning and monitoring and ensures effective coordination of the workplan for the Office of Internal Oversight Services. The Office of the Under-Secretary-General coordinates the work of the three subprogrammes, undertakes liaison with the Board of Auditors and the Joint Inspection Unit and maintains a close working relationship with the other inspection and oversight services of the operational funds and programmes, as well as with those of the United Nations system organizations. Furthermore, it provides strict quality control for the reports of the Office of Internal Oversight Services to the General Assembly, oversees resource utilization and serves as the focal point on performance management and for compliance monitoring of recommendations of the Office.
- 30.32. As part of its commitment to the aims and goals of the 2030 Agenda for Sustainable Development and international agreements on climate change and the protection of the environment, the Office will continue to reduce its carbon footprint by encouraging the use of videoconference facilities for interviews and meetings, ensuring that all printers are set to double-sided printing and encouraging staff to turn off computers and monitors at the end of the work day.
- 30.33. Information on compliance with regard to the timely submission of documentation and advance booking for air travel is reflected in table 30.7.

Table 30.7
Compliance rate
(Percentage)

	Planned 2018	Actual 2018	Planned 2019	Planned 2020
Timely submission of documentation	100	100	100	100
Air tickets purchased at least 2 weeks before the commencement of travel	100	76	100	100

- 30.34. The proposed regular budget resources for 2020 amount to \$1,505,200 and reflect no resource change compared with the appropriation for 2019. Additional details are reflected in figures 30.III to 30.V and table 30.8.

Figure 30.III
Resources for executive direction and management as a percentage of the regular budget

(Millions of United States dollars)

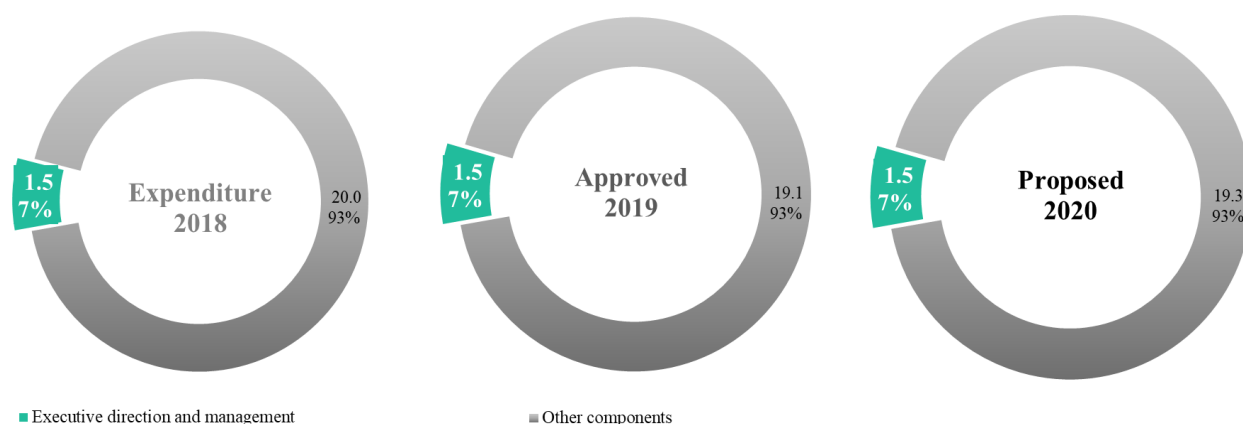


Table 30.8
Executive direction and management: evolution of financial and post resources

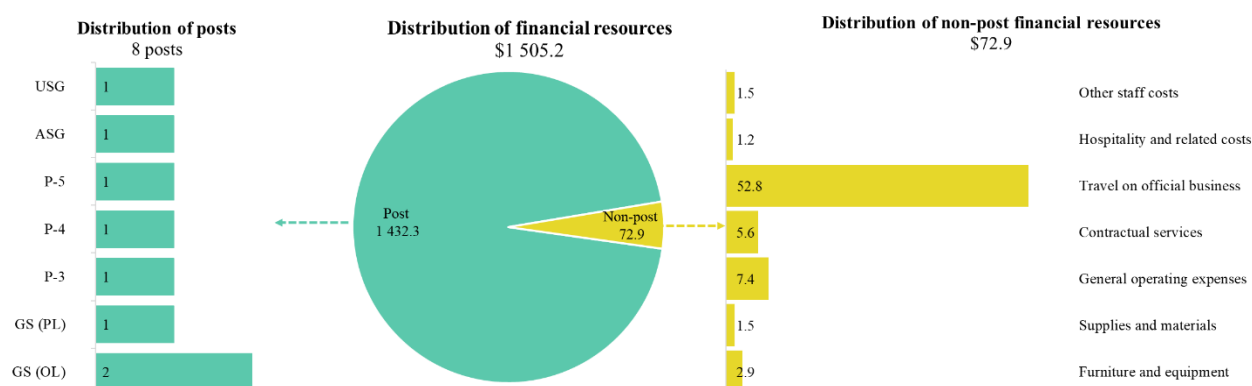
(Thousands of United States dollars/number of posts)

