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Improving Mechanisms for Accountability and Transparency within the UN System

Report of the FEMUN Secretary-General

Summary

Accountability and transparency are recognized as the obligation of the United Nations (UN) in order to be totally open and answerable for every action taken within the Organization. Moreover, it refers to delivering specific results, and representing clear reports on the use of resources assigned to achieve certain targets. Strengthened accountability in the Organization and ensuring greater accountability of the Secretary-General to the Member States is one of the fundamental principles for development, inter alia, for the effective and efficient implementation of legislative mandates and the best use of human and financial resources. The present report contains basic information on the accountability and transparency mechanisms within the United Nations. The document describes the agenda in the context of status-quo as well as giving it a historical background on what measures have been done for the purpose of providing openness of the UN. The paper also states the main challenges of the current accountability system of the organization, focusing on transparency of specific-agencies, individual accountability and answerability of the UN as a whole. Further, the report provides recommendations on the direction of improvements in terms of the given agenda. While working on proposals, it is suggested to consider the main ideas of the 2030 Sustainable Development Agenda along with the tendency of decentralization and simplification of the UN system with regard to accountability acceptance by individuals working for the Organization.

I. Content and context

1. Accountability and transparency mechanisms are recognized as the fundamental principles of good governance and management in frames of the UN. The UN is the pillar of international relations and coordination of world politics in the twenty-first century. The organization possesses a unique legitimacy and takes responsibility for maintaining peace and security. However, the Edelman Trust Barometer market research held between 2012 and 2017 across 28 countries shows that, in general, trust in established institutions is on the downturn around the world. As for the results, 53 percent of respondents stated that the system has failed them. Moreover, while this number of people believes that modern institutions are unfair, the UN is seen as one of the most trusted multinational organization.¹ Thus, changes of the UN accountability and transparency mechanisms should be aimed at strengthening the effectiveness of the Organization activities and increasing credibility for Member States and the society as a whole to prove its trustworthiness.²

2. The roots of the issue related to accountability and transparency mechanisms of the UN are derived from the United Nations Charter of 1945, which provides fundamental measures of these cross-cutting dimension.³ Under the mandate of the Charter, the UN Secretary-General (SG) oversees and monitors the implementation process of proposals and provides annual reports to the General Assembly, stating the main accomplishments of the year plus remaining challenges. Despite the recognition of the UN SG as the “chief administrative officer”, Member States and civil society have a direct influence on accountability measures of the UN system by providing mandates to the Secretariat through the adoption of resolutions and requesting the Secretary-General to act on the implementation of those proposals.

3. The Charter does not provide any definition of accountability nor the basic principles of this essential pillar. Only in 2009 the Secretary-General proposed the definition of accountability as a follow-up to the request of the General Assembly stated in resolution A/63/276 on “Accountability framework, enterprise risk management and internal control framework, and results-based management framework” of 2009.⁴ Accountability is perceived as “the obligation of the Organization and its staff members to be answerable for delivering specific results” in accordance to the mandates, seated goals in frames of rules and standards, including a clearly defined system of

1 UN DESA: an accountable united nations development system for the 21st century

<https://www.un.org/ecosoc/sites/www.un.org.ecosoc/files/files/en/qcpr/sg-report-accountability-review.pdf>

² UN General Assembly, “Strengthening of the United Nations: an agenda for further change” Report of the Secretary-General (A/57/387), 2002

<http://unpan1.un.org/intradoc/groups/public/documents/un/unpan005675.pdf>

³ Charter of the United Nations, 1945

<https://treaties.un.org/doc/publication/ctc/uncharter.pdf>

⁴ UN General Assembly “Accountability framework, enterprise risk management and internal control framework, and results- based management framework” (A/RES/63/276), 2009

<https://digitallibrary.un.org/record/651491>

rewards and sanctions.⁵ Further, the Secretary-General outlined six main structural basics of UN accountability, which include the Charter of the United Nations, the strategic framework, the programme and the peacekeeping budgets, delivery of results and performance, internal systems and controls, ethical standards and integrity among with oversight roles and functions.⁶

4. Transparency is a fundamental pillar, together with the culture of accountability. It goes to an organization's answerability about its activities, informing stakeholders on what it is doing. One of the notable steps towards transparency is the implementation of a web-based tracking system (WBTS) by the Joint Inspection Unit (JIU).⁷ The average rate of acceptance of recommendations made by the JUI to UN bodies between 2009 and 2016 significantly increased to 82 percent, allowing transparency to prosper within the UN.⁸ Such mechanisms also set up a great platform for stakeholders (Member States, staff, beneficiaries from aid agencies, and the general public) to clarify if the organization is operating according to the law, or if it is conforming to relevant standards and how its performance relates to targets. Thus, this enables stakeholders to make proper decisions and assess choices made by the organization.

