



# General Assembly

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## Seventy-seventh session

Agenda item 136

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

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

### Report of the Advisory Committee on Administrative and Budgetary Questions

#### I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the twelfth progress report on accountability: strengthening accountability in the United Nations Secretariat (A/77/692). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses dated 17 February 2023.

2. The Secretary-General states that the report is submitted pursuant to the request of the General Assembly in its resolution 70/255, and that it provides an update on the efforts made to strengthen the accountability system of the United Nations Secretariat up to December 2022.

3. The General Assembly, in paragraph 8 of its resolution 64/259, decided that the definition of accountability, which remains in effect, would be as follows:<sup>1</sup>

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

Accountability includes achieving objectives and high-quality results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and

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<sup>1</sup> The definition of accountability includes all aspects of performance, including a clearly defined system of rewards and sanctions (see A/75/804, para. 5).



resources; all aspects of performance, including a clearly defined system of rewards and sanctions; and with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations.

4. Since the sixty-sixth session of the General Assembly, held in 2011/12, the Advisory Committee has continued to provide extensive observations and recommendations in its reports on the accountability system, as well as in a wide range of reports with an accountability dimension.<sup>2</sup> The Assembly has addressed the importance of accountability and of ensuring greater accountability in the Secretariat, including in its resolutions [60/260](#), [63/276](#) and [64/259](#). To date, the Secretary-General has submitted 12 such progress reports ([A/77/692](#), [A/76/644](#), [A/75/686](#), [A/74/658](#), [A/73/688](#) and [A/73/688/Corr.1](#), [A/72/773](#), [A/71/729](#), [A/70/668](#), [A/69/676](#), [A/68/697](#), [A/67/714](#) and [A/66/692](#)). In his eleventh progress report, the Secretary-General provided an update on the efforts made to strengthen the accountability system of the United Nations Secretariat up to December 2021. Upon enquiry, the Committee was informed that the Assembly had decided to take no action on the tenth progress report of the Secretary-General ([A/75/686](#)) or the related report of the Committee ([A/75/804](#)). **The Advisory Committee notes that the tenth ([A/75/686](#)) and eleventh ([A/76/644](#)) progress reports of the Secretary-General on the accountability system, and the Committee's observations and recommendations contained in the related reports ([A/75/804](#) and [A/76/728](#)), are no longer on the agenda of the General Assembly. The Committee underlines the importance for policy guidance to be provided by the Assembly in order to encourage the Secretary-General in ongoing efforts to promote accountability in the Organization (see also resolution [77/267](#), para. 27).**

## II. Overview of the progress made in strengthening the accountability system in the Secretariat

5. In the report, the Secretary-General sets out the different activities implemented to strengthen the accountability system. In 2021, the United Nations Values and Behaviours Framework was launched across the Secretariat as the basis for shifting organizational culture, as was the accountability handbook, which provides information and guidance to staff on the accountability system. Implementation activities included the 2022 Leadership Dialogues and the establishment of a Secretariat-wide network of values champions. The Secretariat also revised the performance management and development framework, which helps staff to set measurable, individualized goals that are aligned with those of the Organization, streamlines the performance assessment tool and facilitates the holding of performance-related conversations

<sup>2</sup> These include the Advisory Committee's 13 previous reports on accountability ([A/75/804](#), [A/74/741](#), [A/73/800](#), [A/72/885](#), [A/71/820](#), [A/70/770](#), [A/69/802](#), [A/68/783](#), [A/67/776](#), [A/66/738](#), [A/64/683](#) and [A/64/683/Corr.1](#), [A/63/457](#) and [A/60/418](#)) and its other related reports, including those on: management reform ([A/76/7/Add.29](#), [A/75/538](#), [A/74/7/Add.32](#), [A/74/7/Add.7](#), [A/73/411](#), [A/72/7/Add.49](#) and [A/72/7/Add.24](#)); activities of the Ethics Office ([A/76/551](#), [A/74/539](#)); special measures for protection from sexual exploitation and abuse ([A/75/847](#), [A/74/788](#), [A/73/828](#), [A/72/824](#) and [A/71/643](#)); the global field support strategy ([A/69/874](#)); the global service delivery model ([A/73/791](#), [A/72/7/Add.50](#), [A/71/666](#) and [A/70/436](#)); human resources management ([A/75/765](#), [A/73/497](#), [A/73/183](#), [A/71/557](#), [A/70/718](#), [A/69/572](#) and [A/68/523](#)); disciplinary matters ([A/75/776](#) and [A/74/558](#)); amendments to staff regulations and rules ([A/74/732](#) and [A/73/622](#)); financial reports and audited financial statements and reports of the Board of Auditors ([A/76/554](#), [A/75/539](#), [A/74/528](#) and [A/74/528/Corr.1](#), [A/73/430](#), [A/72/537](#), [A/71/669](#), [A/70/380](#), [A/69/386](#) and [A/68/381](#)); the enterprise resource planning project (Umoja) ([A/76/7/Add.20](#), [A/75/7/Add.14](#), [A/74/7/Add.17](#), [A/72/7/Add.31](#), [A/71/628](#), [A/70/7/Add.19](#), [A/69/418](#), [A/68/7/Add.7](#) and [A/67/565](#)); and procurement activities ([A/73/790](#), [A/71/823](#), [A/69/809](#), [A/67/801](#) and [A/64/501](#)).