	2018 expenditure	2019 appropriation	Changes					2020 estimate (before recosting)	
			Technical adjustments	New/expanded mandates	Other	Total	Percentage		
Financial resources by main category of expenditure									
Post	1 413.3	1 432.3	—	—	—	—	—	1 432.3	
Non-post	46.0	72.9	—	—	—	—	—	72.9	
Total	1 459.3	1 505.2	—	—	—	—	—	1 505.2	
Post resources by category									
Professional and higher		5	—	—	—	—	—	5	
General Service and related		3	—	—	—	—	—	3	
Total		8	—	—	—	—	—	8	

Figure 30.IV

Executive direction and management: distribution of proposed resources for 2020 (before recosting)

(Number of posts/thousands of United States dollars)



Abbreviations: ASG, Assistant Secretary-General; GS (OL), General Service (Other level); GS (PL), General Service (Principal level); USG, Under-Secretary-General.

Figure 30.V

Executive direction and management: variance between proposed resources for 2020 and appropriation for 2019, by budget class

(Thousands of United States dollars)

**Programme of work**

- 30.35 The proposed regular budget resources for 2020 amount to \$17,952,300 and reflect a net increase of \$242,100 compared with the appropriation for 2019. Additional details are reflected in figures 30.VI and 30.VII and table 30.9.

Figure 30.VI

Resources for the programme of work as a percentage of the regular budget

(Millions of United States dollars)

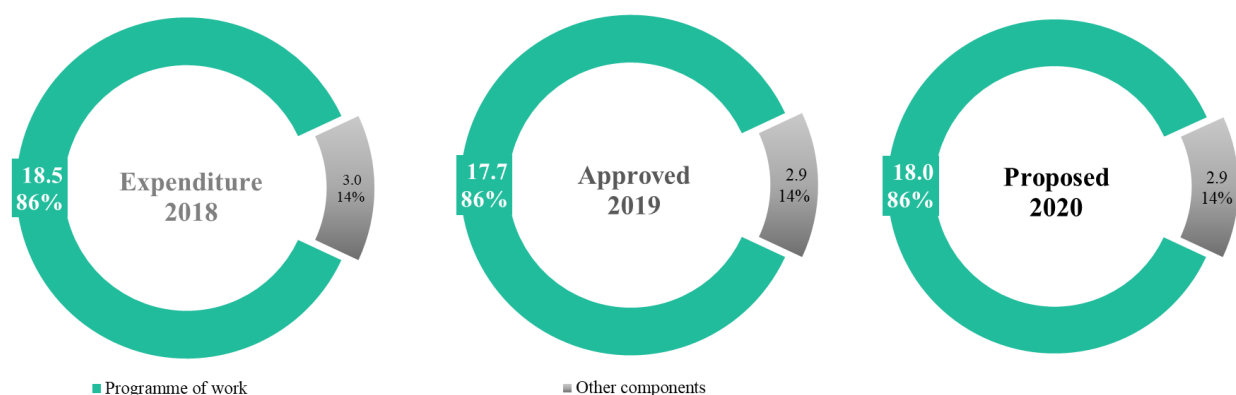


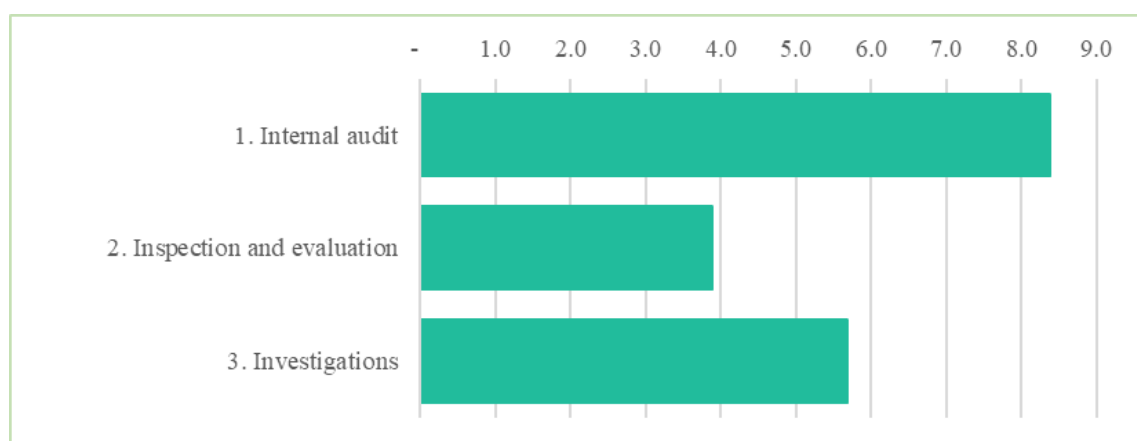
Table 30.9

Programme of work: evolution of financial and post resources

(Thousands of United States dollars/number of posts)

