General Assembly

Seventy-third session
Agenda items 134 (b) and 150

**Financial reports and audited financial statements,
and reports of the Board of Auditors: United Nations
peacekeeping operations**

**Administrative and budgetary aspects of the financing
of the United Nations peacekeeping operations**

Implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2018

Report of the Secretary-General

Summary

   The present report provides information in response to the recommendations of the Board of Auditors contained in its report on United Nations peacekeeping operations for the 12-month period from 1 July 2017 to 30 June 2018 (A/73/5 (Vol. II), chap. II). The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Assembly requested the Secretary-General, at the same time as the recommendations of the Board of Auditors are submitted to the Assembly, to provide it with his responses and to indicate measures that will be taken to implement those recommendations, with appropriate timetables.

   The Administration has concurred with most of the Board's recommendations and its relevant comments have been duly reflected in the report of the Board. The present report provides additional comments from the Administration, where appropriate, and information on the status of implementation, the department responsible, the estimated completion date and the priority for each recommendation contained in the report of the Board. In addition, the report contains updated information on the status of implementation of the recommendations of the Board relating to the prior periods that were reported by the Board, in annex II to its report, as not having been fully implemented.

I. Introduction

1. In its resolution 48/216 B, the General Assembly requested the Secretary-General, at the same time as the recommendations of the Board of Auditors are submitted to the Assembly, to provide it with his responses and to indicate measures that will be taken to implement those recommendations, with appropriate timetables. The present report is submitted in response to the recommendations of the Board contained in its report on the United Nations peacekeeping operations for the 12-month period ended 30 June 2018 (A/73/5 (Vol. II), chap. II).

2. In preparing the present report, account was taken of the provisions of the following documents:

   (a) General Assembly resolution 52/212 B, in particular paragraphs 2 to 5 thereof, and the note by the Secretary-General transmitting the proposals of the Board for improving the implementation of its recommendations approved by the Assembly (A/52/753, annex);

   (b) Paragraph 6 of General Assembly resolution 72/8 B, in which the Assembly requested the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

   (c) Paragraph 7 of General Assembly resolution 72/8 B, in which the Assembly requested the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

   (d) Paragraph 8 of General Assembly resolution 72/8 B, in which the Assembly requested the Secretary-General to provide, in his next report, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

3. With regard to prioritization, the Administration noted that the Board had categorized 17 of the 52 recommendations for the period ended 30 June 2018 as "main recommendations". While all recommendations of the Board will be implemented in a timely manner, the main recommendations are considered to be of the highest priority.

4. The status of implementation of new recommendations as at 31 January 2019 is summarized in tables 1 and 2.

5. As indicated in table 1, all 17 main recommendations issued by the Board remained in progress as at 31 January 2019. Of the 17 main recommendations, 9 have been targeted for implementation before the end of 2019, 5 for implementation before the end of 2020 and 2 for implementation after 2020. There is 1 main recommendation of an ongoing nature for which no specific target date had been assigned at the time of the issuance of the present report.

Table 1
Status of implementation of the main recommendations of the Board of Auditors as at 31 January 2019

Department responsible	Number of recommendations	Not accepted	Closure requested	In progress	Target date set	No target date
Department of Management Strategy, Policy and Compliance	2	–	–	2	2	–
Department of Operational Support and Department of Management Strategy, Policy and Compliance	4	–	–	4	4	–
Department of Operational Support	2	–	–	2	2	–
Department of Operational Support and Department of Peace Operations	6	–	–	6	5	1
Department of Peace Operations and Department of Management Strategy, Policy and Compliance	1	–	–	1	1	–
Department of Peace Operations	2	–	–	2	2	–
Total	**17**	**–**	**–**	**17**	**16**	**1**

6.   As indicated in table 2, of the 52 recommendations issued by the Board, closure has been requested for 2, and 50 remained in progress as at 31 January 2019. Of the 50 outstanding recommendations, 28 have been targeted for implementation before the end of 2019, 13 for implementation before the end of 2020 and 2 for implementation after 2020. There are 7 recommendations of an ongoing nature for which no specific target dates had been assigned at the time of the issuance of the present report.

Table 2
Status of implementation of all recommendations of the Board of Auditors as at 31 January 2019

Department responsible	Number of recommendations	Not accepted	Closure requested	In progress	Target date set	No target date
Department of Management Strategy, Policy and Compliance	5	–	–	5	5	–
Department of Operational Support and Department of Management Strategy, Policy and Compliance	10	–	–	10	10	–
Department of Operational Support	20	–	2	18	15	3
Department of Operational Support and Department of Peace Operations	8	–	–	8	6	2
Department of Operational Support, Department of Peace Operations and Department of Management Strategy, Policy and Compliance	2	–	–	2	1	1
Department of Peace Operations and Department of Management Strategy, Policy and Compliance	1	–	–	1	1	–
Department of Peace Operations	4	–	–	4	4	–
Department of Management Strategy, Policy and Compliance, Department of Operational Support, Department of Peace Operations and Department of Political and Peacebuilding Affairs	1	–	–	1	–	1

Department responsible	Number of recommendations	Not accepted	Closure requested	In progress	Target date set	No target date
Office of Information and Communications Technology	1	–	–	1	1	–
Total	**52**	**–**	**2**	**50**	**43**	**7**

II. Implementation of the recommendations contained in the report of the Board of Auditors

7.   The information requested by the General Assembly on the status of implementation of recommendations contained in the report of the Board of Auditors for the financial period ended 30 June 2018 (A/73/5 (Vol. II), chap. II) is set out below. As indicated in the summary of the present report, the majority of the Administration's comments have already been included in the report of the Board. Accordingly, additional comments are provided only where deemed necessary.

8.   **In paragraph 26, the Board recommended that missions and service centres physically verify or count all items of inventory and property, plant and equipment to ensure the fair presentation of assets at the end of each financial year.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

9.   The Administration's comments were reflected in paragraph 27 of the Board's report. In addition, the Administration reiterates its commitment to return to its previous high percentage levels of physical verification. The verification will be carried out in a strategic manner, prioritizing high-value items and continuing cycle counts throughout the year. The Administration will further strengthen the guidance on the requirements for the financial year 2018/19 and provide the reporting tools for self-assessment of performance, along with relevant job aids and training packages, to the end users.

10.   The Administration notes that the lower levels of physical verifications of plant and equipment items and the physical counting of inventories during the financial period 2017/18 were due to the decommissioning of the legacy inventory management system and the roll-out of Umoja. The Umoja solution was rolled out in September 2017, followed by a period of ramp-up and stabilization, and the field missions had less than nine months to complete the physical verifications and record the data in the system.

11.   The Administration has acted on the recommendation by conducting dedicated training sessions for fixed asset management officers and end users on physical verification processes in the Umoja environment. The Department of Operational Support has issued the year-end instructions and followed up on the progress through weekly situation reports.

12.   **In paragraph 37, the Board recommended that the Administration ensure accountable oversight of the management of material master data to achieve improved and harmonized material master data in the areas of product IDs, units of measurement and material descriptions, with a view to accurately reflecting assets in the financial statements and meeting supply chain requirements.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	High
Target date:	Second quarter of 2022

13.   The Administration's comments were reflected in paragraph 38 of the Board's report. The Administration concurs with the Board's acknowledgement in paragraph 39 of its report of the complexity and magnitude of the Galileo decommissioning project, as well as the Board's recognition of the improvements expected as a result of the transition from Galileo to Umoja, which highlighted long-outstanding issues with the quality of data on inventory and equipment maintained in Galileo. The Administration is committed to translating the high standards for data quality and governance of Umoja into greater consistency in and control of supply chain management.

14.   **In paragraph 45, the Board recommended that the Administration (i.e. the Controller) issue a directive to define non-serialized equipment and that the Administration implement a mechanism in Umoja to clearly identify non-serialized equipment before the end of the financial year 2018/19.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	High
Target date:	Second quarter of 2020

15.   In addition to the comments reflected in paragraph 46 of the Board's report, the Administration is analysing options to clearly identify non-serialized items. In the interim period, the Administration is working on a more precise method to identify non-serialized items at the material master level. This process will be carried out in conjunction with a review of International Public Sector Accounting Standards (IPSAS) corporate guidance on inventory management.