5. Despite the existing fundamental mechanisms of accountability of the SG to Member States, the changing world situation requires actions on improving those frameworks to address such a radically expanded range of activities in the most effective way. The resolution A/60/260 on "Investing in the United Nations: for a stronger Organization worldwide," of 2006 outlines the importance of the effective and efficient implementation of legislative mandates and the use of human and financial resources and the accountability of the SG to Member States.⁹

6. A concrete action plan was proposed by the SG in the report A/60/692, stating the main areas of strengthening the budget and finance framework, information and communications technology use and governance to hold the Secretariat accountable for the fulfillment of their mandates and stewardship of their resources.¹⁰ The UN SG stood up for the development of a more proactive, targeted and speedy recruitment system along with an integrated approach to mobility. Further, it

⁵ UN General Assembly, Secretary-General report "Towards an accountability system in the United Nations Secretariat", (A/64/640), 2009

<http://www.un.org/en/strengtheningtheun/pdf/A-64-640.pdf>

⁶ Ibid

⁷ Ibid

⁸ Report of the JIU for 2017 and programme of work for 2018

https://www.unjiu.org/sites/www.unjiu.org/files/a_72_34_jiu_annual_report_en.pdf

⁹ UN General Assembly, Investing in the United Nations: for a stronger Organization worldwide (A/RES/60/260), 2006

<http://www.un.org/ga/president/62/issues/resolutions/a-res-60-260.pdf>

¹⁰ UN General Assembly, Follow-up to the outcome of the Millennium Summit «Investing in the United Nations: for a stronger Organization worldwide» Report of the Secretary-General (A/60/692), 2006

<http://www.un.org/ga/president/62/issues/resolutions/a-60-692.pdf>

was proposed to delegate to the Deputy Secretary-General accountability for the management and overall direction of the operational functions of the Secretariat. Considering the budget cycles, it needed to be shortened and aligned with the calendar year. Besides, the report called for the SG to submit only one report annually on the UN's work, and 6 reports instead of 30 on management and finance issues.

7. Addressing concerns about the UN system reforms for ensuring accountability and transparency framework, it is compounded by on-going shifts in the world, giving this issue a status of always being in progress and under work. The UN has put into place mechanisms that actively seek to address the multifaceted goal of ensuring accountability and transparency of UN as whole. As a result, the Joint Inspection Unit was established as an independent monitoring agency giving its authority to evaluate the entire UN system.¹¹ Annually JIU delivers reports with recommendations of improvements for further reviewing. Each year the Unit focuses on different project to be hold. For instance, in the report of the Joint Inspection Unit A/71/34, delivering the work plan for 2017, the JIU describes Project 424, which aims to evaluate the work of the UN System Chief Executives Board for Coordination (CEB) in accordance with the use of resources allocated to them to implement the 2030 Agenda for Sustainable Development.¹²

8. Furthermore, the Office of Internal Oversight Services (OIOS) was created in 1994 to assisting the Secretary-General in the monitoring process.¹³ Within its mandate, the OIOS is tasked with assisting “the Secretary- General in fulfilling his oversight responsibilities.”¹⁴ Yearly, the OIOS produces around 200 reports advising different UN bodies based on information gathered from its audits. Later on, in 1998, the initiative of the GA in the establishment of the Independent Audit Advisory Committee (IAAC) was put to work. The subsidiary body is tasked with advising the GA on effectiveness and efficiency as it pertains to reviewing results of OIOS audits.

9. According to the JIU report on “Accountability frameworks of the United Nations system” of 2011, 7 UN bodies possess stand-alone reviewing mechanisms for ensuring specific-agency accountability.¹⁵ One of them is an independent accountability framework operated by the

¹¹ UN General Assembly, “Statute of the Joint Inspection Unit” (A/RES/31/192), 1976
<https://undocs.org/A/RES/31/192>

¹² UN General Assembly, “Report of the Joint Inspection Unit for 2017 and programme of work for 2018” (A/71/34), 2017
https://www.unjiu.org/sites/www.unjiu.org/files/a_71_34_english.pdf

¹³ UN General Assembly, “Review of the efficiency of the administrative and financial functioning of the United Nations” (A/RES/48/2018 B), 1994
<http://undocs.org/A/RES/48/218B>

¹⁴ Ibid

¹⁵ Zahran, M., Joint Inspection Unit, “Accountability Frameworks in the United Nations System” (JIU/REP/2011/5), 2011
https://www.unjiu.org/en/reports-notes/JIU%20Products/JIU_REP_2011_5_English.pdf

Commission on Information and Accountability for Women's and Children's Health in 2010. These actions are recognized as one of the first steps towards collective accountability among all key stakeholders for development outcomes.

