

Statement of the Chairman

Advisory Committee on Administrative and Budgetary Questions

6 March 2015

Fourth progress report on the accountability system in the United Nations Secretariat

(ACABQ report A/69/802, related report A/69/676)

Mr Chairman,

I am pleased to introduce the Advisory Committee's report (A/69/802) on the accountability system in the United Nations Secretariat.

The Advisory Committee welcomes the progress made thus far to develop the enterprise risk management system. It expects that key risks to the achievement of the organizational goals will be proactively managed and mitigated in a manner that supports successful and timely delivery of mandates and implementation of major initiatives on time and within budget. In the area of results-based management, the Committee also welcomes the efforts made to date to deliver training on the formulation of logical frameworks and programme monitoring and reporting.

The Advisory Committee notes the steps that continue to be taken to develop the personal accountability system and looks forward to receiving information on the implementation of the revised performance management policy, subject to its endorsement by the General Assembly. The Committee notes however that the report of the Secretary-General does not reflect how accountability is applied in cases where lack of timely action, insufficient monitoring or delays result in waste, inefficient use of resources or financial loss to the Organization. The Advisory Committee believes that there is a need to address what, in its view, is a gap in the system of accountability of the United Nations. It recommends that the General Assembly request the Secretary-General to provide in his next report, proposals on the criteria to be used for evaluating performance and for strengthening of the system of personal accountability, including mechanisms for enforcing such accountability.

With regard to institutional accountability, the Advisory Committee recalls that the definition of accountability adopted by the General Assembly in its resolution 64/259 stipulated, inter alia, that accountability included the responsible stewardship of funds and resources. The Committee notes the Secretary-General's statement that in order to assess individual and institutional performance simultaneously, as well as to strengthen alignment between the two at the highest level of the Organisation, the performance of senior managers is reviewed against the targets in their annual compacts at the same time as the performance of the Organization against the indicators in the programme budget.

In view of the foregoing, the Advisory Committee considers that greater emphasis should be placed on assessing performance with respect to the effective and efficient use of resources, including more accurate planning and estimation of budgetary requirements and rigorous financial management. The Advisory Committee recommends that the General Assembly request the Secretary-General to consider introducing additional objectives and indicators in the senior manager's compacts with a view to assessing their performance and holding them to account for the responsible stewardship of financial and human resources.

Thank you, Mr Chairman.