16.   **In paragraph 54, the Board recommended that the Administration develop a common approach for property management and its financial reporting that reflects the integration of processes in Umoja.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2020

17. The Administration's comments were reflected in paragraph 55 of the Board's report. The Administration wishes to add that it is continuing awareness-raising sessions, remotely and on-site, with various stakeholders, including heads of missions, chief budget and finance officers and supply chain managers, to ensure that the importance of the quantity and valuation of inventory and its impact on the financial statements is taken into account. The sessions are being supplemented by job aids, which provide the tools necessary to perform targeted analysis of inventory balances. The Administration is also in the process of reviewing property management guidelines and IPSAS corporate policy to ensure the linkage between supply chain processes and financial reporting.

18. **In paragraph 59, the Board recommended that the Administration review its legacy accounting policies for assets from the Galileo era, in particular with regard to recognition thresholds and the differentiation between financial and non-financial inventory.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

19. In addition to the comments reflected in paragraph 60 of the Board's report, the Administration will undertake, in consultation with the Finance and Budget Network of the High-level Committee on Management, a review of the current accounting policies for physical assets, including fixed assets and inventory.

20. **In paragraph 69, the Board recommended that the Administration include information on cost recoveries in future budget submissions.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2020

21. The Administration's comments were reflected in paragraph 71 of the Board's report.

22. **In paragraph 70, the Board recommended that the Administration issue comprehensive guidance on cost recoveries, including with regard to**

responsibilities, agreements and contractual relationships, budgeting, pricing, recovering costs and processing in Umoja.

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2020

23.   In addition to the comments reflected in paragraph 71 of the Board's report, the Administration notes that most of the required guidance that is referred to in the Board's recommendation already exists in various memorandums that have been issued over the past few years. However, the Office of Programme Planning, Finance and Budget is planning to provide a comprehensive policy document on cost recovery by the second quarter of 2020.

24.   **In paragraph 74, the Board recommended that the Administration issue guidance on the appropriate usage of funds commitments and monitor compliance in that regard.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

25.   In addition to the comments reflected in paragraph 75 of the Board's report, the Administration notes that the monitoring of the appropriate usage of funds commitments will be carried out by Office of Programme Planning, Finance and Budget as part of internal controls and compliance with financial policy.

26.   **In paragraph 83, the Board recommended that the missions, service centres and Headquarters each prepare a comprehensive risk-control matrix in the area of financial reporting.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

27.   The Administration's comments were reflected in paragraph 84 of the Board's report.

28.   **In paragraph 95, the Board recommended that the Administration align the further development of the comprehensive performance assessment system with the requests of the Security Council stipulated in its resolutions 2378 (2017) and 2436 (2018). The Administration should draw on the achievements of the United Nations field support performance framework.**

Department responsible:	Department of Peace Operations
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

29.   The Administration's comments were reflected in paragraphs 88, 89 and 96 of the Board's report.

30.   **In paragraph 102, the Board recommended that the Administration assess all policies and guidelines on mission reviews and decide on one single document which governs all aspects, clarifies roles and assigns responsibility for implementing the recommendations raised. The document should include considerations for a system for peacekeeping mandate implementation performance based on clear and well-defined benchmarks, meeting the requirements of the Security Council as requested in its resolutions 2378 (2017) and 2436 (2018).**

Department responsible:	Department of Peace Operations
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

31.   The Administration's comments were reflected in paragraphs 101 and 103 of the Board's report.

32.   **In paragraph 142, the Board recommended that the Administration adopt the draft force generation manual without further delay and issue guidelines which cover the entire process of force generation. The Administration should designate an accountable and responsible process owner, define the roles of individual staff, establish mechanisms such as regular staff rotation to address any conflict of interest and regulate the competitive selection of contributing countries.**

Departments responsible:	Department of Peace Operations and Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

33.   The Administration's comments were reflected in paragraphs 113 and 143 of the Board's report.

34.   **In paragraph 144, the Board recommended that the Administration align force selection to the United Nations general rules of best value for money; of fairness, integrity and transparency; of effective international competition; and of the interests of the United Nations. They should govern the selection criteria of the force generation manual. Selection of troop-contributing countries should take into account the prior conduct and performance of troops from those countries.**

Departments responsible:	Department of Peace Operations and Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2020

35. The Administration's comments were reflected in paragraphs 113 and 145 to 147 of the Board's report. In addition, the Administration notes that, with the introduction of a knowledge management system, the Office of Military Affairs in the Department of Peace Operations will be considering prior conduct and performance in the selection of troop-contributing countries.

36. **In paragraph 149, the Board recommended that the Administration accept caveats only after mission consultation and adopt a policy that any caveat must be stated by the troop-contributing countries officially and in written form in order to become valid.**

Departments responsible:	Department of Peace Operations and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

37. The Administration's comments were reflected in paragraph 150 of the Board's report.

38. **In paragraph 151, the Board recommended that the Administration submit a proposal to the Working Group on Contingent-Owned Equipment, for consideration by the General Assembly, that performance criteria be included in the memorandums of understanding with the Member States. The Board recommended that the Administration also submit a proposal to the Working Group on Contingent-Owned Equipment, for consideration by the General Assembly, to the effect that performance criteria shall be linked to the reimbursement rates.**

Departments responsible:	Department of Operational Support and Department of Peace Operations
Status:	In progress
Priority:	High
Target date:	Third quarter of 2023

39. The Administration's comments were reflected in paragraphs 147 and 152 of the Board's report.

40. **In paragraph 153, the Board recommended that the Administration implement the force generation process in Umoja.**

Departments responsible:	Department of Peace Operations, Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Ongoing

41.   In addition to the comments reflected in paragraph 154 of the Board's report, the Department of Operational Support notes that its role in the force generation process will be to provide information on the elements related to memorandum of understanding and reimbursement issues. Furthermore, considering that this is a multilayered process, with many partners involved, the Administration will establish a working group comprising representatives of the respective departments and the Umoja team. On the basis of the outcome of the working group's deliberations, the Administration will determine the best way to address the Board's recommendation.

42.   **In paragraph 167, the Board recommended that the Administration oversee the missions to ensure that redundant and outdated equipment is removed.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

43.   The Administration's comments were reflected in paragraphs 164 to 166 and 170 of the Board's report. In addition, the Department of Operational Support, in collaboration with field missions, will use the existing Contingent-Owned Equipment/Memorandum of Understanding Management Review Board processes, at the level of both United Nations Headquarters and field missions.

44.   **In paragraph 168, the Board recommended that the Administration support troop-contributing countries which lack necessary equipment or training by providing it to them, if necessary by third countries.**

Departments responsible:	Department of Operational Support and Department of Peace Operations
Status:	In progress
Priority:	High
Target date:	Ongoing

45.   The Administration's comments were reflected in paragraph 169 of the Board's report.

46.   **In paragraph 176, the Board recommended that the Secretary-General include reliable evacuation and medical care in the compacts of the Special Representatives of the Secretary-General in peacekeeping missions to assure contingents and civilian staff of their security in case of emergency.**

Departments responsible:	Department of Peace Operations and Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	High
Target date:	Third quarter of 2019

47. The Administration's comments were reflected in paragraph 177 of the Board's report. The Administration further notes that this recommendation will be implemented in the context of the compacts for the Special Representatives of the Secretary-General in peacekeeping missions for 2019/20. The peacekeeping compact cycle is aligned with the peacekeeping budget cycle and the next one will run from July 2019 to June 2020.

48. **In paragraph 183, the Board recommended that the Administration review the objectives, processes and staff requirements of integrated operational teams, considering the upcoming new peace and security structure.**

Department responsible:	Department of Peace Operations
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

49. The Administration's comments were reflected in paragraph 184 of the Board's report.

50. **In paragraph 185, the Board further recommended updating the integrated operational teams policy based on this review.**

Department responsible:	Department of Peace Operations
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

51. The Administration's comments were reflected in paragraph 186 of the Board's report.

52. **In paragraph 190, the Board recommended that the Administration draft a review agenda for all its policies, guidelines, standard operating procedures and manuals. It is vital that all these regulations reflect the increasing implementation and significance of Umoja for all support and substantive United Nations processes. They should be accordingly corrected or amended if they do not.**

Departments responsible:	Department of Management Strategy, Policy and Compliance, Department of Operational Support, Department of Political and Peacebuilding Affairs and Department of Peace Operations
Status:	In progress
Priority:	Medium
Target date:	Ongoing

53.   The Administration's comments were reflected in paragraphs 187 and 191 of the Board's report.

54.   **In paragraph 209, the Board recommended that the Administration analyse the direct and indirect costs associated with the disposal of unserviceable and expired ammunition from troop- and/or police-contributing countries and inform Members States accordingly.**

Departments responsible:	Department of Operational Support and Department of Peace Operations
Status:	In progress
Priority:	Medium
Target date:	Ongoing

55.   In addition to the comments reflected in paragraph 211 of the Board's report, the Administration notes that, to address the recommendation, the Department of Operational Support and the Department of Peace Operations will include chapters on the following topics in the revised ammunition manual: (a) field storage; (b) levels of ammunition; (c) shelf life of ammunition; (d) expiration, replenishment and disposal of ammunition; and (e) training requirements on ammunition. The manual will also address the safety and security of peacekeepers.