10. In terms of holding individuals accountable, the UN has established mechanisms such as the Ethics Office as well as policies against retaliation and corruption. To address the issue of accountability acceptance culture and to promote transparency and integrity among UN staff, in 2006 the UN Ethics Office was established via resolution A/60/248.¹⁶ It aims to provide all UN workers with an opportunity to get advice on any ethical standard dilemma they face in their everyday routine.¹⁷ Some of them include gift acceptance and giving, UN resource management and dealing with misconduct by others. The Ethics Office does not remove any existing accountability mechanisms, such as reporting misconduct to the head of Department, or reporting to the Assistant Secretary-General for Human Resource Management, but rather provides guidance on professional ethics standards and conflicts of interest. In 10 years of operation, the office has handled 622 requests from UN staff inquiring about ethical dilemmas; however, one of the most urgent issues appeared to be the protection of whistleblowers.¹⁸

11. As a response to ethical questions, in a 2005 special bulletin of the SG titled "Ethics Office - establishment and terms of reference," the Secretary-General outlined the policy and protections granted to anyone who reports misconduct.¹⁹ This is a continuation of the previously-adopted bulletin ST/SGB/2005/21 on protection from retaliation signed in 2005 and titled "Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations".²⁰

12. For further guidelines, in 2012 the Ethics Office produced a roadmap "Putting Ethics to Work: A Guide for UN Staff" outlining 28 available resources which may be approached directly to address employee concerns.²¹ An additional mechanism of UN staff accountability is the Code of

¹⁶ UN General Assembly, "Special subjects relating to the proposed programme budget for the biennium 2006–2007" (A/RES/60/248), 2006,

<https://undocs.org/en/A/RES/60/248>

¹⁷ UN Ethics Office, "About the Ethics Office: Who we are", 2017.

<http://www.un.org/en/ethics/who.shtml>

¹⁸ UN General Assembly, report of the Secretary-General "Activities of the Ethics Office" (A/71/334), 2016

<https://undocs.org/A/71/334>

¹⁹ UN Secretariat, Secretary-General's bulletin Ethics Office — establishment and terms of reference (A/ST/SGB/2005/22), 2017

<https://undocs.org/ST/SGB/2005/22>

²⁰ UN Secretariat, "Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations" (ST/SGB/2005/21), 2005

<https://undocs.org/ST/SGB/2005/21>

²¹ UN Ethics Office, "Putting Ethics to Work: A Guide for UN Staff", 2012

http://www.un.org/en/ethics/pdf/putting_ethics_to_work_en.pdf

Ethics for the President of the General Assembly (2016). It is a set of guidelines for the president and his office to ensure their impartial role and transparency in their use of resources, services and external activities.²²

13. To address the issue of the low-accountability culture, the “New UN Leadership Framework” was recently introduced by the Chief Executives Board (CEB).²³ This paper describes the preferred strategy of developing an effective leadership framework. It outlines priority setting and timelines as important elements of top-management work in implementing change. Managers should ensure that the specific accountability challenges of UN development are addressed in a systematic way, and indeed that staff and managers are accountable for their work.

14. Throughout the years of the United Nations’ existence, the organization has fought against corruption and fraud. In 2003, the Convention against Corruption was put into practice by the efforts of the GA to combat corruption on the level of Member States.²⁴ For better mechanisms of accountability, Member States were provided with timeliness of reporting financial records and tasked with the adoption of a national budget. Moreover, to assist Member States in monitoring functions, special state audit and review systems were established. However, there are still 43 Member States who have not yet ratified this convention.

