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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 Secretary-General

Summary

The Secretary-General has the honour to submit to the General Assembly the tenth progress report on the accountability system in the United Nations Secretariat, as requested by the Assembly in its resolution [74/271](#).

The report provides an update on the efforts made to strengthen the accountability system of the United Nations Secretariat up to December 2020. Following the introduction in section I, progress made in the implementation of the accountability system of the Secretariat is provided in section II, which includes measures taken to enhance the culture of accountability in the Secretariat and to strengthen the Secretariat's accountability system under its six components. Sections III and IV contain the conclusion and recommendation to the General Assembly.

A summary of the progress made in the implementation of General Assembly resolution [74/271](#) is outlined in annex I to the present document. Annex II provides a summary of the status of implementation of Assembly resolutions on administrative and budgetary matters adopted at the seventy-fourth session of the Assembly. Annex III provides a summary of the progress in the implementation of results-based management, and annex IV provides the cumulative rate of implementation of the Office of Internal Oversight Services and Board of Auditors recommendations issued since 2010 based on the most current data available.



I. Introduction

1. In its resolution [74/271](#), the General Assembly welcomed the efforts of the Secretary-General towards a strong culture of accountability throughout the Secretariat, stressing that “an effective accountability system is central to the successful management of the Organization”. Strengthening accountability is at the heart of the Secretary-General’s commitments to shift the management paradigm aimed at creating a more decentralized Organization in which decisions are made closer to the point of delivery – and managers are held accountable for the decisions made – and where the focus is centred in results rather than in activities and deliverables.

2. The implementation of the management reforms has gone hand in hand with strengthening the accountability system of the Organization in a more structured approach. The present report summarizes the measures undertaken by the Secretariat towards that end during the period from 1 January to 31 December 2020.

II. Status of implementation of the accountability system in the Secretariat

3. The General Assembly, in its resolution [74/271](#), requested the Secretary-General to make efforts to improve the culture of accountability in the Secretariat. In addition to implementing changes in organizational structures, strategies and policies in the context of management reforms, bringing about a perceptible change in the Organization’s culture has been a priority of the Secretary-General. Although such efforts require time to show results, the Secretariat has continued to implement initiatives, which are detailed throughout the report.

4. As approved by the General Assembly in its resolution [64/259](#), the accountability system of the Secretariat has six main components: (a) the Charter of the United Nations; (b) the programme, planning and budget documents; (c) results and performance; (d) internal systems and controls; (e) ethical standards and integrity; and (f) the oversight roles and functions. Those components are interrelated and interact as shown in figure I below.

Figure I
Accountability system of the United Nations Secretariat



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

5. As noted in paragraph 10 of the report of the Advisory Committee on Administrative and Budgetary Questions (A/74/741), the Secretariat is currently conducting an evaluation of the United Nations accountability system that seeks 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 comprehensive exercise is led by the Office of Internal Oversight Services (OIOS) and will be finalized by June 2021.

6. The progress made in the current reporting period and the steps envisaged to be taken going forward under each of the six components of the Secretariat's accountability system are recounted in the paragraphs below.

A. Component I: Charter of the United Nations

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

entrusting the Secretary-General with the implementation of the mandates promulgated by these organs.

8. As requested by the General Assembly in its resolution [74/271](#), a brief analysis of the status of the implementation of Assembly resolutions pertaining to administrative and budgetary matters is included in annex II to the present report.

B. Component II: programme planning and budget documents

Progress to date

9. In response to General Assembly resolution [74/251](#), the Secretariat introduced further improvements to the programme plan and programme performance documents for 2021 and 2022. This includes introducing a new strategy segment in the budget documents that links the objective to a comprehensive set of activities, and to results, for each subprogramme.

10. In early 2020, the Secretariat engaged with all regional groups to propose, present and discuss how to incorporate the direction from the General Assembly. Feedback received from regional groups was positive and very useful. It triggered new guidance in which programme managers were requested to provide more results narratives and more performance measures containing concrete information. Mindful of the time constraints, the Secretariat proposed to carry forward the planned results narratives included in the proposed programme budget for 2020. This allowed for more result narratives and an enhanced link between the preceding programme plans and the proposed future plans. This ensured consistency and continuity and enabled enhanced oversight, transparency and accountability.

11. With respect to the 2030 Agenda for Sustainable Development, programme plans contain more concrete information regarding the contribution made by each of the subprogrammes to the progress of Member States towards the implementation of the 2030 Agenda and the achievement of the Sustainable Development Goals. Each subprogramme now also provides three sets of performance measures (compared to two in the proposed programme budget for 2020). In addition, these measures now cover a period of five years. The expanded period enhances the link between preceding and future plans.

12. A major evolution from the first annual budget has been the inclusion of a multi-year account of measurable results. Once this approach stabilizes in the coming year, three measurable planned results and three measurable actual results for each of the 350 result frameworks will be presented on a rolling basis, offering a comprehensive picture of programme delivery. A new simple and easy-to-use United Nations Budget Results Dashboard (results.un.org) was launched that enables users to access all reported results by using intelligent predictive search, by choosing a geographical location or by selecting a section and subprogramme. The United Nations Budget Results Dashboard enhances the transparency and accessibility of the wide array of activities and associated results across all Secretariat entities.

13. Additionally, evaluation and self-evaluation information is now available for programmes and subprogrammes, providing an opportunity for better assessment of delivery and to make course corrections if needed. The new evaluation policy will improve the quality of assessments across the Secretariat.

Going forward

14. In early 2021, the Secretariat intends to engage with the main groups of Member States on the format of the budget proposals. For 2022, the Secretariat also intends to incorporate segments on the impact of the liquidity crisis and on the impact of the COVID-19 pandemic during 2020 into budget proposals.

C. Component III: results and performance

(a) Organizational performance: strengthening the implementation of results-based management

Progress to date

15. The Secretariat's budget reform, as referenced in paragraphs 9–13 above, has provided momentum towards strengthening and mainstreaming results-based management in the Organization. The roll out of the Umoja Extension 2 solution presents an unprecedented opportunity to take a step further in managing the Organization's programme delivery and in reporting to both Member States and other stakeholders. The empowerment of managers and decentralization through enhanced delegation of authority hinge upon a robust performance management regime, which has been addressed as part of the Umoja Extension 2 strategic planning, budget formulation and performance management project.

16. As part of the Umoja Extension 2 strategic planning, budget formulation and performance management project, the performance dashboard was rolled out to peacekeeping missions in the fourth quarter of 2019 and to the rest of the Organization in May 2020, thus giving programme managers a visual link between the strategic plan, programme performance and budget consumption, and post incumbency data (see annex III, activities 8 and 13). This solution enabled the planning of the 2021 programme budget in January 2020, followed by the 2021/22 peacekeeping budget in July 2020.

17. In addition, the Performance Monitoring Module within the strategic planning, budget formulation and performance management solution was deployed to all entities during 2020. It is used for recording the progress made against results frameworks for the programme budget and peacekeeping budget.

18. In December 2020, a new integrated planning, management and reporting solution to manage the lifecycle of projects from beginning to end and across funding sources, using the results-based management methodology, has been rolled-out globally. The new solution is a powerful enabler of the Secretary-General's management reform and data strategy initiatives, as it provides a wealth of qualitative and quantitative information about United Nations programme delivery. This enables clear linkages between resources and results frameworks, both strategically to communicate programmatic results, and at a granular level, to help managers better manage day-to-day operations. The solution also realizes Umoja's potential to manage substantive and programmatic activities in addition to the administrative processes it already supports. It enhances transparency about United Nations operations and improves accountability by empowering programme managers to articulate how their work is linked concurrently to long-term strategies and to multiple overarching mandates and goals of the Organization.

19. The integrated planning, management and reporting solution covers all sources of funding such as the regular budget, peacekeeping budget or voluntary contributions. The initial focus of deployment is the management of projects funded by voluntary contributions. This allows programme managers to address the granular requirements for voluntary contributions while adapting the functionality to the needs stemming from assessed contributions. However, the continued divergence between peacekeeping operations and the regular budget in relation to many areas such as budget periods, strategic framework structures, budget classes and performance reporting methodologies creates several challenges, not only in developing and maintaining software solutions on diverse tracks but also in managing programme implementation and reporting performance holistically. Without harmonization across funding sources, meaningful consolidation of data in dashboards will be challenging. A concerted effort

on the business side, including engagement with Member States, will be needed to reduce the divergence and improve the value of a solution of this nature.

20. The Secretariat has continued to build the capacity of Secretariat staff in results-based management through training and guidance (see annex III, activities 5 and 6). In 2020, approximately 150 results-based management working sessions were held for the preparation of the programme plan 2021. Two online results-based management workshops related to the budget for the support account were also conducted. Comprehensive results-based management guidance is being issued by the end of 2020 to provide an overview of what this concept entails for the Secretariat and how it is implemented. It includes easy access to related documentation. This guidance will complement the online results-based management training being designed (see annex III, activity 7). Articles on the Comprehensive Performance Assessment System (CPAS) methodology, used in the context of peacekeeping operations, were published on iSeek and United Nations Peacekeeping Medium articles, explaining how CPAS helps to strengthen performance by assessing how effective missions are at having an impact (see annex III, activity 2).

Going forward

21. The Secretariat will continue with its efforts:

- To strengthen results-based management through the improvement of guidance and training, and on the basis of staff feedback;
- To launch of an online overall results-based management training programme in 2021;
- To support all entities in the development of their annual results frameworks in accordance with the results-based management principles through workshops and technical support;
- To mainstream the use of the integrated planning, management and reporting solution in the Secretariat and adapt its functionality to the needs of assessed contributions;
- To ensure alignment of Umoja Extension 2 with CPAS;
- To integrate programmatic data with transaction data seamlessly to enable more in-depth and cross-cutting analyses of the work of the United Nations and facilitate real-time decision-making and reporting on results by linking the resources to results at appropriate levels;
- To report to the Management Committee on a regular basis on progress in embedding the strategic planning, budget formulation and performance management in the organization and in measuring the mainstreaming of the solution across the United Nations Secretariat, thus ensuring its fullest adoption.

(b) Organizational performance and data analytics

Progress to date

22. In line with the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, the Secretariat is undertaking efforts to enhance business transformation and accountability within the decentralized management framework by leveraging data as a strategic asset to improve organizational performance. One related initiative, the business intelligence project, provided a solid basis to make available to all entities accurate and timely data to support performance monitoring and evidence-based decision-making.

23. The Secretariat launched a new section of the management dashboard on accountability indicator monitoring, which provides managers access to automated quarterly reporting on the 16 key performance indicators of the delegation of authority accountability framework (the 16 indicators are discussed further in paras. 54–58 below). The new accountability indicator monitoring section provides easy access to a more dynamic quarterly monitoring report for each key performance indicator, at both the entity and global Secretariat levels. Housing the key performance indicator report within the overall management dashboard has provided managers with greater insight into business data and allowed them to easily consult data within other thematic or functional areas. For the first time, performance data extracted from Inspira is now available to managers the following day.

24. To support managers in using the new tools, virtual briefings were conducted for all entities following each release of the quarterly key performance indicators, to present the updated data as well as all enhancements released based on feedback received in prior briefing sessions. Those sessions were attended by well over 100 staff members each time. An example of using data to face challenges is the use of an enhanced predictive application combining financial, procurement and position management data to better project expected cash inflows and outflows and thus facilitate the management of the liquidity crisis.