56.   **In paragraph 210, the Board recommended that the Administration finalize the review of the ammunition guidelines, establish an adequate upper age limit for ammunition deployed by troop and/or police contributors, and include guidance for adequate stockpile management and the identification of ammunition that does not constitute an operational need.**

Departments responsible:	Department of Peace Operations and Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

57.   The Administration's comments were reflected in paragraph 211 of the Board's report.

58.   **In paragraph 216, the Board recommended that the Administration ensure the reconciliation of received and verified claims for expended ammunition and explosives.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

59. In addition to the comments reflected in paragraph 218 of the Board's report, the Administration notes that, with the deployment of the Uniformed Capabilities Management System, which is an information technology database, the Administration will be able to properly record, check compliance and reconcile claims against expenditures. The system is expected to be operational in the third quarter of 2019.

60. **In paragraph 217, the Board recommended that the Administration conduct a comprehensive review of the Operational Ammunition Expenditure Certificates process, with due regard to controls ensuring accuracy, and subsequently rectify deficiencies identified.**

Departments responsible:	Department of Operational Support and Department of Peace Operations
Status:	In progress
Priority:	High
Target date:	Third quarter of 2019

61. The Administration's comments were reflected in paragraph 218 of the Board's report. In addition, the Department of Operational Support notes that, in coordination with the Department of Peace Operations and field missions, it will review the process of Operational Ammunition Expenditure Certificates and develop compliance and control checks to ensure adherence to the policy. The review is expected to be conducted in parallel with the phased implementation of the Uniformed Capabilities Management System.

62. **In paragraph 226, the Board recommended that the Administration establish a compliance control to ensure that its contingent-owned equipment inspectors properly conduct arrival inspections for ammunition and explosives, as specified in the guidelines for the field verification and control of contingent-owned equipment and management of the memorandum of understanding.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

63. The Department of Operational Support, in coordination with the Department of Peace Operations, will request field missions to abide by the relevant guidelines regarding inventories of ammunition and will institute key performance indicators to ensure control and compliance by field missions. A memorandum will be circulated to all missions to: (a) conduct, through Ammunition Technical Officers, a verification exercise of all inventories of ammunition for all military/police units; (b) ensure that the verification of ammunition upon arrival is included in the missions' standard

operating procedures; and (c) make it mandatory to attach the reports of Ammunition Technical Officers to the arrival verification reports, in order to maintain institutional memory records.

64. **In paragraph 227, the Board recommended that the Administration review all inventories of ammunition and explosives held by military/police units in missions for compliance with the guidelines for the field verification and control of contingent-owned equipment and management of the memorandum of understanding, and update missing information in particular on the date of expiration.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

65. The Administration's comments relating to the recommendation in paragraph 226 of the Board's report (para. 63 above) also apply to the recommendation in paragraph 227 of the Board's report.

66. **In paragraph 232, the Board recommended that the Administration establish key performance indicators that measure qualitative aspects of missions' contingent-owned equipment programmes, such as, but not limited to, the proper conduct of verification inspections and control activities.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

67. The existing verification and reporting frameworks will be reviewed to further strengthen quality assurance and accountability measures. The Department of Operational Support will continue to engage in periodic formal and informal communication with field missions. Where appropriate, and subject to the availability of resources, periodic training opportunities will also be made available to the field missions.

68. **In paragraph 238, the Board recommended that the Administration establish controls and monitoring mechanisms to detect inaccurate monthly insurance reports for vehicles.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

69. Consultations between the offices and process owners will continue in order to establish the required coordination and related controls. In the field, missions are taking the actions necessary to address the recommendation.

70. **In paragraph 254, the Board recommended that the Administration develop guidance for missions regarding standardized internal controls, verification procedures and related tests to be performed by each mission stakeholder to ensure accurate troop-strength reporting and subsequently monitor the actual implementation in all missions.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

71. The Administration's comments were reflected in paragraph 255 of the Board's report. The Administration notes that, in addition to the policies and procedures being developed to ensure consistency in troop-strength reports, some standardization will also occur after the deployment of the Uniformed Capabilities Management System. The System will be used to address the verification and reporting of data in troop-strength reports.

72. **In paragraph 266, the Board recommended that the Administration must centrally approve field missions' use of their air operations budgets for strategic flights to implement a centralized air operations authority and coordination for increased efficiency and cost-effectiveness.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2020

73. The Administration's comments were reflected in paragraphs 258 and 267 to 269 of the Board's report.

74. **In paragraph 273, the Board reiterated its recommendation, endorsed by the General Assembly, to delegate coordination and tasking authority for all peacekeeping and special political missions' strategic air operations to the Strategic Air Operations Centre. The Board expects implementation without further delay (A/72/5 (Vol. II), chap. II, para. 119).**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

75. The Administration's comments were reflected in paragraphs 274 and 275 of the Board's report.

76. **In paragraph 280, the Board recommended that the Administration ensure continuity of Strategic Air Operations Centre operations by maintaining the reporting lines to the Air Transport Section as they are now, and using the**

expertise of the present staff. The Board also recommends that the Administration submit a proposal in this regard detailing the costs of moving the Strategic Air Operations Centre away from the current location and identifying the impact on field missions' air operations in the light of earlier recommendations of the Board as endorsed by General Assembly.

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

77.   The Administration's comments were reflected in paragraphs 281 and 282 of the Board's report.

78.   **In paragraph 285, the Board reiterated its recommendation that the Administration implement the letter of assist process in Umoja (A/72/5 (Vol. II), chap. II, para. 140)**

Departments responsible:	Department of Operational Support, Department of Peace Operations and Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2020

79.   The Administration's comments were reflected in paragraphs 286 and 287 of the Board's report.

80.   **In paragraph 297, the Board recommended that the Administration take stock of its policy framework and business processes, and analyse how these can be aligned and simplified to improve transparency and accountability. The Administration should use the SAP software's standard functionalities to the best possible extent and avoid customizing Umoja.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	High
Target date:	Second quarter of 2020

81.   The Administration's comments were reflected in paragraph 298 of the Board's report.

82.   **In paragraph 309, the Board recommended that the roles and responsibilities for the requisitioning process be clarified, in particular with regard to who is responsible for determining the actual demand and documenting the decision.**

Department responsible:	Department of Operational Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

83. In addition to the comments reflected in paragraphs 302, 307 and 310 of the Board's report, the Administration notes that the roles and responsibilities for the requisitioning process have been clarified in two separate provisional supply chain guidance documents, which were issued in December 2018.

84. **In paragraph 318, the Board recommended that the Administration establish a procedure to assess and document whether a financial agreement with the other United Nations entity is the appropriate means to achieve the objective, and define the project with clear deliverables, milestones, a budget and an evaluation and monitoring mechanism.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2020

85. The Administration's comments were reflected in paragraphs 316 and 319 of the Board's report.

86. **In paragraph 321, the Board recommended that the Administration document the oversight and monitoring of its supply chain management projects in detail, which includes, in particular, deliverables and costs.**

Departments responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

87. The Administration's comments were reflected in paragraph 322 of the Board's report.

88. **In paragraph 335, the Board recommended that the Administration guide and oversee mission implementation of the instructions on property management, and take action in case of non-compliance. This includes ensuring the alignment of functions, Umoja roles and (sub)delegations of authority, and the appropriate composition of the Local Property Survey Board.**

Departments responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

89. In addition to the comments reflected in paragraphs 328, 333 and 336 of the Board's report, the Administration notes that it has already initiated provisioning for Umoja roles relating to property management functions in the field missions. The Administration further states that the missions are taking the actions necessary to address the Board's recommendation.