	2018 expenditure	2019 appropriation	Changes					2020 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Financial resources by subprogramme								
1. Internal audit	8 902.4	8 372.9	—	—	—	—	—	8 372.9
2. Inspection and evaluation	4 164.5	3 890.0	—	—	—	—	—	3 890.0
3. Investigations	5 387.3	5 447.3	—	—	242.1	242.1	4.4	5 689.4
Total	18 454.2	17 710.2	—	—	242.1	242.1	1.4	17 952.3
Financial resources by main category of expenditure								
Post	16 314.7	15 342.3	—	—	6.9	6.9	—	15 349.2
Non-post	2 139.5	2 367.9	—	—	235.2	235.2	9.9	2 603.1
Total	18 454.2	17 710.2	—	—	242.1	242.1	1.4	17 952.3
Post resources by subprogramme								
1. Internal audit	—	44	—	—	—	—	—	44
2. Inspection and evaluation	—	22	—	—	—	—	—	22
3. Investigations	—	33	—	—	—	—	—	33
Total	—	99	—	—	—	—	—	99

Figure 30.VII
Distribution of proposed resources for 2020 by subprogramme
 (Millions of United States dollars)



Subprogramme 1 Internal audit

- 30.36 The proposed regular budget resources for 2020 amount to \$8,372,900 and reflect no resource change compared with the appropriation for 2019. Additional details are reflected in table 30.10 and figures 30.VIII and 30.IX.

Table 30.10

Subprogramme 1: evolution of financial and post resources

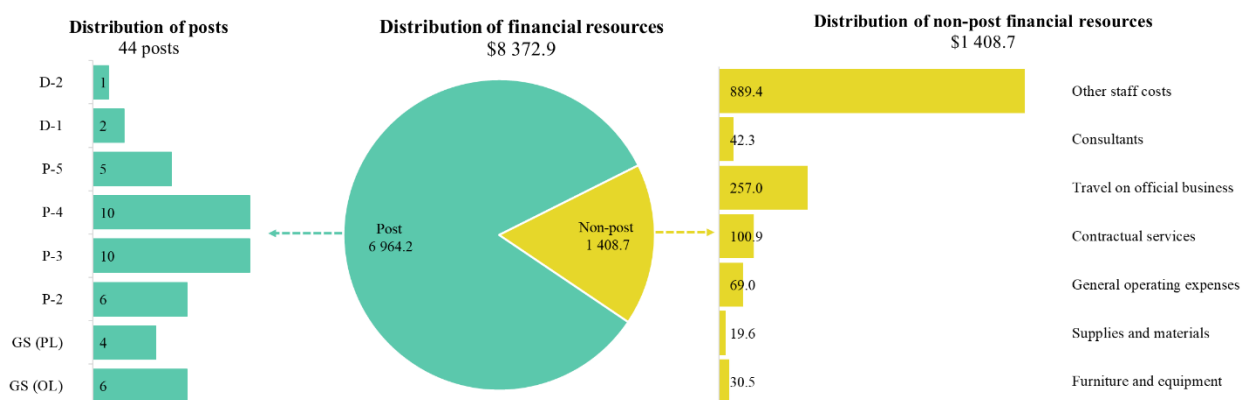
(Thousands of United States dollars/number of posts)

	2018 expenditure	2019 appropriation	Changes					2020 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	7 665.4	6 964.2	—	—	—	—	—	6 964.2
Non-post	1 237.0	1 408.7	—	—	—	—	—	1 408.7
Total	8 902.4	8 372.9	—	—	—	—	—	8 372.9
Post resources by category								
Professional and higher		34	—	—	—	—	—	34
General Service and related		10	—	—	—	—	—	10
Total		44	—	—	—	—	—	44

Figure 30.VIII

Subprogramme 1: distribution of proposed resources for 2020 (before recosting)

(Number of posts/thousands of United States dollars)

