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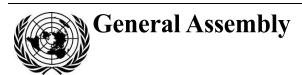
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**Review of the efficiency of the administrative and financial
functioning of the United Nations**

Thirteenth 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 thirteenth progress report on accountability: strengthening accountability in the United Nations Secretariat (A/78/678). During its consideration of the report, the Advisory Committee received additional information and clarifications, concluding with written responses received on 26 February 2024.

2.   The Secretary-General states that the report is submitted pursuant to the request of the General Assembly in its resolutions 70/255 and 77/280, and that it provides an update on the efforts made to strengthen the accountability system of the United Nations Secretariat up to December 2023.

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: [1]

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

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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.[2] 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 13 such progress reports (A/78/678, 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 twelfth 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 2022, which was taken note of by the Assembly in its resolution 77/280. Information from the Secretary-General on the implementation of the resolution and the Committee's related comments are contained in the relevant paragraphs below.

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 Secretariat articulated its vision and culture in terms of values and behaviour in the United Nations Values and Behaviours Framework. To raise awareness and embed the principles across the Secretariat, the 2022 Leadership Dialogue was based on the theme "Living the United Nations values: what this means in practice for each of us". Over 37,000 United Nations Secretariat personnel participated in the dialogue. The topic for the 2023 Leadership Dialogue was "Personal use of social media: how is my online behaviour?" (A/78/678, para. 5).

6.   United Nations 2.0 reflects the Secretary-General's vision of a modern United Nations system. An important component of this vision is the "Data Strategy for Action by Everyone, Everywhere", which is aimed at enabling informed and evidence-based decision-making across the Organization and ensuring that quality data are available and accessible to all stakeholders. The Secretariat is increasing the availability of data and information to all stakeholders to increase the transparency of its activities and results. The Member States portals act as hubs at which Member States can gain access to information from diverse sources, making it easier to find

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[2] These include the Advisory Committee's previous reports on accountability (A/77/743, A/76/728, 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).

and utilize the information they need. The United Nations Secretariat Workforce Portal provides vital insight into the United Nations workforce composition. The contributions portal provides comprehensive and timely information about Member States' contributions through a user-friendly interface. The Member States Portal for Uniformed Capabilities Support provides secure access to troop- and police-contributing countries over their claims, reimbursements, memorandums of understanding, verification reports and other information related to their deployments in peace operations. The Peace and Security Data Hub allows all stakeholders to access data on that subject, combining information created by the Secretariat with other frequently used data sources in peace and security. The Office for the Coordination of Humanitarian Affairs is managing the Humanitarian Data Exchange, an open platform for finding and sharing data across crises and organizations (ibid., paras. 6–8). **The Advisory Committee trusts that the development and updating of portals will result in more and improved data being provided to Member States.**

Programme planning and budget documents

7.   In the report, the Secretary-General indicates that the General Assembly decided to lift the trial period of the annual budget period effective from 2023 (see resolution 77/267). In the planned results of the proposed programme budget for 2024, more than 60 per cent of quantitative planned targets are aimed at achieving a 10 per cent or greater increase in performance, compared with 45 per cent of quantitative planned targets aimed at for a similar increase in performance in 2023, and the 30 per cent aimed at in the biennium 2018–2019. The proposed programme budget for 2024 reflects the guidance provided by the Assembly in its relevant resolutions. Guidance and support for programme managers, including on-demand workshops, continued to be provided in 2023. The Secretariat engaged with Member States to facilitate their participation in the budget preparation process for 2024 from its early stages and throughout the process, and continued to take steps on further improving the budget presentation of peacekeeping missions. Changes were made to enhance transparency, including comparisons on budget and expenditure in performance reporting (A/78/678, paras. 14–18).

8.   **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 continuously improving 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/77/743, para. 9, see also A/78/5 (Vol. I)).**

9.   **The Advisory Committee recalls that the General Assembly, in paragraph 11 of its resolution 77/280, 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. The Committee recommends that the Assembly request the Secretary-General to assess the existing challenges on the timely submission of documentation, in close cooperation with the Committee, and propose practical solutions for the consideration of the Assembly in the context of the main part of the seventy-ninth session (see also para. 20 below).**

Results-based management

10.   In his report, the Secretary-General indicates that in 2023, United Nations Secretariat entities, as well as entities financed under the peacekeeping budgets, provided monitoring updates for their results and deliverables using the strategic

management application. The use of the integrated planning, management and reporting system, which is an integral part of strengthening results-based management in the Secretariat, for managing projects funded by voluntary contributions is mandatory. By the beginning of December 2023, 5,891 projects had been recorded. The system is being piloted both for use to plan across various frameworks, such as the results-based budget, mission plans and the Comprehensive Planning and Performance Assessment System, and across all funding streams. The results of the pilot programme will be shared across the Secretariat to encourage the use of the system for all funding streams. Furthermore, an integrated project manager's dashboard has been launched that allows project managers to visualize the links between financial data and substantive results, as well as to visualize the use of implementing partners and the contributions made by projects to the Sustainable Development Goals, where relevant. A programme-level dashboard will be developed, and is scheduled for delivery in 2024, to bring together results at the entity level irrespective of funding source. The Department of Management Strategy, Policy and Compliance is co-chairing the United Nations Strategic Planning Network, a network of results-based management practitioners across the United Nations system, for the purpose of knowledge-sharing, and co-hosted its annual workshop in March 2023. In addition, the Secretariat has continued to train staff in results-based management by conducting workshops for staff based at Headquarters and in the field. An introductory results-based management online self-study course, developed with the United Nations Staff College, was scheduled to be released in December 2023 (A/78/678, paras. 20–22 and 25).

