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## Fifth Committee

### Summary record of the 30th meeting

Held at Headquarters, New York, on Friday, 22 March 2019, at 10 a.m.

*Chair:* Ms. Bird ..... (Australia)  
*Chair of the Advisory Committee on Administrative  
and Budgetary Questions:* Mr. Terzi

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*The meeting was called to order at 10.05 a.m.*

**Agenda item 135: Review of the efficiency of the administrative and financial functioning of the United Nations** (*continued*)

*Accountability system in the United Nations Secretariat* (A/73/688, A/73/688/Corr.1 and A/73/800)

1. **Mr. Guazo** (Director, Finance Division, Office of Programme Planning, Finance and Budget), introducing the Secretary-General's eighth progress report on the accountability system in the United Nations Secretariat: strengthening accountability under the new management paradigm (A/73/688 and A/73/688/Corr.1), said that the report included information on three priorities that were integral to enabling faster, more sustainable progress in strengthening the accountability system under the new management paradigm: improving the system of delegation of authority; strengthening the implementation of results-based management; and establishing the Business Transformation and Accountability Division.

2. On 1 January 2019, the Secretary-General had introduced a revised delegation of authority framework intended to improve transparency and accountability and move decision-making closer to the point of mandate delivery by decentralizing authority formerly exercised centrally at Headquarters or at other centralized offices. That had given the entities to which authority was newly delegated greater decision-making power over financial matters, staffing, property management and procurement. In addition, an accountability framework for monitoring the exercise of delegated decision-making authority had been developed.

3. Strengthened results-based management, one of the priorities of the management reform, was important for ensuring a shift to a results-based culture in the Organization. To that end, the Secretary-General had established a dedicated results-based management team within the Business Transformation and Accountability Division. The team was tasked with working with individual departments, offices and missions to ensure that the results to be achieved were reflected in planning documents and reported to Member States and other stakeholders, with a view to ensuring a strong link between Organization-wide planning and budget documents, senior managers' compacts and individual staff workplans.

4. The Business Transformation and Accountability Division was expected to strengthen accountability by guiding and supporting managers in the implementation

of results-based management, helping entities to embed the "three lines of defence" model into enterprise risk management processes, monitoring the exercise of delegated authority and providing guidance on the conduct of self-evaluations. In addition, the Division would use data analytics to inform decision-making and improve transparency regarding performance.

5. The report also provided an overview of the status of accountability in the Secretariat against the six components of the accountability system, including the progress made in the current reporting period and key future deliverables. Its three annexes provided an overview of the status of implementation of the recommendations of oversight bodies; a summary of progress in the implementation of results-based management; and a summary of progress in the implementation of General Assembly resolution 72/303 on progress towards an accountability system in the United Nations Secretariat.

6. **Mr. Terzi** (Chair of the Advisory Committee on Administrative and Budgetary Questions), introducing the related report of the Advisory Committee (A/73/800), said that the Advisory Committee welcomed the efforts made to improve the clarity of the annual progress report and encouraged the Secretary-General to continue to enhance its presentation.

7. The Advisory Committee recommended that the General Assembly reiterate its previous request regarding the expansion of the content of future progress reports, taking the view that the inclusion of information on trends in Secretariat-wide managerial performance and accountability would facilitate the assessment of progress made in improving the accountability of the Secretariat to Member States.

8. With regard to the new system of delegation of authority introduced on 1 January 2019, the Advisory Committee had made observations and recommendations on a broad range of issues, including the criteria applied in the capacity assessment process, the subdelegation of authority, the withdrawal of delegated authority and the need to enhance the initial performance management framework.

9. The Advisory Committee trusted that the General Assembly would receive assurances that the requisite safeguards were in place to ensure the responsible exercise of the delegation of authority and stewardship of resources under the new management paradigm. The Advisory Committee looked forward to receiving the observations of the Board of Auditors regarding internal financial controls in the context of the Board's

forthcoming audits on the financial statements of the United Nations and peacekeeping operations.