during the cycle to identify underperformance when it occurs and not only at set intervals, as under the previous system (A/77/692, paras. 2–6). **The Advisory Committee trusts that detailed information on the United Nations Values and Behaviours Framework will be included in the next report for the consideration of the General Assembly.**

6. In the report, the Secretary-General also provides an update on the progress made in implementing the strategic action plan on addressing racism and promoting dignity for all in the United Nations Secretariat. Following the adoption by the General Assembly of resolution 76/271, the Secretary-General appointed an implementation steering group composed of senior leaders and two external experts to oversee the full operationalization, implementation and mainstreaming of the strategic action plan. Implementation is supported by an anti-racism team and by anti-racism advocates appointed by heads of departments and offices to operationalize it at the entity level. The Office of the United Nations Ombudsman continues to facilitate, as a neutral convener, awareness initiatives on how the various forms of racism may manifest in the workplace (ibid., paras. 7–10).

7. Upon enquiry, the Advisory Committee was informed that as the legislative bodies approved staff and non-staff resources for 18 months that fell short of the request made by the Secretary-General in his report on addressing racism and promoting dignity for all in the United Nations Secretariat (A/76/771), the Secretary-General had reprioritized the implementation of items in the strategic action plan. Specifically, some items from the targeted actions to address personal, interpersonal, structural and institutional racism as they relate to organizational culture, operations and management practices, systems and internal justice processes will be implemented fully, while others will be partially implemented and deferred for implementation to a future date when resources are available. The Committee was also provided with information on the composition of the steering group established by the Secretary-General, as well as its terms of reference. **The Advisory Committee trusts that updated information on the activities that have been deferred and on the composition of the steering group will be provided in the next progress report.** The Committee makes further observations in its report on the overview of human resources management reform for the period 2021–2022 (A/77/728/Add.1).

#### **Programme planning and budget documents**

8. The Secretary-General indicates that, in line with General Assembly resolutions 76/236 and 76/245, the Secretary-General introduced improvements to the presentation format of the proposed programme budget for 2023 while maintaining the level of information provided to Member States, including a streamlined formulation of strategies and more consolidated information on the impact of the coronavirus disease (COVID-19) on the implementation of programmes. Guidance and support on the formulation of programme budget proposals by departments continued to be provided in 2022, and the Secretariat facilitated early engagement with Member States. The format of the proposed programme budget has been stabilized. In response to Assembly resolution 76/274 on cross-cutting issues related to peacekeeping operations, the Secretary-General took steps to further enhance budget transparency and provide more detailed information. Changes have been made to the structures of budget classes and subclasses to enhance reporting on types of personnel, as well as refinements to improve forecasting and anticipate and mitigate the impact of external factors, such as decisions of the International Civil Service Commission or the evolution of fuel prices (A/77/692, paras. 13, 14 and 17).

9. **The Advisory Committee trusts that the Secretary-General will continue his efforts to improve the presentation of the proposed programme budget; in particular, to ensure that resources are clearly linked to a results-based**

**budgeting framework and reflect existing mandates and the measures to achieve them, as well as the impact on the priorities of Member States (A/77/7, para. 9). The Committee also trusts that the Secretary-General will provide updates in the next progress report.**

10. Upon enquiry, the Advisory Committee was provided with an overall view of the performance of Secretariat entities on the timely submission of documents (see table 1).

Table 1  
**Performance of Secretariat entities on the timely submission of documents, 2019–2021**

<i>Year</i>	<i>Manuscripts submitted in full compliance</i>	<i>Manuscripts not submitted in full compliance</i>	<i>Percentage of manuscripts submitted in full compliance</i>
2019	1 124	72	94
2020	881	78	92
2021	920	68	93

11. **The Advisory Committee recalls that the General Assembly, in paragraph 16 of its resolution 74/271, reiterated that the timely submission of documents was an important aspect of the accountability of the Secretariat to Member States and requested the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator, and to provide information in his subsequent progress report on how this indicator was used to improve senior managers' accountability in the timely submission of documents (see also A/74/741, paras. 37–39; A/76/728, para. 8).**

### **Results-based management**

12. The Secretary-General indicates that Secretariat entities are now utilizing the strategic management application for reporting on deliverables and results throughout the budget cycles. As of December 2022, all Secretariat entities financed under the programme budget reflect their 2022 strategy documents in the strategic management application in respect of their programme plans and provide monitoring updates for their results and deliverables. In the case of entities financed under the peacekeeping budgets, a similar approach began to be used in September 2022. As of November 2022, there were 4,413 operational projects being managed in the integrated planning, management and reporting system and over 5,000 personnel had access to use it, including for planning, budgeting, monitoring and reporting. Work with the United Nations System Staff College to develop an online self-study course entitled "Introduction to results-based management", to be released in 2023, is close to finalization. The Integrated Project Managers Dashboard, combining substantive and financial data from Umoja, was rolled out to provide clear visibility on resource use and progress made towards achieving tangible outcomes for programme managers. The Organization will intensify the monitoring of the implementation of the programme plan by requiring Secretariat entities to provide monitoring updates in the strategic management application on a quarterly basis, and the Business Transformation and Accountability Division will contribute to the efforts of streamlining integrated planning, management and reporting Secretariat-wide (A/77/692, paras. 20–24 and 26).