11. The Advisory Committee notes that, in its financial report and audited financial statements on United Nations peacekeeping operations for the 12-month period from 1 July 2022 to 30 June 2023 (A/78/5 (Vol. II)), the Board of Auditors made a number of observations and recommendations relevant to accountability. The Board noted the limits of the existing reporting on performance and budget implementation, which did not allow for an analysis of missions' progress towards achieving mandated tasks and the effective use of resources. Reporting on performance at the mission level should also be better articulated with an assessment of collective and individual results at the operational level, so that results-based budgeting and the broader accountability framework contribute to motivate and reward staff at the field level. The Board also noted that actual expenditure by component was not tracked in Umoja, except for an incomplete breakdown by functional area, which was not included in the performance report, so that it was not possible to establish a clear link between resources allocated and results achieved from the budget proposal or the performance report submitted by the Secretary-General. The Secretariat highlighted that the results-based budgeting process needed to be improved to demonstrate more impact-oriented results. To drive improvement in both planning and reporting, peacekeeping missions would need to progressively rely on the range of online tools, including Umoja and the Comprehensive Planning and Performance Assessment System, to help strengthen the impact-orientation of their results-based budgeting frameworks and performance reports. The Secretariat could begin the process to improve the linkages between results and resources, but the scope of implementation may vary based on resource requirements and the practicality of such linkages, and would require a major shift in practices and systems (A/78/5 (Vol. II), chap. II, paras. 147, 153, 169, 172, 179 and 180).

12. The Advisory Committee was informed upon enquiry that the integrated planning, management and reporting system was a performance management tool with a strong project-management emphasis, and as extrabudgetary funded activities tended to be predominantly project-based, the use of the system for extrabudgetary activities was a logical starting point. However, there was nothing preventing the use of the integrated planning, management and reporting system for activities funded by

assessed budgets. One of the major challenges that Umoja constantly dealt with was the difference in budgetary processes, practices and even terminology among different funding sources. A truly efficient performance management tool could benefit from a more harmonized framework for budget formulation, implementation and reporting.

13. The Advisory Committee was also informed of the following tools available to managers to track performance with links to resources: (a) the strategic management application in Umoja allowed managers to monitor the implementation of the approved programme plan; (b) the integrated planning, management and reporting system allowed project managers to link project plans with planned expenditures using cost collectors; (c) the project manager's dashboard was able to visualize progress against indicators once implementation began and the project manager started feeding monitoring data into the monitoring application in the integrated planning, management and reporting system; and (d) once expenditures were incurred against planned results, an application showed the consumable and consumed budget by result.

14. **Noting the challenges arising from the difference in budgetary processes among different funding sources, and that a more harmonized framework for budget formulation, implementation and reporting would be beneficial, as appropriate, the Advisory Committee trusts that the next progress report will include detailed information on the harmonization of frameworks for planning and performance reporting across different funding sources. The Committee also trusts that updates will be provided on the pilot of the integrated planning, management and reporting system both for use to plan across various frameworks such as the results-based budget, mission plans and the Comprehensive Planning and Performance Assessment System, and across all funding streams, and the development of the programme-level dashboard (see also resolution 77/280, para. 6).**

Environmental sustainability

15. In the report, the Secretary-General indicates that total reported greenhouse gas emissions of the Secretariat have continued to decline, and the Secretariat continued to achieve climate neutrality in 2022 through a combination of greenhouse gas emission reduction and offsetting initiatives. The Department of Management Strategy, Policy and Compliance has developed policy guidance on environmental management systems, in collaboration with the Department of Operational Support and the United Nations Environment Programme (UNEP), to support the implementation of the Secretariat's environmental policy. The Department of Operational Support continues to support implementation of the environment strategy for peace operations by providing technical support to field missions, tracking performance and conducting site assessments to ensure that potential significant risks are identified and mitigated. In 2023, the Department of Operational Support facilitated a consultation process with field missions and Member States to continue efforts in environmental management beyond the initial six years of the environment strategy. A proposed way forward for the environment strategy, covering the period until 2030, was finalized in December 2023 (A/78/678, paras. 26 and 27).