10. With respect to results-based management, the Advisory Committee recommended that the General Assembly should request from the Secretary-General concrete information and examples of improvements resulting from the implementation of the action plan for the implementation of results-based management in the United Nations Secretariat.

11. With regard to the Business Transformation and Accountability Division, the Advisory Committee emphasized that the fully functioning support and oversight structures were a critical prerequisite for the delegation of authority to the heads of Secretariat entities. The Advisory Committee trusted that the Secretary-General would provide details of progress and achievements in operationalizing the Division in his next progress report.

12. The Advisory Committee emphasized the importance of the risk management function under the new system of delegation of authority, given the shift in focus from *ex ante* control to *ex post facto* compliance. The Advisory Committee recommended that the General Assembly request the Secretary-General to report on progress made towards embedding risk ownership and risk management in Secretariat entities.

13. With regard to the senior managers' compacts, the Advisory Committee was of the view that data from individual compacts could be analysed to provide an overview of the status and trends of departmental performance and accountability, and further consolidated to provide an overview of Secretariat-wide performance and accountability.

14. The Advisory Committee expected the requirement for the submission of a signed statement of internal control to be fully operational by the first quarter of 2021 as planned, without any further delays.

**Agenda item 142: Joint Inspection Unit** (*continued*)  
([A/73/665](#) and [A/73/665/Add.1](#))

15. **The Chair** drew attention to the note by the Secretary-General transmitting the report of the Joint Inspection Unit (JIU) entitled "Review of whistle-blower policies and practices in United Nations system organizations", along with his comments and those of the United Nations System Chief Executives Board for Coordination (CEB) ([A/73/665](#) and [A/73/665/Add.1](#)).

16. **Ms. Cronin** (Joint Inspection Unit), introducing the report of the Joint Inspection Unit (JIU) entitled "Review of whistle-blower policies and practices in

United Nations system organizations" ([JIU/REP/2018/4](#)), said that the review had been undertaken following the revision of the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations ([ST/SGB/2017/2/Rev.1](#)) and in response to a proposal made by a JIU participating organization.

17. In recent years, a number of whistle-blowers from United Nations system organizations had resorted to going public with their cases for a variety of reasons, including a perceived lack of adequate response to their initial reporting of misconduct or retaliation. Such cases were an indication that policies and practices fell short of the necessary standards of accountability.

18. The objectives of the review were to identify best practice for policies regarding protection against retaliation; to assess processes and procedures for implementation of such policies, as well as the degree of independence of the roles supporting that implementation; and to identify the underlying needs for creating a culture of accountability, notably the "tone at the top". As part of the review process, JIU had analysed policies, questionnaire responses, data and documentation from the 28 JIU participating organizations. In addition, JIU had interviewed over 400 stakeholders, organized focus groups and conducted a global staff survey.

19. The five key findings of the report were that not a single organization's whistle-blower policy fully met all best-practice criteria; that key roles supporting the implementation of policies regarding protection against retaliation might not be fully independent; that the procedures for reporting and handling complaints were vague, unclear and protracted; that poor handling of cases, fear of retaliation and personal risk factors contributed to underreporting; and that the organizational leadership must develop and support a culture of accountability and integrity.

20. Based on those findings, JIU had established 11 recommendations, 2 addressed to the legislative bodies and 9 to the executive heads of United Nations system organizations. The legislative bodies should adopt measures to ensure that misconduct and retaliation policies specified channels for reporting and investigating allegations against executive heads and those with other key functions and should request the executive heads to ensure the independence of those performing key functions.

21. The legislative bodies must also impress upon the executive heads the need for timely action on the nine recommendations addressed to them. Those

recommendations included calls to update policies regarding protection against retaliation in line with best practices; to ensure that external, independent appeals mechanisms for retaliation were in place; to develop communications tools explaining what constituted misconduct and retaliation, and how, where and to whom to report misconduct and retaliation; to develop standard operating procedures to provide proactive protection for those who did report misconduct; to develop standard operating procedures for handling retaliation cases; to provide channels for anonymous reporting; to place in the public domain annual reports on misconduct and retaliation cases; to train supervisors and managers to handle misconduct and retaliation reports; and to conduct periodic staff surveys on accountability and integrity issues.

