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

Eleventh 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 advance version of the report of the Secretary-General entitled “Eleventh progress report on accountability: strengthening accountability in the United Nations Secretariat” ([A/76/644](#)). During its consideration of the report, the Committee met online with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 14 February 2022.

2. 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 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.

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



3. 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 11 such progress reports (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 provides 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 its report on the tenth progress report of the Secretary-General on the accountability system (A/75/804), and its observations and recommendations therein, are no longer on the agenda of the General Assembly.**

4. Upon enquiry, the Advisory Committee was informed that, following the latest management reforms of the Secretary-General, the accountability system had continued to evolve, inter alia, following the introduction of the new system of delegation of authority; the strengthening of evaluation activities in the Secretariat; the implementation of the enterprise risk management system; the strengthening of conduct and discipline measures (such as the whistle-blower protection policy, and protection from sexual exploitation and abuse); the refinement of the senior managers' compacts; the implementation of a new performance appraisal system; and the issuance by the Organization of its first statement on internal control (see also sect. II below).³ The Committee was also informed that, in 2021, the annual staff Leadership Dialogue of the Secretary-General, which was coordinated by the Ethics Office, was entitled "The accountability system in the United Nations Secretariat: how do we understand and make it work?" and that approximately 30,600 personnel were obliged to participate, with further information on the Dialogue to be provided in the forthcoming report of the Secretary-General on the activities of the Ethics Office for 2021. Furthermore, the United Nations Values and Behaviours Framework was introduced in 2021, with the input of approximately 4,600 staff members and using existing resources. In addition, the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance released a handbook on the accountability system of the Secretariat. Upon enquiry, the

² These include the Advisory Committee's previous 13 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; and 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).

³ The Advisory Committee provides its comments on some matters, including on environmental management, and conduct and discipline, in separate reports.

Committee was informed that those activities had resulted in a high level of interest in the topic of accountability in general (see also [A/76/644](#), para. 6).

5. The Advisory Committee looks forward to receiving detailed information on and an assessment of, both in the next progress report and in the next report on the activities of the Ethics Office, the impact of the annual staff Leadership Dialogue and of the accountability handbook in terms of establishing an organization-wide culture of accountability. In addition, with respect to the United Nations Values and Behaviours Framework, the Committee trusts that the Secretary-General will provide further details to the General Assembly at the time of its consideration of the present report, including the timeline and cost involved for its development, as well as the stakeholders involved.

6. The Advisory Committee notes the steps taken to date and trusts that the Secretary-General will continue the efforts to establish a deeply rooted and sustainable organizational culture of personal and institutional accountability in the United Nations Secretariat and to report on the impact of the related measures in future progress reports.⁴ The Committee 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 para. 35 below and [A/75/804](#), para. 4).

II. Observations and recommendations of the Advisory Committee

1. Intergovernmental bodies, and internal and external oversight

Intergovernmental bodies

7. A summary of the status of the implementation of resolutions pertaining to administrative and budgetary matters, including the observations and recommendations of the Board of Auditors, adopted by the General Assembly at its seventy-fifth session, is set out in annex II to the report of the Secretary-General. The Advisory Committee notes that the implementation of a number of Assembly resolutions remains pending. These include resolutions [76/235](#), [75/242](#), [74/249](#) and [73/268](#), in which the Assembly endorsed the relevant recommendations of the Committee in its related reports on the reports of the Board of Auditors and requested the Secretary-General, in his role as Chair of the United Nations System Chief Executives Board for Coordination (CEB), to present viable options for a centralized treasury investment management function of the United Nations system and to facilitate the development of reasonable benchmarks for minimum and maximum levels of the operational reserves for the United Nations system, as well as to report thereon in the context of the audited financial statements of the United Nations relating to volume I (United Nations).