Going forward

25. The United Nations business intelligence data platform will continue to be enriched with new data sources, enhancing its users ability to view real-time data and compare trends. Similarly, the management dashboard will be expanded and will reflect the revised set of delegation of authority key performance indicators, which will be implemented in 2021 (see paragraph 60 below).

(c) Senior managers' compacts

Progress to date

26. The effectiveness of compacts for the 2020 and 2020/21 cycles was strengthened through measures such as the inclusion of new indicators on: the statement of internal controls; providing a safe and healthy workplace for mission personnel; and the consideration of placement of qualified staff affected by downsizing. Another set of enhancements involved strengthening the area of leadership accountability on conduct and discipline, including preventing and addressing sexual exploitation and abuse of authority.

27. A comparative view of performance on managerial indicators from 2015 to 2016 and from 2018 to 2019 is provided in table 1 below.¹

Table 1
Percentage of compacts with satisfactory rating

<i>Managerial indicator</i>	<i>2019</i>	<i>2018</i>	<i>2016</i>	<i>2015</i>
Prudent resource utilization	100	100	94	93
Compliance with International Public Sector Accounting Standards	100	100	100	100
Completion rate of end-of-cycle evaluations (ePAS) greater than 90 per cent	52	56	15	17
Progress towards achieving the goal of gender parity at each internationally recruited staff level	88	63	N/A	N/A

¹ Compacts were not signed for 2017, as accountability pledges substituted the compacts for that year.

<i>Managerial indicator</i>	<i>2019</i>	<i>2018</i>	<i>2016</i>	<i>2015</i>
Ratio of geographical appointments ratio from unrepresented or underrepresented countries greater than 50 per cent	13	9	4	N/A ^a
Progress towards achieving greater regional diversification	57	60	N/A	N/A
100 per cent of manuscripts submitted to conference services by mutually agreed slot dates	92	73	46	55
Implementation rate of critical oversight body recommendations targeted for implementation greater than 90 per cent	0 ^b	25	67	71
Implementation rate of important oversight body recommendations targeted for implementation greater than 70 per cent	58	21	24	68

^a Target was set at 50 per cent appointments from un- or under-represented countries for 2019, 2018 and 2016 compacts. For 2015 compacts, 80 per cent of compacts achieved the target of 20 per cent of appointments from unrepresented or underrepresented countries.

^b For the 2019 period, this indicator applied to only 4 entities, with a total of 10 critical oversight body recommendations targeted for implementation.

28. With regard to timely submission of manuscripts to the Department for General Assembly and Conference Management, the number of senior managers (92 per cent) that have met the threshold of 90 per cent of manuscripts submitted on time continued to increase in 2019.

29. After the consideration by the Management Performance Board of the overall trends in the performance assessments of the compacts, the Chef de Cabinet, on behalf of the Secretary-General, sends each senior manager a letter advising them of systemic performance issues and highlighting performance measures that require their personal attention. Since the most recent progress report, the Board reviewed the performance assessments of senior managers for the 2018/2019, 2019 and 2019/2020 cycles.

Going forward

30. The steps planned for the coming period include:

- The Inspira-based online platform used to centrally administer compacts will be expanded to include compacts for managers at the Assistant Secretary-General level;
- The indicator on the implementation of oversight body recommendations currently included in the compacts of senior managers will be further strengthened to ensure increased efforts by senior managers in implementing the Board of Auditors' recommendations.

(d) Performance appraisal system

Progress to date

31. An agile approach to performance management is under consideration in the Secretariat. It is a flexible and collaborative approach that involves regular conversations and continuous feedback, including the exchange of comments among staff at all levels, not just through the traditional route whereby a supervisor gives feedback to a direct report. The overall focus of the approach is to promote ongoing manager and staff conversations and easy review and management of goals.

32. The Office of Human Resources piloted the agile approach to performance management in selected departments in 2019, the outcome of which was under review at the time of the writing of the present report. The implementation of the second phase of the pilot, planned for 2020, was delayed owing to the coronavirus disease (COVID-19) pandemic. Of the three field missions (United Nations Peacekeeping Force in Cyprus (UNFICYP), United Nations Mission in South Sudan and United

Nations Multidimensional Integrated Stabilization Mission in Mali) originally planned to participate in the second phase of the pilot, only one (UNFYCIP) was able to fully participate and complete the pilot.

33. The Office of Support Operations within the Department of Operational Support continues to provide advice, guidance and briefings to all Secretariat entities on performance management.

Going forward

34. The Office of Human Resources will compile lessons learned from the pilot through assessing usage on the platform, feedback from senior managers on the approach and their specific contexts and through surveys and possibly interviews or focus groups with participants to consider which elements could be successfully integrated into our current system.

35. Based on the experience gained from the two phases of the pilot, enhancements to performance management will be made with a view to shifting from the compliance-based system to the accountability-oriented system. The new approach will include streamlined processes for establishing work plans, continuous feedback conversations between managers and staff and 360-degree feedback for directors.

36. The Office of Support Operations within the Department of Operational Support will continue the provision of advice, guidance and briefings to all Secretariat entities on performance management.

D. Component IV: internal control systems

1. Regulations, rules, manuals, administrative issuances and standard operating procedures

37. As part of the comprehensive policy streamlining and simplification project, the Secretariat introduced the new concept of the “integrated policy and guidance framework,” comprising the Policy Portal (policy.un.org), launched in 2019; the Knowledge Gateway, launched in 2020; and communities of practice, which are established as needed. This overall framework will provide a public online repository for all documentation of the administrative framework (via the Policy Portal) and an integrated internal platform intended for internal users (personnel in the global Secretariat) for all types of official guidance.

38. In addition, progress continued to be made in the review of the existing policy framework which started in 2018. As at 30 November 2020, 186 new or revised policies have been issued, and 173 obsolete policies have been abolished as part of the policy review.

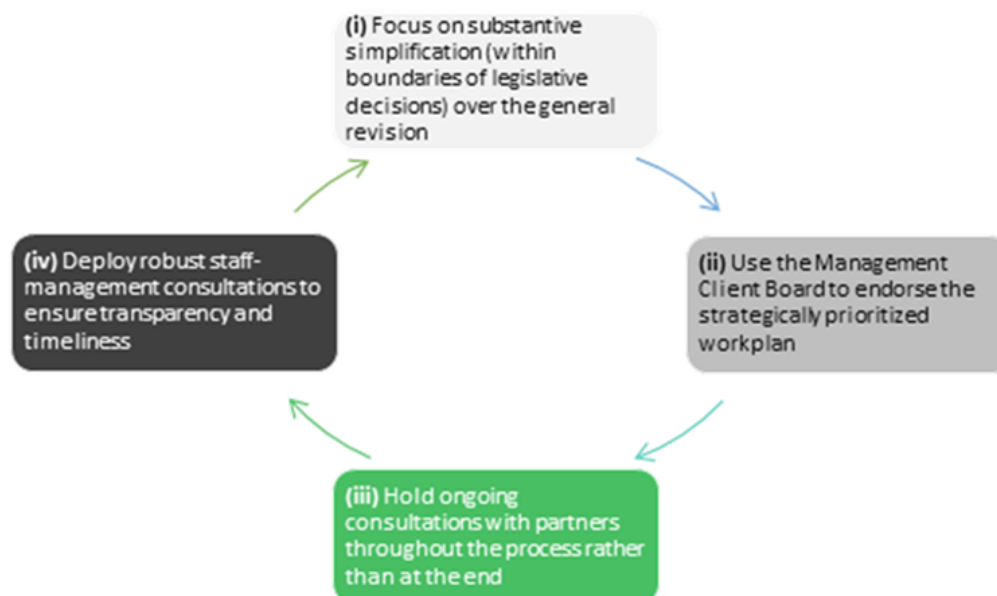
Progress to date

(a) Human resources

39. In 2020, a new approach was introduced to proactively determine, together with the Management Client Board, the strategic policy revision priorities of the Secretariat on the basis of most transformational and impactful results and the costs of policy implementation.

40. The main elements of this strategic approach are illustrated below in figure II.

Figure II
Strategic approach to policy prioritization



(b) Financial management

41. A new operational procedure for the management of programme support costs has been put in place for entities to manage the funds under the new delegation of authority framework. It includes instructions to operate the funds in Umoja and the newly developed dashboard, which allows entities to monitor and manage the programme support costs resources. Other documents detailing standardized processes, such as those for bank reconciliation, were published in the Knowledge Gateway.

42. A series of policy guidance documents for the common interpretation and application of the Financial Regulations and Rules of the United Nations were prepared. Specifically, a policy on the requirement to physically verify the property of the Organization was issued in June 2020, and a template was developed to enable the physical verification of buildings, land and infrastructure items.

43. A stewardship framework for the management of heritage property was implemented. The heritage framework encompasses a policy which defines the requirements to identify, record and physically verify heritage property on an annual basis and a dedicated Umoja solution for tracking heritage property.

44. Two other policies on the disposal of property in general and on the disposal of property during a mission's liquidation are expected to be issued shortly. Further revisions to the United Nations Procurement Manual were made in June 2020. These revisions include the following:

- (a) An increased threshold for informal methods of solicitation to \$150,000 with associated guidance;
- (b) A re-engineered local procurement authority mechanism for categories classified as "strategic goods and services," leveraging local expertise and technical knowledge and reducing approval process timelines;
- (c) Guidance on cooperation with other United Nations entities and the application of the "mutual recognition" principle, allowing common procurement actions;

- (d) Clarity on the application of financial rule 105.16 (a) (vii) (“exigency” as defined by General Assembly decision 54/468);
- (e) Ensuring disability inclusive procurement practices;
- (f) Increased clarity on the use of long-term agreements (“systems contracts”) with a link to the online contract catalogue;
- (g) A multi-stage “request for proposal” procurement process as a method of solicitation;
- (h) Improved emergency procurement procedures;
- (i) Clearer guidance on technical evaluation reports, tender opening procedures, the handling and maintenance of procurement files, market research, pre-qualification exercises and contract amendments that require waivers; a simplified review process for split awards; and a simplified approach in low-value-acquisition.

Going forward

45. The Office of Human Resources will continue the policy streamlining project balancing the overall streamlining of policies with the need to prioritize those that are most strategic and transformational with the participation of the Management Client Board.

46. The Office of Programme Planning, Finance and Budget is in the process of updating the Umoja finance training and end user guidance documents. The updated end user guidance materials, including frequently asked questions, will enable users to navigate to find information related to Umoja finance processes. The documents will be published in the Knowledge Gateway.

(c) Staff engagement surveys

47. In 2019, the second staff engagement survey was conducted to seek staff members’ feedback about workplace challenges across the global Secretariat. The survey led to the participation of more than 18,000 staff members, representing 52 per cent of total staff. The results demonstrated that, while respondents strongly felt that the Organization attaches importance to ethical behaviour, integrity and civility, their responses were less favourable when asked if people at all levels were treated with respect.