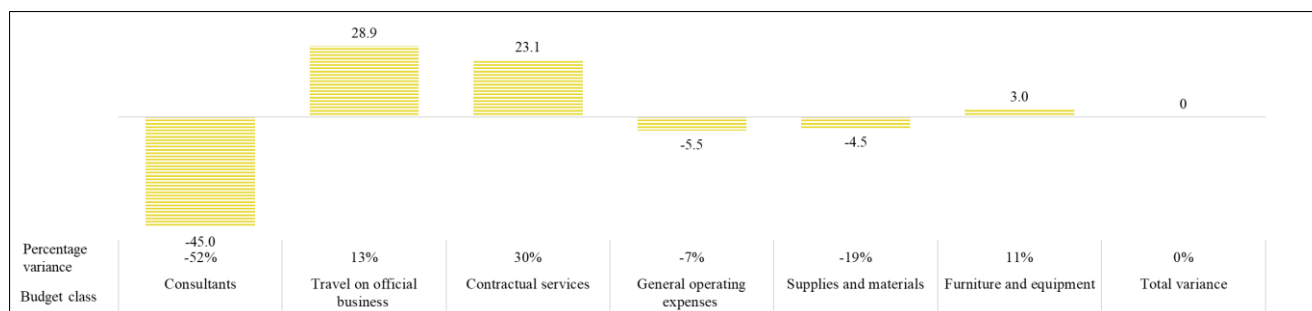


Abbreviations: GS (OL), General Service (Other level); GS (PL), General Service (Principal level).

Figure 30.IX

Subprogramme 1: variance between proposed resources for 2020 and appropriation for 2019, by budget class

(Thousands of United States dollars)



30.37 The subprogramme is supported by other assessed resources, estimated at \$16,570,200, which would provide for 83 posts and non-post resources, and extrabudgetary resources, estimated at \$10,453,900, which would provide for 42 posts and non-post resources, as reflected in table 30.4. The resources would provide for audit activities relating to the support account for peacekeeping operations, the fund for the International Residual Mechanism for Criminal Tribunals, the Office of the United Nations High Commissioner for Refugees, the International Trade Centre/United Nations Compensation Commission, the United Nations Joint Staff Pension Fund, the United Nations Environment Programme, the United Nations Human Settlements Programme (UN-Habitat), the Office of the United Nations High Commissioner for Human Rights, the United Nations Office on Drugs and Crime, the United Nations Framework Convention on Climate Change secretariat, and programme support for other extrabudgetary substantive activities. The increase of \$114,500 in other assessed resources reflects additional resources proposed under the support account for peacekeeping operations.

Subprogramme 2

Inspection and evaluation

30.38 The proposed regular budget resources for 2020 amount to \$3,890,000 and reflect no resource change compared with the appropriation for 2019. Additional details are reflected in table 30.11 and figures 30.X and 30.XI.

Table 30.11

Subprogramme 2: evolution of financial and post resources

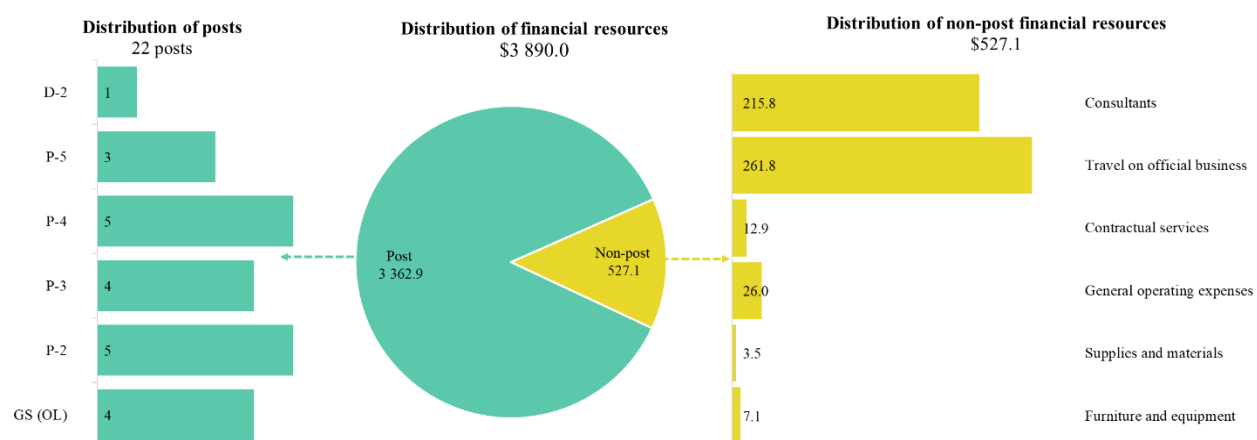
(Thousands of United States dollars/number of posts)

	2018 expenditure	2019 appropriation	Changes					2020 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	3 645.3	3 362.9	—	—	—	—	—	3 362.9
Non-post	519.1	527.1	—	—	—	—	—	527.1
Total	4 164.5	3 890.0	—	—	—	—	—	3 890.0
Post resources by category								
Professional and higher		18	—	—	—	—	—	18
General Service and related		4	—	—	—	—	—	4
Total		22	—	—	—	—	—	22

Figure 30.X

Subprogramme 2: distribution of proposed resources for 2020 (before recosting)

(Number of posts/thousands of United States dollars)