90. **In paragraph 360, the Board recommended that the Administration review its vendor management, with due regard to good common industry standards, and subsequently assign clear responsibilities for the prioritized rectification of deficiencies identified.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

91. The Administration's comments were reflected in paragraph 361 of the Board's report.

92. **In paragraph 373, the Board recommended that the Administration review the procurement process in order to implement a simplified and more nimble process, while it clarifies and updates the procurement framework.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

93. The Administration's comments were reflected in paragraph 374 of the Board's report.

94. **In paragraph 375 the Board recommended that the Administration consider publishing tenders for goods and services instead of solely publishing the request for expression of interest.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

95. The Administration's comments were reflected in paragraphs 372 and 376 of the Board's report.

96. **In paragraph 385, the Board recommended that the Administration analyse the lessons learned with the request for proposal method for long-term air charter services and use the results to develop a strategy to fully implement the request for proposal method.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

97.   The Administration's comments were reflected in paragraph 386 of the Board's report.

98.   **In paragraph 387, the Board recommended that the Administration use the lessons learned and develop a template that supports missions to document their air-service requirements based solely on logistical capabilities instead of requesting specific aircraft types. The statement of work for the request for proposal should be based on this template.**

Department responsible:	Department of Operational Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

99.   The Administration's comments were reflected in paragraph 388 of the Board's report.

100. **In paragraph 393, the Board recommended that the Procurement Division, together with involved stakeholders, review its active contracts with a focus on product IDs and take corrective action to ensure that the goods available through contracts are clearly identifiable and can be reflected accurately in the inventory and financial statements.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

101. The Administration's comments were reflected in paragraph 394 of the Board's report.

102. **In paragraph 400, the Board recommended that the Administration adopt a coherent approach for providing procurement services to special political missions and other entities.**

Departments responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

103. The Administration's comments were reflected in paragraphs 398 and 401 of the Board's report.

104. **In paragraph 407, the Board recommended that the Administration amend the policy for rosters with the objective to facilitate roster-building, management and data cleansing.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2019

105. In addition to the comments reflected in paragraphs 406 and 408 of the Board's report, the Administration notes that to create the regulatory framework in support of improved processes, proposals for roster management, including limiting the duration of roster memberships, are under consideration in the context of the revision of the staff selection policy, including the provision to remove candidates from rosters. Comments from the staff and stakeholders of the global Secretariat on the proposed draft revised administrative instruction are under consideration and further feedback may be sought through the Staff-Management Committee. Once the consultation process has been completed, the new administrative instruction will be promulgated.

106. **In paragraph 417, the Board recommended that the Administration review the recruitment process to increase transparency and simplify and shorten the procedure.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

107. The staff selection policy is being revised to simplify and streamline procedures as part of the Secretary-General's management reform. In terms of transparency, the Administration confirms that all applications in the Inspira system are reviewed automatically for education, language and years of work experience and manually by human resources practitioners for suitable work experience and desirable criteria. With regard to shortening the recruitment process, as a result of enhancements to Inspira, managers are sent alerts to update them on the status of their recruitment processes, providing a breakdown of the number of applicants and the total number of days that the job opening has been posted against the target date for recruitment. At its seventy-first session, the General Assembly approved, on a pilot basis, a reduction from 60 to 45 days for the posting of position-specific job openings in the Professional and higher categories. At its seventy-third session, the General Assembly decided to defer until the seventy-fourth session consideration of a proposal to further reduce from 45 to 30 days the standard posting period for position-specific job openings in the Professional and higher categories. In September 2018, the United Nations Global Centre for Human Resources Services was established as part of the "OneHR" initiative to streamline and standardize human resources procedures in the United Nations system in the areas of reference verification and job classification.

108. **In paragraph 425, the Board recommended that the Administration review and compare current mission support staffing at the section and subsection level across all missions and advise missions in cases of significant deviations.**

Department responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

109. The Administration's comments were reflected in paragraphs 423 and 426 of the Board's report. In addition, the Administration notes that the staff selection policy is being revised as part of the Secretary-General's management reform to simplify and streamline procedures. The new staff selection system will serve all the staffing needs of the global Secretariat. The Administration is also working on promulgating downsizing policies, taking into account field requirements. Comments from the staff and stakeholders from the global Secretariat on the proposed draft revision are under consideration and further feedback may be sought through the Staff-Management Committee. Once the consultation process has been completed, the new administrative instruction will be promulgated.

110. The Administration further states that key drivers, such as the mandate, the number of personnel, the geographical deployment, the phase of the mission, the operational environment, the conflict context, rest and recuperation, and the local labour market will affect the staffing of sections in each mission differently. The above drivers are taken into account when reviewing mission staffing by taking a holistic view, comparing staffing across missions and examining the section and subsection levels to determine redundancies or areas in need of strengthening, the need for redeployment and the potential for nationalization or outsourcing.

111. **In paragraph 439, the Board recommended that the Administration take stock of the recommendations of the shared services review, prioritize their implementation and identify additional issues not covered by the review in order to further standardize and simplify transactional processes and distribute responsibilities and resources appropriately.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

112. In addition to the comments reflected in paragraph 440 of the Board's report, the Administration notes that a number of the recommendations are ongoing initiatives being undertaken by the Department of Operational Support and the Regional Service Centre in Entebbe, Uganda. The client board of the Centre has engaged the client missions and already resolved a number of issues raised by the Board on responsibility and accountability aspects. In addition, the Centre reports that it has already made progress on taking stock of the recommendations of the shared services review to identify actions and responsible parties to implement the recommendations. The Centre also implemented corresponding measures to address

the recommendations that are within its capacity and sought the support of United Nations Headquarters, including the Department of Operational Support, to implement other recommendations. As at December 2018, of the 231 registered recommendations, 97 had either been implemented or were under implementation. Several reviews are ongoing to improve service delivery, focusing on the procedures in conformity with the United Nations business processes (as opposed to commercial practices). With regard to simplifying transactional processes, it should be noted that checks and balances for the Centre, which supports 15 field operations in Africa and has suppliers from all over the world, call for a degree of control that would incorporate sound financial management, as well as relative ease of processes.

113. **In paragraph 446, the Board recommended that the Administration ensure that missions are provided with sufficient bandwidth to operate all information technology systems which need external servers.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2020

114. The Administration's comments were reflected in paragraphs 447 to 449 of the Board's report.

III. Implementation of the recommendations contained in the reports of the Board of Auditors concerning United Nations peacekeeping operations for prior financial periods

115. In paragraph 8 of its resolution 72/8 B, the General Assembly requested that the Secretary-General provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken. Such explanations have been included in the Administration's detailed comments relating to the relevant recommendations.

116. According to annex II of the report of the Board of Auditors (A/73/5 (Vol. II), chap. II), the oldest extant recommendation derives from the financial period 2012/13 and was originally published in the report of the Board of Auditors for that period (A/68/5 (Vol. II), chap. II). It relates to the required enhancement of the collection of contractor performance reports and making better use of the information therein to facilitate decision-making in contract awards and extensions. As at 31 January 2019, the overall status of implementation of all of the Board's recommendations issued since the financial period 2012/13 up until the financial period 2016/17 (that is, the five prior financial periods) is shown in table 3.

Table 3
**Overall status of implementation of the recommendations of the Board of
Auditors from five prior financial periods up until 30 June 2017**

Financial period	Report symbol	Total	Fully implemented	Under implementation	Not implemented	Overtaken by events
2012/13	A/68/5 (Vol. II)	**49**	48 (98%)	1 (2%)	0 (0%)	0 (0%)
2013/14	A/69/5 (Vol. II)	**63**	58 (92%)	0 (0%)	0 (0%)	5 (8%)
2014/15	A/70/5 (Vol. II)	**31**	24 (77%)	2 (7%)	0 (0%)	5 (16%)
2015/16	A/71/5 (Vol. II)	**55**	38 (69%)	11 (20%)	1 (2%)	5 (9%)
2016/17	A/72/5 (Vol. II)	**75**	39 (52%)	35 (47%)	1 (1%)	0 (0%)
Total		**273**	**207 (76%)**	**49 (18%)**	**2 (1%)**	**15 (5%)**

117. As mentioned in the preceding paragraph, in annex II to its report for the period
ended 30 June 2018 (A/73/5 (Vol. II), chap. II), the Board provided a summary of the
status of implementation of its 51 extant recommendations issued during the five prior
financial periods up to 30 June 2017. Since the issuance of the Board's report, the
Administration has requested the closure of 16 recommendations, which brings the
number of recommendations that remain in progress to 35.