48. Findings specific to each entity were distributed to all senior managers to identify adequate courses of action, following which, a total of 48 entities formulated an action plan to follow up on the results of the staff engagement survey. Of the 48 entities, 20 were field entities and 28 non-field entities. As examples, the Office of the High Commissioner for Human Rights implemented the Dignity@Work policy, with initiatives to promote and protect diversity and questions related to support for a diverse and inclusive working environment included as part of the 360-degree feedback for all managers. The African Union-United Nations Hybrid Operation in Darfur implemented a number of measures, which included improving work-life balance by encouraging managers to delegate office responsibilities and reduce long extra hours in the office, and establishing an electronic tool in English and Arabic through which staff can express their views freely, which is managed by the Joint Special Representative team to ensure that staff views expressed reach the African Union-United Nations Joint Special Representative for Darfur and leadership. At the United Nations Office at Geneva, the #NewWork project continued to be carried out, with pilots for new ways of working, including flexible working and the creation of incentives that reward information-sharing.

49. One of the immediate actions implemented in response to these findings was the eighth annual leadership dialogue conducted in 2020 on the topic “Acknowledging dignity through civility: how can I communicate for a more harmonious workplace?”.

This dialogue focused on the relationship between the concepts of dignity and civility and how the practice of civility, or absence thereof, has an impact on the preservation of a harmonious and effective work environment.

2. Implementing and supporting the new system of delegations of authority

Progress to date

(a) Reviewing the delegation of authority policy and related instrument

50. In early 2020, the Secretariat launched the review of the policy on delegation of authority ([ST/SGB/2019/2](#)) and the related delegation instrument, to address gaps, issues and opportunities identified since the start of its implementation. The review was conducted through working groups composed of the Management Client Board members. The Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance is finalizing the revised policy with the relevant offices and the support of the Office of Legal Affairs.

51. The new version includes the alignment of the policy with the standard delegation instrument; the harmonization of the policy and of the instrument with revised policies in relevant areas; and the streamlining and clarification of the revised text to facilitate its operational implementation by stakeholders.

(b) Furthering the monitoring of the exercise of delegated authority

52. A critical aspect of the new system of delegation of authority is the accountability framework, which contains 16 key performance indicators for monitoring the exercise of delegated decision-making authority. It includes the monitoring of exceptions to administrative instructions in the area of human resources so that the exceptions granted by officials with the relevant authority are in compliance with the Staff Regulations and Rules of the United Nations, policies, practices and procedures. This exercise was further refined by widening the scope of the monitoring and trend analysis performed, notably to include the monitoring of exceptions and discretionary decisions related to COVID-19 as per the special measures guidelines issued by the Secretariat to provide legal and administrative protection to individuals affected by COVID-19.

53. The management review function of the Business Transformation and Accountability Division in the Department of Management Strategy, Policy and Compliance was strengthened in other functional areas as well, including through the implementation of recommendations from the Board of Auditors. In the area of procurement, a systematic analysis was conducted across entities to identify inaccurately issued subdelegations and ensure alignment between Umoja roles requiring a subdelegation and the related subdelegations in the delegation of authority portal. In the area of finance and budget, checks were performed on a quarterly basis to identify conflicting delegations of authority in the portal and ensure alignment between Umoja roles and delegations in the portal when required. This quarterly monitoring led to updates to the Umoja security liaison officer workbook, which contributed to the streamlining of delegation requirements for specific Umoja funds management roles.

54. A comprehensive review of the 16 initial key performance indicators was launched in 2020 to identify areas that would benefit from closer monitoring to enhance the accountability of managers, either by adjusting and enhancing existing indicators or by adding new ones. The new expanded set of indicators is expected to be released in the first half of 2021.

(c) A more transparent system of delegation of authority with enhanced accountability

55. The Business Transformation and Accountability Division has provided comprehensive feedback to entities on performance in all functional areas, including on self-reporting issues, as well as regular support to entities on how to address underperformance and to strengthen internal controls. It also has supported managers through measures that included enhancing the accessibility of key performance indicator reporting in the management dashboard and improving the dissemination of information at the working level through a validation process with entities to ensure the ownership of performance results by managers.

56. In 2020, the Department of Management Strategy, Policy and Compliance also released the delegation of authority viewer (DAVi) to increase accountability through transparency. Using advanced data analytics, DAVi offers all staff members the ability to visualize the information recorded in the delegation of authority portal, thus making visible all delegations, from the Secretary-General and heads of entities, to the subdelegations within each entity included in the framework.

57. In addition, a questionnaire regarding the changes in workload and responsibilities resulting from the enhanced delegation of authority was developed and integrated in the evaluation on the accountability system of the United Nations Secretariat currently undertaken by OIOS.

(d) Providing training for the appropriate exercise of the authority delegated

58. The Capacity Development and Operational Training Service in the Department of Operational Support focused its efforts on improving the performance of staff in charge of resource stewardship and on enhancing their capacity to successfully perform these core functions. Accordingly, the programme entitled “Delivery of organizational governance and resource stewardship” for heads of entities and their senior leadership team remained a priority engagement by the Service in 2020, as several virtual versions of the same programme in smaller entities of the Secretariat during the pandemic had been successfully created and delivered.

59. In addition, in July 2020, the Service introduced a training programme aimed at staff who had been delegated responsibilities in supporting the resource stewardship of the entities. The online course entitled “Resource management for certifying officers” gathered resources on financial management of the United Nations to build the foundation for stronger resource stewardship.

Going forward

60. In the period beyond 2020, the Secretariat will continue its commitment to further consolidate and strengthen the system of delegation of authority. Some of the measures planned to be undertaken include:

- (a) Launching the revised policy on delegation of authority and related delegation instrument in the first quarter of 2021;
- (b) Launching the revised expanded set of key performance indicators for monitoring the exercise of delegated decision-making authority in the first half of 2021 and its periodic review in the future, enriched by the feedback received from entities;
- (c) Continuing to enhance and upgrade the tools for delegating, with enhancements to the portal enabling a more dynamic and flexible format, and for monitoring with further improvements to the accountability indicator monitoring of the management dashboard;

(d) Completing the roll-out of procedures to facilitate strong links between personal responsibility and performance of managers;

(e) Reinstating the in situ delivery of the programme “Delivery of organizational governance and resource stewardship” for heads of entities and their senior leadership team.

3. Guidelines for implementing partners

Progress to date

61. After a process of internal consultations, the guidelines on the preparation of agreements with implementing partners is being enriched to include additional elements, such as the key principles and definitions of implementing partnership arrangements, the selection and assessment of partners, performance monitoring and assurance activities and mandatory clauses on anti-corruption and anti-fraud to be included in contractual agreements with partners. The functionality of the Umoja grantor management module reflects parts of the updated guidelines, such as setting up assessment criteria and recording the partner’s overall performance. The inclusion of those additional elements and challenges to formulate harmonized principles for implementing partnership arrangements applicable to all Secretariat entities contributed to the delay in the issuance of the updated guidelines.

Going forward

62. The final version of the enriched guidelines will be issued during the second quarter of 2021.

4. Enterprise risk management system

Progress to date

63. The updated Secretariat-wide risk register, which was approved by the Management Committee in July 2020, is composed of two parts: the first highlights the critical strategic risks to implementing the Secretary-General’s strategic focus areas during the COVID-19 pandemic;² and the second illustrates the strategic and operational risks affecting the processes that support the implementation of the mandates of the Organization.

64. The 16 critical areas of strategic and operational risks that emerged from the exercise are as follows: strategic planning and budgeting and budget allocation; organizational culture, human resources strategy and accountability; pandemics; organizational structure and synchronization; peacekeeping and special political mission mandates; human resources operations; health-care management; occupational safety and health; security; information and communications strategy, infrastructure, systems and implementation; financial contributions; extrabudgetary funding, donor fund management and implementing partners; information and communications technology governance and cybersecurity; Umoja system control environment; theft of fuel, rations and inventory; and procurement fraud. The full risk dashboard is represented below.

² Peace and security, including the global ceasefire; facing the economic and social crisis; continued protection of human rights; effective humanitarian response; and building a better world after the crisis.

Figure III
Secretariat-wide risk dashboard^a

Strategic	Governance	Managerial	Operational	Financial	Fraud and corruption
Planning and resources allocation	Governance	Management	Support services	Funding and investments	Control environment
Vision, mandate and public perception	Control environment and risk management	Management of organizational transformation	Procurement and supplier management	Financial contributions	ICT governance and cybersecurity
Strategic planning, budgeting	Organization structure and synchronization	Leadership and management	Facilities and real estate management	XB management and implementing partners	Umoja system control environment
Organizational culture, human resources strategy and accounting	Ethical behaviour	Staff/management relations	Business continuity	Accounting and reporting	Programme delivery
Organizational Transformation and management reform	Ethics and professional conduct	Programme Management	HR Operations	Financial Mgmt./Reporting	Political influence on programme implementation and reporting
Principal organs, and partners	Sexual exploitation and abuse	Research, analysis and advisory	Health-care management		Contingent-owned equipment
GA, Committees and Member States		Mission activities	Occupational safety and health	Compliance	Theft of fuel, rations and inventory
Partnership and coordination		Peacekeeping and special political mission mandates	Security	Regulatory	Human resources and central services
Internal and external factors		Mission planning	Intellectual property	Internal Policies and Resolutions	Human resources fraud and corruption
Political climate			Knowledge and information management		Procurement fraud
Pandemics			Information resources		False statements and laissez passer
			ICT strategy and infrastructure		

Abbreviations: GA, General Assembly; ICT, information and communications technology.

Legend: Red = critical and very high risk; orange = high risk; yellow = medium risk

^a Numbers associated with each risk refer to the risk number in the overall Risk Universe of the Secretariat (Annex III).

65. At the corporate level, eight corporate risk owners³ were tasked to develop detailed risk treatment and response plans for the high-priority risks, including outlines of the specific remedial measures and set timelines for their implementation. Risk treatment and response working groups composed of subject-matter experts from the relevant entities were formed to support the work of the corporate risk owners.

66. In addition, at the entity level, all heads of entities are responsible for the development and regular update of their entity-specific risk registers and for implementing their response plans, ensuring that the risks identified through that process are aligned with the corporate risk register.

67. Seven in-person sessions and remote webinars on enterprise risk management were conducted covering all types of Secretariat entities. As of December 2020, 660 managers and staff at all levels in the Secretariat had participated in those sessions. In addition, as at 31 December 2020, a new online course on the fundamentals of enterprise risk management, launched in September 2020, had been completed by 475 staff members.

³ The Under-Secretaries-General for the Department of Operational Support, the Department of Safety and Security, the Department for Peace Operations, the Department of Political and Peacebuilding Affairs and for Reform-Executive Office of the Secretary-General, the Assistant Secretaries-General for the Office of Human Resources and the Office of Information and Communications Technology and the Assistant Secretary-General, Controller.

Going forward

68. The steps envisaged for 2021 include the following:

(a) At the corporate level, the Secretariat aims to define Organization-wide risk treatment and response plans for all critical risks by the end of the first quarter of 2021;

(b) At the entity level, it is expected that 25 per cent of the Secretariat entities will have completed their risk assessments by the end of 2020, and 50 per cent by the end of 2021;

(c) The implementation of enterprise risk management across the entire Secretariat will be supported by the launch of a dedicated application in 2021;

(d) A new, advanced online training programme is currently under development and will be launched in the first quarter of 2021;

(e) As part of the response plan for the critical organizational culture risk of inadequate alignment between the organizational culture and the overall organizational mission and vision, and the risk of ineffective implementation of some elements of the accountability framework, the Secretariat will release in the first quarter of 2021 comprehensive guidance to provide staff with direction for all aspects of its accountability system.