Timely submission of documentation

8. The Advisory Committee recalls that it was informed, in the context of the tenth progress report of the Secretary-General on strengthening accountability in the United Nations Secretariat ([A/75/686](#)), that all senior managers were required to provide all

⁴ The impact, and related measures, should also continue to be reported, for example, in the recurring reports of the Secretary-General on disciplinary measures, as well as in the related financial reports of the Board of Auditors to the General Assembly (Vol. I).

documentation for consideration by the Committee no later than the scheduled submission dates agreed by the Committee. **The Advisory Committee considers, however, that the reported high rate of timely submission of reports and related supplementary and additional information still does not reflect the operational reality of the often delayed submission of documents by the Secretariat. The Committee recalls that the General Assembly, in paragraph 16 of its resolution [74/271](#), reiterated, inter alia, 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).**

9. The Advisory Committee also notes that there seems to be a trend whereby related important reports and initiatives are sometimes finalized shortly after the completion of the session of the Committee or during the deliberations of the General Assembly and that such late submissions may have implications for the analysis of the related matters and the way forward. **The Advisory Committee trusts that the Secretary-General, taking into consideration the scheduling of both the Advisory Committee and the Fifth Committee, whereby, for example, human resources management matters are considered in the first resumed session, will submit the related reports and initiatives in an appropriate time frame for their full consideration, and will report thereon in the context of the audited financial statements of the United Nations relating to volume I (United Nations).**

10. The Advisory Committee stresses that component I of the accountability framework pertains to the Charter of the United Nations, in which the basic principles of the Organization are enshrined and its principal organs and their roles and responsibilities are identified, including by entrusting the Secretary-General with the implementation of the mandates promulgated by those organs ([A/76/644](#), para. 8). The Committee is concerned that the Secretary-General has not implemented resolutions [76/235](#), [75/242](#), [74/249](#) and [73/268](#), and the repeated requests of the General Assembly to present viable options for a centralized treasury investment management function of the United Nations system and to facilitate the development of benchmarks for minimum and maximum levels of the operational reserves for the United Nations system. As a number of other matters also remain a work in progress, the Committee stresses the importance of the timely implementation of the decisions and recommendations of intergovernmental bodies, including the recommendations of the Committee and of the Board of Auditors, as endorsed by the Assembly in its relevant resolutions (see [A/75/804](#), para. 12).

Board of Auditors

11. The observations and recommendations of the Board of Auditors are presented in its annual reports on the financial reports and audited financial statements of the United Nations, relating to volume I (United Nations) and volume II (peacekeeping operations). **The Advisory Committee reiterates the importance of the full and timely implementation of the recommendations of oversight bodies as an integral part of the accountability system, including, for example, with respect to treasury operations and the delegation of authority (see also para. 7 above, [A/76/554](#), paras. 47–53, and [A/75/804](#), para. 12).**

Joint Inspection Unit

12. The Advisory Committee recalls that the Joint Inspection Unit was to conduct, in 2021, a system-wide assessment of the accountability frameworks of United Nations system organizations (see [A/75/804](#), para. 9), and it was informed, upon enquiry, that the related report would be completed by 31 December 2022. **The Advisory Committee looks forward to the results of the review by the Joint Inspection Unit (see also [A/75/804](#), para. 9).**

Office of Internal Oversight Services

13. The Advisory Committee recalls that the Office of Internal Oversight Services (OIOS) was conducting an evaluation of the United Nations accountability system to determine the extent to which the system was relevant, efficient and effective in ensuring that the Secretariat: (a) fully implemented all mandates approved by the intergovernmental bodies and subsidiary organs; and (b) produced high-quality results in a timely and efficient manner and that the review was to be finalized by June 2021 ([A/75/804](#), para. 6). Upon enquiry, the Committee was informed that the finalization of the OIOS evaluation had been delayed by nine months and might be completed by the end of the first quarter of 2022.