16. In 2023, at the Economic Commission for Africa, the Africa Hall reconstruction project was under implementation and reached full compliance with its environmental management plan. The Economic Commission for Latin America and the Caribbean continued to strengthen sustainable operations in the Santiago compound and the Port of Spain Sub-Regional Office. The Economic and Social Commission for Asia and the Pacific initiated the implementation of its environmental management system across its regional offices by developing location-specific action plans. The Economic

and Social Commission for Western Asia conducted an energy audit for the United Nations House building and continued to implement energy reduction measures (ibid., paras. 28–30).

17.   The United Nations Office at Geneva installed and tested solar panels on its new building H as part of its strategic heritage plan renovation project. United Nations Headquarters completed in large part the design to replace the lighting in the General Assembly Hall with code-compliant energy-efficient fixtures, as well as the upgrade of the building management system. The lease termination of the United Nations DC1 building at the end of March 2023 also contributed to reducing the environmental footprint of United Nations Headquarters. The United Nations Office at Nairobi achieved International Organization for Standardization (ISO) 14001:2015 certification for its environmental management system in 2023. UNEP launched a new online risk assessment training programme to assess the highest environmental risks for each duty station (ibid., paras. 31–34).

18.   **The Advisory Committee notes the steps taken to implement the environment policy and to strengthen sustainability, and stresses the importance of ensuring that indicators of achievement related to environmental initiatives are included at the planning stage of construction projects.** The Committee makes further observations in its report on cross-cutting issues related to peacekeeping operations, and in its related reports on construction projects.

Organizational performance and data analytics

19.   In his report, the Secretary-General indicates that the United Nations Business Intelligence data models have been leveraged to deliver continuous enhancements and new additions to the management dashboards. These included completing the project to expand its scope, with nine new key performance indicators for monitoring the exercise of delegated authority that were rolled out to all Secretariat entities in May 2023 on a provisional basis. The United Nations Secretariat Workforce Portal for Member States was released to all Member States in 2023 (ibid., paras. 43 and 44). Upon enquiry, the Advisory Committee was informed that, prior to the enhancements, the staffing dashboard provided a view of the gender parity and regional diversity of the staffing workforce on a daily basis. With the incorporation of forecasted retirements, entities now had access to view projected retirements using various dimensions such as gender, job network, job function and post funding to aid them in their workforce planning. The vacancy dashboard provided information on temporary and permanently vacant positions, including a breakdown by category, grade, job network and job function. On the recruitment dashboard, which currently provides a timeline for posting and selection, enhancements were under way to provide more information on additional stages within the recruitment timeline, including the assessment and endorsement periods. The new recruitment data models were currently being tested and were expected to be available in the management dashboard by the second quarter of 2024.

Senior managers' compacts

20.   In the report, the Secretary-General indicates that the Department of Management Strategy, Policy and Compliance supported 80 senior managers through the annual compact process, from establishment to assessment. The compacts were posted on iSeek. In addition, the Inspira compact module for Assistant Secretaries-General reporting to Under-Secretaries-General was rolled out in 2023, providing a central digital repository for the first time. The timely submission of documents remained a managerial indicator in the senior managers' compacts (ibid., paras. 47 and 48).

21.   Upon enquiry, the Advisory Committee was provided with the latest compact template for 2024 (regular budget) and the prior compact template for 2023/24 (peacekeeping). Resident coordinators do not sign a compact with the Secretary-General. Pursuant to the Secretary-General's bulletin on the Management Performance Board (ST/SGB/2013/2), the Management Performance Board reviews and assesses the performance of senior managers annually against their compacts, identifies systemic issues and may recommend appropriate remedies to address any shortcoming, such as capacity-building. The Board is supported by dedicated capacity in the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance, which coordinates the establishment, monitoring, reporting and assessment of compacts. The Board is chaired by the Chef de Cabinet and consists of five internal members at the level of Under-Secretary-General and an external expert in public sector management. Board members are appointed for an initial two-year term to ensure membership rotation. The internal members of the Management Performance Board, having first-hand experience of the challenges experienced by other heads of entity, provide context for performance results, in particular the interpretation of results related to the delivery of programmatic objectives and the priorities of the Secretary-General. The external member of the Board provides an independent and objective perspective.

22.   The Advisory Committee was also informed that, regarding the performance of senior managers who managed entities funded under the regular budget in 2022, of the centrally assessed managerial indicators applicable to all managers, 72 per cent achieved a "satisfactory" rating, 14 per cent "partially achieved" and 13 per cent "not achieved". Managerial indicators with the lowest performance related to meeting recruitment timelines (43 per cent of senior managers achieved a "satisfactory" rating), ensuring the compliance of websites and applications with information and communications technology policies (43 per cent of senior managers) and ensuring geographical appointments (10 per cent of senior managers). For the indicator relating to geographical appointments specifically, heads of entity continued to express difficulties recruiting from unrepresented or underrepresented countries, citing the following common challenges: (a) a lack of candidates with the required experience and language skills from unrepresented or underrepresented Member States; (b) a lack of diversity in rosters; and (c) the need to place existing staff due to downsizing. Regarding the 2022/23 performance of heads of peacekeeping missions, there was a 30 per cent satisfactory rating for progress towards greater geographical representation.

