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**Statement by Cherith Norman Chalet,
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First Resumed Session of the Fifth Committee
On Agenda Item 132: Review of efficiency: Accountability
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Thank you Mr. Chairman. The United States would like to thank Under Secretary-General for Management Mr. Yukio Takasu for introducing the Secretary-General's Fifth Progress Report on the Accountability System in the United Nations Secretariat and the Chairman of the Advisory Committee on Administrative and Budgetary Questions, Mr. Carlos Ruiz Massieu, for introducing his Committee's report on the subject.

Establishing and mainstreaming accountability measures designed to improve personal accountability and deliver results by the Organization is critical to ensure the long term viability of this Organization. Within the Secretary General's report, several efforts underway are outlined to do just this.

As such, we commend the efforts to implement results-based management throughout the Organization. In particular, improvements planned for the 2018-2019 strategic framework focused on impact and results are key in this implementation effort. Additionally, training courses on topics such as performance measurement, program planning and budgeting will allow further progress. However, we believe more can be done to create a culture of performance, in part through increased monitoring and evaluation. Related to monitoring, we have questions about the ACABQ proposal to more comprehensively monitor the status of implementation of GA resolutions which we will pursue in the informals.

There has also been notable progress in enterprise risk management (ERM), including improvements to strategic planning and the coordination of transformation initiatives. We would be interested in learning more about the ERM pilot in MONUSCO. While we understand that embedding enterprise risk management throughout the UN is a continuous process, we continue to advocate for its timely implementation.

Mr. Chairman, regarding the "enablers" the Secretary General outlines in his report as being key foundations of an accountability framework, IPSAS and Umoja, we agree that the mere implementation of these systems is not sufficient. The regular review and analysis of programmatic and financial information to inform strategic planning must become a cultural

norm at the UN. The Secretariat's list of data-driven benefits – such as better travel and real estate management generally – is encouraging, although we strongly agree with the ACABQ's conclusion that “further efforts are needed to define and measure the organization's efficiency and effectiveness in a tangible manner.” In particular, the United States would like to see measurable benefits to include cost savings in the near-to-medium term. As a long-term goal, we urge the Secretariat to focus on the business intelligence function of Umoja, using data analysis to reshape the Secretariat's planning process. The goal should be to provide managers with dashboards so they have clear visibility over the resources they manage as well as unit costs in order to improve stewardship and make strategic resource decisions. We further encourage continued employee training as one method of cementing this cultural shift within the Organization.

Furthermore, the United States notes the ACABQ's concern regarding the need to link individual responsibilities with organizational activities. We agree with the ACABQ that the Secretariat's ability to operationalize and enforce remedial measures is fundamental to the success of any accountability framework. While we appreciate the Secretariat's current efforts to promote and improve Performance Management and Senior Managers' Compacts, we seek further progress in these areas as personal accountability is of paramount importance.

Relatedly, another important element noted in the Secretary-General's report is the development of the anti-fraud framework. We appreciate the Secretariat's effort on this but my delegation seeks more information beyond what was provided in the reports before us such as the definition of fraud and corruption, the mechanism for reporting fraud, the development of an anti-fraud training course by the Ethics Office and protections available to staff members for reporting allegations. Furthermore, we agree with the ACABQ in that the revised whistleblower protection policy should be finalized and that the revision of the policy should “be separate and distinct from mechanism for handling staff grievances and interpersonal disputes.”

Additionally, the United States remains deeply interested in the issue of accountability in field missions, especially as it relates to conduct and discipline and sexual exploitation and abuse.

Mr. Chairman, in closing, we look forward to a robust discussion on these and all the elements contained in the report on the accountability system. Thank you.