14. **The Advisory Committee reiterates its recommendation that the General Assembly request the Secretary-General to ensure that the evaluation by the Office of Internal Oversight Services will also focus on the practical aspects of institutional and personal accountability, including the operationalization and reporting of the specific outcomes and results of the processes and measures that are meant to promote accountability. The Committee notes that the finalization of the evaluation by the Office has been delayed by nine months and may now only be completed by the end of the first quarter of 2022, after the Committee's consideration of the eleventh progress report on the accountability system. The Committee looks forward to the inclusion of the related findings in the twelfth progress report of the Secretary-General on the accountability system (see also [A/75/804](#), paras. 5 and 6). The Committee trusts that, in the interim, a preliminary update on the findings and conclusions of the evaluation will be provided to the Assembly at the time of its consideration of the present report.**

2. Activities aimed at strengthening accountability

Implementation of results-based management

15. A summary of progress in the implementation of the action plan for the implementation of results-based management in the United Nations Secretariat from 2018 to 2021 is provided in annex II to the report of the Secretary-General. It covers, for example, training and guidance on results-based management and on the Comprehensive Planning and Performance Assessment System and the United Nations Sustainable Development Cooperation Framework. Efforts continued towards the adoption of the integrated planning, management and reporting solution, which is currently being trialled in some missions ([A/76/644](#), paras. 17–25). Upon enquiry, the Advisory Committee was informed that the solution, which is under the umbrella of the strategic planning, budgeting and performance management project, is currently used by 90 entities, and that the project tools were being developed to complement other tools and frameworks also under development, such as the Comprehensive Planning and Performance Assessment System and the United Nations Sustainable Development Cooperation Framework. The Committee was also informed that the deployment of the project, in particular the solution tool, would enable the ongoing harmonization of the different planning, results-based management and results-based budgeting tools.

16. Upon enquiry, the Advisory Committee was informed that, while the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation applied to all funding sources across the Secretariat, variations existed in the manner in which the results-based budgeting methodology was applied to the programme budget, the peacekeeping budget and the management of voluntary contributions across entities. The Committee was also informed that, considering that the programmes of many entities in the Secretariat were financed from multiple funding sources with differences in their results-based budgeting frameworks, they would benefit from a harmonized results-based budgeting results framework that would aid managers in planning and managing their programmes comprehensively regardless of the sources of funding. The Committee was further informed that the differences in budget methodologies across funding sources were proving to be a challenge in terms of fully harmonizing the growing range of information available in Umoja.

17. The Advisory Committee notes the inconsistencies in the terminology used to describe the various aspects of results-based management, which may impede operational harmonization, and trusts that consolidated information on the harmonization of terminology will be provided in the next progress report. The Committee recommends that the General Assembly request the Secretary-General to provide information, including on how the implementation of results-based management and results-based budgeting and their potential alignment across the three related sources of funding can come together to form a sustainable and holistic system of accountability (A/75/804, para. 13). The Committee considers that there is a need to expand the results-based fundamentals of the Organization and establish a three-pronged approach, comprising: (a) results-based management; (b) results-based budgeting; and (c) results-based performance, as addressed in paragraphs 20 and 21 below.

Senior managers' compacts

18. The Secretary-General indicates that the revised senior managers' compact template was launched in January 2022. The expansion of the online Inspira-based platform, to include the compacts for managers at the Assistant Secretary-General level, has been scheduled for 2022, and enhancements in the areas of user administration, compact workflow monitoring and the automated generation of performance assessment documents are being tested (A/76/644, paras. 34–37). Upon enquiry, the Advisory Committee was informed that the compact template was being revised on the basis of recommendations by the Management Performance Board approved by the Secretary-General, and that the new template comprised five sections: (a) delivering programmatic objectives (managers are required to identify and make commitments on a maximum of five strategic objectives); (b) delivering on specific areas (managers are required to make commitments in specific areas); (c) managing resources (contains a standard set of quantitative indicators); (d) compliance and accountability (includes compliance with regulations, rules and ethical standards outlined in the standards of conduct); and (e) declaration (the Secretary-General and the senior manager sign the compact). The Committee was also informed that the most frequently quoted performance issues pertained to regional diversification, occupational safety and health, end-of-cycle evaluations, the compliance of websites and applications, and the implementation of oversight body recommendations.

19. The Advisory Committee notes that the new template for the senior managers' compacts now comprises five sections and trusts that an update on its operationalization, including with respect to the statement on internal control in the compacts, will be presented in the next progress report. The Committee looks

forward to information in future progress reports on the practical implementation of the senior managers' compacts, including on the benefits to the respective offices and departments (see also para. 21 below). The Committee has provided further comments on the senior managers' compacts in its report on the overview of human resources management reform for the period 2019–2020 and an outlook beyond ([A/75/765](#), paras. 29–30).