23.   The Advisory Committee recalls that the Board of Auditors noted that 18 heads of entity did not achieve the key performance indicator for geographical appointments included in their senior managers' compacts in 2022. Of 38 entities that had geographical appointments in 2022, 30 heads of entity had signed a compact with the Secretary-General in 2022. The Board noted that only 3 heads of entity achieved the 50 per cent target, while 9 improved by 10 per cent or more compared with 2021 (with a rating of "partially achieved") and 18 received a rating of "not achieved" (A/78/5 (Vol. I), para. 404 (f)).

24.   **The Advisory Committee recalls that, in its resolution 77/280, the General Assembly requested the Secretary-General to urge his senior managers to meet the geographical targets contained in the senior managers' compacts. The Committee recalls the increase in the number of geographical posts with effect from 1 January 2024 (A/78/745, para. 24), and trusts that continued efforts will be made with respect to the appointment of staff from unrepresented and underrepresented Member States to posts subject to geographical distribution, and that appropriate accountability measures are taken in the future in cases of non-compliance against the targets stipulated in the compacts. The Committee**

further trusts that future reports on the accountability system will continue to include data and analysis of compliance on the issue. The Committee makes further observations in its report on the composition of the Secretariat: staff demographics (A/78/745).

Performance management system

25. In his report, the Secretary-General indicates that the Department of Management Strategy, Policy and Compliance worked to finalize a new Secretary-General's bulletin on the Values and Behaviours Framework and a revision of the Performance Management and Development System (ST/AI/2021/4), both of which will be promulgated at the beginning of 2024. The Advisory Committee was informed upon enquiry that the Secretary-General's bulletin on the Values and Behaviours Framework would be promulgated during the first quarter of 2024 together with the revised administrative instruction on the Performance Management and Development System. Results from the 2022–2023 People Management Index feedback exercise were aggregated to determine the overall ratings of supervisors based on their own self-assessments and the assessments provided by their teams. Supervisors' self-assessments resulted in an overall average rating of 3.37 and, when assessed by their teams, they received an overall average rating of 3.44 on a scale of 1 to 4 (A/78/678, paras. 50 and 51). The Committee was informed that more than 2,600 managers completed the People Management Index for the 2022–2023 performance cycle. The median value of the assessment was 3.43 on a scale of 1 to 4.

26. Upon enquiry as to the differences between the competency framework and the Values and Behaviours Framework, the Advisory Committee was informed that the competency framework was launched in 1999 and the Values and Behaviours Framework builds on its strengths and transforms them to better define "who we are" at the United Nations and "how we need to behave" in order to remain relevant, address future challenges and attract, retain and develop talent. The competency framework included three core values, eight core competencies and six managerial competencies, while the Values and Behaviours Framework included four values (inclusion, integrity, humility and humanity) and five behaviours (connect and collaborate, analyse and plan, deliver results with positive impact, learn and develop, and adapt and innovate). Each value and behaviour had an overall definition and examples of what it would look like in practice. The examples under each behaviour were presented in three cumulative levels: "all staff", "all managers" and "senior leaders". This meant that the examples under "all staff" applied to both managers and senior leaders; and the examples under "all managers" also applied to senior leaders. The addition of humanity and humility as values reflected: (a) "service to others", which is a core aspect of the work of the United Nations; and (b) how leaders and the United Nations as an organization needed to operate in the world.

27. With respect to underperformance, the Advisory Committee was informed upon enquiry that, when a performance shortcoming was identified during the performance cycle, the first reporting officer, in consultation with the second reporting officer, should inform the staff member and proactively assist the staff member in remedying the shortcoming. Remedial measures may include additional training, counselling, the institution of a time-bound performance improvement plan or assignment to other suitable functions. If, at the end of the performance cycle, the staff member's performance was appraised overall as "partially meets expectations", a written performance improvement plan was prepared by the first reporting officer. If the performance shortcoming was not rectified following the remedial measures, a number of administrative actions may ensue, including the withholding of a within-grade salary increment, the non-renewal of an appointment or the termination of an appointment for unsatisfactory service in accordance with staff regulation 9.3. Should

the unsatisfactory performance be the basis for a decision for non-renewal of a fixed-term appointment, the staff member must have been made aware of the performance shortcomings and been given the opportunity to improve the performance prior to the rating of "partially meets expectations" or "does not meet expectations". Should unsatisfactory performance be the basis for termination of appointment, the performance must be appraised as "does not meet expectations" and a performance improvement plan must have been initiated no fewer than three months before the end of the performance cycle.