5. Anti-fraud and anti-corruption framework of the United Nations

Progress to date

69. A fraud and corruption risk assessment, conducted in 2019 as part of the overall Secretariat-wide risk assessment, highlighted the following six critical risks related to fraud and corruption: organizational culture; information and communications technology governance and cybersecurity; implementing partners; the Umoja system control environment; the theft of fuel, rations and inventory; and procurement fraud.

70. The most common sources of fraud and corruption, according to an analysis of the investigation reports carried out by OIOS during the period 2014–2019, fall within the following critical risk areas: implementing partners; procurement fraud; theft of fuel, rations and inventory; benefits and allowances; and medical insurance fraud;⁴ which are consistent with the above-mentioned six critical areas risks.

71. As stated in paragraph 88 of the ninth progress report on accountability (A/74/658), the Secretariat established a task force with the main objectives of preparing the anti-fraud and anti-corruption guidebook. The membership of the task force was defined, its terms of reference established and a draft outline of the guideline's contents was prepared, but the work of the task force was suspended temporarily owing to the COVID-19 pandemic. Given that the Secretariat-wide risk assessment had been updated to reflect the new context and eight working groups created to define risk treatment and response plans on all critical risks, including fraud and corruption risks, by the first quarter of 2021, it was decided to embed all issues related to the examination of anti-fraud and anti-corruption in the functions of the relevant working group, instead of having a separate task force work on the same subject, to reduce duplication and overlap.

72. 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. As part of that task force, the Secretariat participated in regular meetings

⁴ Benefits and allowances and medical insurance fraud are included within organizational culture.

at which insights into the best practices on fraud risk management were discussed, especially in the context of the COVID-19 pandemic.

Going forward

73. The steps envisaged for 2021 include the following:

(a) The Secretariat aims to define risk treatment and response plans on fraud and corruption risks, along with all other critical risks, by the end of the first quarter of 2021;

(b) The Organization will embark on the implementation of the approved specific treatment actions designed to mitigate the most critical fraud and corruption risks;

(c) The anti-fraud and anti-corruption guidebook and strategy will be prepared by the end of the second quarter of 2021 and will address the diversity of the business models of the Secretariat's entities. The strategy will focus on the prevention and detection of and response to fraud and corruption, as recommended by the Board of Auditors;

6. Statement on internal control

Progress to date

74. The Secretariat has adopted the internal control-integrated framework of the Committee of Sponsoring Organizations of the Treadway Commission as the conceptual basis for the implementation of the statement of internal control for all operations. The process underpinning that statement goes beyond the finance function. Its orientation has shifted from reporting on reliable financial statements compliant with International Public Sector Accounting Standards (IPSAS) to fully adapting all three objectives of the Committee framework – operations, reporting and compliance – to the Secretariat's internal control framework. The effort will provide assurance to Member States that Secretariat-wide mandated activities are being implemented effectively and efficiently (operations objective); that financial reporting is reliable and IPSAS-compliant (reporting objective); and that regulations, rules and procedures are in adherence with the regulatory framework (compliance objective). The implementation of a full-scope internal control-integrated framework of the Committee of Sponsoring Organizations contributes to the effort to strengthen accountability for results, enable the delegation of authority through detailed organizational unit- and activity-level controls, and boost transparency by focusing on internal and external reporting.

75. The implementation of the statement on internal control builds on reform initiatives, most notably IPSAS, Umoja, enterprise risk management and results-based management, to mainstream such initiatives in an integrated manner to empower and require programme managers to work with them holistically for a more effective implementation of mandated activities.

76. The Secretariat-wide internal control framework has been mapped to the Committee of Sponsoring Organizations internal control-integrated framework. A series of workshops were conducted to review the existing processes, activities and the associated risks in order to build risk control matrices and flow charts on operational processes. A pilot project was launched in January 2020 with the United Nations Interim Force in Lebanon, the Economic and Social Commission for Western Asia, the Department of Economic and Social Affairs and the Office of the United Nations Special Coordinator for Lebanon to review the internal control documentation before its roll-out for implementation to all entities during the second quarter of 2020.

77. Subsequently, all entities reviewed and evaluated the design and effectiveness of the internal controls for each of the business processes and are now engaged in developing and implementing remediation plans. Those exercises will ensure that strong control systems are in place and operating effectively across entities.

Going forward

78. The first statement of internal control will be issued in 2021 for 2020 for all entities, including field operations of the Secretariat. Pursuant to the statement, heads of entities will provide their assurance on the effectiveness of the internal controls through a self-assessment questionnaire that has been designed based on the Secretariat-wide internal control framework, the process flowcharts and the risk control matrices. In conjunction with the questionnaire, heads of entities will be required to sign a statement by 15 February 2021 attesting to the compliance with the internal control framework under their areas of responsibility.

7. Conduct and discipline

Progress to date

79. Following the creation in 2019 of a global network of conduct and discipline focal points, and the launch of the online information-sharing platform ALD Connect, designed for use by conduct and discipline focal points in Secretariat entities, all heads of entities are now supported by their focal points in addressing conduct and discipline issues in terms of prevention, enforcement and remedial actions.

80. The leadership and managerial accountability framework was strengthened through amendments to the compacts of senior managers. A managerial competency is under development on the theme “accountability for conduct of United Nations personnel” for staff with supervisory responsibilities.

81. To address the various issues related to misconduct, the risk management toolkit initially developed to address sexual exploitation and abuse was extended to address all forms of misconduct and shared across all Secretariat entities. Communications were sent to the heads of field operations and other entities on managing the risks that the COVID-19 pandemic may have on the conduct of the Secretariat staff. The Administrative Law Division also engaged with Secretariat entities to coordinate a consistent approach for the action plan on sexual exploitation and abuse, as requested by the Secretary-General.

82. The misconduct risk management tool, launched in 2020, supported the implementation of the Action for Peacekeeping initiative. An awareness-raising exercise was held to inform Member States on how to use the risk management tools and e-learning programme on sexual exploitation and abuse as part of their national training activities.

83. With a particular focus on preventing and addressing misconduct by uniformed personnel deployed in United Nations field operations, aspects related to conduct and discipline continued to be integrated into a holistic performance assessment process for those personnel. Efforts included pre-deployment visits, in-mission assessments, as well as quarterly and monthly integrated performance meetings with the leadership of the Department of Peace Operations, the Department of Operational Support and the Department of Management Strategy, Policy and Compliance to review performance data, assess progress and consider measures to address possible challenges.

84. The misconduct tracking system is being used by all conduct and discipline focal points to record and track allegations reported in their respective entities, which helped the Department of Management Strategy, Policy and Compliance gain a comprehensive overview of allegations across the Secretariat.

85. The United to Respect training programme was launched. This collaborative effort of nine United Nations entities culminated in a programme designed to strengthen the implementation of the policy on the prohibition of discrimination, harassment, including sexual harassment, and abuse of authority for all staff. The United to Respect toolkit was also piloted for staff from Headquarters and one mission. The programme will be fully rolled out to all entities during the next reporting period.

86. The victim assistance tracking system was rolled out to all field operations to maintain a record of victims of sexual exploitation and abuse and the assistance and support offered or provided to them. Outreach and awareness-raising with Member States continued on measures to prevent and address sexual exploitation and abuse, including with respect to the possible contributions from and use of the trust fund in support of victims of sexual exploitation and abuse. With respect to the latter, the second annual report on the use of the trust fund was issued in July 2020. Furthermore, in April 2020, a joint note from the Department of Management Strategy, Policy and Compliance and the Victims' Rights Advocate was sent to all field operations on providing assistance and support to victims of sexual exploitation and abuse during the COVID-19 pandemic. In August 2020, a briefing session on victim assistance and support was also held with the Victims' Rights Advocate for offices with a field presence.

87. It should also be noted that an important measure aimed at addressing misconduct in the context of the management reforms has included the streamlining of the process of placing on administrative leave those staff members who are under investigation or have been referred for disciplinary action as a result of alleged misconduct. The authority to place staff members on administrative leave with pay has been delegated to heads of entities. That change has placed decision-making to address conduct issues at the level of the alleged offenders and has aided in conserving resources of the Organization. Furthermore, the decision to place a staff member on administrative leave without pay is now dealt with only in the Department of Management Strategy, Policy and Compliance, which has eliminated duplication of efforts and permitted more timely decision-making.

88. In terms of disciplinary measures, a total of 101 cases were considered for disciplinary measures during the period from 1 July 2019 to 30 June 2020, as shown in tables 2 and 3 below.

Table 2
Disposition of cases completed between 1 July 2019 and 30 June 2020

<i>Disposition</i>	<i>Number</i>
Dismissal	1
Separation from service, with notice or compensation in lieu of notice and with or without termination indemnity	34
Other disciplinary measures	19
Administrative measures	3
Closed with no measure	2
Not pursued as a disciplinary matter	12
Separation of the staff member prior to or after referral of the case to the Office of Human Resources Management (Office of Human Resources as of 1 January 2019) prior to the completion of a disciplinary process	26
Other	4
Total	101^a

^a One sanction imposed on a staff member closed two cases.

Table 3
Cases received between 1 July 2019 and 30 June 2020, by type of misconduct

<i>Type of misconduct</i>	<i>Number</i>
Abuse of authority/harassment/discrimination	45
Assault (verbal and physical)	5
Failure to honour private obligations	1
Failure to report	1
Inappropriate or disruptive behaviour	13
Misrepresentation and false certification	78
Misuse of information and communications technology resources/computer-related misconduct	6
Misuse of United Nations property or assets	1
Procurement irregularities	1
Retaliation	1
Sexual exploitation and abuse	9
Theft and misappropriation	4
Unauthorized outside activities and conflict of interest	12
Violation of local laws	1
Others	4
Total	182

Going forward

89. The Office of Human Resources will continue:

- (a) To ensure that all incidents of misconduct are acted upon and to monitor and analyse that information and include its conclusions in the subsequent accountability report;
- (b) To encourage greater attention to conduct and discipline issues through mandatory e-learning programmes, including on the prevention of sexual exploitation and abuse;
- (c) To deploy the global case management system and related dashboards in 2021;
- (d) To vet United Nations personnel in field operations against any history of prior misconduct while in the service of the United Nations and expand the vetting throughout the Secretariat;
- (e) To maintain oversight on the implementation of the standards of conduct applicable to all United Nations personnel across the Secretariat;
- (f) To engage with Member States to share established and emerging good practices across prevention and enforcement of conduct and discipline and application of remedial action.

8. Strengthening evaluation

Progress to date

90. The Secretariat-wide evaluation policy, prepared jointly by OIOS and the Department of Management Strategy, Policy and Compliance, is currently at its final review stage after it was presented to the Management Client Board in November

2020. It articulates the Organization's requirements for the management, conduct and use of evaluation and outlines the support available from the Department of Management Strategy, Policy and Compliance and OIOS during the different phases of an evaluation.

91. Efforts were made to support entities in managing, conducting and using evaluation. A roster of over 250 qualified external evaluation experts has been made available on a collaborative platform since January 2020 and is updated monthly, to support entities that do not have an in-house capacity to conduct evaluations or that need to supplement their internal capacity. A community of practice was launched in early December 2020 to support focal points through knowledge-sharing. It aims to act as a reference library and collaboration space for evaluation focal points and to encourage peer-to-peer learning on evaluation.