22. JIU was pleased that CEB had welcomed some of its recommendations and commended the usefulness of the data contained in the report. However, the views conveyed by JIU participating organizations during the review were not in alignment with the content of the note by the Secretary-General conveying his comments and those of the United Nations System Chief Executives Board for Coordination ([A/73/665/Add.1](#)). Moreover, the note contained factual errors.

23. Of particular concern was paragraph 8 of the note, which stated that the JIU report placed significant weight on the statements of individuals who had claimed to be whistle-blowers but whose claims, after detailed and extensive review, had been deemed to be without merit. That statement implied that JIU had shared the identities of those individuals with the JIU participating organizations, which was incorrect and misleading. In its report, JIU had clearly stated the need to protect the identity and confidentiality of the complainants. The review had been data-driven and all 11 recommendations were supported by at least two data sources. Not a single recommendation was based on the particular case of an individual complainant.

24. JIU had written to the CEB secretariat to ask it to clarify and correct the factual errors contained in the Secretary-General's note, but the CEB secretariat had responded that the content and meaning of the note would remain unchanged. The mischaracterization of the Unit's work – whether deliberate or unintentional – had the potential to cause significant reputational damage to JIU as an independent oversight body that respected the confidentiality of its stakeholders. If the mischaracterization had been intended to discredit some of the findings of the report, it should be noted that the Unit's conclusions were not unique.

25. Indeed, its conclusions were closely aligned with the findings and conclusions of three recent staff surveys: the United Nations Staff Engagement Survey; the Staff Survey on Discrimination, Sexual Harassment, Harassment and Abuse of Authority; and the Safe Space Survey on Sexual Harassment in our Workplace. In response to the results of the Safe Space Survey, the Secretary-General had said that the Organization must do more, nurture an institutional shift and foster an inclusive workplace, where accountability was consistent, power was never abused and there was no fear of retaliation.

26. By conducting the review, JIU had sought to go beyond the common findings and conclusions of such surveys – that staff did not trust the systems and functions in place for reporting misconduct, and feared retaliation if they did report – by providing concrete recommendations for what “doing more” – to use the words of the Secretary-General – could, and should, entail.

27. **Ms. Pietracci** (United Nations System Chief Executives Board for Coordination), introducing the note by the Secretary-General transmitting the report of the Joint Inspection Unit (JIU) entitled “Review of whistle-blower policies and practices in United Nations system organizations”, along with his comments and those of the United Nations System Chief Executives Board for Coordination (CEB) ([A/73/665/Add.1](#)), said that the organizations of the United Nations system welcomed the JIU report and its findings and commended the richness of its information and the usefulness of its data. The organizations welcomed most of the recommendations contained in the report, but underscored that their implementation would be linked to provision being made for them in future budget cycles.

28. While the good practices and approaches identified in the report were valuable, they would need to be tailored to the characteristics and needs of individual organizations, as the United Nations as a whole had a differentiated system of addressing wrongdoing. A deeper analysis of the root causes of the challenges involved in ensuring whistle-blower protection within the United Nations system would have enriched the review. Such challenges were closely linked to issues of policy harmonization and implementation, both across and within organizations.

29. The organizations observed that their respective institutional and governance structures could have been accorded greater prominence in the report in order to better describe which legal and internal administrative tools were available to guarantee justice for staff

members or other complainants. Small organizations, in particular those that did not have an ethics officer or ombudsman, considered the implementation of the proposed recommendations to be challenging in terms of both timeline and resource implications.

30. In its letter to the CEB secretariat, JIU had requested that CEB correct and clarify certain paragraphs in the Secretary-General's note that the JIU inspectors had deemed to contain factual errors with potential detrimental effects on JIU, on the credibility of its report and on the protection of key informants, who had participated in the review under the guarantee of full confidentiality. After a detailed discussion between the Secretary of CEB and JIU, it had been agreed that the JIU letter should be circulated by the CEB secretariat to all member organizations, with a request for them to consider the concerns raised by JIU and to address them if necessary.