15. With the establishment of the 2030 Agenda for Sustainable Development in 2015, accountability and transparency issues gained greater momentum.²⁵ Sustainable Development Goals (SDGs) represent the most ambitious compact made to date between Member States to serve all of the world’s people and requires great devotion and cooperation in order to meet these goals. Accountability and transparency are the main cross-cutting dimensions of accomplishing this process. In order to achieve set targets, the UN in collaboration with Member States should act in an environment of openness and total transparency with regard to the use of resources and the resulting delivering process. Assurance of trustful relationships among all stakeholders is one of the main pillars of success in the 2030 Agenda for Sustainable Development. Particularly, SDG number 16 targets the establishment of peaceful and inclusive societies, aiming at fiscal transparency on all

²² UN General Assembly, “Commitment to Ethics and Transparency”, 2017
<https://www.un.org/pga/72/ethics-and-transparency/>

²³ United Nations System Chief Executives Board for Coordination, “The United Nations System Leadership Framework”, 2017
<https://www.unsystem.org/content/action-un-system-leadership-framework>

²⁴ UN General Assembly, “United Nations Convention against Corruption” (A/RES/58/4), 2003
<http://www.un.org/ru/documents/ods.asp?m=A/RES/58/4>

²⁵ UN General Assembly, “Transforming our world: the 2030 Agenda for Sustainable Development” (A/RES/70/1), 2015

http://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A_RES_70_1_E.pdf

levels and elimination of corruption.²⁶ While all Member States should aim at achieving SDG 16.9, the United Nations ought to be in the leading positions in order to set standards and give an example of good governance in terms of accountability and transparency on all levels.

II. Potential challenges, problems, issues the Committee has to address

16. The demand for accountability and transparency of the UN is highly driven by the necessity of the world body's credibility for trustful international cooperation in order to achieve the global goals set in the 2030 Agenda Sustainable Development. However, a number of challenges have been revealed over the years in attempts to strengthen these cross-cutting dimensions, including lack of enforcement capacity within specific agencies and individuals and overall low acceptance of accountability as a fundamental principle for the work of staff.

17. While a range of oversight bodies aim to make all necessary information for transparency and accountability available, the contribution to it of specific agencies and individuals appears to be low in spite of the negative consequences of avoidance.²⁷ Only seven UN bodies possess an independent accountability framework, based on transparency principals, but at the same time, others obtain only differently-scaled components of it. According to JIU report "Accountability frameworks in the UN system" of 2011, those organizations rarely promote a culture of accountability, nor transparency or management leadership for organizational accountability.²⁸ However, there are some organizations which aim to ensure transparency without a stand-alone accountability framework through providing access to their data via reporting to monitoring agencies or using online platforms to publish necessary information.

18. Another concern stated in JIU report 2017/5 "Outcome of the review of the follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organization" of 2017 evolves around UN organization responsive responsibility to the JIU recommendations.²⁹ In 1997 the JIU first introduced the concept of a follow-up system in its report and got supported by the General Assembly in its resolution A/RES/54/16. Further, the Unit made 13 follow-up

²⁶ Office for ECOSOC Support and Coordination, DESA, "ECOSOC Dialogue on the longer-term positioning of the UN development system in the context of the post-2015 development agenda", 2015 http://www.un.org/en/ecosoc/qcpr/pdf/ecosoc_dialogue_report_phase_i.pdf

²⁷ UN OHCHR, "Who will be accountable? Human Rights and the Post-2015 Development Agenda", 2013 <http://www.ohchr.org/Documents/Publications/WhoWillBeAccountable.pdf>

²⁸ Ibid

²⁹ JIU report «Outcome of the review of the follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organization» (JIU/REP/2017/5), 2017 https://www.unjui.org/sites/www.unjui.org/files/jiu_document_files/products/en/reports-notes/JIU%20Products/JIU_REP_2017_5_English.pdf

agreements with the UN organizations, as well as with the United Nations Secretariat.³⁰ It was further updated with a creation of the WBTS to simplify a follow-up process. A follow-up process enables JIU to monitor the adaptiveness of organizations and their commitment to change, overseeing effectiveness of JIU recommendations and overall work. Yet, only six UN organizations have a high level maturity follow-up process, five UN bodies rated as a low maturity.³¹

19. Corruption is recognized as one of the main barriers to accountability in any administrative body or government. It plays an equally important role in increasing accountability and transparency of the United Nations as it is located on the people-to-people level, where all of the business held. The United Nations takes actions to impede fraud on different levels by implementing a reporting system, improving budgetary management mechanisms, and establishing reviewing systems, however, retaliation does take place. While the “Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat” ST/IC/2016/25 states that the Secretariat is in charge of identifying and mitigating the risks that might affect the operations under his/her responsibility, it lacks of risk management tools.³²

20. In GA resolution A/71/729 on the “Sixth progress report on the accountability system in the United Nations Secretariat” of 2017, the Secretary-General was requested to update the policy for whistleblower protection, propose a clear definition of fraud and suspected fraud, and update the General Assembly on policies with outside donors and vendors for improvements of Secretariat accountability mechanisms.³³ However, such mechanisms were not submitted to the GA, leaving the whistleblower protection issue open for further discussion.