92. More than 150 self-evaluations were completed each year in 2018 and 2019, as reported in the 2020 and 2021 programme budget documents. The evaluations represented a wide variety of topics, geographic coverage, evaluation arrangements and modalities employed. They also reflected how the results of such evaluations have influenced the programme plans for 2020 and 2021.

Going forward

93. The steps envisaged to be taken in the coming period include:

(a) The Secretariat will redouble its efforts to support entities in implementing the evaluation policy, which is expected to be launched at the start of 2021. OIOS will focus on quality standards, methodology and guidelines on conducting evaluations and on supporting key moments in the conduct of evaluations. The Department of Management Strategy, Policy and Compliance will guide entities on the integration of evaluation findings and lessons learned throughout the programme cycle, which includes providing support to managers to plan evaluation activities and to incorporate lessons from evaluations into the preparation of programme plans and budgets;

(b) A range of resources are envisaged for supporting entities in conducting evaluations. For example, OIOS, with support from the Department of Management Strategy, Policy and Compliance, will develop operational guidelines and a toolkit for the implementation of the policy. Training courses will be released in cooperation with the United Nations System Staff College;

(c) The Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance will also serve as a secretariat for the proposed evaluation management committee, which aims to foster demand and use of evaluation within the Organization, raise awareness of the added value of evaluation and ensure that management responds to and follows up on the implementation of recommendations emanating from the completed evaluations.

E. Component V: ethical standards and integrity

Progress to date

94. The Secretary-General remains committed to fostering a work environment in which staff feel safe to report wrongdoing, and to protecting them against retaliation when they do so. The Ethics Office plays an important role in that regard.

95. The actions taken by the Ethics Office in accordance with the protection against retaliation policy in the period from 1 January to 31 December 2019 are detailed in the relevant report of the Secretary-General (A/75/82). It is important to note that the average number of days to conduct preliminary reviews upon receipt of all

information requested for a complaint was 14.2 days in 2019, which was well within the 30-day timeline stipulated by the policy.

96. The Ethics Office met with relevant stakeholders to assist with the annual review and assessment of the policy. The Staff Management Committee established a working group on whistle-blower protection, which agreed to defer its review of the policy since it had only recently been promulgated. Consultations with relevant stakeholders will continue.

97. The Ethics Office continued to conduct outreach, training and education activities. It held or participated in 13 town hall meetings and other large meetings in 2019 and shared annual broadcasts and iSeek articles on political activities, the financial disclosure programme and gifts during the holiday period.

98. In its audit report on the effectiveness and efficiency of the leadership dialogue, OIOS listed the positive results of the annual exercises since 2012/13, including a high rate of participation and increased reporting to OIOS of fraud, corruption and other misconduct after the dialogue covered those topics.

99. The mandatory online course on ethics and integrity at the United Nations was completed by 24,623 staff members as of the end of November 2020. The mandatory e-learning course on preventing fraud and corruption at the United Nations had been completed by a cumulative total of 21,070 participants by the end of 2019.

100. The Ethics Office upgraded its website to enhance the accessibility of essential information on ethical values and standards to both United Nations personnel and the general public and is available in all six official languages of the United Nations. In 2019, the website received 176,254 page views.

Going forward

101. The Ethics Office will continue:

- (a) To contribute to the strengthening of the organizational culture of ethics, by enhancing outreach, training and educational activities based on lessons learned;
- (b) To enhance current online training programmes and seek to collaborate with other United Nations agencies;
- (c) To assist the Secretary-General in promoting a “speak up” culture by continuing to perform its assigned role under the protection against retaliation policy.

F. Component VI: oversight functions

Progress to date

(a) Oversight bodies recommendations

102. The status of implementation of the recommendations of the oversight bodies during the 10-year periods referred to below is summarized in annex IV.

(b) Office of Internal Oversight Services

103. The following trends were noted in the implementation of recommendations issued by the Office of Internal Oversight Services during the period from January 2010 to June 2020:

- (a) Out of a total of 11,179 recommendations, 10,003 recommendations (89.5 per cent) had been either implemented or closed; 1,176 (10.5 per cent) of recommendations remained under implementation;

(b) Out of a total of 1,195 critical recommendations, 1,159 recommendations (97 per cent) had been either implemented or closed; 36 (3 per cent) of the critical recommendations remained under implementation.

(c) Board of Auditors

104. In respect of recommendations issued by the Board of Auditors relating to volumes I and II of the financial reports and audited financial statements of the United Nations, the following trends were noted for the period from 2010 to 2019:

(a) Out of a total of 1,074 recommendation, 835 recommendations (77.7 per cent) had been either implemented, closed or overtaken by events;

(b) A total of 239 recommendations (22.3 per cent) remained under implementation.

(d) Joint Inspection Unit

105. In respect of recommendations issued by the Joint Inspection Unit, the following trend can be reported for the period from 2010 to 2019: the rate of accepted recommendations by the Secretariat was 66.8 per cent, while the rate of implementation of accepted recommendations was 85.9 per cent. There was a small improvement in relation to the recommendations of the Joint Inspection Unit: in the period from 2009 to 2018, the rate of accepted recommendations by the Secretariat was 64.2 per cent, while the rate of implementation of accepted recommendations was 82.1 per cent.

106. Those rates may, however, not reflect the real status of acceptance and implementation by the Secretariat of the recommendations of the Joint Inspection Unit, as some recommendations, although addressed either to the General Assembly or to the Secretary-General as Chair of the United Nations System Chief Executives Board for Coordination, are counted by the Joint Inspection Unit as recommendations to the Secretariat

(e) Long-term analysis of the recommendations of the Board of Auditors

107. As indicated in the ninth progress report on accountability, the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance conducted a long-term analysis of the recommendations contained in the Board of Auditors reports on the United Nations (volume I) and United Nations peacekeeping operations (volume II) over a 10-year period. The objective of the exercise was to identify recurring issues and themes embodied in the recommendations and the implications for United Nations governance and accountability and, where appropriate, to identify potential root causes and possible further courses of action to prevent the recurrence of similar issues.

108. While the work is still being finalized, three salient emerging issues are summarized below.

109. First, issues related to compliance with certain aspects of applicable procedures have inevitably arisen in the United Nations, as they may have in any other organization over such a period of time. Those issues, which have recurred in areas such as property and asset management, human resources management and financial management, were however always assessed as non-material and never jeopardized the integrity of the Organization's financial statements or its system of internal controls. Notwithstanding, the Secretariat made every effort to take corrective actions to address the issues in order to avoid the transformation of any occasional weaknesses into structural non-compliance. The root causes for these issues are

complex, but one of the preliminary conclusions is that the ongoing efforts to define more clearly the different levels of responsibilities for compliance and monitoring, in particular at the first and second lines of defence roles, are timely. Specifically, areas that are being addressed include more detailed guidance on what exactly is required of people in compliance and monitoring roles, and clarity and consistency as to how those who do not comply will be held to account.

110. Second, another recurring challenge has been measuring and improving the cost-effective use of existing resources. During the period, the Board consistently advised the Administration to seek opportunities for achieving improved “value for money” and, in so doing, acknowledged the ongoing progress in making tools available to support that goal, including for performance management and business intelligence. The preliminary results of the analysis show that improving the planning and determination of entity requirements and finding innovative, creative and more cost-effective ways (allocative efficiencies) to meet those requirements may be the key to improved cost-effectiveness. The Secretariat’s efforts to develop a modern and effective, end-to-end integrated supply chain as a result of the implementation of the management reform have started to show results with marked progress in this area. This would help to reduce the high levels of inventory in peacekeeping missions and to improve property management going forward. Demonstrating and tracking the benefits that will accrue from forward planning and more creative and cost-effective sourcing to meet forecast requirements will require investment in tools and commercial skills to allow such improvements to be successful. It will also require a change in planning culture and levels of collaboration between traditionally siloed teams and entities. Another important avenue being pursued is greater emphasis on results-based management, especially during implementation, that brings opportunity costs of resource utilization into sharper focus.

111. Addressing the Board’s recommendations on some important processes has been facilitated since the roll-out of the management reform in 2019. Several of the Board’s recommendations on critical issues have been pending for implementation, some since 2012 or before. Those include issues that were identified as central in and addressed through the management reform proposal. They therefore have been or are being dealt with, such as embedding enterprise risk management (including addressing fraud risks), embedding results-based management (including linking budget consumption to outputs and outcomes), implementing a statement of internal control, and improving critical human resources management processes, such as workforce planning and performance appraisal. Those efforts should result in the closing of longstanding recommendations in the next review cycles by the Board.

Going forward

112. The steps envisaged in the coming period include:

(a) The Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance will continue to analyse the findings and recommendations of the oversight bodies to identify material weaknesses and reportable conditions and bring them to the attention of senior management, coordinate the responses to the reports of the oversight bodies and monitor the implementation of oversight bodies’ recommendations, preparing quarterly updates on oversight issues that are presented to both the Management Committee and the Independent Audit Advisory Committee;

(b) Information on the status of implementation of oversight body recommendations will be added to the management dashboards to facilitate implementation and monitoring thereof;

(c) A detailed and joint review by the Board and Administration of older extant recommendations will be undertaken as a case-by-case assessment of the continuing appropriateness of the recommendations in the current context;

(d) The Administration is currently reviewing the findings, conclusions and recommendations stemming from the long-term analysis and will be conducting further consultations with all relevant parties and the Board.

III. Conclusion

113. The present report contains a summary of the efforts and progress made up to December 2020 by the Secretariat to further strengthen the accountability system. It reflects the belief of the Secretary-General – shared with Member States – that accountability is a central pillar of effective and efficient management that requires continuous attention.

114. While strengthening the accountability system of an organization as complex as the Secretariat, which continues to face new challenges, the Secretary-General reiterates his full commitment to working with all stakeholders to keep moving forward in a process of continuous improvement.