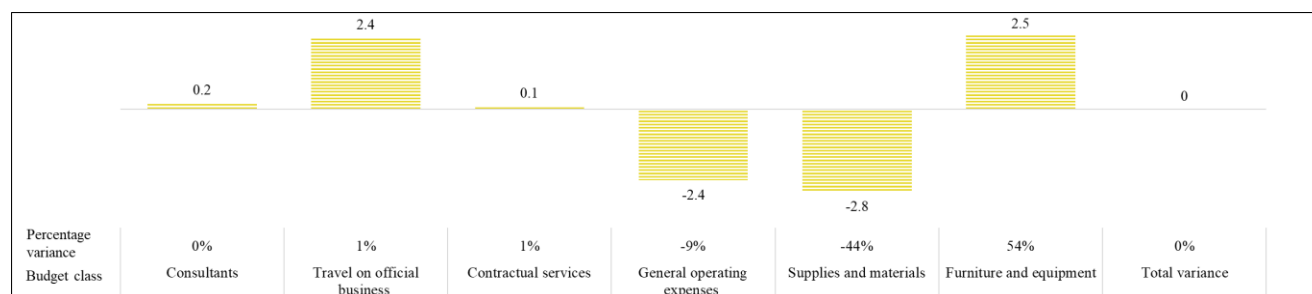


Abbreviation: GS (OL), General Service (Other level).

Figure 30.XI

Subprogramme 2: variance between proposed resources for 2020 and appropriation for 2019, by budget class

(Thousands of United States dollars)



30.39 The subprogramme is supported by other assessed and extrabudgetary resources, estimated at \$1,992,100, which would provide for 9 posts and non-post resources. The resources would provide for support for evaluation activities relating to the support account for peacekeeping operations. The increase of \$97,300 reflects additional resources proposed under the support account for peacekeeping operations and the fund for the International Residual Mechanism for Criminal Tribunals.

Subprogramme 3 Investigations

30.40 The proposed regular budget resources for 2020 amount to \$5,689,400 and reflect a net increase of \$242,100 compared with the appropriation for 2019. Additional details are reflected in table 30.12 and figures 30.XII and 30.XIII.

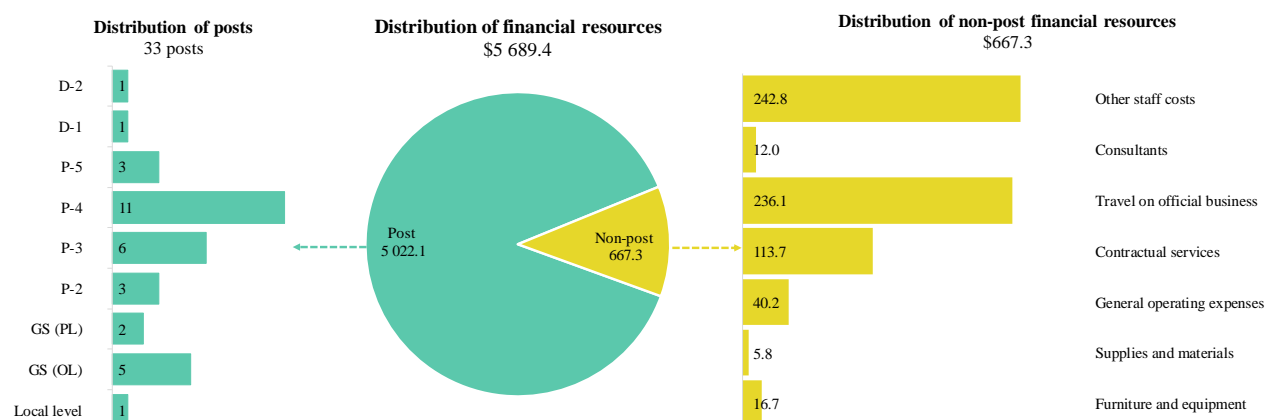
Table 30.12
Subprogramme 3: evolution of financial and post resources

(Thousands of United States dollars/number of posts)

	2018 expenditure	2019 appropriation	Changes					2020 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	5 004.0	5 015.2	—	—	6.9	6.9	0.1	5 022.1
Non-post	383.3	432.1	—	—	235.2	235.2	54.4	667.3
Total	5 387.3	5 447.3	—	—	242.1	242.1	4.4	5 689.4
Post resources by category								
Professional and higher		25	—	—	—	—	—	25
General Service and related		8	—	—	—	—	—	8
Total		33	—	—	—	—	—	33

Figure 30.XII
Subprogramme 3: distribution of proposed resources for 2020 (before recosting)