13. With respect to harmonizing frameworks for planning and performance reporting across programme budget, peacekeeping missions and extrabudgetary resources, the Advisory Committee was informed upon enquiry of three measures taken: (a) the latest addition to the suite of Umoja applications, the integrated planning, management

and reporting solution, had been designed to manage the full life cycle of projects across funding sources; (b) the Secretariat had built and rolled out an integrated project manager dashboard to select entities, with a global roll-out being planned for March 2023; and (c) the Secretariat would be proposing revisions to the Financial Regulations and Rules of the United Nations ([ST/SGB/2013/4](#) and [ST/SGB/2013/4/Amend.1](#)) and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation ([ST/SGB/2018/3](#)) in order to harmonize results-based budgeting frameworks.

14. Upon enquiry, the Advisory Committee was informed that the key difference between the strategic management application and the integrated planning, management and reporting solution is that while the strategic management application operates at the entity or subprogramme level and provides a framework to capture and monitor legislatively approved programme plans and results-based budgets, the integrated planning, management and reporting solution allows managers to break down the approved programme plans into smaller projects, which allows for more effective management. Each project in the integrated planning, management and reporting solution is linked to subprogrammes in the approved programme plan and budget, ensuring that the legislatively approved mandates for each project are clear. Furthermore, the integrated planning, management and reporting solution allows managers to not only plan substantively following a results-based management approach, but also cost by result and monitor progress. The Committee was also informed that 21 entities were using the strategic planning, budgeting and performance management solution including the integrated planning, management and reporting solution, with 5,420 frameworks and/or projects in the strategic planning, budgeting and performance management solution.

**15. The Advisory Committee takes note of the introduction of the strategic management application for reporting on deliverables and results throughout the budget cycles and the management of operational projects in the integrated planning, management and reporting system (see para. 9 above). The Committee looks forward to receiving more information in relevant reports, including on the harmonization of frameworks for planning and performance reporting across regular budget, peacekeeping missions and extrabudgetary resources (see para. 13 above). The Committee will make further comments in the context of its report on the proposed programme budget for 2024.**

#### **Environmental sustainability**

16. The Secretary-General indicates that the total reported greenhouse gas emissions of the Secretariat have continued to decline. The Secretariat has achieved climate neutrality since 2018 through a combination of greenhouse gas emission reduction and offsetting initiatives. Environmental scorecards are made available to Member States to inform them of the environmental performance of peacekeeping missions and field-based special political missions ([A/77/692](#), paras. 27 and 28).

17. The Economic Commission for Africa has initiated the Africa Hall project, which includes an environmental management plan, while the Economic Commission for Latin America and the Caribbean (ECLAC) completed its water management plan. The Economic and Social Commission for Asia and the Pacific (ESCAP) initiated the expansion of its environmental management system to its regional offices, and the Economic and Social Commission for Western Asia (ESCWA) obtained International Organization for Standardization (ISO) certifications ISO 14001 and ISO 9001. The United Nations Office at Nairobi completed its first potential net-zero building, equipped with solar panels. At United Nations Headquarters in New York, the light emitting diode (LED) retrofit of the lighting fixtures in the Secretariat Building was completed (*ibid.*, paras. 29–33).

18. Upon enquiry, the Advisory Committee was informed that ESCWA greenhouse gas emissions declined by 20 per cent in 2021, while ECLAC has reduced its water consumption by 55 per cent. ESCAP installed temperature and carbon dioxide sensors in meeting rooms, and recycled waste statistics for the United Nations Office at Nairobi were above planned targets. As peacekeeping operations and field-based special political missions account for 92 per cent of the carbon footprint of the Secretariat, a dedicated focus is maintained on operational support to these missions and progress in the implementation of the environment strategy for peace operations (2017–2023) is measured using a set of key performance indicators that are reported on annually in the overview report.

19. **The Advisory Committee acknowledges the efforts of the Secretariat for achieving climate neutrality, including in some ongoing construction projects.** The Committee will make further observations on the implementation of phase two of the environmental strategy for peace operations in its upcoming cross-cutting report related to peacekeeping missions.

### **Organizational performance and data analytics**

20. The Secretary-General indicates that newly developed data models in human resources have been leveraged to enable the development and pilot release of the new United Nations Secretariat workforce portal for Member States, which provides them with greater insight into the composition of the United Nations workforce. A new e-performance reporting system was deployed in line with the performance management system introduced in 2021. New features have been added to the accountability indicator monitoring section to provide summary information about Office of Internal Oversight Services (OIOS) audit recommendations and linkages to the granular details in the OIOS dashboards. Two key performance indicators were added, one related to procurement approvers with the required delegated authority and another to monitor that staff who have received delegation of authority for property management have completed the mandatory training. An additional set of key performance indicators will be rolled out in February 2023, in line with the release of the final 2022 data. It will include new indicators in the functional areas of human resources, finance, procurement and travel. The Secretariat workforce portal for Member States will be fully released in 2023, following the completion of the initial pilot phase (*ibid.*, paras. 39–46).