IV. Recommendation

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

Annex I

Progress in the implementation of General Assembly resolution 74/271

<i>Paragraph</i>	<i>Text of resolution</i>	<i>Coverage in the present report</i>	<i>Comments</i>
6	Notes with appreciation the operationalization of the Business Transformation and Accountability Division and its important role within the accountability system, including the role it plays in the implementation of the new delegation of authority framework and in providing management functions related to accountability, including results-based management and enterprise risk management, and requests the Secretary-General to continue to include in his next progress report information on how the Division has provided support to the Secretariat, including programme managers, in the monitoring, assessment and reporting of programme performance	Paragraphs 15–19	The performance monitoring module within the Umoja strategic planning, budget formulation and performance management solution was deployed to all entities during 2020. The Secretariat has continued to build the capacity of Secretariat staff in results-based management through training and guidance: approximately 150 results-based management working sessions were held for the preparation of the programme plan for 2021 during 2020. Two online results-based management workshops related to the support account budget were also conducted
8	Recognizes the progress made in implementing the system of delegation of authority, stresses that strengthened accountability is central to successful delegation of authority, and requests the Secretary-General to continue to provide to the General Assembly, in his next progress report, information on the implementation of the system-wide delegation of authority and on how it is supporting accountability	Paragraphs 50–60	The Secretariat has continued the implementation of the delegation of authority framework to strengthen accountability by focusing on four main areas: reviewing the delegation of authority policy and related instruments; furthering the monitoring of the exercise of delegated authority; implementing new systems that further transparency, with enhanced accountability; and providing training for the appropriate exercise of the authority delegated
9	Recalls paragraphs 8 and 9 of the report of the Advisory Committee, and requests the Secretary-General to continue to enhance the accountability framework under the new delegation of authority, including by defining additional key performance indicators to comprehensively and accurately monitor the exercise of delegated authorities and compliance with the respective regulations and rules, and to report thereon in his tenth progress report	Paragraph 54	A comprehensive review of the 16 initial key performance indicators was launched in 2020 to identify areas that would benefit from closer monitoring to enhance the accountability of managers, either by adjusting and enhancing existing key performance indicators or by adding new ones. The new expanded set of key performance indicators is expected to be released in the first half of 2021

<i>Paragraph</i>	<i>Text of resolution</i>	<i>Coverage in the present report</i>	<i>Comments</i>
11	Encourages 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	Paragraphs 15–17 and 22–25	The Secretariat continued deploying the Umoja strategic planning, budgeting and performance management solution and its performance dashboard; deployed the performance monitoring module within the solution to all entities during 2020; launched the United Nations Business Intelligence project; and enhanced the management dashboard. These initiatives are contributing to the creation of, among other things, a culture of results
12	Recognizes the importance of results-based management and performance reporting, and requests the Secretary-General to continue his efforts aimed at strengthening the implementation of results-based management, programme monitoring and reporting, and at shifting towards a culture of results in the Secretariat	Paragraphs 20 and 21	The efforts aimed at strengthening the implementation of results-based management, programme monitoring and reporting have continued
13	Stresses the importance of effective performance management in mandate delivery, and requests the Secretary-General to continue to develop a coherent evaluation framework for managers, including clear indicators of achievement and instruments to identify underperformance, and to report on the progress made in the context of his next progress report	Paragraphs 26–30 and 31, 32 and 34	The present report includes information on the use of clear indicators of achievement in the senior managers' compacts. Moreover, an agile approach, which is a flexible and collaborative approach to performance management, is under consideration in the Secretariat
14	Welcomes the continued strengthening of senior managers' compacts by including new commitments such as fraud prevention and the effective operation of the system of delegation of authority, notes the reactivation of the Management Performance Board, and requests the Secretary-General to continue his efforts to ensure the effectiveness of those compacts as instruments of accountability	Paragraphs 26–30	Several measures were undertaken to ensure the effectiveness of the compacts as an accountability tool, as described in the paragraphs mentioned
15	Requests 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	Paragraphs 26–28	A comparative view of performance on managerial indicators from 2015 to 2016 and from 2018 to 2019 is provided in the table included in paragraph 27

<i>Paragraph</i>	<i>Text of resolution</i>	<i>Coverage in the present report</i>	<i>Comments</i>
16	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	Paragraphs 27–29	Refer to the table included in paragraph 27 and the process related to the compact assessment in paragraph 29
17	Requests the Secretary-General, as a matter of priority, to ensure that staff performance is made an explicit criterion for career progression in the Organization	Paragraphs 31–34	The agile approach to performance management is being built with a view to shifting from a compliance-based system to an accountability-oriented system
18	Emphasizes the importance of the internal control framework in the accountability system, and requests the Secretary-General to continue to strengthen internal controls in programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation and to report on the measures taken in that regard in the context of his tenth progress report	Paragraphs 37–93	A detailed description of the measures undertaken to strengthen the internal control system of the Organization and provide reasonable assurance regarding the achievement of its objectives, with adequate resource utilization and reliable reporting, is provided in the present report
19	Recognizes the efforts towards the creation of guidelines for donor and implementing partner agreements, and requests the Secretary-General to continue to ensure that those guidelines include standard template agreements with implementing partners that contain an anti-corruption and anti-fraud clause	Paragraph 61	The present report describes the process of internal consultations that took place to cover the key principles and definitions of implementing partnership arrangements, selection and assessment of partners, performance monitoring and assurance activities, including the mandatory clauses on anti-corruption and anti-fraud
20	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	Paragraphs 26 and 81–85	The efforts undertaken 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 are described in the present report

<i>Paragraph</i>	<i>Text of resolution</i>	<i>Coverage in the present report</i>	<i>Comments</i>
21	Recalls paragraph 16 of its resolution 72/303 , and requests the Secretary-General to continue to take concrete measures to enhance in-house capacity for evaluation and self-evaluation, including through the Evaluation Section in the Business Transformation and Accountability Division	Paragraphs 90–93	The present report describes the efforts undertaken to enhance in-house capacity for evaluation and self-evaluation
22	Notes with appreciation the measures taken by the Secretary-General to ensure appropriate ethical standards and integrity in the Organization, and requests him to make efforts aimed at improving the culture of accountability in the Secretariat, including by continuing to encourage, inter alia, a conducive environment for the reporting of fraud and misconduct, and to continue to take appropriate and effective measures for the protection of whistle-blowers and the prevention of retaliation	Paragraphs 94–100	The present report describes the measures undertaken by the Secretariat to create a conducive environment for the reporting of fraud and misconduct, and to continue to take appropriate and effective measures for the protection of whistle-blowers and the prevention of retaliation. The report of the Secretary-General on the activities of the Ethics Office (A/75/82 and A/75/82/Corr.1) also describes the actions taken by the Ethics Office in accordance with the protection against retaliation policy during the period from 1 January to 31 December 2019
23	Recalls paragraphs 10 to 12 of its resolution 73/268 A of 22 December 2018, and reiterates its request to the Secretary-General to ensure full implementation of the recommendations of the Board of Auditors	Paragraphs 107–109	The efforts made to identify recurring issues and themes embedded in the recommendations of the Board of Auditors are included in the present report. Such efforts are expected to contribute towards their full implementation
24	Also recalls paragraph 37 of the report of the Advisory Committee, and requests the Secretary-General to continue to provide in his next progress report details on the lessons learned and data analysis as a result of the regular reviews of reports of oversight bodies, and on the latest implementation status of the recommendations contained therein	Paragraphs 107 and 108	A long-term analysis of the recommendations contained in the Board of Auditors' reports on the United Nations (Volume I) and United Nations peacekeeping operations (Volume II) over a 10-year period is being finalized. Early results emerging from the analysis are included in the present report. The latest status of implementation of oversight bodies' recommendations will be provided as supplementary information
25	Requests the Secretary-General to submit a report on progress made in the implementation of the accountability system of the Secretariat, including on the system of delegation of authority, for its consideration at the first part of its resumed seventy-fifth session	Present report	The present report was prepared in accordance with General Assembly resolution 74/271

Annex II

Summary of the status of implementation of resolutions on administrative and budgetary matters¹ adopted by the General Assembly at its seventy-fourth session

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
132. Financial reports and audited financial statements, and reports of the Board of Auditors	74/249 A: Financial reports and audited financial statements, and reports of the Board of Auditors	A/75/339 and A/75/339/Add.1	In the report, the Secretary-General provided information on the actions already taken or to be taken by the administration and the expected time frame for the implementation of the Board's recommendations, as well as the priorities for their implementation and the entities to be held accountable. He also provided full explanations for the delays in the implementation of recommendations, in particular those that are not yet fully implemented and are two or more years old
132. Financial reports and audited financial statements, and reports of the Board of Auditors	74/249 B: Financial reports and audited financial statements, and reports of the Board of Auditors	Not applicable	The report is not yet available, as it will be discussed during the second part of the resumed seventy-fifth session of the General Assembly
133. Review of the efficiency of the administrative and financial functioning of the United Nations	74/271 : Progress towards an accountability system in the United Nations Secretariat	The present report (A/75/686)	In the present report, the Secretary-General provides information on the progress made in strengthening the accountability system of the Secretariat during the current reporting cycle
134. Programme budget for the biennium 2018–2019	74/250 A and B: Programme budget for the biennium 2018–2019	Discontinued	Not applicable
135. Proposed programme budget for 2020	74/262 : Questions relating to the proposed programme budget for 2020	A/75/6	The report presents information in line with the request of the General Assembly, and includes an overview of the resource changes for each of the budget sections.

¹ Questions deferred for future consideration are not included.

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Request for a subvention to the United Nations Institute for Disarmament Research resulting from the recommendations of the Board of Trustees of the Institute on the work programme of the Institute for 2020	A/75/83	In the report, a subvention to the United Nations Institute for Disarmament Research is proposed, as requested
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its 2019 session	A/75/333	In the report, the Secretary-General provided information on the budgetary impact arising from resolutions and decisions adopted by the Economic and Social Council at its 2020 session, held from 25 July 2019 to 22 July 2020. In this context, he provided information related to Council resolution 2020/11 , entitled “Ad Hoc Advisory Group on Haiti”. The budgetary impact for 2021 related to resolution 2020/11 , amounting to \$43,000, would be accommodated within the overall resources that would be made available for section 9, Economic and social affairs, of the proposed programme budget for 2021
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: International Trade Centre	Discontinued	Not applicable
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission for 2019	Not applicable	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Request for a subvention to the Extraordinary Chambers in the Courts of Cambodia	A/75/242	In the report, the Secretary-General requested a subvention in the amount of \$8,496,400 for the Extraordinary Chambers in the Courts of Cambodia for 2021
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Request for a subvention to the Residual Special Court for Sierra Leone	A/75/343	In the report, the Secretary-General requested a subvention in the amount of \$2,856,300 for the Residual Special Court for Sierra Leone for 2021
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Strategic heritage plan of the United Nations Office at Geneva	A/75/355	The report covered the period from 1 September 2019 to 31 August 2020. In the report, the Secretary-General provided details on the financial status of the project as of the end of July 2020 and an update on the activities undertaken since his sixth annual progress report (A/74/452). He provided further information requested by the General Assembly in its resolution 74/263 and previous related resolutions, and provided updated information on the considerable project progress made during the reporting period, the ongoing impact of the coronavirus disease (COVID-19) pandemic and mitigation strategies, cost and schedule estimates, possible schemes of assessment, donations and alternative funding mechanisms
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Progress in the implementation of a flexible workplace at United Nations Headquarters	A/75/342	The report was the fifth annual progress report on the implementation of flexible workplace strategies at United Nations Headquarters and was submitted pursuant to section IX of General Assembly resolution 74/263 . In the report, the Secretary-General provided an update on the status of the project since the fourth

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
			annual progress report (A/74/345) and included responses to requests contained in the above-mentioned resolution
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Progress in the renovation of Africa Hall and the construction of new office facilities at the Economic Commission for Africa in Addis Ababa	A/75/319	In the report, the Secretary-General provided an update on the project since the issuance of his previous progress report (A/74/328), including on design development, procurement activities, project governance, risk management, progress in construction and the status of voluntary contributions. The Secretary-General also provided an updated project schedule and a revised cost plan
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Progress on the renovation of the North Building at the Economic Commission for Latin America and the Caribbean in Santiago	A/75/347	In the report, the Secretary-General provided an update on the project since the issuance of his previous progress report (A/74/330), including information on efforts to mobilize voluntary and in-kind contributions, risk management and mitigation measures, the wastewater treatment plant, planned seismic mitigation measures and actions to integrate sustainable development practices into facilities management and building operations to ensure the construction of a “net zero” building
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Seismic mitigation retrofit and life-cycle replacements project at the Economic Commission for Asia and the Pacific premises in Bangkok	A/75/235	In the report, the Secretary-General provided an update on progress made on the project since his previous report (A/74/317) and outlined the activities undertaken, including key procurement activities, change management and business readiness, and the construction of on-site swing space facilities