Performance management system

20. The Secretary-General indicates that, following the conclusion of the pilot for the so-called agile performance management approach, staff performance management has shifted from a compliance-driven process to one focused on accountability for results that is aimed at fostering a culture of ongoing dialogue between managers and staff and at promoting collaboration. The new approach was launched for the April 2021–March 2022 cycle and streamlines the process for establishing workplans, encourages performance conversations between managers and staff and provides for a 360-degree feedback mechanism, which initially will be applied to staff at the D-1 and D-2 levels.

21. **The Advisory 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).** In order to ensure a sustainable and holistic system of personal and institutional accountability, the Committee is therefore of the view that there is a need to link the approved programme activities not only to results-based budgeting and results-based management, but also to clearly define results-based performance indicators and benchmarks in senior managers' compact and staff workplans. The Committee trusts that, to that end, the Secretary-General will use the resources and knowledge base of the new evaluation framework, including with respect to self-evaluation, and provide updates thereon in the next progress reports.

22. Upon enquiry, the Advisory Committee was provided with performance compliance reports by department and entity for 2019/20 and 2020/21, indicating that, as in the past, the performance ratings showed that nearly 100 per cent of staff members were rated under the two categories of "exceeds expectations" or "meets expectations" (see also [A/75/804](#), para 17). With respect to a possible grading bell curve, or a forced ranking of performance ratings, the Committee was informed, upon enquiry, that the contemporary school of thought on the effective performance management of staff did not include the use of a curved grading approach, as it was considered a desirable outcome that a significant portion of staff met or exceeded the performance expectations of the Organization.

23. **The Advisory Committee recalls its view that the current ratings distribution is not an accurate reflection of performance in the Organization and that the ratings given to most staff may not reflect actual performance objectively.** The Committee recalls its recommendation that more information and clarification be provided to the General Assembly, inter alia, on the consideration of introducing a grading curve for performance ratings, as well as the related financial implications, if any (see also [A/75/765](#), paras. 34–36). Furthermore, the Committee considers that there is a need to develop a more refined differentiation between the ranking categories, including those of "exceeds expectations" or "meets expectations", by raising the criteria of the expected levels of performance required for a specific ranking. The Committee recommends that the Assembly request the Secretary-General to evaluate the

performance rating system aimed at ensuring credible and comparable information by entity as the basis for staff performance evaluation ratings (see *ibid.*, paras. 33–34), and to provide updates in the next progress report, as well as in his related reports on human resources management.

Post-employment guidelines for staff at all levels

24. With respect to the outside employment of United Nations staff at all levels following their departure from the Organization, the Advisory Committee was informed, upon enquiry, that post-employment restrictions were governed by United Nations staff regulations 1.2 (g), 1.2 (i) and 1.2 (m) and staff rule 1.2 (q), which set out the general rules about conflicts of interest, the prohibition of using official functions for private gain and the obligation to exercise discretion on all matters of official business, which does not cease upon separation from service. In addition, the rules for staff members directly involved in the procurement process are stipulated in Secretary-General's bulletin [ST/SGB/2006/15](#) on post-employment restrictions.

Delegation of authority

25. The Secretary-General indicates that the roll-out of the expanded set of 26 key performance indicators, from an initial set of 16 such indicators, began in 2021 and that the first group of 6 revised indicators was implemented in the fourth quarter of that year, while the remaining 18 indicators are considered more complex technically and scheduled to be rolled out in 2022 (see [A/76/644](#), paras. 50–55). Upon enquiry, the Advisory Committee was informed that the developments in 2021 with respect to the delegation of authority included: (a) the expansion of the delegation of authority key performance indicators; (b) the migration of the quarterly key performance indicator reports to an interactive online accountability indicator monitoring platform on the management dashboard; (c) the enhancement of the delegation of authority portal; and (d) the comprehensive review and revision of Secretary-General's bulletin [ST/SGB/2019/2](#) and the delegation instrument to address any identified issues and opportunities. The Committee was also informed that four reformulated indicators and two new indicators would be implemented on 15 February 2022, and it was provided with a comparative table showing the original indicators and the revised indicators (see annex). **The Advisory Committee trusts that further details will be provided to the General Assembly during the consideration of the present report and that an update will be included in the next progress report.**