28. The Advisory Committee was further informed that the ability to generate workplans from the integrated planning, management and reporting system was launched in 2022 and staff were sensitized as to how this could be used. However, the use of this modality was not mandatory, as the performance management system helped staff to set measurable, individualized goals which could be different from project-level results. **The Advisory Committee trusts that an update on the rate of usage of the integrated planning, management and reporting system workplan will be provided in the next progress report.**

29. The Advisory Committee was also informed that a recognition and rewards framework was developed and rolled out by the Office of Human Resources of the Department of Management Strategy, Policy and Compliance in 2023, along with guidance to leaders, managers and staff on ways to bring recognition into practice, a compendium of good recognition and rewards practices in the United Nations Secretariat and additional examples of recognition and rewards from the private sector to support the framework. For 2024, further research into non-financial incentives, such as a non-financial incentive for mobility, was planned to complement the work carried out in 2023. The Secretary-General also honoured and recognized the performance of personnel and teams who went above and beyond the call of duty in the discharge of their duties or initiated and implemented projects with great impact and innovative potential with the annual United Nations Secretary-General Awards. The categories under which significant performance is recognized may change each year. In recent years, including 2023, innovation has been a category, and staff members and teams that have implemented projects that applied innovation have been recognized through the Awards.

30. Regarding efforts to strengthen the culture of efficiency, the Advisory Committee was informed upon enquiry that paragraph 8.3 of the administrative instruction on the Performance Management and Development System (ST/AI/2021/4) stated: "The first reporting officer shall evaluate the extent to which the staff member achieved the goals, key results and achievements set out in the workplan." Accordingly, managers' capacity to use resources in a more efficient manner could be indirectly assessed through the performance appraisal document if those results and achievements had been achieved or surpassed within the resources allocated to that end. However, that assessment would still have a degree of subjectivity when used as a basis for designing a system of rewards.

31. **The Advisory Committee trusts that further information on the Values and Behaviours Framework and the revision of the Performance Management and Development System, including the development of incentives under the recognition and rewards framework, will be provided to the General Assembly during its consideration of the present report. The Committee also recommends that the Assembly request the Secretary-General to strengthen the culture of efficiency in the Organization, as well as to incorporate quantifiable targets and incentives related to the promotion of efficiency into the performance management process.**

32.   **The Advisory Committee reiterates 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 also 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. The Committee further reiterates that approved programme activities should be linked not only to results-based budgeting and results-based management, but also to clearly defined results-based performance indicators and benchmarks in senior managers' compacts and staff workplans (see also A/77/743, para. 31, and resolution 77/280, para. 14).**

Staff engagement surveys and training

33.   In his report, the Secretary-General indicates that the 2023 Staff Engagement Survey was tentatively planned to be launched in the latter half of December 2023. The Secretariat has continued to update both the Policy Portal (https://policy.un.org), launched in 2019 and the Knowledge Gateway, launched in 2020. On training, the Department of Management Strategy, Policy and Compliance and the Department of Operational Support developed the learning impact assessment framework and toolkit to measure the effectiveness and efficiency of learning, training and skills development programmes. Another joint initiative of the two Departments is the implementation of the GO2UN programme, which was begun in June 2023 to facilitate the smooth onboarding of new staff members joining the United Nations Secretariat. To enhance multilingualism in the Secretariat, the Department of Operational Support will continue its efforts to make available more online courses in multiple languages in an efficient manner using translation software, especially courses that contain guidance on the administrative functions within the Secretariat, such as procurement, information security, onboarding of staff and data privacy. The Anti-Racism Learning Framework, developed in 2023 and expected to be launched in 2024, will include a basic awareness programme for all staff members in the Secretariat (A/78/678, paras. 54, 57, 61, 64 and 66). **The Advisory Committee trusts that information on the results of the 2023 survey, including on the rate of staff participation, as well as on training programmes and initiatives, will be included in the next progress report.**

Delegation of authority

34.   In the report, the Secretary-General indicates that the Business Transformation and Accountability Division, working with partners across the Secretariat, made further progress in improving the delegation of authority framework by: (a) revising the Secretary-General's bulletin on delegation of authority; (b) enhancing the tools and information available for self-monitoring by entities, including the accountability indicator monitoring area of the management dashboard, a quarterly "point in time" update, and the full roll-out of an expanded set of delegation of authority key performance indicators and improved data visualizations; and (c) piloting a "response mechanism" aimed at identifying, communicating, supporting and confirming that action has been taken, and moving to the roll-out phase in 2024 (ibid., paras. 67 and 68).

35.   Upon enquiry, the Advisory Committee was informed that the revised version of the Secretary-General's bulletin on delegation of authority (ST/SGB/2019/2/Rev.1) was in the final stage of review and was expected to be issued in 2024. Once the