31. Within the two-week time frame for responses, the CEB secretariat had not received any requests for revisions from member organizations, with the exception of one note alerting the CEB secretariat to the misplacement of paragraph 33, which should in fact appear between paragraphs 29 and 30. The CEB secretariat had conveyed the results of the consultation to JIU and the content of the note had remained unchanged.

32. **Ms. Tarbush** (Observer for the State of Palestine), speaking on behalf of the Group of 77 and China, recalled that, in its resolution [72/303](#), the General Assembly had reaffirmed its commitment to strengthening accountability in the United Nations Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States, and had emphasized that accountability was a central pillar of effective and efficient management that required attention and strong commitment at all levels of the Secretariat, especially at the highest level. The Group hoped that the Secretary-General's eighth progress report, which the Group would consider carefully, responded to the requests contained in resolution [72/303](#).

33. The Group was pleased that progress had been made in the three priority areas considered integral to strengthening the accountability system under the new management paradigm, and concurred with the observations of the Advisory Committee regarding the priority areas. The Group looked forward to learning more about the dedicated support that the Business Transformation and Accountability Division would provide to managers and staff to help them to understand

what was expected with respect to governance, policy, risks and internal controls.

34. The Group noted that the report included a new section providing an overview of the status of accountability in the Secretariat against the six components of the accountability system, namely the Charter of the United Nations; the programme planning and budgetary documents of the Organization; results and performance; internal control systems; ethical standards and integrity; and oversight functions. The Group remained concerned at the lack of information on the status of implementation of General Assembly resolutions on administrative and budgetary matters, as such information was an essential part of the accountability system.

35. With regard to the performance appraisal system and the implementation of an effective system of incentives for strong performance, remedial action for underperformance and sanctions for unsatisfactory behaviour and misconduct, the Group underscored the need for specific measures that would result in more credible performance ratings, and looked forward to receiving an update on the implementation of the principles and guidelines for performance appraisal and management for the recognition of different levels of performance, which had been approved by the General Assembly in resolution [72/255](#).

36. The Group welcomed the efforts to strengthen the senior managers' compact system, which was a key element of the accountability system, and looked forward to learning more about those efforts. With regard to the Umoja grant management module, the Group would seek additional information concerning the functionality to create standard template agreements, including anti-corruption and anti-fraud clauses. The Group concurred with the Advisory Committee regarding the importance of the risk management function under the new system of delegation of authority, and looked forward to receiving, in the next progress report of the Secretary-General, comprehensive information on the findings and outcome of the second Secretariat-wide risk assessment.

37. As noted by the Advisory Committee, the General Assembly, in its resolution [72/303](#), had requested the Secretary-General to intensify his efforts to ensure implementation of the provisions of the Anti-Fraud and Anti-Corruption Framework. Indeed, the implementation of the recommendations of oversight bodies was an essential part of the accountability system. An effective and efficient accountability system across the Secretariat would foster a culture of accountability at all levels and lead to improved



management of financial and human resources. Given that the process of implementing an effective accountability system was not complete, annual progress reports should continue to be submitted to the Assembly.

38. **Mr. De Preter** (Observer for the European Union), speaking also on behalf of the candidate countries Albania, Montenegro, North Macedonia, Serbia and Turkey; the stabilization and association process country Bosnia and Herzegovina; and, in addition, the Republic of Moldova and Ukraine, said that accountability of staff and managers was a cornerstone of the Secretary-General's reform agenda.

39. During its seventy-second session, the General Assembly had endorsed the idea that reform should lead to a transformation of the Organization, to ensure better delivery of programmes and mandates, through stronger support structures and more rational decentralization, accompanied by a comprehensive shift in leadership and organizational culture. In addition, the Assembly had agreed that managers should be given greater responsibility and that accountability should be strengthened. Congratulating the Secretary-General on the progress achieved to date, he said that the European Union would continue to support him in his efforts to create a culture of accountability, transparency and change, driven by strong leadership.

