

**Statement of the Chairman  
Advisory Committee on Administrative and Budgetary Questions (ACABQ)**

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11 March 2014

**Third progress report of the Secretary-General on the accountability system in the  
United Nations Secretariat**

*ACABQ report: A/68/783*

*Report of the Secretary-General: A/68/697*

Mr. Chairman,

I am pleased to introduce the Advisory Committee's report on the third progress report of the Secretary-General on the accountability system in the United Nations Secretariat (A/68/697).

The Advisory Committee's report contains its observations and recommendations on various aspects of the accountability system, including on IPSAS and Umoja, results-based management, enterprise risk management, and other initiatives to strengthen accountability. I will summarize some key recommendations here.

With respect to IPSAS and Umoja, the Committee notes that these two initiatives are expected to bring about transformational change to the Organization, and the Committee intends to assess their effect on enhanced accountability and transparency in future reports.

Among the initiatives aimed at improving accountability in the Secretariat is the strengthening of senior managers' compacts. The Advisory Committee reiterates its

previous comments on the important role played by senior managers in providing a model of exemplary conduct and setting the right tone for staff. The Committee notes

partially meeting or not meeting performance expectations in 2012/2013, a low