### **Senior managers' compacts**

21. The Secretary-General indicates that a total of 75 senior managers' compacts were concluded in 2022. The Advisory Committee was informed upon enquiry that this covered all the senior managers who needed to establish a compact for 2022 with the Secretary-General. For transparency, the compacts were posted online. Following the disruption caused by the pandemic-related lockdown, the Department of Operational Support continued to support senior leadership, including on-the-ground facilitation to improve the understanding of organizational governance by heads of entities and senior leadership. In 2023 and beyond, the focus will be on assessing the results of a new indicator measuring the periodic use of the Umoja strategic planning, budgeting and performance management solution and on finalizing Assistant Secretary-General compacts in the Inspira compact module (*ibid.*, paras. 48–50).

22. Upon enquiry, the Advisory Committee was informed that, as regards the performance in 2021 of senior managers who managed entities funded under the programme budget, 64 per cent of centrally assessed managerial indicators were rated "satisfactory". With respect to the special objectives applicable to field missions, 74 per cent of the indicators were rated "satisfactory". For performance against the indicator related to geographical representation, a decrease in aggregate performance

was observed, with two entities achieving the target of 50 per cent ratio of appointments from unrepresented and underrepresented Member States against posts subject to geographical distribution, compared with four entities achieving that target in the previous cycle. Regarding the 2021/22 performance of heads of peacekeeping missions, with respect to the special objectives applicable to field missions, 81 per cent of all indicators were rated “satisfactory”, with 40 per cent of managers receiving “satisfactory” ratings for all applicable objectives – a significant improvement from 2020/21. On managerial performance, 68 per cent of centrally assessed managerial indicators were rated “satisfactory”, an increase from 61 per cent in 2020/21.

**23. The Advisory Committee trusts that the analysis of the performance of senior managers’ compact, along with the efforts to address any challenges identified, will continue to be included in future accountability reports.**

**24. The Advisory Committee expresses concern with the level of appointment of staff from unrepresented and underrepresented Member States to posts subject to geographical distribution and reiterates its recommendation that the General Assembly request the Secretary-General to report compliance thereon in future reports on the accountability system and, furthermore, to ensure that appropriate accountability measures are taken in the future, in cases of non-compliance (A/74/696, para. 14).** The Committee makes further observations in its reports on ways forward in the implementation of human resources management reforms for the period 2023–2026 (A/77/728) and on the composition of the Secretariat: staff demographics (A/77/729).

25. Regarding the on-the-ground facilitation by the Department of Operational Support, the Advisory Committee was informed upon enquiry that the Department began offering the organizational governance and resource stewardship programme, using voluntary funding, in July 2019. It is tailored to the senior leadership of individual entities so as to enhance their understanding of organizational governance and how to deploy the concepts, promote accountability and transparency in the way the entity operates and use organizational governance information to assure themselves and stakeholders of their entity’s effectiveness and efficiency. The programme is delivered by representatives of the Department of Operational Support and consultants in organizational governance in the public sector, through a series of five facilitated discussion sessions with the leadership team, using industry best practices and content appropriate to the United Nations context. The outcomes of the programme include agreeing on action plans, with action to be taken within a specific time frame by the leadership team in order to improve the organizational governance of their entity, along with milestones and advisory services to help with implementation. To date, the programme has been delivered to 41 entities, involving 285 senior leadership staff of the Secretariat.

**26. The Advisory Committee recalls that the Board of Auditors identified the following relating to the performance evaluation of senior managers based on the senior managers’ compacts for 2021: (a) the achievement of programme results should be strengthened in terms of assessing the performance of senior managers, pursuant to the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021; and (b) material and recurring compliance issues should be considered in pilot measures when assessing senior managers’ performance (A/77/5 (Vol. I), chap. II, summary).**

#### **Performance management system**

27. The Secretary-General indicates that one of the most significant changes launched for the 2021–2022 performance cycle was the introduction of the multi-rater/360-degree feedback methodology, which enables upward feedback from staff to their first

reporting officers. For the 2021–2022 performance cycle, the mechanism was introduced for staff at the D-1 and D-2 levels. The tool has now been rolled out for the 2022–2023 cycle to all staff with managerial responsibilities who are the first and/or second reporting officer of four or more staff members, as appropriate. The new performance management approach also amplifies performance conversations during the cycle at a frequency agreed upon by the first reporting officer and the staff member. Aggregate results of the People Management Index feedback from the 2022–2023 performance cycle for all staff with first and/or second reporting officer managerial responsibilities for four or more staff will be reviewed to inform future leadership and management training programming (A/77/692, paras. 51–57).

28. Upon enquiry, the Advisory Committee was provided with the information below on staff performance (see table 2).

Table 2  
**Statistics on staff performance, 2017–2018 to 2021–2022**

Cycle	Total number of staff	Completed (percentage)	Number of staff			
			Exceeds expectations	Meets expectations	Partially meets expectations	Does not meet expectations
2021–2022	32 005	92	11 888	17 294	147	19
2020–2021	33 076	94	12 849	18 223	102	18
2019–2020	32 851	90	11 177	18 441	104	24
2018–2019	31 658	96	10 759	19 648	127	22
2017–2018	34 917	95	11 232	21 881	143	11

29. The Advisory Committee recalls that the General Assembly, in paragraph 9 of its resolution 77/260, took note of paragraph 7 of the report of Committee, in which the Committee noted the introduction of a 360-feedback methodology and trusted that those efforts would contribute to effective people management and an enabling and safe work environment (A/77/559, para. 7). The Assembly requested the Secretary-General to continue to hold managers accountable when their decisions had been established to be grossly negligent according to the applicable Staff Regulations and Rules of the United Nations and had led to litigation and subsequent financial loss, and to report thereon to the Assembly at its seventy-eighth session (resolution 77/260, para. 10).