40. The Organization should uphold the highest standards of conduct, professionalism and accountability. The European Union welcomed the establishment of structures and systems that provided the basis for a sound accountability framework. While progress had been made in three priority areas, the Secretary-General should accelerate the implementation of reform measures in general.

41. In addition to the need to improve processes, there was a need for a cultural shift within the Organization. The United Nations must continue working to prevent and address misconduct. Ensuring that staff maintained the highest standards of conduct and upheld the Organization's core principles was a priority for the European Union. A robust and comprehensive system for tackling sexual exploitation, abuse and harassment, focused on prevention and accountability, was essential.

42. In that connection, the European Union welcomed the JIU report. The United Nations should do more to ensure the effective protection of whistle-blowers and prevent retaliation. Restoring the trust of the Organization's staff was essential for creating a strong culture of accountability.

43. **Mr. Wanner** (Switzerland), speaking also on behalf of Liechtenstein, said that the two delegations fully endorsed the Secretary-General's proposal to shift the management paradigm. The General Assembly had emphasized that accountability was a central principle of management reform. Accordingly, Liechtenstein and Switzerland welcomed the Secretary-General's proposals to further strengthen the Organization's accountability system.

44. Staff must be empowered to perform their functions. Greater authority should be delegated to managers and staff, who must be held accountable for their decisions, performance and conduct. Aligning responsibility, authority and accountability was central to reforming the United Nations. Liechtenstein and Switzerland welcomed the progress made to date and encouraged the Secretary-General to continue his efforts in that regard. The Business Transformation and Accountability Division would play an important role in managing and overseeing the accountability framework for monitoring the exercise of delegated decision-making authority, and ensuring that the framework was applied consistently across the Secretariat.

45. In order for the United Nations to deliver on its mandates, results-based management must be strengthened. The dedicated results-based management team within the Business Transformation and Accountability Division must support the Secretariat's efforts to embed results-based management in the daily work of all staff. As the Advisory Committee had recommended, the Secretariat should provide the General Assembly with concrete information and examples of improvements resulting from the implementation of results-based management.

46. Liechtenstein and Switzerland welcomed the Secretary-General's efforts to promote integrity and ensure that ethical standards were upheld at the United Nations. The Secretary-General should continue to take appropriate measures to protect whistle-blowers against retaliation and to prevent sexual harassment, exploitation and abuse.

47. **Ms. DiGiacomo** (United States of America) recalled that the General Assembly, in its resolution [72/266 B](#), had emphasized that accountability was a central principle of management reform, that a culture of accountability stemmed from the leadership of an organization, and that an effective accountability system was central to successful management of the Organization. Her delegation supported the Secretary-General's efforts to strengthen the accountability framework of the United Nations by

enhancing transparency, strengthening oversight and aligning authority with responsibility.

48. Her delegation was encouraged by the progress made to date, as noted in the Secretary-General's eighth progress report, and the efforts made to transform the culture of the Organization and shift to a results-oriented approach. Improving accountability frameworks would reduce organizational risk by enabling managers to identify areas of concern and providing a road map for improvement and prevention. Results-based management was essential in that regard.

49. The United States supported the Secretary-General's efforts to implement the revised framework for delegation of authority. To ensure its success, the Organization must provide appropriate guidance, oversight and support. The establishment of the Business Transformation and Accountability Division was an important element of the accountability system. The Division had a key role to play in terms of Secretariat-wide oversight and planning.

50. Her delegation welcomed the JIU report and looked forward to discussing the recommendations it contained. Her Government remained committed to ensuring that the United Nations had effective policies in place to protect whistle-blowers against retaliation.

#### **Agenda item 136: Programme budget for the biennium 2018–2019** (*continued*)

*Revised estimates relating to the programme budget for the biennium 2018–2019:  
United Nations Monitoring Mechanism for the Syrian Arab Republic (A/73/729 and A/73/799)*

51. **Mr. Guazo** (Director, Finance Division, Office of Programme Planning, Finance and Budget), introducing the report of the Secretary-General on revised estimates relating to the programme budget for the biennium 2018–2019 under section 27, Humanitarian assistance, and section 36, Staff assessment, for the United Nations Monitoring Mechanism for the Syrian Arab Republic (A/73/729), said that the Mechanism had been established pursuant to Security Council resolution 2165 (2014) to monitor the loading of humanitarian relief consignments of the United Nations and its partners. In its resolution 2449 (2018), the Council had extended the mandate of the Mechanism until 10 January 2020.