118. Table 4 provides a detailed analysis of the status of implementation of 51
recommendations from the prior periods assessed by the Board to be still in progress.
In paragraph 11 of its report, the Board acknowledged that its recommendations often
necessitate actions to ensure compliance and may in some cases require a longer time
to implement. However, the Board stated its appreciation that more than 50 per cent
of its recommendations made in the period 2016/17 had already been implemented.

Table 4
**Status of implementation of the outstanding recommendations of the Board of Auditors from
prior periods as at 31 January 2019**

Department responsible	Number of recommendations	Not accepted	Closure requested	In progress	Target date set	No target date
Department of Management Strategy, Policy and Compliance	8	–	3	5	3	2
Department of Operational Support and Department of Management Strategy, Policy and Compliance	12	–	5	7	6	1
Department of Operational Support	23	–	7	16	14	2
Department of Operational Support and Department of Peace Operations	5	–	1	4	2	2
Department of Operational Support, Department of Peace Operations and Department of Management Strategy, Policy and Compliance	2	–	–	2	2	–
Department of Operational Support, Department of Political and Peacebuilding Affairs and Department of Peace Operations	1	–	–	1	1	–
Total	**51**	**–**	**16**	**35**	**28**	**7**

119. Of the 51 recommendations that were either under implementation or not implemented, as shown in annex II to the Board's report (A/73/5 (Vol. II), chap. II), the Administration has requested the closure of 16 recommendations. The remaining 35 were in progress as at 31 January 2019, 25 of which are targeted for implementation before the end of 2019, 3 are due for implementation during 2020 and 7 are of an ongoing nature.

A. Recommendations contained in the report of the Board of Auditors for the 12-month period ended 30 June 2013 (A/68/5 (Vol. II), chap. II)

120. **In paragraph 44, the Procurement Division accepted the Board's recommendation that it enhance the collection of contractor performance reports, and make better use of the information, to facilitate decision-making in contract awards or extensions.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

121. In addition to the comments reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II), the Administration states that, with the centralization of the vendor management function, the Vendor Registration and Management Team of the Procurement Division at United Nations Headquarters, in addition to being tasked with the registration of vendors, is now responsible for conducting performance reviews for both local and global contracts.

B. Recommendations contained in the report of the Board of Auditors for the 12-month period ended 30 June 2015 (A/70/5 (Vol. II), chap. II)

122. **In paragraph 66, the Board recommended that the Administration strengthen the composition review process for strategic deployment stocks in consonance with field requirements and ensure that items in strategic deployment stocks are regularly rotated.**

Department responsible:	Department of Operational Support
Status:	Closure requested
Priority:	High
Target date:	Not applicable

123. The Administration notes that, based on the planning assumptions for the financial period 2019/20 and in accordance with the revised concept of operations, the United Nations Logistics Base has reviewed the strategic deployment stocks composition in collaboration with stakeholders at United Nations Headquarters and field missions. The strategic deployment stocks composition was determined by analysing the following factors: (a) criticality of items; (b) life expectancy, such as shelf or technological life; (c) time required to procure equipment; (d) technological advancement; (e) modular design; and (f) environmental impact. Emphasis was also placed on the security of United Nations staff and installations, in line with the

recommendations contained in the report by Lieutenant General (retired) Carlos Alberto dos Santos Cruz of December 2017 entitled "Improving security of United Nations peacekeepers" and in collaboration with the Department of Safety and Security. This will improve the operational security effectiveness of the missions and will prepare security personnel to take proactive action against threats. Across the commodity groups, increased emphasis was placed on the environmental aspect, in accordance with the Organization's environment strategy. To the extent possible, no items will be kept in stock if the delivery lead time is shorter than the time required according to the deployment schedule.

124. **In paragraph 282, the Board recommended that: (a) the implementation of the workforce planning framework progress in a time-bound manner; (b) steps be initiated to improve the quality and robustness of the rosters and expedite the process of filling vacancies in missions; (c) the activities relating to the succession management plan be completed in a time-bound manner, especially the compiling of a skills inventory and the reprofiling and certification of posts; and (d) steps be initiated to validate the monitoring and accountability framework.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

125. The Board confirmed in annex II to its report for the 12-month period ended 30 June 2016 (A/71/5 (Vol. II), chap. II) that parts (a), (b) and (d) of this recommendation had been implemented. The Administration reports that the Office of Human Resources will be developing an inventory of skills in line with the recent management reforms.

C. Recommendations contained in the report of the Board of Auditors for the 12-month period ended 30 June 2016 (A/71/5 (Vol. II), chap. II)

126. **In paragraph 27, the Board recommended that the Department of Management and the Department of Field Support work towards the phasing-out of the standard cost methodology and towards the recognition of the actual associated costs of acquired items of property, plant and equipment that qualify for recognition as assets.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	Closure requested
Priority:	High
Target date:	Not applicable

127. The Administration's comments relating to the recommendation in paragraph 33 of the Board's report for 12-month period ended 30 June 2017 (A/72/5 (Vol. II), chap. II) (para. 152 below) also apply to the recommendation in paragraph 27 of the Board's report for 12-month period ended 30 June 2016 (A/71/5 (Vol. II), chap. II).

128. **In paragraph 40, the Board reiterated its recommendation that the Administration review the useful lives of fully depreciated assets that are still in use.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	High
Target date:	Third quarter of 2019

129. The Administration notes that the review of useful lives of fully depreciated assets that are still in use was completed by offices and missions and the initial analysis was conducted. At the meeting of the Task Force on Accounting Standards held in October 2018, it was decided that the United Nations System Chief Executives Board for Coordination would conduct a survey of the actual lives of assets in all United Nations agencies. The United Nations Secretariat is awaiting the outcome of the survey before making a final decision on the treatment of fully depreciated assets. In the meantime, the practice of making an adjustment of 10 per cent, which was previously endorsed by the Board of Auditors, will continue.

130. **In paragraph 48, the Board recommended that the Department of Management and the Department of Field Support settle receivables from United Nations related party entities within 12 months.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

131. In addition to the comments reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II), the Administration has demonstrated that it is committed to the rigorous follow-up of the long-outstanding receivables from United Nations agencies by including the ageing of those receivables in the monthly accounts dashboard.

132. **In paragraph 86, the Board recommended that the Administration ensure the preparation of annual financial reports of welfare and recreation committees.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Closure requested
Priority:	High
Target date:	Not applicable

133. The Administration notes that the missions have disposed of the cash of the welfare committees and terminated all relations with them. The Administration's view is that this recommendation may no longer be relevant since the missions cannot

interfere in the internal business of an unrelated entity. The Administration has requested the closure of the recommendation.

134. **In paragraph 139, the Board recommended that missions update the implementation road map to bring it into line with Department of Field Support directives. The Board also indicated that the road map should be translated into detailed milestones with relevant key performance indicators to measure performance during the implementation process.**

Department responsible:	Department of Operational Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

135. The Administration notes that this recommendation was developed on the basis of the independent action taken by MONUSCO to develop an implementation road map. Subsequently, the Board recommended that the Mission align its action with the initiative of the Department of Field Support on supply chain management. In annex I to its letter dated 5 December 2018 on the audit of MONUSCO for the financial period ended 30 June 2018, the management of the Board stated that MONUSCO had updated the road map in line with Department of Field Support directives. The recommendation is therefore considered to be fully implemented and the Administration requests its closure.

136. **In paragraph 145, the Board recommended that the Department of Field Support define clear roles and responsibilities for United Nations use and coordination of air assets.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

137. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). The Administration notes, however, that this recommendation was subsumed by the recommendation in paragraph 121 of the Board's report for the period ended 30 June 2017 (A/72/5 (Vol. II), chap. II).

138. **In paragraph 146, the Board recommended that the Department of Field Support realign the strategic air operations objectives so that the Strategic Air Operations Centre and the Transportation and Movements Integrated Control Centre are able to revise their standard operating procedures, key performance indicators, workplans and job descriptions.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

139. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). The Administration notes, however, that this recommendation was subsumed by the recommendation in paragraph 121 of the Board's report for the period ended 30 June 2017 (A/72/5 (Vol. II), chap. II).