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Progress on the replacement of office blocks A–J at the United Nations Office at Nairobi	A/75/331	In the report, the Secretary-General provided information on progress made since the issuance of his previous report (A/74/343). He presented information in relation to the scope of the new building component to replace office blocks A–J based on the projected office space requirements at the United Nations Office at Nairobi by 2024, as well as information related to the planned improved utilization of existing office space through the implementation of flexible workplace strategies, in conjunction with the potential for more effective utilization of the extensive outdoor spaces. He provided information on the status of the early works package and on energy efficiency and environmental considerations to be incorporated into the project. The report also contained the most up-to-date risk model, which takes into account the potential impacts of the ongoing COVID-19 pandemic on the project, as well as an updated project schedule, the status of project expenditures and a revised cost plan
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Addressing the deteriorating conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi	Not yet issued, scheduled for the first part of the resumed session	

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fortieth, forty-first and forty-second sessions	Not yet issued	Not applicable
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Revised estimates relating to the programme budget for 2020 under section 27, Humanitarian assistance, and section 36, Staff assessment, for the Office of the United Nations Emergency Ebola Response Coordinator	A/75/372	In the report, the Secretary-General requested the approval of the amount of \$1,927,400 for the United Nations Monitoring Mechanism for the Syrian Arab Republic for 2021
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Enterprise resource planning project, Umoja	A/75/386	In the report, the Secretary-General provided an update on progress since the issuance of the eleventh progress report (A/74/478) in October 2019. This was the twelfth and final annual update on the progress of the enterprise resource planning project, Umoja, as requested by the General Assembly
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council	A/75/6 (Sect. 3)/Add.1 , A/75/6 (Sect. 3)/Add.2 , A/75/6 (Sect. 3)/Add.3 , A/75/6 (Sect. 3)/Add.4 , A/75/6 (Sect. 3)/Add.5 , A/75/6 (Sect.3)/Add.6 and A/75/6 (Sect. 3)/Add.6/Corr.1	In the report, the Secretary-General requested the approval of \$706,772,600 for the special political missions for 2021

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Gross jointly financed budget of the Joint Inspection Unit	Not applicable	
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Gross jointly financed budget of the International Civil Service Commission	Not applicable	
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Gross jointly financed budget of the United Nations System Chief Executives Board for Coordination	Not applicable	
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Gross jointly financed budget of the Department of Safety and Security	Not applicable	Not applicable
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Effects of changes in rates of exchange and inflation	A/75/638 and A/75/639	Not applicable
135. Proposed programme budget for 2020	74/263 : Special subjects relating to the proposed programme budget for 2020: Contingency fund	A/C.5/75/20	Not applicable
135. Proposed programme budget for 2020	74/264 A to C: Programme budget for 2020	Not yet issued	
135. Proposed programme budget for 2020	74/265 : Unforeseen and extraordinary expenses for 2020	Not applicable	Not applicable
135. Proposed programme budget for 2020	74/266 : Working Capital Fund for 2020	Not applicable	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
135. Proposed programme budget for 2020	74/296 : Global service delivery model	Not applicable	Not applicable
136. Programme planning	74/251 : Programme planning	A/75/6	The proposed programme budget for 2021 responds to all improvements requested by the General Assembly in resolution 74/251 . Before concluding the report, the Secretariat engaged with the various groups of Member States and validated the translation of the requests into the proposed programme budget
138. Pattern of conferences	74/252 : Pattern of conferences	A/75/89	In the report, the Secretary-General responded to relevant General Assembly mandates and provided information on the pattern of conferences in New York, Geneva, Vienna and Nairobi in 2019. He noted that a strong multilateral system is contingent upon the efficient and effective provision of multilingual conference management support, which is dependent upon client orientation, innovation and partnerships. He indicated that the Department for General Assembly and Conference Management succeeded in delivering on all its core mandates, notwithstanding austerity measures implemented in response to the liquidity crisis facing the Organization. The harnessing of technologies and the adjustment of working methods has led to improved global operations. In terms of business continuity, the Secretariat's conference services have passed the real-life test of the COVID-19 pandemic with a rapid transition to a virtual environment

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
139. Scale of assessments for the apportionment of the expenses of the United Nations	74/1 : Scale of assessments for the apportionment of expenses of the United Nations: requests under Article 19 of the Charter	Not applicable	Not applicable
140. Human resources management	74/254 A: Seconded active-duty military and police personnel	Not yet issued, scheduled for the first part of the resumed session	
140. Human resources management	74/254 B: Seconded active-duty military and police personnel	Not yet issued, scheduled for the first part of the resumed session	
141. Joint Inspection Unit	74/253 : Enhancing accessibility for persons with disabilities to conferences and meetings of the United Nations system	To be submitted at the seventy-sixth session	
142. United Nations common system	74/255 A: United Nations common system	A/75/30	Report of the International Civil Service Commission for the year 2020
142. United Nations common system	74/255 B: United Nations common system	A/75/30	Report of the International Civil Service Commission for the year 2020
144. Report on the activities of the Office of Internal Oversight Services	74/256 : Report on the activities of the Office of Internal Oversight Services	A/75/301 (Part I) , A/75/301 (Part I)/Add.1 and A/74/305 (Part II)	In the report, the Office of Internal Oversight Services provided information on its activities during the reporting period from 1 July 2019 to 30 June 2020 (Part I) and during the reporting period from 1 January to 31 December 2019 (Part II)
145. Review of the implementation of General Assembly resolutions 48/218 B , 54/244 , 59/272 , 64/263 and 69/253	74/257 : Review of the implementation of General Assembly resolutions 48/218 B , 54/244 , 59/272 , 64/263 and 69/253	Not applicable	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
146. Administration of justice at the United Nations	74/258 : Administration of justice at the United Nations	A/75/162 and A/75/162/Add.1	In the report, the Secretary-General provided information on the functioning of the system of administration of justice for the calendar year 2019 and offered observations with respect thereto. The report also included a consolidated response to requests made by the General Assembly in its resolutions 73/276 and 74/258
147. Financing of the International Residual Mechanism for Criminal Tribunals	74/259 : Financing of the International Residual Mechanism for Criminal Tribunals	A/75/383	In the progress report, the Secretary-General proposed that an amount of \$97,194,000 be appropriated for the activities of the International Residual Mechanism for Criminal Tribunals for 2021
147. Financing of the International Residual Mechanism for Criminal Tribunals	74/272 : Construction of a new facility for the International Residual Mechanism for Criminal Tribunals, Arusha branch	Not applicable	
148. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	74/280 : Support account for peacekeeping operations	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
148. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	74/281 : Financing of the Regional Service Centre in Entebbe, Uganda	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
148. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	74/282 : Financing of the United Nations Logistics Base at Brindisi, Italy	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
148. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	74/278 : Closed peacekeeping missions	To be submitted at the second part of the resumed seventy-fifth session	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
148. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	74/279 : Triennial review of the rates and standards for reimbursement to Member States for contingent-owned equipment	A/74/698 and A/75/121	<p>The triennial contingent-owned equipment working group convenes pursuant to resolution 54/19 B to review the rates and standards for reimbursements to Member States</p> <p>The General Assembly, in resolution 74/279, took note of the report of the 2020 Working Group on Contingent-Owned Equipment (A/74/689) and the report of the Secretary-General (A/74/698)</p> <p>The Manual on Policies and Procedures concerning the Reimbursement and Control of Contingent-Owned Equipment of Troop/Police Contributors Participating in Peacekeeping Missions (A/75/121) was issued as an official document of the United Nations document pursuant to resolution 59/298</p>
149. Financing of the United Nations Interim Security Force for Abyei	74/283 : Financing of the United Nations Interim Security Force for Abyei	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
150. Financing of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	74/284 : Financing of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
152. Financing of the United Nations Peacekeeping Force in Cyprus	74/285 : Financing of the United Nations Peacekeeping Force in Cyprus	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
153. Financing of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	74/286 : Financing of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	To be submitted at the second part of the resumed seventy-fifth session	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
155. Financing of the United Nations Stabilization Mission in Haiti	74/287 : Financing of the United Nations Stabilization Mission in Haiti	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
156. Financing of the United Nations Mission for Justice Support in Haiti	74/260 A and B: Financing of the United Nations Mission for Justice Support in Haiti	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
157. Financing of the United Nations Interim Administration Mission in Kosovo	74/288 : Financing of the United Nations Interim Administration Mission in Kosovo	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
158. Financing of the United Nations Mission in Liberia	74/289 : Financing of the United Nations Mission in Liberia	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
159. Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali	74/290 : Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
160 (a). Financing of the United Nations Peacekeeping Forces in the Middle East: United Nations Disengagement Observer Force	74/291 : Financing of the United Nations Disengagement Observer Force	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
160 (b). Financing of the United Nations Peacekeeping Forces in the Middle East: United Nations Interim Force in Lebanon	74/292 : Financing of the United Nations Interim Force in Lebanon	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
161. Financing of the United Nations Mission in South Sudan	74/293 : Financing of the United Nations Mission in South Sudan	To be submitted at the second part of the resumed seventy-fifth session	Not applicable
162. Financing of the United Nations Mission for the Referendum in Western Sahara	74/294 : Financing of the United Nations Mission for the Referendum in Western Sahara	To be submitted at the second part of the resumed seventy-fifth session	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Reports submitted by the Secretariat pursuant to resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
163. Financing of the African Union-United Nations Hybrid Operation in Darfur	74/261 A to C: Financing of the African Union-United Nations Hybrid Operation in Darfur	A/75/597	The report contains the requested information
164. Financing of the activities arising from Security Council resolution 1863 (2009)	74/295 : Financing of the activities arising from Security Council resolution 1863 (2009)	To be submitted at the second part of the resumed seventy-fifth session	Not applicable

Annex III

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

<i>Item</i>	<i>Activity</i>	<i>Implementation date</i>	<i>Status</i>
1	The Secretary-General will send a communication to senior managers stressing their obligation to participate in and support all results-based management initiatives to be implemented in their respective departments, offices and missions	Mid-2018	Completed (A/73/688 and A/73/688/Corr.1)
2	The Secretary-General will lead a high-level advocacy and outreach campaign to emphasize to senior managers and staff the need for the Organization to enhance its focus on the achievement of clearly defined results, including through iSeek stories, posters and pamphlets	2018–2021 (continuous)	<p><i>Progress during the reporting period</i></p> <p>Various iSeek articles were published, including on programme plan results-based management workshops and the annual report of the Secretary-General on the work of the Organization</p> <p>An online budget results dashboard (https://results.un.org) was made available to the public</p> <p>Articles on the Comprehensive Performance Assessment System (CPAS) methodology were published on iSeek and United Nations peacekeeping platforms on Medium, explaining how CPAS helps to strengthen performance by assessing how effective missions are at having an impact, including in areas that are typically difficult to measure (e.g., prevention)</p> <p>The United Nations Development Coordination Office, in its routine outreach to United Nations country teams that are designing cooperation frameworks, continued to underscore the need for a definition of clear results in line with results-based management</p>