revised policy was published, the revised delegation instrument would be issued to all heads of entity through the enhanced delegation of authority portal. The heads of entity would in turn subdelegate authorities in the enhanced portal with the assistance of the Business Transformation and Accountability Division. The Committee was also informed that the primary responsibility for monitoring performance against key performance indicator targets lay with the heads of entity. As part of the second line of defence, the Business Transformation and Accountability Division also: (a) employed a number of approaches to monitoring entities' performances in real time; and (b) prepared a "point in time" quarterly performance report for each key performance indicator, which the Under-Secretary-General for Management Strategy, Policy and Compliance shared with heads of entity so that the heads could take corrective action. Finally, the Office of Internal Oversight Services (OIOS), as the third line of defence, had an important oversight role to play, as did the Board of Auditors as the external audit body. Since the implementation of the new management paradigm, the three lines model has been continuously strengthened, including through the implementation of the audit recommendations of OIOS and the Board of Auditors aimed at reinforcing and clarifying the roles of the first and second lines of defence. Since 2019, role clarifications have been regularly introduced and management tools developed to facilitate the role of heads of entity and their teams in their first line role, and the second line responsibilities devolved to certain Headquarters entities. **The Advisory Committee trusts that a more comprehensive assessment of and related information on the three lines of defence will be provided in the next progress report, including further clarity on the strengthening of the second line of defence across different departmental activities to support field missions.**

36. Regarding the response mechanism, the Advisory Committee was informed upon enquiry that it was a graduated approach to identify, communicate, support and confirm that action had been taken at either the first or second lines of defence. Following a "plan-do-check-act" cycle, the initial pilots were designed to improve monitoring results and support entities to improve performance. The Business Transformation and Accountability Division launched three pilots in the second half of 2023 targeting areas receiving increased focus from Member States, oversight bodies and, in the case of travel compliance, results from the statement of internal control exercise: (a) a pilot to improve performance on the Umoja roles that required delegations; (b) a pilot to improve compliance with the advance purchase policy for air travel; and (c) a pilot to improve the reporting of exceptions in the area of human resources by entities.

37. **The Advisory Committee recalls that the General Assembly requested the Secretary-General to clarify the relationship between Headquarters and field locations during the establishment of missions and during periods of mission transition, regarding the delegation of authority (resolution 77/280, para. 16). The Committee trusts that the next progress report will provide detailed information on the revised Secretary-General's bulletin on delegation of authority and the results of the pilot of the response mechanism, and further trusts that these will strengthen the oversight of Headquarters as well as address responsibility-sharing between Headquarters and the field.**

Enterprise risk management system

38. In his report, the Secretary-General indicates that, based on a comprehensive risk assessment and evaluation conducted by the Business Transformation and Accountability Division, in close cooperation with corporate risk owners and representatives from many entities, a revised Secretariat-wide risk register was reviewed by the Management Committee in July 2023 and approved in November

2023. As a result of this exercise, 14 critical areas of strategic and operational risks emerged. Of the 16 risks considered critical as part of the previous exercise, 6 were no longer considered critical as a result of changes in circumstances and the impact of the mitigation plans implemented by the dedicated working groups, and 4 new critical risks had emerged. At the Secretariat level, corporate risk owners plan to define Secretariat-wide risk treatment and response plans for all the identified critical risks by the end of April 2024. The entity-level enterprise risk management implementation plan, approved by the Management Committee in April 2021, has been implemented successfully. As of December 2023, 52 of the 57 entities, selected on the basis of their function, size, mandates, geographical presence and potential risk exposure, had successfully completed the development or revision of their risk assessments and the 5 remaining entities were in the process of completion by the end of 2023. The Advisory Committee was informed upon enquiry that all 57 entities had since completed their risk assessments. The Umoja-based enterprise risk management module, entitled "Umoja-enterprise risk management", is being rolled out for the 57 entities and is expected to be completed by the end of the second quarter of 2024. An enterprise risk management dashboard was deployed within the Umoja-enterprise risk management module in May 2023. In addition, the full integration of the process control and risk management modules within the Umoja governance, risk and compliance solution is under way (A/78/678, paras. 69, 72, 74 and 75).

39. Upon enquiry, the Advisory Committee was informed that during the risk assessment process, the Business Transformation and Accountability Division undertook desk reviews of relevant United Nations and external documentation, including more than 1,000 recommendations by oversight bodies for the period from 2019 to 2021, investigation reports on fraud and corruption from January 2020 to June 2022 and detailed analyses of 40 entity-level risk registers, to feed into the revision of the corporate-level risk register. Interviews and workshops were conducted with the heads and senior management teams of 43 entities. As a result of the assessment, a total of 43 risks affecting the effective functioning of the Secretariat were identified, and of those 14 were categorized as "very high", requiring the immediate attention of senior management. The six risks deemed no longer critical were: pandemics, health-care management, occupational safety and health, the Umoja system and control environment, organizational coordination, and human resources operations. In contrast, four new risks emerged: political climate, misinformation and crisis communication, humanitarian assistance, and sexual exploitation and abuse.

40. **The Advisory Committee notes the progress made, including the approval of the revised Secretariat-wide risk register in November 2023, and that all 57 entities selected have completed the development or revision of their risk assessments. The Committee trusts that updated information on the four new risks and other potential risks will be included in the next progress report.** The Committee makes further comments and recommendations in the context of the review of the Board of Auditors report on United Nations peacekeeping operations for 2022/23.