140. **In paragraph 208, the Board recommended that the Procurement Division coordinate with the Department of Field Support on how to include the process of establishing the regional acquisition plan of the Regional Procurement Office in the process of developing the global acquisition plan.**

Department responsible:	Department of Operational Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

141. The Administration has addressed the Board's recommendation by establishing a process that integrates the development of the regional acquisition plan by the Regional Procurement Office into the development of a global acquisition plan, which derives from the process that defines the annual global demand plan. This process is reflected in the document entitled "Provisional supply chain operational guidance – planning" circulated to all field missions in December 2018.

142. **In paragraph 217, the Board recommended that procurement officers and requisitioners track and monitor procurement procedures covering the relevant steps, and that they share this information.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	High
Target date:	First quarter of 2020

143. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). In addition, the Procurement Division is awaiting the implementation of Umoja Extension 2 processes that are critical to functions such as the source-to-acquire process, evaluation and planning.

144. **In paragraph 248, the Board recommended that the role of the Regional Procurement Office be further defined in order to integrate it into the existing procurement structure (mission procurement sections and the Procurement Division) to allow for full usage of the Office in accordance with General Assembly resolution 70/286.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

145. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). In addition, as from 1 January 2019, the Regional Procurement Office was renamed the Global Procurement Support Section, reporting directly to the Director of the Procurement Division under the Office of Supply Chain Management in the Department of Operational Support. This integration was aligned with General Assembly resolution 70/286, taking into account the Board's recommendation. It is envisaged that the structural change and governance mechanism will better support the integration of the existing procurement structure with enhanced visibility to allow for full usage of the Section. The change will help to avoid duplicate structures, as recommended by the Board in paragraph 257 of its report for the period ended 30 June 2017 (A/72/5 (Vol. II), chap. II). It also offers an opportunity to formally broaden the role of the Section to provide procurement support services beyond its peacekeeping clientele to other Secretariat entities in the region. This relates, in particular, to those entities that are not equipped with full procurement capacity to perform their delegation of authority on procurement. Under the new management structure, the Office of Supply Chain Management is looking into measures to further streamline the procurement services rendered by the Section. This will increase the value it brings to its clients through the consolidation of requirements away from field missions, where security risks are typically higher, in order to achieve economies of scale and volume discounts.

146. The Administration also notes that this recommendation was subsumed by the recommendation in paragraph 257 of the Board's report for the period ended 30 June 2017 (A/72/5 (Vol. II), chap. II).

147. **In paragraph 288, the Board recommended that the Administration examine whether an interface between e-PAS and Umoja can be established at a reasonable cost to ensure that the processing of salary increments for staff is linked to e-PAS. In the meantime, the Administration should ensure that staff appraisals are completed in line with performance management and policy and that those salary increments are given on the basis of satisfactory performance as documented in e-PAS.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Ongoing

148. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). In addition, the Administration notes that all contract extension requests must be accompanied by the staff member's most recently completed e-performance document. The e-performance cycle is from 1 April to 31 March, while dates of entrance on duty for renewal in Umoja vary; aligning the two processes will mean aligning all dates of entrance on duty with the e-performance cycle.

149. **In paragraph 294, the Board recommended that the Administration ensure that complete personnel files of international staff are registered in one location or within one system, managed by Headquarters, and explore the possibility of establishing a registry with digitized staff personnel files.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

150. In addition to the comments reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II), the Administration notes that the former Personnel Records Unit of the Office of Human Resources, which as from 1 January 2019 was moved to the Department of Operational Support, is in the process of launching a records management system in Unite Docs that will serve as an electronic version of the physical official status files. A draft administrative instruction, consolidating the administrative instruction on annual inspection of official status files with other administrative instructions and information circulars on personnel records and official status files, is under review.

D. Recommendations contained in the report of the Board of Auditors for the 12-month period ended 30 June 2017 (A/72/5 (Vol. II), chap. II)

151. **In paragraph 33, the Board reiterated its recommendation that the Administration phase out the standard cost methodology and recognize the actual associated costs of acquired items of property, plant and equipment that qualify for recognition as assets.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Closure requested
Priority:	High
Target date:	Not applicable

152. The Administration requests the closure of the recommendation. The actual associated costs exist in Umoja, but only in aggregate amounts (for example, a freight charge that is paid for a container holding a number of mixed items). Given the long delivery routes and the frequent freight forwarding, trans-shipment and cargo consolidation, the collection of all actual costs and the allocation of the aggregate amount to each individual item of property, plant and equipment or inventory are too time-consuming and unreasonably labour-intensive. This was the core reason for adopting standard costs as a close approximation to actual associated costs. However, the Administration recognizes that it is necessary to update standard costs regularly, so that changes in actual costs are reflected in the capitalized value of assets. The Administration refined the standard costs for the entities covered in volume I by establishing different rates according to the delivery location as from 1 January 2019. The Administration is planning to perform the same refinement of standard costs for peacekeeping operations.

153. **In paragraph 88, the Board recommended that the Administration revise its policy and standard operating procedure on welfare and recreation committees and issue clear guidance in the areas of workplans, compliance reports, cash management and monitoring of revenues.**

Departments responsible:	Department of Management Strategy, Policy and Compliance
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

154. In accordance with an instruction issued by the Administration on 4 April 2018, the missions have terminated all relations with the welfare and recreation committees. As a result, the Administration and the missions are not in a position to interfere in or offer advice to unrelated entities on the recommended revision of any policies or standard operating procedures. The Administration has requested the closure of this recommendation.

155. **In paragraph 99, the Board recommended that the Administration establish a central budget for all strategic air operations and consider including all regional air operations and air troop movements in it.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	Closure requested
Priority:	High
Target date:	Not applicable

156. The Administration notes that this recommendation has been subsumed by the recommendation in paragraph 266 of the Board's report for the period ended 30 June 2018 (A/73/5 (Vol. II), chap. II). Furthermore, in paragraph 84 of the report of the Advisory Committee on Administrative and Budgetary Questions (A/72/789), while concurring with the overall principle of centralized command and control over air assets, the Committee acknowledged the institutional impediments to the establishment of centralized aviation budgets under existing arrangements. The Administration has requested the closure of this recommendation.

157. **In paragraph 113, the Board recommended that the Department of Peacekeeping Operations and the Department of Political Affairs be put in charge of determining and keeping updated missions' current aircraft demands within budget limitations, and request missions to draft an air operations concept in close cooperation with the Department of Field Support. This air operations concept should include commercial and military aircraft as well as unmanned aerial systems. It should be based on the mission concept, the mission support concept as well as the military and the police concepts of operations. The Statements of Unit Requirements derived from the mentioned air operations concepts should be realistic and in accordance with the capabilities of aviation military units of that size. The Department of Field Support should be involved in the Statement of Unit Requirements process.**

Departments responsible:	Department of Operational Support, Department of Peace Operations and Department of Political and Peacebuilding Affairs
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

158. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). With regard to the air operations concept, the Administration wishes to add that, in accordance with the planning policy, there are only three concepts of operations: military, police and support. Consequently, an aviation concept is not included in the policy. It would be very challenging to develop a single air operations concept since the military and commercial objectives are different in nature. Moreover, the military aviation assets do not constitute a specific military component, but serve as multipliers within the military concept of operations, and the remaining capability is used in support of mission requirements. Nevertheless, the Administration will establish a working group, which will include representatives of the Departments involved, to discuss the status and further implementation of the recommendation.

159. **In paragraph 119, the Board recommended that the Administration consider delegating coordination and tasking authority for all peacekeeping and special political missions' strategic air operations to the Strategic Air Operations Centre.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

160. In addition to its comments reflected in annex II to the Board's report, the Administration notes that this recommendation was reiterated in paragraph 273 of the Board's report (A/73/5 (Vol. II), chap. II).

161. **In paragraph 121, the Board further recommended that the Administration consider subordinating the air operations component of the Transportation and Movements Integrated Control Centre to the Strategic Air Operations Centre to command and control the commercial and military aircraft of the military missions.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

162. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

163. **In paragraph 127, the Board recommended that the Department of Peacekeeping Operations collaborate with the missions to determine which fixed- and rotary-wing military aircraft can be replaced by commercial aircraft, provided this is less cost-intensive and does not have a negative effect on safety and security.**

Departments responsible:	Department of Peace Operations and Department of Operational Support
Status:	Closure requested
Priority:	High
Target date:	Not applicable

164. The Administration notes that the missions, in collaboration with United Nations Headquarters, have implemented the recommendation, as follows:

- Following the military capability study conducted for the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) in the fourth quarter of 2018, it was determined that no military aviation assets would be replaced with commercial aviation assets in the financial period 2019/20. The results of the study were endorsed by the Under-Secretary-General for Peace Operations, the Under-Secretary-General for Operational Support and the Military Adviser for Peacekeeping Operations.