<i>Item</i>	<i>Activity</i>	<i>Implementation date</i>	<i>Status</i>
			<p><i>Going forward</i></p> <p>Outreach efforts will be made to promote the utilization of existing tools with the implementation of results-based management</p> <p>Articles on results-based management will continue to be published on iSeek</p> <p>Relevant articles on CPAS methodology, results and success stories, including outputs from the Paris Peace Forum, will be published on the CPAS webpage, iSeek and United Nations peacekeeping platforms on Medium in 2021</p> <p>The Development Coordination Office will continue to provide outreach on the need for a definition of clear results that is in line with results-based management for United Nations country teams designing cooperation frameworks</p>
3	The Secretary-General will incorporate in the senior managers' compacts a performance indicator assessing every senior manager's contribution to the implementation of results-based management	From 2019 onward	Completed (A/73/688 and A/73/688/Corr.1)
4	Following the decision of the General Assembly, the Secretariat has launched a comprehensive change management process through which, during 2018, capacity will be established in all departments, offices and special political missions to prepare their respective results-based programme plans and programme performance information. By integrating programme performance information into the budget reports, the Secretariat will enhance evidence-based planning and accountability for its work	2018–2019	Completed (A/73/688 and A/73/688/Corr.1)
5	The Department of Management Strategy, Policy and Compliance will design and implement tailor-made workshops and coaching sessions for senior managers and staff at all levels on the implementation of results-based management and	Third quarter 2019 to 31 December 2021 (continuous)	<p><i>Progress during the reporting period</i></p> <p>Approximately 150 results-based management working sessions for the programme plan</p>

<i>Item</i>	<i>Activity</i>	<i>Implementation date</i>	<i>Status</i>
	on their respective roles and responsibilities in the implementation of results-based management		<p>for 2021 were held for the majority of entities</p> <p>Two online results-based management workshops for the support account for peacekeeping operations for 2021/22 were held</p> <p>Online results-based management workshops for the programme plan for 2022 were held from September to November 2020 for the majority of entities</p> <p>Two CPAS workshops were conducted in 2019, including a dedicated planning workshop for senior leadership and staff organized in November 2019. Approximately 110 staff members benefited from the workshops. In addition, five CPAS briefings were held for mission senior leadership during field visits (in person and online)</p> <p>The Development Coordination Office's regional-level activities included sessions on results-based management in regional workshops organized for United Nations country teams</p> <p><i>Going forward</i></p> <p>Programme plan and peacekeeping budget results-based management workshops will be held during 2021</p> <p>Similar CPAS workshop sessions for senior managers and staff will be held online, possibly in person (travel permitting and in accordance with missions' requests), in 2021</p> <p>The Development Coordination Office will continue to include sessions on results-based management in regional</p>

Item	Activity	Implementation date	Status
6	The Department of Management Strategy, Policy and Compliance will develop a results-based management manual, including related policies and practical guidance for using a results-based management approach in all related areas of work	Third quarter 2019 to 31 December 2021 (continuous)	<p>workshops organized for United Nations country teams</p> <p><i>Progress during the reporting period</i></p> <p>Results-based management guidance was issued for the programme budget and the peacekeeping operations budget as part of the United Nations Controller's budget instructions</p> <p>CPAS methodology has been captured in a guidance document that provides missions with step-by-step advice for how to implement and manage CPAS. The guidance has been circulated both at Headquarters and in the field. Missions using CPAS have been instructed to utilize CPAS to inform their results-based budget and reporting processes</p> <p>The Development Coordination Office initiated discussions with the United Nations Strategic Planning Network in preparation for an update to the 2011 Results-based Management Handbook developed by the United Nations Sustainable Development Group and revised the guidelines for the annual country results report to incorporate results-based management principles</p> <p>An overall guidance document on results-based management was planned to be issued by the end of 2020</p> <p><i>Going forward</i></p> <p>Additional results-based management guidance will be developed based on staff feedback</p>

<i>Item</i>	<i>Activity</i>	<i>Implementation date</i>	<i>Status</i>
			<p>Using the guidance document on CPAS, it is anticipated that official institutional documents will be developed and formal policy documents will be issued that relate to the utilization of CPAS, including policy, formal guidance and standard operating procedures. This work will be conducted in close collaboration with peacekeeping missions. Missions are to incrementally increase the extent to which CPAS informs results-based budgeting and performance reports for 2021</p> <p>The Development Coordination Office will revise the 2011 Results-based Management Handbook developed by the United Nations Sustainable Development Group for 2021</p>
7	The Department of Management Strategy, Policy and Compliance will develop an online mandatory training programme on results-based management, emphasizing all stages of the process, which will be made available to staff at all levels (including senior management)	Third quarter 2019 to 31 December 2021 (continuous)	<p><i>Progress during the reporting period</i></p> <p>Two online courses on using Umoja dashboards for results frameworks went live</p> <p>The Department of Peace Operations has been training staff in peacekeeping missions, at regional conferences and at Headquarters. Training is conducted on the methodology and the information technology platform that supports CPAS. Due to the COVID-19 pandemic, the Department has developed an online version of these training sessions, which had been delivered several times as of the time of writing</p> <p>The Development Coordination Office designed an online training course on the cooperation framework that incorporates the concepts of results-based management</p>

Item	Activity	Implementation date	Status
			<i>Going forward</i>
			The design of an online overall results-based management training programme was planned to be completed by the end of 2020 and to be developed and launched in 2021
			CPAS training sessions, both online and in person (travel permitting and in accordance with missions' requests), will be held in 2021
			The Development Coordination Office will roll out the online training course on the cooperation framework, which will incorporate results-based management principles
8	The successful implementation of Umoja Extension 2 will be the enabler of results-based management by providing managers a link among objectives, results, outputs and resources	2019–2020	<p data-bbox="1084 915 1422 978"><i>Progress during the reporting period</i></p> <p data-bbox="1084 999 1458 1451">As previously reported, Umoja Extension 2 included functionality for results frameworks and a performance monitoring module to record the progress made against those results frameworks. Also, as seen in activity 13 below, a dashboard has been established to view those results. Umoja now includes the proposed annual results frameworks for the programme budget and the peacekeeping budget</p> <p data-bbox="1084 1472 1458 1661">A performance monitoring module for the programme budget was deployed to all entities in January 2020 and for the peacekeeping budget in May 2020 (A/75/386, para. 11)</p> <p data-bbox="1084 1682 1458 1776">Umoja Extension 2 will work towards ensuring alignment with CPAS</p> <p data-bbox="1084 1797 1458 1925">In the fourth quarter of 2020, Umoja Extension 2 implemented a new integrated functionality to enable a</p>

<i>Item</i>	<i>Activity</i>	<i>Implementation date</i>	<i>Status</i>
			<p>holistic, end-to-end capability to manage the life cycle of projects from beginning to end and across funding sources using results-based management (A/75/386, para. 13)</p> <p>Following the implementation of this functionality, this action plan activity is considered complete, but continuous enhancements may be made based on users' feedback</p>
9	Senior managers and staff members at all levels will be required to use the results frameworks included in the planning documents of the Organization as the starting point when they prepare their annual workplans (compacts for senior managers and annual performance assessments for staff at large), and they will be trained and supported for the implementation of those actions	March 2019	Completed (A/74/658)
10	The Secretary-General will use the results of programme implementation as one of the components of the assessment of the performance of senior managers	2019–2021 (continuous)	<p><i>Progress during the reporting period</i></p> <p>Senior managers' compacts with the Secretary-General include a commitment by each senior manager to achieve the programme objectives and to deliver the expected results contained in all relevant budget documents, as mandated by Member States, and to report these results to the intergovernmental bodies through the mandated reporting mechanisms. In addition, the senior managers commit to the monitoring and evaluation of their entities as well as to fostering a results-oriented culture and proactively managing human and financial resources towards the attainment of results. The results of these commitments are reported by the senior manager at the conclusion of the performance assessment cycle</p>

Item	Activity	Implementation date	Status
			<p>Senior managers in peacekeeping missions can utilize the CPAS results framework as a basis for their compacts</p> <p><i>Going forward</i></p> <p>In 2021, the adoption and mainstreaming of the Umoja strategic planning, budget formulation and performance management solution will be monitored to ensure the results of programme implementation are captured and available to the Management Performance Board when it assesses the performance of senior managers</p> <p>Senior managers in peacekeeping missions can use the CPAS results framework as a basis for their compacts in 2021</p>
11	The Executive Office of the Secretary-General and the Department of Management Strategy, Policy and Compliance will select priority topics in the different areas of the Organization to be the subject of in-depth self-evaluation	2019	Completed (A/74/658). Programmes nominated an evaluation exercise in their annual programme plans
12	Senior managers, supported by the Department of Management and the future Department of Management Strategy, Policy and Compliance and its Office of Finance and Budget, will facilitate consideration of the results of evaluations and lessons learned when preparing budgets and in their day-to-day management practices	2019	Completed (A/74/658). Annual programme plans include information on evaluations and lessons learned are taken into account for the plan
13	Senior managers and staff will reflect results from programme performance information in online dashboards, which will be updated throughout the budget cycle	2019–2020	<p><i>Progress during the reporting period</i></p> <p>Following the deployment of the Umoja Extension 2 dashboards for six pilot peacekeeping missions in October 2019, the dashboards for the regular budget entities, including special political missions, and for the remaining peacekeeping missions were deployed in May 2020</p>

<i>Item</i>	<i>Activity</i>	<i>Implementation date</i>	<i>Status</i>
			<p>CPAS is being used to centralize planning in peacekeeping missions and includes regular performance assessments on the integrated performance of each mission, which are shown in mission-specific dashboards using data and analysis. These dashboards generate reports for mission leadership personnel, aiding them with drafting recommendations to strengthen mandate implementation, for consideration by senior leadership</p> <p>This action plan activity is considered complete, but continuous enhancements to dashboards may be made based on users' feedback</p>
14	An independent evaluation of the results of this action plan will be undertaken at the end of 2021 to assess the implementation of results-based management and to design further actions for its future evolution	Fourth quarter 2021	On track

Annex IV

Cumulative rate of implementation of the recommendations of oversight bodies issued since 2010

Office of Internal Oversight Services

Type	Number of recommendations issued since 2010	Implemented				Overtaken by events/closed	In progress
		2010–2017	2018	2020 ^a	Total		
All	11 179	7 276	953	1 052	9 281	722	1 176
	Cumulative implementation rate (percentage)	88	87	89			
Critical	1 195	1 087	17	20	1 124	35	36
	Cumulative implementation rate (percentage)	98	97	97			

^a Through the period ended 30 June 2020.

Board of Auditors

Financial statements	Number of recommendations issued since 2010	Implemented									Overtaken by events/closed	In progress
		2010/11	2012/13	2014	2015	2016	2017	2018	2019 ^a	Total		
Volume I	412	42	37	5	6	17	31	13	49	200	46	166
	Cumulative implementation rate (percentage)	64	85	71	64	59	59	50	55			
Volume II	662	179	95	76	45	39	34	57	24	549	40	73
	Cumulative implementation rate (percentage)	95	98	95	93	96	94	92	88			

^a Data not yet available for the period beyond 2019.