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

41. In his report, the Secretary-General indicates that a fraud and corruption risk assessment, conducted as part of the revision of the Secretariat-wide risk register, highlighted the following five critical risks related to fraud and corruption: organizational culture; cybersecurity; implementing partners; theft of fuel, rations and inventory; and procurement fraud. Risk treatment and response plans on fraud and corruption risks, along with all other critical risks, are planned to be completed by the end of April 2024. The Fraud and Corruption Awareness Handbook is presently available in both English and French. The draft of the Spanish version is currently

undergoing a review process for publication in early 2024. The availability of the handbook in the remaining official languages will be prioritized based on available resources. An implementation strategy outlining a set of specific time-bound actions has also been finalized in consultation with the relevant Secretariat offices, and was endorsed by the Management Committee in March 2023 (ibid., paras. 76–78 and 80).

42. **The Advisory Committee notes the five critical risks identified and the planned completion of the related risk treatment and response plans in April 2024, and trusts that updated information will be included in the next report. The Committee recalls that the General Assembly encouraged the Secretary-General to continue his efforts to develop risk prevention and response to address the critical risks identified (resolution 77/280, para. 17).**

Statement on internal control

43. In his report, the Secretary-General indicates that he signed the third iteration of the statement of internal control for 2022 operations in June 2023. The statement is available at https://reform.un.org in the six official languages of the United Nations. Overall, the statement provides reasonable assurance that the Secretariat operated under an effective system of internal control and demonstrates that no significant internal control issues were identified. In 2022, an additional issue pertaining to the implementation rate of recommendations of OIOS was identified, while the issue of enterprise risk management, which had previously been identified for improvement, has now been closed as it was deemed to no longer present significant risks to the achievement of the Organization's objectives (A/78/678, paras. 83 and 84). **The Advisory Committee trusts that updated information on efforts to address the issues identified will be provided in the next progress report.**

44. Upon enquiry, the Advisory Committee was informed that progress to date for each weakness included in the statement on internal control would be included in future progress reports on accountability.

Conduct and discipline

45. In the report, the Secretary-General indicates that all personnel selected for positions across the Secretariat were screened using the ClearCheck database for sexual exploitation and sexual abuse or sexual harassment while in service with any of the participating entities in the United Nations system. Given the request of the General Assembly in its resolution 77/278, efforts have been accelerated to expand the scope of ClearCheck in close consultation with relevant stakeholders. Based on consultations with relevant stakeholders, including the Ethics Office, OIOS and Staff Management representatives, the Office of Human Resources is finalizing the revision of the text of the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (ST/SGB/2017/2/Rev.1) (A/78/678, para. 88 (a), (b) and (e)).

46. The Office of Human Resources continues to be actively engaged through capacity-building and the sharing of resources and best practices on prevention, with the conduct and discipline network of practitioners/focal points and conduct and discipline teams. A "United to respect" training programme was rolled out throughout the Secretariat, and the Department of Management Strategy, Policy and Compliance developed a reinforcement training package in 2022–2023 as part of the Pipeline to Peacekeeping Command initiative to help develop the capacity of future commanders and managers to lead by example and raise awareness of United Nations standards of conduct among their personnel. The trust fund in support of victims of sexual exploitation and abuse continues to fund projects to address gaps in services and assistance to victims in the Central African Republic, the Democratic Republic of the

Congo, Haiti and South Sudan, with additional projects to be implemented in 2024 (ibid., para. 88 (g), (h), (j) and (l)).

47.   All allegations of misconduct are recorded and regularly updated in the Case Management Tracking System. Allegations of misconduct investigated by OIOS and other investigative bodies (e.g. special investigation units and fact-finding panels) are reported by the responsible official to the Assistant Secretary-General for Human Resources for review for possible disciplinary measures in accordance with the disciplinary procedure under the administrative instruction on unsatisfactory conduct, investigations and the disciplinary process (ST/AI/2017/1). During the period from 1 July 2022 to 30 June 2023, 136 cases were considered for disciplinary measures and, during the same period, 125 cases were received (ibid., para. 88 (n) and (o)).

48.   On 30 August 2023, the Staff-Management Committee adopted the report of 21 July 2023 on the review of the protection against retaliation policy, prepared by the Intersessional Working Group on Investigations, Disciplinary Matters and Administration of Justice of the Staff-Management Committee. The Office of Human Resources is finalizing the revision of the text of ST/SGB/2017/2/Rev.1 in view of that report. Going forward, the Office of Human Resources will expand oversight and tracking of allegations of misconduct received across the Secretariat with the expansion of the Case Management Tracking System for use by non-field mission entities and inclusion of the management of cases referred for disciplinary actions within the system. It will also closely engage with troop- and police-contributing countries in ensuring that investigations to be conducted by troop contributors are completed in a timely manner and that accountability measures are taken by troop- and police-contributing countries when allegations are found to be substantiated. Finally, it will strengthen engagement with Member States to address paternity and child support claims arising from allegations of sexual exploitation and sexual abuse, through a high-level task force on paternity and child support claims established in 2023 (ibid., paras. 88 (q) and 89 (e), (h) and (i)).

