

United Nations Economic Commission for Europe

Accountability Framework ¹

I. Introduction

Accountability is defined as “...the obligation of the Secretariat and its staff members to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualification or exception. Accountability includes achieving objectives and high-quality results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and resources; all aspects of performance, including a clearly defined system of rewards and sanctions; and with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations.” (General Assembly resolution 64/259 adopted on 5 May 2010).

II. Components of accountability

1. *United Nations Charter*

The Charter of the United Nations (UN) forms the basis of the accountability system of the Organization. It sets the purposes and principles for the organisation and makes member states responsible for providing the Secretariat with mandates and commensurate resources for their implementation. These mandates are provided by member states in the form of resolution and decisions of the UN principal bodies.

2. *Strategic framework*

Member States based on their priorities and needs, agree on strategic directions, expected accomplishments and concrete activities/outputs to be delivered in a two-year timeframe by the UNECE. These decisions are reflected in the Strategic Framework (SF) as a set of objectives, expected accomplishments and a strategy. The draft Strategic Framework of the ECE is prepared in consultation with its Sectoral Committees and, subsequently reviewed by the Executive Committee (EXCOM) before submission to the Committee for Programme Coordination (CPC) for a further review and to the General Assembly (GA) for adoption. The ECE Executive Secretary is responsible for achieving the objectives and delivering the outputs as approved in the Strategic Framework for the programme "Economic development in Europe" by the General Assembly.

3. *Programme budget*

The biennial UN programme budget comprises a set of specific activities/outputs designed to contribute to the achievement of the strategic objectives and expected accomplishments and reflects the allocation of human and financial resources required to implement these activities/outputs. ECE prepares a proposal for its biennial programme budget to be reviewed by EXCOM before its submission to the Controller. The Controller reviews the proposal in light of priorities of member States and their strategic directions. It is then submitted to the Advisory Committee for Administrative and Budgetary Questions (ACABQ) for review, to the Fifth Committee for recommendation and, finally, to the plenary meeting of the GA for adoption. The ECE Executive Secretary is responsible for the implementation of the budget for the programme "Economic development in Europe" as approved by the General Assembly.

¹ This document is prepared in response to the OIOS recommendation to develop the ECE accountability framework

4. *Work programme*

Both the Strategic Framework and the Programme Budget provide a basis for the preparation of the work programme of the ECE and its subprogrammes. The work programme of the subprogramme also takes into account the results of the evaluations and assessment of risks. Per EXCOM's decision of 31 March 2010, these programmes of work are harmonised with the UN biennial programming and budgeting cycle. The new format for the work programme of the subprogramme establishes clear linkages between the Strategic Framework, the Programme Budget and the Biennial Evaluations. The programme of work of each subprogramme is approved by the Sectoral Committee and, subsequently, by the EXCOM. The Chiefs of Divisions are responsible for their timely and effective implementation

5. *Oversight*

In accordance with UN rules and regulations, ECE's activities may be subject to internal audits by the Office of Internal Oversight Services (OIOS) the Board of Auditors (BoA) and inspections of the Joint Inspection Unit (JIU), as well as other external audits and assessments, which may result in recommendations on for ECE to take action on specific issues. The ECE managers are responsible for the follow-up to and implementation of oversight bodies recommendations.²

6. *Risk management and internal control.*

The main components of the risk management of the ECE include: a) identification and assessment of risks b) risks monitoring and mitigation and c) information and communication. The ECE senior managers are responsible for appropriate risk management. The UN Charter, staff rules, regulations and policies, as well as processes and procedures serve as mechanisms for internal controls and provide a framework to ensure the proper functioning of the organization.

7. *Ethical standards and integrity*

The Code of Ethics for the United Nations Personnel³ and Standards of Conduct for the Internal Civil Service⁴ are key elements of the UN accountability system. They set core values and principles, as well as norms and standards for UN staff conduct and behaviour. The Ethics Office also administers the financial disclosure programme as a means of managing organizational risks and ensuring public trust in the integrity of the UN. Annual financial disclosure is mandatory for all staff at the D 1 level and above, and forms an integral part of the Executive Secretary's Compact with the Secretary-General.

III. Delegation of authority

The Secretary-General is responsible for implementing and reporting on the mandates provided by the UN member states. His responsibility devolves directly from the UN Charter (Article 98). The Secretary-General delegates authority for the implementation of the programme of work of the Secretariat to heads of departments⁵. The Executive Secretary of ECE has authority and responsibility for the programme 'Economic development in Europe'.

IV. Types of accountability

1. *Institutional*

ECE is accountable to the UN and ECE member States for the achievement of organizational strategic objectives and expected accomplishments. The ECE secretariat reports to UN member

