



Seventy-third session  
Agenda item 135

## Resolution adopted by the General Assembly on 15 April 2019

[on the report of the First Committee (A/73/687/Add.1)]

### 73/289. Progress towards an accountability system in the United Nations Secretariat

*The General Assembly,*

#### **I** **Progress towards an accountability system in the United Nations Secretariat**

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

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

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

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

*Having considered* the eighth progress report of the Secretary-General on the accountability system in the United Nations Secretariat: strengthening accountability under the new management paradigm<sup>1</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup>

<sup>1</sup> [A/73/688](#) and [A/73/688/Corr.1](#).

<sup>2</sup> [A/73/800](#).



1. *Takes note* of the eighth progress report of the Secretary-General on the accountability system in the United Nations Secretariat: strengthening accountability under the new management paradigm;<sup>1</sup>
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;<sup>2</sup>
3. *Welcomes* the efforts of the Secretary-General towards a strong culture of accountability throughout the Secretariat, acknowledges that a culture of accountability stems from the leadership of an organization, and stresses that an effective accountability system is central to the successful management of the Organization;
4. *Acknowledges* that senior management bears special responsibility for setting the tone and standards for a strong culture of responsibility, accountability and personal integrity in the Secretariat, with an impact on mandate implementation and on the reputation of the Organization;
5. *Stresses* the indispensable roles of external and internal oversight mechanisms, carried out through regular audit reviews and the issuance of pertinent recommendations, and that the full and timely implementation of the recommendations of oversight bodies, which are aimed at strengthening the performance of managers in monitoring the activities for which they are held accountable, is an essential part of any effective system of accountability;
6. *Also stresses* 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;
7. *Recalls* paragraph 16 of the report of the Advisory Committee, and requests that the Secretary-General provide information on the issues identified therein regarding the new system of delegation of authority that came into effect on 1 January 2019, in his ninth progress report on accountability;
8. *Also recalls* paragraph 19 of the report of the Advisory Committee, and requests the Secretary-General to refine the key performance indicators of the performance management framework and to report thereon in his next progress report;
9. *Reaffirms* that results-based management and performance reporting are essential pillars of a comprehensive accountability framework;
10. *Recognizes* the importance of results-based management and performance reporting, and requests the Secretary-General to continue his efforts aimed at strengthening the implementation of results-based management, programme monitoring and reporting, and at shifting towards a culture of results in the Secretariat;
11. *Notes* the establishment of the Business Transformation and Accountability Division and its important role as a new element of the accountability system, and requests the Secretary-General to include in his next progress report information on how the Division has provided support to the Secretariat, including programme managers, in the monitoring, assessment and reporting of programme performance;
12. *Stresses*, as one of the essential components of accountability, the importance of compliance with the Charter of the United Nations, its resolutions and the regulations and rules;

13. *Emphasizes* the importance of the internal control framework in the accountability system, and requests the Secretary-General to continue to strengthen internal controls in programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation, and to report on the measures taken in that regard in the context of his ninth progress report;

14. *Notes* the measures taken to strengthen senior managers' compacts, and requests the Secretary-General to include more detailed information on the effectiveness of those compacts as instruments of accountability, including measures to strengthen performance when objectives are not achieved, in the context of future progress reports on accountability in the Secretariat;

15. *Reiterates* that the timely submission of documents is an important aspect of the accountability of the Secretariat to Member States, notes the ongoing efforts to address the underlying challenges related to documentation, and in this regard requests the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator;

16. *Recalls* paragraph 36 of the report of the Advisory Committee, stresses the importance of the risk management function under the new system of delegation of authority, and requests the Secretary-General to report comprehensively on progress made towards embedding risk ownership and risk management in Secretariat entities in his next progress report;

17. *Also recalls* paragraph 16 of its resolution [72/303](#), and requests the Secretary-General to continue to take concrete measures to enhance in-house capacity for evaluation and self-evaluation, including through the Evaluation Section in the Business Transformation and Accountability Division;

18. *Requests* the Secretary-General to provide details on further developing the guidelines for the preparation of agreements with donors and implementing partners;

19. *Recalls* paragraph 41 of the report of the Advisory Committee, and requests the Secretary-General to provide, in his next progress report, details on the implementation status of the recommendations of the Board of Auditors, as well as on other actions taken to address the concerns of the Board regarding the management of the risk of fraud;

20. *Welcomes* the measures taken by the Secretary-General to ensure appropriate ethical standards and integrity in the Organization, and requests him to make efforts aimed at improving the culture of accountability in the Secretariat, including by continuing to encourage, inter alia, a conducive environment for the reporting of fraud and misconduct, and to continue to take appropriate and effective measures for the protection of whistle-blowers and the prevention of retaliation;

21. *Requests* the Secretary-General to submit a report on progress made in the implementation of the accountability system of the Secretariat, including on the system of delegation of authority, for its consideration at the first part of its resumed seventy-fourth session;

## **II Joint Inspection Unit**

*Having considered* the note by the Secretary-General drawing attention to the report of the Joint Inspection Unit on the review of whistle-blower policies and practices in United Nations system organizations<sup>3</sup> as well as the comments of the

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<sup>3</sup> [A/73/665](#).

Secretary-General and of the United Nations System Chief Executives Board for Coordination thereon,<sup>4</sup>

1. *Notes with appreciation* the review of whistle-blower policies and practices in United Nations system organizations conducted by the Joint Inspection Unit;
2. *Requests* the Secretary-General to take action on the relevant recommendations, as appropriate, and to provide an update thereon to the General Assembly;
3. *Notes* that a lack of confidence in the accountability system directly contributes to underreporting across the United Nations system, and in this regard requests the Secretary-General to continue to strengthen those measures that will increase reporting.

*75th plenary meeting  
15 April 2019*

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<sup>4</sup> [A/73/665/Add.1](#).