49.   Upon enquiry, the Advisory Committee was informed that the most frequent cases resulting in the separation of staff were related to fraudulent acts. Of the total number of cases, 46 per cent involved allegations of fraud such as medical insurance, other entitlement fraud or misrepresentation of personal history profiles, 10 per cent resulted from allegations of sexual harassment and/or abuse of authority and 10 per cent resulted from allegations of sexual exploitation or sexual abuse. In situations where staff members separated while the disciplinary process was still under way, and there was potential for the Organization to resume the process should the former staff member rejoin the Secretariat, notes were placed in their official status files to indicate that the disciplinary process was not completed. During the reporting period, 16 per cent of cases included notes in the official status files of former staff members. Half of these cases involved staff members at the Professional level.

50.   The Advisory Committee was also informed that for the reporting period between 1 July 2022 and 30 June 2023, there were 125 cases of misconduct, including 43 cases of misrepresentation and false certification. Of these 43 cases, 16 cases remained open and 27 cases were closed. The Committee makes further comments in its report on the practice of the Secretary-General in disciplinary matters and cases of possible criminal behaviour from 1 January to 31 December 2022 (A/78/756).

Oversight and advisory bodies

51.   In his report, the Secretary-General indicates that the opening balances of outstanding recommendations relating to the Board of Auditors report on the United Nations (volume I) increased from 63 at the beginning of 2015 to 279 at the beginning of 2020. However, owing to the number of recommendations closed as implemented

or overtaken by events, which overtook the number of new recommendations issued, the opening balances of outstanding recommendations decreased, from 279 at the beginning of 2020 to 224 at the beginning of 2023. The number of open recommendations on peacekeeping operations (volume II) also decreased, from 116 at the beginning of the 2019/20 financial period to 41 at the beginning of the 2022/23 financial period. A number of recommendations have been outstanding for a long period, owing mostly to the following factors: (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 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/78/678, paras. 101–103). Upon enquiry, the Advisory Committee was informed that there were two outstanding recommendations from the Board of Auditors, one of which was considered by the Administration as having been overtaken by events. The closure of that recommendation was requested for the interim audit of fiscal year 2023.

52.   In his report, the Secretary-General states that, in its activities report for the 12-month period ended 30 June 2023 (A/78/301 (Part I)/Add.1), OIOS noted that long-term trends showed that more than 90 per cent of its recommendations were implemented and about 6 per cent of its recommendations were closed without implementation, reflecting the significant efforts made by the concerned entities. In the above-mentioned report, OIOS indicated a balance of 1,349 outstanding recommendations as at 1 July 2023, compared with 1,043 outstanding recommendations as at 1 July 2022. Of the total outstanding recommendations as at 1 July 2023, 1,157 pertained to the Secretariat, increasing from 831 as at 1 July 2022. OIOS noted that it had made changes to the way it formulated its recommendations so as to ensure that they were aimed at recommending actions that could be implemented within 24 months, in order to ensure that recommendations were not just implemented but were implemented in a timely manner. The Management Committee will continue to closely monitor the status of implementation of outstanding recommendations, especially those considered as long-standing, and will continue to hold annual dialogues with the respective oversight bodies on behalf of the Administration. In relation to the recent increase in the number of outstanding recommendations from OIOS, specific efforts will be devoted to assessing the reasons for this increase and to putting in place enhanced support to entities to implement OIOS recommendations (ibid., paras. 104–106 and 108 (b)).

53.   With respect to the recommendations of the Advisory Committee, the Committee was informed upon enquiry that the drafting of the implementing partner policy framework was in progress, including consultation with relevant Secretariat entities and internal stakeholders. A comprehensive draft was expected to be completed in the third quarter of 2024. The implementing partner policy framework would be considered in the broader context of planned revisions to the Financial Regulations and Rules of the United Nations and to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation that were expected to commence in 2024.

54.   **The Advisory Committee notes the inclusion of annexes setting out the status of implementation of recommendations and decisions of legislative and oversight bodies. The Committee reiterates the need to ensure full implementation of all the recommendations of the oversight bodies and the recommendations of the Committee endorsed by the General Assembly in a prompt and timely manner, and include the status of the endorsed**

recommendations of the Committee over a period of five years in all the reports considered by the Committee, and to continue to hold programme managers accountable for the non-implementation of recommendations, and to report thereon in all future reports on accountability (see also A/77/743, para. 55).

III. Conclusion

55. **The Advisory Committee recalls that, in its resolution 77/280, the General Assembly emphasized that full transparency was crucial to ensuring accountability, and requested the Secretary-General to continue his efforts to enhance transparency, and also trusted that the next progress report would include information on the Organization's use of a common definition of accountability in the United Nations Secretariat. The Committee further recalls that the Assembly requested 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 were taken in cases of non-compliance. The Committee 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.**

56. **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.**

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