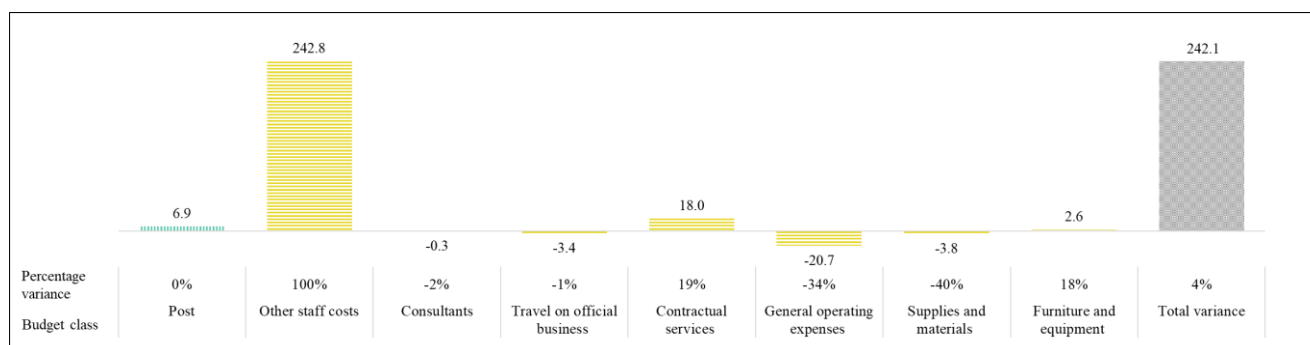
(Number of posts/thousands of United States dollars)



Abbreviations: GS (OL), General Service (Other level); GS (PL), General Service (Principal level).

Figure 30.XIII
Subprogramme 3: variance between proposed resources for 2020 and appropriation for 2019, by budget class

(Thousands of United States dollars)



30.41 The variance of \$242,100 reflects:

Other changes:

- (a) The proposed redeployment of one post of Training Officer (P-4) from the Vienna Investigations Office to the New York Investigations Office to benefit from synergies with various training partners based in New York;
- (b) The proposed redeployment of one post of Senior Investigator (P-5) from the New York Investigations Office to the Nairobi Investigations Office to serve as Chief of the Office, in view of the increasing workload and the need to strengthen the management of that Office;
- (c) The proposed establishment of three temporary positions of Investigator (1 P-4 and 2 P-3) in the Vienna Investigations Office, in view of the increased workload relating to cases of sexual harassment. Reports of sexual harassment to the Investigations Division have quadrupled, with 80 having been made in 2018, and the number of investigations has increased sixfold, to 42, in the same period. While six posts of Investigator for cases of sexual harassment, funded from other assessed resources, are based in New York and Nairobi, there are currently no investigation resources dedicated to dealing with sexual harassment cases in the Vienna Investigations Office or at any other duty station in Europe, notwithstanding the fact that the area of responsibility of the Vienna Investigations Office accounts for around a third of the total sexual harassment cases. The establishment of the three proposed temporary positions would enable the Division to deal with the equivalent of between 12 and 15 additional investigations at any given time, and to markedly increase its capacity to respond to any upsurge in reports of sexual harassment.

30.42 The subprogramme is supported by other assessed resources, estimated at \$10,673,100, which would provide for 42 posts and non-post resources, and extrabudgetary resources, estimated at \$376,400, which would provide for non-post resources. The resources would provide for support for investigation activities relating to the support account for peacekeeping operations, cost recovery from funds and programmes and voluntary contributions made to the OIOS trust fund for enhancing professional capacity in internal oversight functions. The increase of \$70,700 in other assessed resources and the abolishment of one post reflects changes in resources proposed under the support account for peacekeeping operations.

Programme support

30.43 The Executive Office provides central administrative services to the Office in the areas of human resources management and financial and general administration, including the provision of advice to senior managers of the Office on administrative, financial, personnel and budgetary matters. In

addition, it administers the staff, as well as the financial resources of the Office, at Headquarters, Geneva, Vienna, Nairobi and other duty stations, including the various peacekeeping missions and the International Residual Mechanism for Criminal Tribunals, under the delegation of authority granted by the Secretary-General and in accordance with the regulations and rules of the United Nations.

- 30.44 The proposed regular budget resources for 2020 amount to \$1,353,700 and reflect no resource change compared with the appropriation for 2019. Additional details are reflected in table 30.13 and figures 30.XIV to 30.XVI.

Figure 30.XIV

Resources for programme support as a percentage of the regular budget

(Millions of United States dollars)