52. The approved resources for the Mechanism for 2018 had amounted to \$3.8 million. The resource requirements for 2019 amounted to \$3.0 million net (\$3.3 million gross). Taking into account the unencumbered balance against the approved resources

for the Mechanism for 2018, the Secretary-General was requesting additional resources under the programme budget for the biennium 2018–2019 in the amount of \$2.8 million, net of staff assessment (\$3.1 million gross).

53. **Mr. Terzi** (Chair of the Advisory Committee on Administrative and Budgetary Questions), introducing the related report of the Advisory Committee (A/73/799), said that the current requirements of the Mechanism were being met by using the unencumbered balance from 2018 and an additional amount provided under the authority of the Secretary-General to enter into commitments to meet unforeseen and extraordinary expenses. The Secretary-General should provide a detailed explanation on the use of such commitments and the modalities for carrying over unencumbered balances.

54. In view of the discontinuation of cross-border deliveries from Jordan, the Advisory Committee considered that a permanent presence in Amman was no longer merited. It therefore recommended the adoption of the Secretary-General's proposal to abolish nine positions located in Amman followed later by the remaining position of Monitoring Officer (P-3). Any support required in the future could be provided by staff located at the Mechanism's offices in Iraq or Turkey, or by the Office for the Coordination of Humanitarian Affairs regional office for the Syrian crisis, which was located in Amman.

55. The Advisory Committee also recommended a 5 per cent reduction to the proposed resources for official travel, primarily because of the Mechanism's persistent low rate of compliance with the advance-purchase policy.

56. **Mr. Awad** (Syrian Arab Republic) said that his delegation had reservations about the Secretary-General's report. His Government was wholly committed to cooperating with the United Nations and its specialized agencies to ensure that humanitarian assistance was provided in accordance with the guiding principles for humanitarian assistance of the United Nations, as set out in General Assembly resolution 46/182. Those principles included neutrality, non-politicization, respect for territorial integrity and State sovereignty, and the need to involve the affected country in the distribution of humanitarian aid.

57. The large sums allocated to the Mechanism would be better used to increase the proportion of humanitarian assistance provided through the international organizations currently operating in the Syrian Arab Republic, in close cooperation with the Syrian Government. The Mechanism had proved unable to

ensure that humanitarian assistance reached the right people, and not groups such as Islamic State in Iraq and the Levant (ISIL) or Jabhat al-Nusra, some of which collected taxes from ordinary citizens, in violation of Security Council resolutions.

58. It was regrettable that the Secretary-General's report made no mention of the fact that the border crossings referred to in the report were used by foreign terrorist fighters to enter the Syrian Arab Republic and deliver weapons and supplies to terrorist groups. The report also made no mention of the important role being played by the Syrian Arab Red Crescent, which was monitoring the situation in the country.

59. His delegation objected to the use in the report of the term "local authorities", which the United Nations continued to use to describe the illegitimate parties with which it worked. The antagonistic use of that term, which was part of a broader media strategy, was an attack on the sovereignty of the Syrian Arab Republic and ran counter to the Constitution of the country.

60. It was clear that humanitarian assistance was not getting across the border to those who needed it. Given that corruption was rife in the offices located in Amman and Entebbe, operations should instead be based in Damascus. He recalled that his Government, with support from its allies, had succeeded in stamping out terrorism in the south of the country.

61. His delegation had particular concerns about the sections of the report that described the objectives of the Mechanism. The Mechanism was overstepping its mandate. Its activities should be limited to monitoring the cross-border passage of humanitarian relief consignments. The Mechanism should cooperate and work with the Syrian authorities. Lastly, the issues raised and the reservations expressed by his delegation must be taken into account and addressed.

*The meeting rose at 10.55 a.m.*

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