- The United Nations Interim Security Force for Abyei (UNISFA) confirmed that it has two military helicopters provided by the Government of Ethiopia operating under a letter of assist. The aircraft are required to perform functions with which commercial air operators may not be tasked owing to the risk level and the nature of military operations.

- The African Union-United Nations Hybrid Operation in Darfur (UNAMID) reported that, after having reviewed the Mission's operational requirements and conducting a cost-benefit analysis, it was determined that one military helicopter unit could be replaced by a commercial contract at a lower cost and with greater effectiveness. In August 2018, the Mission submitted its proposal to United Nations Headquarters. Furthermore, in accordance with the reconfiguration of UNAMID, the Mission is continuing to undertake a comprehensive review of its fleet with a view to continuously scaling down the number of aircraft that remain operational at the Mission.

- The United Nations Support Office in Somalia (UNSOS) confirmed that it operates three light attack helicopters used for military purposes only, which do not have any commercial equivalent. Therefore, no military aircraft can be replaced by commercial aircraft.

- The United Nations Mission in South Sudan (UNMISS) has identified one aviation unit that could be replaced by commercial options. The proposal has been discussed with United Nations Headquarters and incorporated in the Mission's road map, in compliance with the Secretary-General's initiative. The proposal was also supported by the findings of the military and police capability study conducted in 2018.

- The United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA) stated that its fixed-wing air assets are all commercial aircraft. The Mission, however, will not be replacing the military rotary-wing aircraft with commercial air assets owing to the inherent safety and

security requirements   of the military operations in the Mission area. Nevertheless, tasks of an administrative or logistical nature are assigned mostly to commercial aircraft.

165. **In paragraph 132, the Board recommended that the Administration develop key performance indicators that reflect efficient and cost-effective use of commercial and military aircraft, including unmanned aerial systems. The indicators should also include total costs, including letters of assist, memorandums of understanding and all other costs related to air operations. Memorandum of understanding costs should be included as part of a contingent-owned equipment unit's key performance indicators.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

166. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

167. **In paragraph 139, the Board recommended that the Administration issue guidelines which cover the entire process of the letter of assist and the related memorandum of understanding for military aircraft. The guidelines should set out the respective roles of the Department of Peacekeeping Operations and the Department of Field Support, the Procurement Division of the Department of Management and the Headquarters Committee on Contracts. They should designate an accountable and responsible process owner and regulate the competitive selection of contributing countries as well as calculation of reimbursement rates or fixed costs included in the Manual on Policies and Procedures Concerning the Reimbursement and Control of Contingent-Owned Equipment of Troop/Police-Contributors Participating in Peacekeeping Missions.**

Departments responsible:	Department of Operational Support, Department of Peace Operations and Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

168. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

169. **In paragraph 140, the Board recommended that the Administration implement the letter of assist process in Umoja.**

Departments responsible:	Department of Operational Support, Department of Peace Operations and Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	High
Target date:	Second quarter of 2020

170. In addition to its comments reflected in annex II to the Board's report, the Administration notes that this recommendation was reiterated in paragraph 285 of the Board's report (A/73/5 (Vol. II), chap. II).

171. **In paragraph 144, the Board recommended that the Administration analyse non-United Nations passenger requirements authorized by Security Council mandates. Non-eligible non-United Nations passengers must not be taken into account when calculating overall air transport capacity need.**

Departments responsible:	Department of Operational Support and Department of Peace Operations
Status:	In progress
Priority:	High
Target date:	Third quarter of 2019

172. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). The Administration further notes that it has developed a policy on the transportation and cost recovery of non-United Nations passengers on United Nations air assets, which is currently at the final stage of review by the Administration.

173. **In paragraph 159, the Board recommended that the Administration consider future air operations cooperation with the World Food Programme.**

Department responsible:	Department of Operational Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

174. The Administration reminded all field missions in 2018 to engage the humanitarian agencies and sign technical agreements, if that had not yet been done. The missions acknowledged and confirmed that they had signed or were considering signing such agreements with the humanitarian agencies, whose air assets could be used by the missions. The Administration further notes that UNAMID and the United Nations Mission for the Referendum in Western Sahara (MINURSO) have signed technical agreements on cooperation in air transportation. In MINUSCA, cooperation in this area is on a cost-recovery basis. MINUSMA has established a dedicated working group, and discussions are in progress. The Administration has requested the closure of this recommendation.

175. **In paragraph 168, the Board recommended that the Administration appoint staff senior enough to oversee and ensure the implementation of internal review recommendations even if two departments are affected.**

Departments responsible:	Department of Operational Support and Department of Peace Operations
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

176. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

177. **In paragraph 192, the Board recommended that the Secretariat implement the system for delegating authorities in Umoja. In the meantime, relevant documents authorizing a decision should be uploaded to Umoja.**

Departments responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Ongoing

178. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

179. **In paragraph 201, the Board recommended that the Department of Field Support and the Regional Service Centre in Entebbe clearly define their relationship and the Centre's relationship to client missions, revise and simplify the delegations of authority and update the relevant agreements.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

180. The new framework for delegation of authority was implemented on 1 January 2019 (ST/SGB/2019/2). Under the new framework, the Secretary-General delegated wider decision-making authority to heads of entities (including heads of missions). These new delegations of authority superseded the previous delegations. The new framework is based on the principle of delegating decision-making closer to the point of service delivery, and the delegations have been simplified. Authority is delegated to heads of entities on a functional basis, but entails personal responsibility and accountability for duly discharging the authority granted.

181. The new framework also includes service provision to entities that may lack appropriate capacity to execute the decisions within their delegated authority. In addition, arrangements are in place for any administrative support services that an

entity may be receiving from another office, regional service centre or entity, and such arrangements shall continue, except where changes were introduced as a result of the restructuring under the Secretary-General's management reform. The Administration considers this recommendation to be implemented and has requested its closure.

182. **In paragraph 208, the Board recommended that the Department of Field Support, together with the Regional Service Centre in Entebbe, review the objective of the key performance indicators and redefine the indicators to provide an effective management tool.**

Departments responsible:	Department of Operational Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

183. The Department of Operational Support states that the objective of the key performance indicators of the Regional Service Centre in Entebbe is to monitor and report on the efficiency and effectiveness of the service delivery by the Centre, both in terms of productivity (i.e., "outputs") and performance (i.e., "indicators of achievement" or "key performance indicators"). In 2018, the Centre, in coordination with its client missions and the Department of Field Support, undertook a review of all its key performance indicators. The review included additional key performance indicators for both the Centre and United Nations Headquarters. Some of the old key performance indicators, which were obsolete or could not be measured by the Centre, were abandoned. The new key performance indicators were presented to and adopted by the Centre's client board and Steering Committee. The Administration considers this recommendation to be implemented and has requested its closure.

184. **In paragraph 215, the Board recommended that the Department of Field Support, together with the Regional Service Centre in Entebbe, measure the workload of the Centre and base the scalability model on the actual workload.**

Departments responsible:	Department of Operational Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

185. The Regional Service Centre in Entebbe developed a new scalability model that derives its staffing level on the basis of a full-time equivalent analysis. The model is based on time efforts per transaction and projected annual volumes, considering the projected staffing level of the client missions for the financial period 2019/20. The new scalability model, which was endorsed by United Nations Headquarters, was used to develop the Centre's budget for the financial period 2019/20. The Administration considers this recommendation to be implemented and has requested its closure.

186. **In paragraph 223, the Board recommended that the Administration analyse the landed costs and implications of the vendor's obligation to deliver goods for the major types of commodities and develop guidance for solicitations regarding the determination of delivery terms/international commercial terms that result in best value for money, taking into account the total costs of goods, including**

the cost of freight, regardless of whether freight is included in the price of goods or contracted separately.

Departments responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Ongoing

187. The Administration notes that the key to developing a solid basis for the establishment and recording of freight forwarding costs in Umoja is the establishment of global freight forwarding systems contracts. In the interim, until the contracts are in place, the Procurement Division has developed and implemented the standard operating procedures for the conduct of market surveys for freight costs, to facilitate the analysis of landed costs. In addition, as part of the category management project, the Department of Operational Support is incorporating the consideration of most suitable delivery terms into the strategy for each procurement category.