30. **The Advisory Committee trusts that further information on the multi-rater/360-degree feedback methodology will be provided to the General Assembly during its consideration of the present report. The Committee emphasizes the importance of ensuring a credible performance rating system and trusts that comparable information by entity, based on staff performance evaluation ratings, will be included in the next progress report, as well as in the related reports of the Secretary-General on human resources management (see also A/76/728, para. 23).**

31. **The Advisory Committee is also of the view that more efforts are required to ensure a link between the high-level deliverables outlined by legislative bodies and individual staff workplans, including through the development of individualized performance metrics, in order to ensure individual responsibility for mandate implementation, and expects that more information will be provided in the next progress report. The Committee reiterates that the performance of senior managers and of staff at all levels is closely linked to the implementation of the Secretariat's mandated activities and that the senior managers' compacts**

and the staff members' workplans should be aligned with approved programme activities arising from established mandates (see also [A/75/765](#), paras. 27–28). The Committee also reiterates that approved programme activities should be linked not only to results-based budgeting and results-based management, but also to clearly define results-based performance indicators and benchmarks in senior managers' compacts and staff workplans (see also [A/76/728](#), para. 21).

#### **Staff engagement surveys and training**

32. The Secretary-General indicates that the 2021 staff engagement survey conducted in December 2021 and January 2022 had a response rate of 50 per cent. The next survey is scheduled to be conducted in 2023. The Department of Operational Support has continued to expand the range of training in operational areas, primarily in human, financial and physical resources. The Knowledge Gateway platform has been expanded from 39 to 111 thematic pages, hosting over 930 administrative and operational guidance documents, such as manuals, guidelines and standard operating procedures. As of November 2022, the Gateway had been visited over 778,000 times by more than 35,000 users ([A/77/692](#), paras. 69–72). **The Advisory Committee trusts that further efforts will be made to improve the participation of staff in the global engagement surveys, and trusts that information on the results of the next survey will be included in the next progress report.**

#### **Delegations of authority**

33. The Secretary-General indicates that the Business Transformation and Accountability Division rolled out an expanded suite of key performance indicators in response to risk areas and to achieve better alignment with the revised senior managers' compact template. The accountability indicator monitoring section of the management dashboard was enhanced and the entities covered were expanded to include resident coordinator offices, which previously had limited data available in Umoja. The Division designed, developed and tested significant enhancements to the delegation of authority portal, to be rolled out in 2023 in parallel with the issuance of the revised delegation instrument. The Division also strengthened internal controls related to the exercise of delegation of authority through a comprehensive review of the Umoja roles guide and the Security Liaison Officer workbook with regard to the delegation of authority requirements. Future measures to be taken include: publishing the revised delegation of authority policy and issuing the corresponding delegation instrument, and releasing the enhanced delegation portal; and rolling out the escalation component of the response mechanism to reinforce holding managers accountable for the exercise of delegated authorities (*ibid.*, paras. 74–78).

34. Upon enquiry, the Advisory Committee was provided with a list of key performance indicators related to the delegation of authority, as well as lists of delegations of authority by functional area. The Committee was also informed that a significant challenge in terms of adjusting and keeping the delegation of authority framework up-to-date relates to the fact that all changes in policies related to matters covered by the Financial Regulations and Rules of the United Nations and Staff Regulations and Rules of the United Nations may trigger changes to the authorities that the Secretary-General delegates to the heads of entities or other officials. The Committee was informed, upon enquiry, in the context of the performance report of the African Union-United Nations Hybrid Operation in Darfur (UNAMID) for the period from 1 July 2021 to 30 June 2022 ([A/77/638](#)), that the revision of Secretary-General's bulletin [ST/SGB/2019/2](#) on the delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules, which is in the process of finalization, will add clarity regarding the delegation of authority during drawdown and liquidation by: (a) "closing the legal gap" through the

clarification of the definition of an entity, with reference to the legal character of an entity at the end of its mandate; (b) clarifying the exercise of temporary delegated authority at the start-up and closure of operations of an entity; and (c) clarifying the modality for delegating authorities to an officer-in-charge when assuming the functions held by an official whose post has become vacant.

35. **The Advisory Committee notes the enhancements to the delegation of authority portal to be rolled out in 2023 in parallel with the issuance of the revised delegation instrument, as well as the planned revision of the delegation of authority policy, issuance of the corresponding delegation instrument, release of the enhanced delegation portal, and the roll-out of the escalation component of the response mechanism to reinforce holding managers accountable for the exercise of delegated authorities. The Committee trusts that the updated delegation of authority framework will strengthen the oversight of the Headquarters as well as address responsibility-sharing between Headquarters and the field, and that detailed information will be provided in the next progress report.**

36. **The Advisory Committee recalls that the General Assembly stressed the continued need for a well-functioning system of delegation of authority through well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, systemic reporting mechanisms on the monitoring and exercise of delegated authority, risk mitigation and safeguard measures, and actions to be taken in cases of mismanagement or abuse of authority, and also stressed that strengthened accountability is central to successful delegation of authority (resolution 74/271, paras. 7 and 8).** The Committee makes further comments in its report on the practice of the Secretary-General in disciplinary matters and cases of possible criminal behaviour, 1 January to 31 December 2021 ([A/77/730](#)).