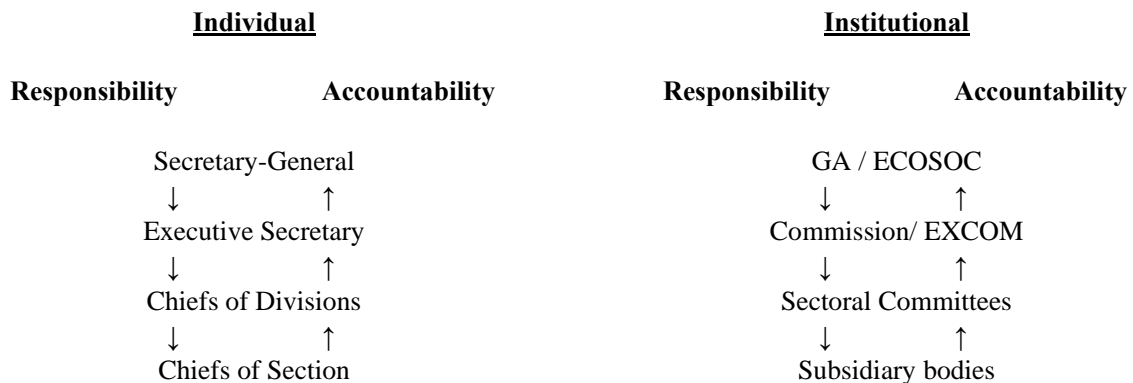
² ST/SGB/2006/14

³ A/64/316. annex

⁴ ST/SGB/2002/13, sect. V

⁵ ST/AI/2004/1 and ST/SGB/151

States through the Programme Performance Report (PPR) and the Budget Performance Report (BPR), as well as through the reports of the Secretariat to the Sectoral Committees and/or the EXCOM. The PPR reflects progress towards achieving objectives and expected accomplishments for each programme and provides explanation for any deviations or lack of progress where applicable. Details on the implementation of the programme are provided in the Integrated Management and Document Information System (IMDIS). The BPR provides accurate and revised estimate of resources required for the implementation of the programme of work. In particular, it identifies required adjustments as caused by variations in the rates of inflation and exchange and in standards assumed in the calculation of the initial appropriations. The BPR also takes into account additional mandates approved by the General Assembly and decisions of policymaking bodies after the approval of the budget appropriation, as well as unforeseen and extraordinary items that can not be deferred to the following biennium.



2. Individual

The Executive Secretary's compact and the Performance Appraisal System (PAS) for all staff below the level of the Assistant Secretary-General establish a critical linkage between institutional and individual accountability for programme performance in the ECE when individual workplans consistent with the organisational objectives and results cascade down through the successive levels of managers and staff. These interlinked and cascading agreements between staff and managers ensure accountability of ECE and its staff for implementing given mandates and achieving agreed results.

Since 2006, the Executive Secretary signs a compact with the Secretary-General on an annual basis. At the end of the cycle, the Management Performance Board (MPB) assesses his/her performance. Based on the recommendations of the MPB, the Secretary-General requests him/her to submit a detailed action plan to address weaknesses identified in the performance. The compacts are kept on record in the official status files of senior managers and are posted on UN Intranet. Annually, the ES also signs the Human Resources Management (HRM) Scorecard with the Secretary-General which replaced the Human Resources Action Plan (HRAP) in 2011. By signing the HRM Scorecard, he/she commits himself/herself to achieve organisational targets in relation to a) strategic and b) operational and service-level indicators. All indicators are continuously monitored and reported to the MPB at the end of the year. The assessments of SMC and HRAP are posted on iSeek.

Compacts of the Executive Secretary are shared with the ECE managers to ensure that achievement of agreed organisational objectives cascades down to their PAS, and further to the PAS of staff members. Introduced on 1 April 2003, the PAS establishes individual accountability of every staff member for achieving organisational objectives and results. The PAS includes three major components: the work plan which contains results-oriented elements (goals/ key results, success criteria, indicators and actions), core and managerial competencies (performance standards) and personal development plan to support career

aspirations of a staff member. The PAS process consists of three main stages (work plan, mid-point review and end-of-year performance appraisal) and enables to manage staff performance throughout the year. The Executive Secretary is responsible for timely and effective implementation of PAS by the managers and the staff members.

V. Levels of accountability

Authority and responsibility serve as the basis for accountability. The accountability in the UN is commensurate with authority and responsibility: the higher the authority and the responsibility, the higher is the level of accountability of a staff member.

1. Executive Secretary

The Executive Secretary of ECE is accountable to the United Nations Secretary-General, the UN and ECE member States for fulfilling the mandates and achieving the objective and results of the programme "Economic development in Europe" within the approved timeframe and budget.

2. Chiefs of Divisions

Chiefs of Divisions are accountable to the Executive Secretary for the work of the Divisions and to the Sectoral Committees for achieving the objective of the subprogramme and expected accomplishments of the subprogrammes within the approved timeframe and budget. Chiefs are accountable for the use of financial (regular budget and extra-budgetary) resources for the subprogramme.

3. Chiefs of Sections

Chiefs of Sections are accountable to the Chiefs of Divisions for the work of Sections and to the subsidiary bodies for achieving cluster-level expected accomplishments of the subprogrammes.

4. Staff members

Staff members are accountable to senior managers (Chiefs of Divisions and Chiefs of Sections) for delivering outputs in support of cluster-level accomplishments of the subprogrammes.

VI. Institutional support

The Programme Management Unit (PMU) supports result-based management (RBM) planning, monitoring, reporting and evaluation of the programme. It also monitors and reports on the implementation of the recommendations of the oversight bodies. The Executive Office (EO) supports the overall budget process including budget preparation, implementation and reporting. It ensures compliance with financial and human resources (HR) rules, regulations, policies, processes and practices. The Office of the Executive Secretary (OES) supports planning, monitoring and reporting on staff performance through PAS. It also ensures full and timely financial disclosure of staff at the D1 and-above levels.