188. **In paragraph 229, the Board recommended that the Administration provide clear guidance on recording the costs of freight forwarding services and terms of agreements in Umoja and link those costs to the procured items.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	First quarter of 2020

189. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

190. **In paragraph 234, the Board recommended that the Procurement Division, in collaboration with the Department of Field Support, initiate the solicitation of a global systems contract for freight forwarding services.**

Departments responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Fourth quarter of 2019

191. In view of the potential efficiency and effectiveness gains, the Administration is piloting the methodology of the United Nations Children's Fund (UNICEF) in contracting freight forwarding services. In parallel, and on the basis of the lessons learned from this six-month pilot, the market research and solicitation documents will be finalized to establish long-term agreements for global freight forwarding, capturing the requirements for all entities of the Secretariat.

192. **In paragraph 257, the Board recommended that the Procurement Division, in collaboration with the Department of Field Support and the missions, review**

the role and the governance structure of the Regional Procurement Office and define a clear role and clear responsibilities that avoid duplicate structures.

Departments responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Second quarter of 2019

193. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

194. **In paragraph 266, the Board recommended that the Department of Field Support develop a methodology to determine staffing requirements for selected sections of missions, and test the methodology to ensure an objective approach across all missions, to support mission planning and to facilitate the budget process.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

195. In addition to its comments reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II), the Administration notes that with the recent management reforms, the Office of Human Resources will be focusing on workforce planning and will assist the Department of Operational Support with the recommended development of a methodology to determine staffing requirements.

196. **In paragraph 308, the Board recommended that the Administration, together with the missions and service centres, review the advance purchase policy and evaluate how best prices for peacekeeping operations travel can be achieved.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Ongoing

197. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

198. **In paragraph 316, the Board recommended that the Administration analyse how the rules for travel and their implementation in Umoja can be aligned further, taking into account the need to clarify accountabilities.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Closure requested

199. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

200. **In paragraph 321, the Board recommended that the Umoja travel module be further simplified and that Umoja detect or prevent duplicate travel requests to avoid manual checks by processing officers.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

201. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

202. **In paragraph 344, the Board recommended that the Administration develop a road map for supply chain management and clearly define its own role and responsibilities and the roles and responsibilities of the Global Service Centre and the missions in the relevant phases.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

203. The Administration notes that the supply chain management blueprint is being updated regularly to provide guidance on the implementation of the road map. Under this framework, various projects were under way to define the operational guidance, timing and roles and responsibilities of the missions, the Global Service Centre and United Nations Headquarters. All the projects will create the enabling processes and/or standard operating procedures to implement elements of the initiative, and subsequent revisions of the blueprint will include the overall timing and status of the elements of implementation. With the establishment of the Office of Supply Chain Management, the Department of Operational Support will continuously provide guidance for future supply chain management initiatives as part of its core mandate. Annex D of the second revision of the blueprint, released in December 2017, contains a detailed chart of the roles and responsibilities of United Nations Headquarters, the Global Service Centre and all entities.

204. **In paragraph 353, the Board recommended that, together with missions, the Department of Field Support analyse the cause of inaccurate data and**

reports of CarLog and review the benefits and costs associated with providing interfaces with other systems, in particular the electronic fuel management system.

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

205. The Administration notes that it worked closely with the mission concerned (UNAMID) to analyse the root cause of the data inaccuracy and recommended corrective measures (repair of the CarLog system and its synchronization with vehicle odometer reading), which were implemented by the Mission. UNAMID subsequently conducted a data-cleansing exercise to correct database errors and implemented preventive measures focused on avoiding interference between CarLog and radio equipment. The Mission's data correction results were reported to United Nations Headquarters, outlining that a total of 29 vehicles were repaired and synchronized during the period from January to April 2018. In addition, the Administration is working closely with the Global Service Centre and the missions to develop an interface between CarLog and Umoja. The interface will enable the transmission of odometer readings to Umoja, which will facilitate vehicle maintenance. Furthermore, a potential interface between CarLog and the electronic fuel management system is also under consideration.

206. **In paragraph 360, the Board recommended that the Department of Field Support review the requirements defined in the request for proposal and the results of the pilot in the light of the current shortcomings of the CarLog system and the needs of missions and the Department.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

207. The shortcomings of the CarLog system were addressed in the solicitation and the pilot for the fleet management vehicle tracking system. The solicitation, however, was cancelled owing to unsatisfactory results, and the Administration initiated a review for possible alternatives, including: (a) benefiting from existing contracts for the fleet management vehicle tracking systems of other United Nations entities, such as the Office of the United Nations High Commissioner for Refugees and the World Food Programme; and (b) upgrading the existing CarLog system.

208. **In paragraph 387, the Board recommended that the Department of Field Support identify a mission-wide approach to reduce data classification errors and improve electronic fuel management system data quality.**

Department responsible:	Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Fourth quarter of 2019

209. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). The Administration further notes that change requests were submitted to the Umoja team and the Office of Information and Communications Technology. The requests included requirements with a more detailed classification of equipment, aligned with the current United Nations-owned equipment classification, which will provide more accurate data classification and improve the data quality of the electronic fuel management system.

210. **In paragraph 459, the Board strongly recommended that the Administration require UNISFA to build a casualty evacuation/medical evacuation capability that will be able to manage emergencies between 5 p.m. and 6 a.m.**

Departments responsible:	Department of Peace Operations and Department of Operational Support
Status:	In progress
Priority:	Medium
Target date:	Ongoing

211. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). In addition, UNISFA noted that it was very challenging to fully implement the recommendation, as the Mission still does not have clearance from the Government of the Sudan to use the Athony airstrip to operate fixed-wing aircraft. The United Nations leadership is making continuous efforts to discuss the matter at various opportunities. The matter was also raised by the Security Council at its 8400th meeting, as reflected in its resolution 2445 (2018), adopted on 15 November 2018.

212. **In paragraph 464, the Board recommended that the Administration consider keeping staff members available until after the liquidation date to finalize outstanding tasks.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	In progress
Priority:	Medium
Target date:	Third quarter of 2019

213. In addition to the comments reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II), the Administration notes that a downsizing policy is currently under review and will be promulgated once approved. It should be noted that keeping staff members available until after the liquidation date is also dependent upon availability and approval of financial resources.

214. **In paragraph 473, the Board recommended that the Administration ensure that pre-liquidations start at least nine months before physical closure.**

Departments responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

215. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

216. **In paragraph 489, the Board recommended that the Administration include the "Guidelines for Environmental Clearance and Handover of Mission Sites of Liquidation" in the revised Liquidation Manual to ensure that missions employ a standardized handover certificate when liquidating or downsizing.**

Departments responsible:	Department of Operational Support
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

217. In addition to the comments reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II), the Administration notes that the Guide for Senior Leadership on Field Entity Closure was approved on 2 January 2019. The Guide includes an annex with guidelines for environmental closure with procedures concerning a handover certificate, which must to be obtained from a relevant entity for each closing camp or site and co-signed by both the United Nations and the entity involved.

218. **In paragraph 497, the Board recommended that the Administration, together with MINUSCA, analyse the use of prefabricated buildings to avoid the accommodation of contingents in tents.**

Departments responsible:	Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Second quarter of 2019

219. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II). In addition, the Administration notes that, as at 30 January 2019, MINUSCA had completed 167 hard-wall buildings, out of an initially projected 226 units. The remaining 59 hard-wall buildings are in various stages of completion.

220. **In paragraph 500, the Board recommended that the Administration liaise with UNISFA and ask the Government of the Sudan to permit usage of the Athony airfield.**

Departments responsible:	Department of Peace Operations and Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Ongoing

221. The Administration's comments were reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II).

222. **In paragraph 510, the Board recommended that the Administration act at a global level to prevent further acts of fraud as a result of manipulating Umoja leave time data.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	In progress
Priority:	High
Target date:	Third quarter of 2019

223. In addition to the comments reflected in annex II to the Board's report (A/73/5 (Vol. II), chap. II), the Administration will review information management capacities at field missions and will continue to coordinate its work with regard to the planning and implementation of an Organization-wide enterprise records management programme. The Administration notes that the development of a solution is on track for implementation by the third quarter of 2019.

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