37. The Advisory Committee was provided, upon enquiry, with a copy of the OIOS advisory report on the evaluation of the accountability system of the United Nations Secretariat, which included the following action needed: the Secretary-General should prioritize issuing bulletins on the organization of the Department of Management Strategy, Policy and Compliance, the Department of Operational Support and the Department of Peace Operations that clearly outline the implementation of a second line of defence to provide central monitoring of compliance with policies, procedures and Secretariat-wide initiatives. **The Advisory Committee considers that, regardless of the decentralized nature of the delegation of authority, there is a need to define individual accountability, as well as instances of co-responsibility between Headquarters and field locations, in particular in periods of transition, such as during the establishment and liquidation of field missions, and prior to the arrival and after the departure of the head of mission. The Committee recommends that the General Assembly request the Secretary-General to provide concrete proposals on delineating and sharing delegation of authority between Headquarters and field locations during periods of mission transition (see also [A/76/728](#), para. 29).** The Committee provided related comments in its report on the financial report and audited financial statements for the 12-month period from 1 July 2020 to 30 June 2021 and report of the Board of Auditors on United Nations peacekeeping operations ([A/76/735](#) and [A/76/735/Corr.1](#)).

#### **Agreements with donors and implementing partners**

38. In relation to donors, in paragraph 79 of the report it is indicated that, during 2022, the Office of Programme Planning, Finance and Budget focused on the issuance of guidance for entering into agreements with donors and for the acceptance of voluntary contributions. Upon enquiry, the Advisory Committee was informed that heads of entities are delegated the authority to solicit and accept voluntary

contributions, including gifts or donations (cash or in-kind), in accordance with the Financial Regulations and Rules, policies and procedures. In discharging such authority, heads of entities discuss the terms and conditions under which such contributions are to be provided, in consultation with the Department of Management Strategy, Policy and Compliance and the Office of Legal Affairs. The Office of Programme Planning, Finance and Budget issued a set of updated guidelines to assist Secretariat entities in the solicitation and receipt of voluntary contributions, which are made available to Secretariat staff members on the Knowledge Gateway, the platform for administrative and operational guidance.

39. The Advisory Committee notes that regulation 3.12 of the Financial Regulations and Rules of the United Nations provides that: “Voluntary contributions, whether or not in cash, may be accepted by the Secretary-General provided that the purposes for which the contributions are made are consistent with the policies, aims and activities of the Organization and provided further that the acceptance of voluntary contributions that directly or indirectly involve additional financial liability for the Organization shall require the consent of the appropriate authority.” Rule 103.4 (b) stipulates that: “Voluntary contributions, gifts or donations which directly or indirectly involve additional financial liability for the Organization may be accepted only with the approval of the General Assembly.” The Committee was informed upon enquiry that, if a liability exists, in accordance with the delegation of authority, the proposal is to be referred to the Department of Management Strategy, Policy and Compliance for possible submission to the General Assembly for approval. **The Advisory Committee recommends that the General Assembly request the Secretary-General to ensure that heads of entities comply with the Financial Regulations and Rules of the United Nations in accepting voluntary contributions in a transparent manner, and to provide updated information in the next progress report.**

40. With respect to implementing partners, the Secretary-General states that the focus in 2022 was also placed on improving the corporate template agreement with external partners, and the next step in the process would be the issuance of updated comprehensive guidelines on engagement with implementing partners ([A/77/692](#), para. 79). Upon enquiry, the Advisory Committee was informed that the agreement template with external partners has been updated to further strengthen the management of implementing partnership arrangements through, for example, standard substantive and financial reporting requirements and audit provision. Further developments have been made to the United Nations Partner Portal in the area of capacity and risk profiles, including an upcoming launch of the digitalized protocol on allegations of sexual exploitation and abuse involving implementing partners. The guidelines on engagement with implementing partners will cover the entire life cycle of partnership management including the solicitation and selection process, budgeting and payments to partners, substantive and financial reporting requirements, issuance of agreements, audit and partner performance evaluation.

41. The Advisory Committee recalls that the guidelines for agreements with implementing partners were initially to be issued in March 2020, which was then postponed to the second quarter of 2021 (see [A/75/804](#), para. 21). The Secretary-General previously indicated that the guidelines would be issued in the first quarter of 2022 and include key principles and standardized processes which are embedded in the Umoja grantor management module (see [A/76/644](#), para. 56). The Committee also recalls that the guidelines would be issued specifically for United Nations Secretariat entities and would take into account the Secretariat’s legislative framework, regulations, rules, policies and business processes, as well as address fraud-related risks (see [A/75/804](#), para. 21).

42. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide an update on the guidelines for agreements with implementing partners in the next progress report.**

#### **Enterprise risk management system**

43. The Secretary-General indicates that the Business Transformation and Accountability Division continued to monitor the implementation of the risk treatment and response plans for the most critical Organization-wide risks, with periodic reports presented to the Management Committee. The Management Committee decided to initiate an update of the Secretariat-wide risk register through a formal risk assessment, the findings of which will inform the revision of the Secretariat-wide risk register. The revised Secretariat-wide risk register is expected to be presented, finalized and submitted for approval to the Management Committee during the first semester of 2023. As of December 2022, a total of 43 entities (75 per cent of the total) had developed or updated their risk assessments. Following the launch of the enterprise risk management application in October 2021, entities are in the process of transitioning from the paper-based risk registers to the Umoja-based enterprise risk management tool called “Fortuna” (A/77/692, paras. 81–86).