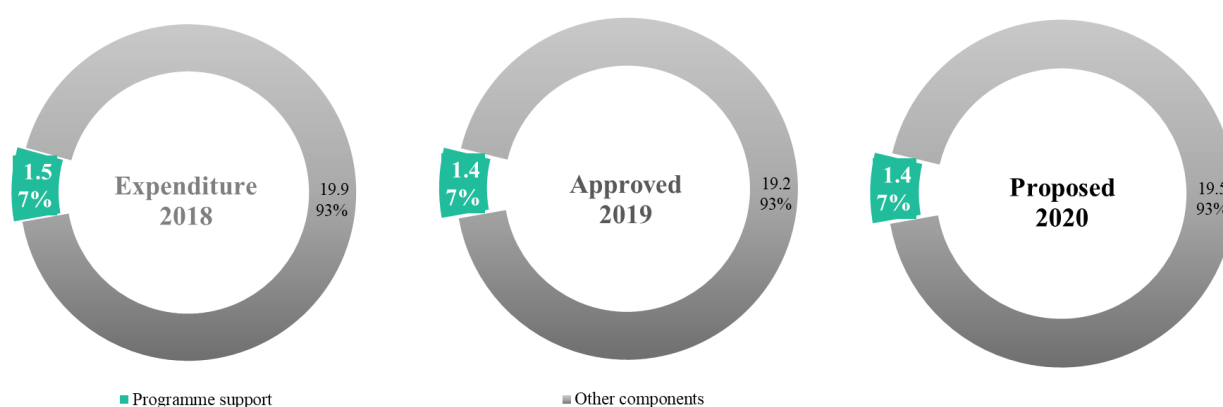


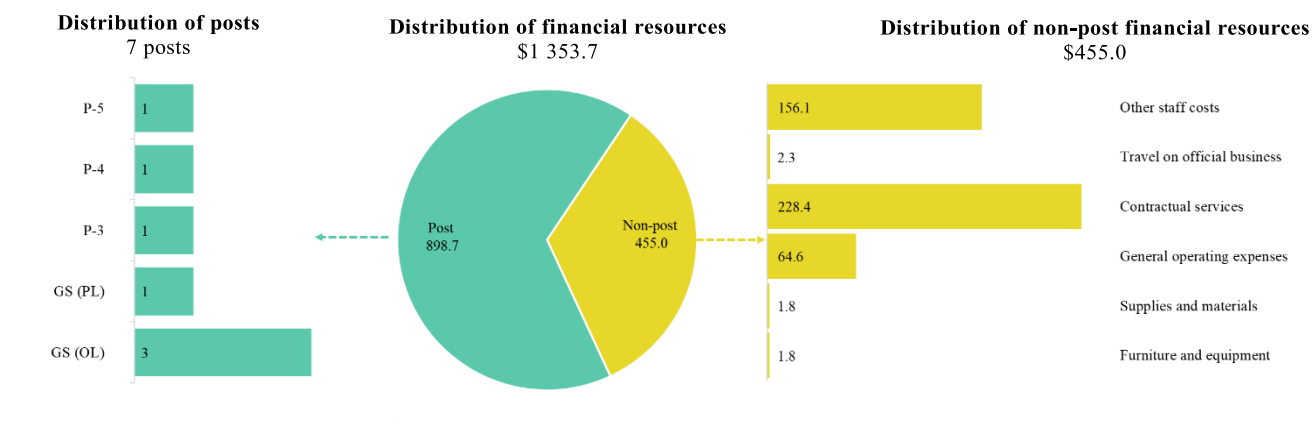
Table 30.13

Programme support: evolution of financial and post resources

(Thousands of United States dollars/number of posts)

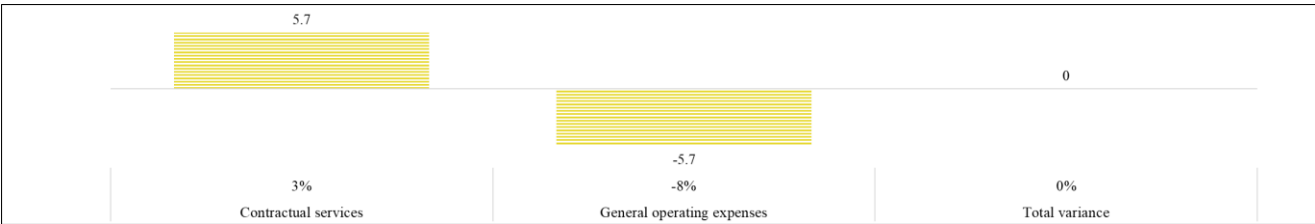
	2018 expenditure	2019 appropriation	Changes					2020 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	1 145.8	898.7	—	—	—	—	—	898.7
Non-post	369.3	455.0	—	—	—	—	—	455.0
Total	1 515.1	1 353.7	—	—	—	—	—	1 353.7
Post resources by category								
Professional and higher		3	—	—	—	—	—	3
General Service and related		4	—	—	—	—	—	4
Total		7	—	—	—	—	—	7

Figure 30.XV
Programme support: distribution of proposed resources for 2020 (before recosting)
 (Number of posts/thousands of United States dollars)



Abbreviations: GS (OL), General Service (Other level); GS (PL), General Service (Principal level).