26. The Advisory Committee recalls that the Board of Auditors had observed a lack of accountability mechanism for some heads of entities and noted that, of 233 entities under the delegation of authority framework, 134 heads of entities were at the D-2 level or lower and were not required to sign the senior managers' compacts unless specifically prescribed, and that there was no proper mechanism to hold those heads of entities accountable ([A/76/554](#), para. 53). **The Advisory Committee concurs with the recommendation of the Board of Auditors that there is a need to develop a more robust accountability mechanism for heads of entities at the D-2 level or below ([A/76/554](#), para. 53).**

27. The Advisory Committee notes that the Board of Auditors had observed, with respect to the liquidation of the African Union-United Nations Hybrid Operation in Darfur (UNAMID), that the Director of Mission Support had acted without head of entity authority after the departure of the UNAMID head of mission on 31 January 2021. The Board recommended that the Secretariat ensure that the delegation of authority to officers-in-charge be visible in the delegation of authority portal; and to define and codify the delegation of authority for administrative decisions over the management of resources, human resources included, for all drawdown and

liquidation activities after the Security Council mandate of a mission had ended ([A/76/5 \(Vol. II\)](#), paras. 64–77).

28. Upon enquiry, the Advisory Committee was informed that heads of entities were accountable for their exercise of delegated authorities directly to the Secretary-General and that, to date, there had been no instances of a withdrawal or amendment of a delegation of authority as a result of an inappropriately exercised authority. The Committee was also informed that the current mechanism entailed: (a) empowering the first line of defence, by providing tools to the entities and their managers themselves to identify issues as soon as possible; (b) supporting managers in resolving problems in the most effective way to both improve performance and prevent non-compliance; and (c) escalating issues to appropriate stakeholders. Upon enquiry, the Committee was further informed that lessons learned, based on feedback collected from entities through the aforementioned management dashboard, showed that most heads of entities considered that the enhanced delegation of authority had led to improved efficiencies in decision-making processes, facilitated the responsible use of resources and enabled improved mandate implementation. The Committee was informed that the overarching objectives of the new delegation of authority framework were considered to have been met.

29. **The Advisory Committee considers that the responsible stewardship of resources is a fundamental premise of the delegation of authority for senior staff, regardless of functional level. The Committee concurs with the Board of Auditors that the delegation of authority to officers-in-charge should be formalized in the delegation of authority portal, and defined and codified for administrative decisions over the management of all resources for all drawdown and liquidation activities after the Security Council mandate of a mission has ended. The Committee notes that, as described in the aforementioned report of the Board, a number of irregularities occurred during the drawdown and liquidation process of UNAMID. The 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.** The Committee also provides comments thereon in its report on the Board's financial report and audited financial statements for the 12-month period from 1 July 2020 to 30 June 2021 on United Nations peacekeeping operations ([A/76/735](#)).

Guidelines for implementing partners

30. 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 ([A/75/804](#), para. 21). In his report, the Secretary-General indicates that the guidelines will now be issued in the first quarter of 2022 and include key principles and standardized processes, which are embedded in the Umoja grantor management module ([A/76/644](#), para. 56). The Committee 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 ([A/75/804](#), para. 21). **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.**

Furthermore, the Committee recommends that the Assembly request the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to develop a harmonized system-wide approach to the management of, and guidelines for, implementing partners and to provide an update on such an approach in the next progress report.