44. Upon enquiry, the Advisory Committee was informed that the formal risk assessment cycle used in enterprise risk management, including updating the Secretariat-wide risk register, follows a six-phase process which begins with the definition of the Organization’s overall risk management approach and the alignment and mapping of the Secretariat’s risk universe to the underlying strategies, plans and objectives, following which the Organization adopts a common risk language, through a taxonomy of risks and agreed set of definitions, to collect and appraise risk information on multiple levels and evaluate it in a consistent and integrated manner. The overall risk profile of the Organization will be maintained based on the review and approval provided by the Management Committee enterprise risk management task force, chaired by the Under-Secretary-General for Management Strategy, Policy and Compliance, and composed of all corporate risk owners, with the Under-Secretary-General for Internal Oversight Services in an advisory capacity, and the Management Committee as enterprise risk management committee for the Organization.

45. **The Advisory Committee notes that the revised Secretariat-wide risk register is expected to be finalized during the first semester of 2023 and that as of December 2022, a total of 43 entities (75 per cent of the total) have developed or updated their risk assessments, and trusts that updated information will be included in the next report.** The Committee will make further comments and recommendations in the context of its review of the report of the Board of Auditors on United Nations peacekeeping operations for the period from 1 July 2021 to 30 June 2022.

#### **Anti-fraud and anti-corruption framework of the United Nations**

46. The Secretary-General indicates that the Handbook on Fraud and Corruption Awareness was issued on International Anti-Corruption Day on 9 December 2022, in English and French. Printed and downloadable electronic posters (the latter in the six official languages of the United Nations) were sent to all duty stations to raise awareness of combating fraud and corruption in the Organization. Printed copies of the Handbook in English and French were sent to heads of entities of all offices located away from Headquarters. Going forward, the fraud and corruption risk assessment will be updated as part of the overall Secretariat-wide risk assessment to identify the most critical fraud and corruption risk areas to which the Secretariat is exposed, and the time-bound actions of the strategy on fraud and corruption awareness will be finalized and implemented (ibid., paras. 88–90).

47. Upon enquiry, the Advisory Committee was informed that the following six critical risks are related to fraud and corruption in the current risk register: 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. Corporate risk owners were assigned and tasked with the responsibility of developing detailed risk treatment and response plans for these risks, and implementation is periodically monitored by the Management Committee enterprise risk management task force.

**48. The Advisory Committee notes that the Handbook on Fraud and Corruption Awareness was issued on International Anti-Corruption Day on 9 December 2022, and trusts that the Handbook will be made available in all six official languages within existing resources. The Committee encourages continuous efforts to develop risk prevention and response to address the critical risks identified, and looks forward to an update in the next report.**

#### **Statement on internal control**

49. The Secretary-General indicates he signed the second statement on internal control in June 2022, which was published on reform.un.org in the six official languages of the United Nations. While no significant control issues were found for the second consecutive year, previously identified opportunities for improvement were maintained in five areas: (a) property management processes; (b) enterprise risk management; (c) the policy of advance purchase of tickets; (d) the implementation of human resources processes relating to talent acquisition; and (e) the implementation of the principles related to data protection and privacy. In addition, three new areas in which improvements could be made were identified: the monitoring of programme and project implementation; the management of workplace conduct and discipline; and cybersecurity. The Secretariat will continue to streamline and strengthen the internal control framework by continuing the deployment of the governance, risk and compliance module in Umoja and issuing the statement on internal control for operations carried out in 2022 (A/77/692, paras. 91–93). **The Advisory Committee trusts that updated information on efforts to address the three new areas identified will be provided in the next progress report.**

50. Upon enquiry, the Advisory Committee was informed that the enterprise risk management and statement on internal control processes complement each other to contribute to improving accountability in the Secretariat. The internal control framework documents entity- and process-level controls that help to mitigate operational risks. The framework allows management to stay focused on the Organization's operations and pursuit of its performance targets while complying with the regulatory framework, notably regulations, rules, policies and procedures. Enterprise risk management principles, on the other hand, apply at all levels of the Organization and across all functions, including governance and performance management of strategic risks. **The Advisory Committee trusts that efforts will continue to be made to assess and report all the challenges identified along with short- and medium-term solutions in all future reports.**

