

**Statement of the Chairman**

**Advisory Committee on Administrative and Budgetary Questions (ACABQ)**

**22 March 2019**

**Eighth progress report on the accountability system in the United Nations Secretariat**

*(ACABQ report: A/73/800; related report A/73/668)*

Madam Chair,

I am pleased to introduce the report of the Advisory Committee on the eighth progress report on the accountability system in the United Nations Secretariat.

Madam Chair,

The Advisory Committee welcomes the efforts made to improve the clarity of this  
-General to continue to enhance the  
presentation of the report.

The Advisory Committee also recommends that the General Assembly reiterate its previous request on the expansion of the content of future progress reports. The Advisory Committee is of the view that the inclusion of information on trends in Secretariat-wide managerial performance and accountability will facilitate assessment of progress made in improving the accountability of the Secretariat to Member States.

On the question of the authorities delegated to heads of entities on 1 January 2019, the Advisory Committee has made observations and recommendations on a broad range of issues

such as the criteria applied in the capacity assessment process, the sub-delegation of authority, the withdrawal of delegated authority, and the need to enhance the initial Performance Monitoring Framework. The Advisory Committee also trusts that the General Assembly will be provided with assurances that the requisite safeguards are in place to ensure responsible exercise of the delegated authority and stewardship of resources under the new management paradigm. In this regard, the Advisory Committee looks forward to receiving the observations and recommendations of the Board of Auditors on internal financial controls in the context of its forthcoming reports on the United Nations and peacekeeping operations.

With respect to results-based management, the Advisory Committee is of the view that there is a need for the Secretary-General to provide the General Assembly with concrete information and examples of improvements resulting from the implementation of the RBM action plan.

Regarding the Business Transformation and Accountability Division, the Advisory Committee stresses that the need for fully functioning support and oversight structures is a critical pre-requisite for the delegation of authority to the heads of entities. The Committee trusts that the Secretary-General will provide details of progress and achievements in operationalizing the Division in his next progress report.

Madam Chair,

The Advisory Committee stresses the importance of the risk management function under the new system of delegation of authority given the change of focus from ex

the Secretary-General to report on progress made towards embedding risk ownership and risk management in Secretariat entities.

As part of the compact system, the Advisory Committee is of the view that data from individual compacts could be analyzed and consolidated 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.

The Advisory Committee also expects the statement of internal control to be fully operational by the first quarter of 2021 as planned, without any further delays.