21. The lack of traceability indicates that the level of results-based management is not satisfactory, which doubtless generates the sense among stakeholders of a system lacking in transparency. This transparency in spending is important if the system is to make the shift to collective responsibility for resources and results, as well as to identify where resources are required to deliver or sustain results. It relates to the issue that system leaders face in addressing earmarked resources, which often undermine flexibility and partnerships.

³⁰ UN General Assembly «Joint Inspection Unit» (A/RES/54/16), 1999

<https://documents-dds-ny.un.org/doc/UNDOC/GEN/N99/775/81/PDF/N9977581.pdf?OpenElement>

³¹ Ibid.

³² UN Secretariat, Under-Secretary for Safety and Security “Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat” (ST/IC/2016/25), 2016

http://www.un.org/es/ethics/pdf/anti_fraud_framework.pdf

³³ UN General Assembly, “Sixth progress report on the accountability system in the United Nations Secretariat” (A/71/729), 2017

<https://undocs.org/sp/A/71/729>

III. Recommendations and suggestions, priorities for future action

22. It is necessary to take into consideration the main principles of the 2030 Agenda for Sustainable Development in maintaining good governance in order to ensure the constant movement towards attaining the Sustainable Development Goals. It calls for collective accountability mechanisms, which are not technically enforceable by law, however, they can be heavily initiated. They are effective when there is a clear mechanism for holding specific agents to account, to ensure that responsibility does not become “both all-encompassing and non-existent”. While independent, these mechanisms can be supported, convened, and/or catalyzed by the UN. The United Nations Development System has vast experience in this way of working due to its convening role and normative authority.

23. One of the proposed structures of minding the accountability system of the UN consists of three main areas. First of all, it is accountability for results of the UN as a system, representing the collective commitment to achieve main goals and operate under the rules of the UN charter and the covenant with Member States. Second, there are agency-specific accountability frameworks assuring the answerability of all 32 UN agencies, funds, and programs evolving in meeting the SDGs to Member States through their administrative organs and the Secretary-General as the Chief Administrative Officer. The accountability of governing bodies of the UN is another assurance of openness of the United Nations, in particularly the UN Secretariat headed by the Secretary-General and all Secretariat departments and offices in oversight, coordination, management and reform functions.

24. In order to ensure accountability and transparency it is necessary to maintain an environment where in the event of a conflicting decision, accountability always comes first. This also underlines the need for a strong accountability framework, but also for a strong culture of compliance, personal integrity and accountability. In order to enhance the acceptance of total accountability, different incentives in hierarchical organizations as United Nations might be integrated as rewarding and sanctioning tools, clear instructions, corporate culture. All UN staff should be aware of the definition of accountability, as well as they ought to understand how to integrate it into everyday activities.

25. Special attention should be emphasized on the prevention of fraud and corruption, as it plays an equally important role in increasing accountability and transparency of the United Nations. While elaborating on this issue, all Member States are encouraged to outline the gift-giving and receiving issue, as it holds one of the most controversial questions. Besides, there is a necessity for promotion of reporting culture as a means of corruption prevention by setting transparency as a fundamental principal of work ethic and encouraging all staff to strive for it.

26. Data bases system of the UN is a pillar of result-based management of tracking the Organization performance. It needs to be strengthened as data collection is very important in terms of cross-cutting issues analysis along with data generation over considered topics. The development of a consistent approach and transparent system is highly encouraged to track information for results-based management to oversee the use of resources and efficiency of projects and reforms.

27. It is important to revise the mutual work of the JIU, OIOS and IAAC to ensure better accountability in order to reduce the number of overlapping agencies or functions within the UN. Furthermore, accountability should encompass issues such as identifying the political covenant with Member States, recourse for key stakeholders for complaint and response mechanisms, transparency within organizations to member States, beneficiaries and the general public and a strong culture of accountability.

28. Thus, all representatives of governments, in adopting the UN Charter, are assumed to have acknowledged the authority of ‘the Peoples of the United Nations’. As once was declared by the UN Secretary-General Ban Ki-Moon in his address on taking the oath of office: “Ultimately, we are all—Secretariat and Member States alike—accountable to ‘we the peoples’.”³⁴

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³⁴ UN General Assembly, Secretary-General on taking the oath of office, (SG/2119-GA/10558), 14 december 2006,

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