#### **Conduct and discipline**

51. The Secretary-General indicates that prevention starts with the vetting of Secretariat personnel with regard to records of possible misconduct while in prior service. All personnel selected for positions across the Secretariat are screened through the ClearCheck database for possible history of misconduct related to sexual exploitation and abuse or sexual harassment while in service with any of the participating entities in the United Nations system. Training on the United Nations standards of conduct, which is mandatory for all staff members, continues to be

provided to deploying peacekeepers by Member States predeployment and by field missions on arrival in missions. When misconduct occurs and is reported, actions taken are tracked and recorded. The victim assistance tracking system is used by field missions to maintain a record of victims of sexual exploitation and abuse, as well as the assistance and support offered or provided to them. Every peacekeeping mission must submit the results of annual quality assurance exercises on the handling of all allegations of misconduct, as well as quarterly and annual electronic reporting on measures to address misconduct. Heads of missions prepare annual action plans on sexual exploitation and abuse, which are submitted to the Secretary-General. The Department of Management Strategy, Policy and Compliance developed a reinforcement training package as part of the Pipeline to Peacekeeping Command initiative that will be piloted in 2023. During the period from 1 July 2021 to 30 June 2022, a total of 164 cases were considered for disciplinary measures and, during the same period, 142 cases were received (*ibid.*, paras. 95–103). Upon enquiry, the Advisory Committee was informed that the records in the Case Management Tracking System include cases that are substantiated and for which accountability measures have been taken, as well as matters that have been substantiated but are still pending completion of an accountability process or matters still pending completion of investigation.

52. Upon enquiry, the Advisory Committee was provided with current data on conduct and discipline cases. The Committee was also informed that all peace operations continue to provide quarterly and annual reports on measures taken to implement the three-pronged strategy to address misconduct, indicating measures taken towards the prevention of misconduct and serious misconduct, the handling of allegations of misconduct and serious misconduct and on assistance and support to victims of sexual exploitation and abuse more specifically. The Committee makes further comments in its report on the practice of the Secretary-General in disciplinary matters and cases of possible criminal behaviour, 1 January to 31 December 2021 ([A/77/730](#)).

### **Oversight functions**

53. The Secretary-General indicates that the total number of open recommendations of the Board of Auditors relating to volume I of the financial reports has grown from 2017 to 2020 owing to an increase in the number of new recommendations that was not matched by a similar increase in the number of closed recommendations. For 2020 and 2021, over 100 open recommendations were closed by the Board, and the number of open recommendations has decreased from 279 at the beginning of 2020 to 262 at the beginning of 2022. The total number of open recommendations of the Board relating to volume II has decreased over the past three financial periods, from 116 at the beginning of 2019–2020 financial period to 41 at the beginning of 2021–2022 financial period. A number of recommendations of the Board have been outstanding for a long period, for the following reasons: (a) some recommendations are of an ongoing or long-term nature and require more than one audit period to be fully implemented; (b) some recommendations are composed of several elements that collectively address one finding and that require different time frames for implementation, while some elements may be dependent on external factors; and (c) some recommendations require changes in policies, processes and systems that require time to be implemented ([A/77/692](#), paras. 114–116). Upon enquiry, the Advisory Committee was informed that there are five outstanding Board recommendations relating to the United Nations peacekeeping operations on issues relating to the United Nations Office for Project Services and the Mine Action Service. The Administration has requested the closure of two of them as implemented and the other three are expected to be implemented in 2023.

54. The total number of open recommendations of OIOS has decreased over the past three reporting periods owing to a general decrease in the number of new recommendations compared with a general increase in the number of recommendations that were implemented by the Administration and/or closed by OIOS. Over the past five reporting periods, there has been an increase in both the acceptance rates and the implementation rates of the recommendations of the Joint Inspection Unit addressed to the United Nations Secretariat (*ibid.*, paras. 117 and 118). Upon enquiry, the Advisory Committee was informed that OIOS categorizes its recommendations as either critical or important, defined as follows: (a) critical recommendations address risk issues that require the immediate attention of management, whereby failure to take action could have a critical or significantly adverse impact on the Organization; and (b) important recommendations address risk issues that require timely attention by management, whereby failure to take action could have a highly or moderately adverse impact on the Organization. The Committee was also informed that OIOS closed 776 recommendations during the reporting period. Of those recommendations, 392 (51 per cent) were issued during the reporting period and 384 (49 per cent) had been issued previously. A total of 1,043 recommendations were open as of 30 June 2022, out of which only one was categorized as critical.

**55. The Advisory Committee emphasizes the need to ensure full implementation of the recommendations of the oversight bodies and the related recommendations of the Committee in a prompt and timely manner, as appropriate, and to continue to hold programme managers accountable for the non-implementation of recommendations and to report thereon in all future reports on accountability. The Committee trusts that future reports of the Secretary-General will include an annex with information on the status of implementation of the recommendations of legislative and oversight bodies, as well as the approved recommendations of the Committee, as a matter of routine.**

### III. Conclusion

56. While the Advisory Committee acknowledges the steps taken to date, it trusts that the Secretary-General will strengthen efforts to establish a deeply rooted and sustainable organizational culture of personal and institutional accountability in the United Nations Secretariat and will report on the impact of the related tools and processes in future progress reports. The Committee emphasizes that full transparency is crucial to ensuring accountability, including through providing legislative and oversight bodies with access to digital data platforms and portals.

57. The Advisory Committee also considers that the concept of an accountability system must be anchored in the aforementioned definition of accountability, which has remained in place since the sixty-fourth session of the General Assembly, and that it plays a central role in all reform efforts, as well as in all organizational, administrative and operational changes (see also [A/76/728](#), para. 6). The Committee trusts that the next progress report will include information on the Organization's use of a common definition of accountability, including by agencies, funds and programmes.

58. Subject to its observations and recommendations above, the Advisory Committee recommends that the General Assembly take note of the progress made and the plans to continue to strengthen the Secretariat's accountability system, as described in the report of the Secretary-General.