Enterprise risk management

31. Upon enquiry, the Advisory Committee was informed that, following the approval by the Management Committee in 2020 of the Secretariat-wide risk register with 16 risks, the implementation of enterprise risk management continued to proceed at both the Secretariat-wide and individual entity levels. The Committee was also informed that 29 (or 50 per cent) of the selected Secretariat entities had completed their risk assessments by the end of 2021 and that 75 per cent expected to have completed them by the end of 2022 (see also [A/76/644](#), paras. 58–63). Upon enquiry, the Committee was further informed that the 16 critical governance, managerial, operational, financial, compliance, and fraud and corruption risks, which were assessed as “very high”, pertained to: strategic planning, budgeting, and budget allocation; organizational culture, human resources strategy, and accountability; pandemics; organizational structure and synchronization; peacekeeping and special political mission mandates; human resources operations; health-care management; occupational safety and health; security; information and communication technology (ICT) strategy, infrastructure, systems and implementation; financial contributions; extrabudgetary funding, donor fund management and implementing partners; ICT governance and cybersecurity; Umoja system control environment; theft: fuel, rations, inventory; and procurement fraud. **The Advisory Committee looks forward to further information on the approach used to quantify risks, and on any changes to the aforementioned critical risks in future progress reports.**

Anti-fraud and anti-corruption framework

32. As further described in paragraphs 64 to 68 of the report of the Secretary-General, a handbook on fraud and corruption awareness and an anti-fraud and anti-corruption strategy have been developed, with publication expected in early 2022. **The Advisory Committee looks forward to further details in the next progress report with respect to the operationalization of the aforementioned handbook and the related strategy and trusts that a recent status update thereon will be provided to the General Assembly at the time of its consideration of the present report.**

Statement on internal control

33. The first statement on internal control was signed by the Secretary-General for all Secretariat operations in May 2021 and published on reform.un.org in the six official languages of the United Nations ([A/76/644](#), paras. 69–70). Upon enquiry, the Advisory Committee was informed that the statement covered the three objectives of the Committee of Sponsoring Organizations of the Treadway Commission Internal Control-Integrated Framework, namely, operations, compliance and reporting. **The Advisory Committee notes the issuance of the first statement on internal control and looks forward to the review of the Board of Auditors with respect to its Secretariat-wide application.**

Evaluation

34. In his report, the Secretary-General indicates that, in August 2021, the Secretariat-wide evaluation policy was published as an administrative instruction ([ST/AI/2021/3](#)) jointly prepared by the Office of Internal Oversight Services and the

Department of Management Strategy, Policy and Compliance, following extensive stakeholder consultation. The policy sets out the use of evaluation in the Secretariat as provided in article VII of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (see [A/76/644](#), para. 81). Upon enquiry, the Advisory Committee was informed that the establishment of the Evaluation Management Committee had been confirmed by the Management Committee in the fourth quarter of 2021 and that the terms of reference would be discussed by the Evaluation Management Committee at its first meeting, during the first quarter of 2022.

35. The Advisory Committee considers that, notwithstanding the intangible nature of the concept of accountability, there is a need to determine the overall financial implications, specifically the costs and benefits, as well as the impact of the various activities and initiatives that have been operationalized with respect to the accountability system. The Committee looks forward to further information thereon in future progress reports.

III. Conclusion

36. The action requested by the Secretary-General from the General Assembly is set out in paragraph 102 of his report.

37. Subject to its observations and recommendations in the present report, the Advisory Committee recommends that the General Assembly take note of the eleventh progress report of the Secretary-General on strengthening accountability in the United Nations Secretariat.