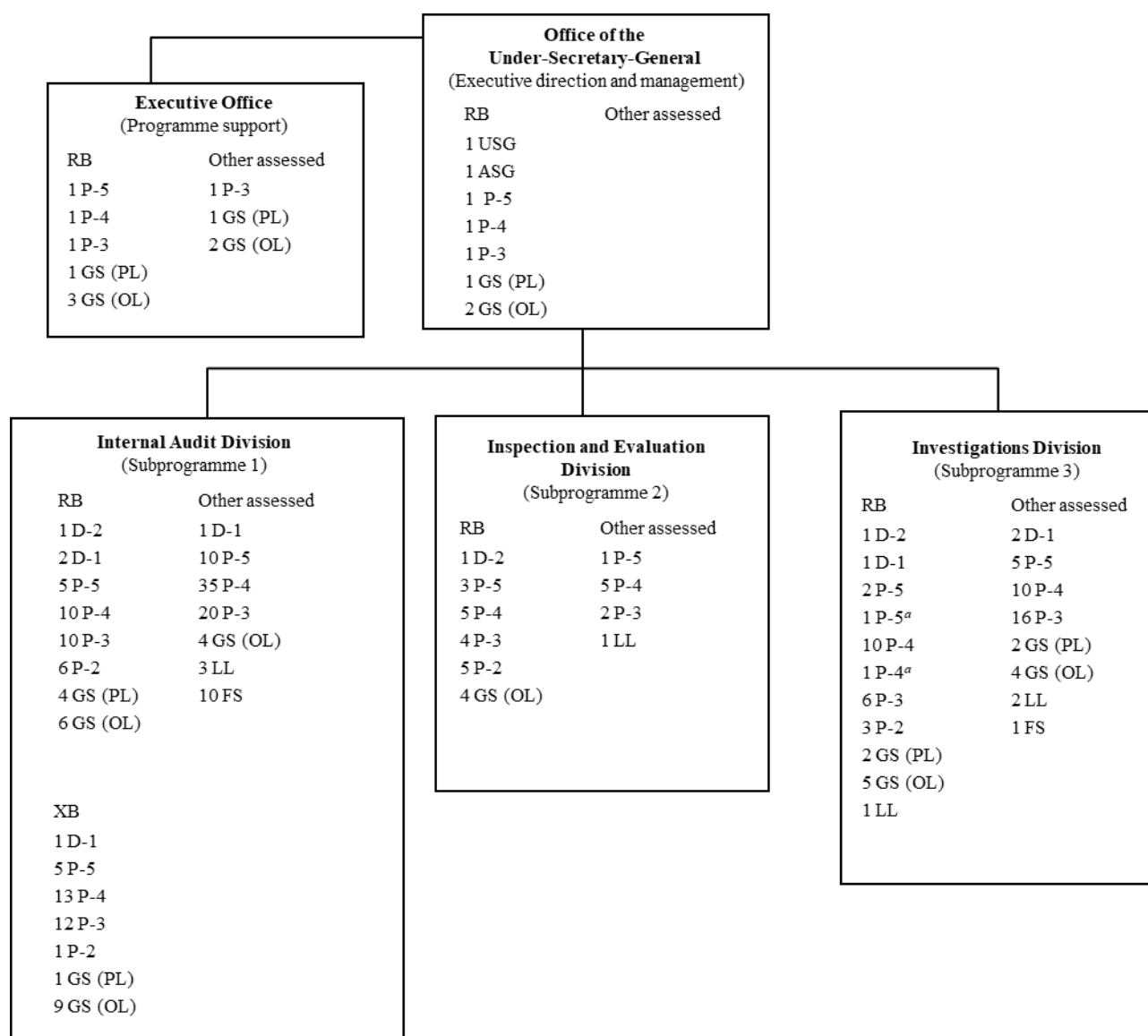
Figure 30.XVI
Programme support: variance between proposed resources for 2020 and appropriation for 2019, by budget class
 (Thousands of United States dollars)



30.45 The programme support component is supported by other assessed resources, amounting to \$674,700, which would provide for 4 posts and non-post resources, as reflected in table 30.4. The resources would cover administrative support for oversight activities relating to the support account for peacekeeping operations. The reduction of \$58,100 reflect changes in resources proposed under the support account for peacekeeping operations.

Annex I

Organizational structure and post distribution for 2020



Abbreviations: ASG, Assistant Secretary-General; FS, Field Service; LL, Local level; GS (OL), General Service (Other level); GS (PL), General Service (Principal level); RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

^a Redeployment.

Annex II

Summary of proposed changes in established and temporary posts, by component and subprogramme

	<i>Posts</i>	<i>Level</i>	<i>Description</i>	<i>Reason for change</i>
Subprogramme 3 Investigations	1	P-4	Redeployment of 1 Training Officer from Vienna to New York	To benefit from synergies with various training partners based in New York
	1	P-5	Redeployment of 1 Senior Investigator from New York to Nairobi	To address the increasing workload and strengthen management in the Nairobi Investigations Office