Annex

Comparative table of delegation of authority key performance indicators

Key performance indicator number	Original key performance indicator set (as at 1 January 2019)	Revised key performance indicator set (including a short description of the most notable changes compared with the original indicators or the focus of the new indicators)	Implementation dates
1	Equitable geographical distribution	Equitable geographical representation <i>Changed to align it with the United Nations strategy and the senior managers' compacts</i>	Implemented in November 2021
2	–	Greater regional group diversity <i>Shows progress towards greater regional diversification (new indicator)</i>	Planned for December 2022
3	Gender diversity	Gender parity <i>Changed to align it with the United Nations strategy and the senior managers' compacts, including the addition of the Field Service staff category</i>	Implemented in November 2021
4	Recruitment process	Recruitment process <i>Changed to align it with the United Nations strategy and the senior managers' compacts, including the addition of the Field Service staff category and all professional levels</i>	Scheduled for release on 15 February 2022
5	Conduct and discipline: mandatory training	Mandatory training for all <i>Addition of all nine mandatory courses in all languages in which they are offered</i>	Scheduled for release on 15 February 2022
6	Conduct and discipline: assessment of reports	Assessment of conduct and discipline cases <i>Shows conduct and discipline cases reported in enterprise system (resumed after being put on hold during the development and implementation of the new case management tracking system)</i>	Planned for December 2022
7	Exceptions to administrative instructions	Timely reporting of human resources exceptions <i>Addition of a chart showing the average number of days of submissions</i>	Scheduled for release on 15 February 2022
8	–	Performance appraisal <i>Shows the progress or completion of performance appraisals (new indicator)</i>	Planned for December 2022
9	Expenditure against monthly appropriation	Expenditure against appropriation <i>Changed charts to show percentages instead of ratios</i>	Implemented in November 2021

<i>Key performance indicator number</i>	<i>Original key performance indicator set (as at 1 January 2019)</i>	<i>Revised key performance indicator set (including a short description of the most notable changes compared with the original indicators or the focus of the new indicators)</i>	<i>Implementation dates</i>
10	Management of voluntary contributions	Management of voluntary contributions <i>Changed charts to show percentages instead of ratios</i>	Implemented in November 2021
11	Service provider cost recovery	Cost recovery sustainability <i>Addition of charts comparing expenditure with fund balance for additional information</i>	Scheduled for release on 15 February 2022
12	Timely payment to service providers	Timely payment to service providers <i>Changed scope to focus on payments processed using purchase orders</i>	Implemented in November 2021
13	–	Sustainability of programme support cost <i>Shows expenditure against income for the programme support cost funds of an entity (new indicator)</i>	Planned for December 2022
14	–	Post vacancy rate <i>Shows actual post vacancy rate against planned/budgeted ones (new indicator)</i>	Planned for December 2022
15	–	Invalid fund commitment payments <i>Shows fund commitment payments not allowed (new indicator)</i>	Planned for December 2022
16	Utilization of long-term contracts	Stand-alone purchases <i>Added top 10 vendors and commodities</i>	Implemented in November 2021
17	Utilization of formal methods of solicitation	Exceptions to formal methods of solicitation <i>Added top 10 vendors and categories</i>	Implemented in November 2021
18	Proper planning of goods and services	Proper planning of goods and services <i>Shows procurement ex post facto cases reported to the Headquarters Committee on Contracts (resume after being on hold)</i>	Planned for December 2022
19	–	Required procurement training <i>Shows staff who have completed the mandatory training courses on procurement (new indicator)</i>	Planned for December 2022
20	–	Procurement approvers with delegation <i>Shows staff with Umoja role requiring procurement delegation (new indicator)</i>	Scheduled for release on 15 February 2022

<i>Key performance indicator number</i>	<i>Original key performance indicator set (as at 1 January 2019)</i>	<i>Revised key performance indicator set (including a short description of the most notable changes compared with the original indicators or the focus of the new indicators)</i>	<i>Implementation dates</i>
21	—	Use of informal method of solicitation (request for quotation) <i>Shows purchase orders and contracts with approved not-to-exceed amount over \$150,000 awarded as a result of requests for quotations (new indicator)</i>	Planned for December 2022
22	Compliance with 16-day advance purchase	Advance travel purchase policy <i>Added average days between request finalization and start of travel</i>	Implemented in November 2021
23	—	Travel expenditure to budget <i>Shows actual travel expenditure for official business against approved budget (new indicator)</i>	Planned for December 2022
24	Prevention of loss of property	Prevention of loss of property <i>No change to the original indicator</i>	Implemented in 2020
25	Write-off and disposal of property	Write-off and disposal of property <i>No change to the original indicator</i>	Implemented in 2020
26	—	Required property management training <i>Shows required training completed for staff members with property management delegation (new indicator)</i>	Scheduled for release on 15 February 2022