

# UN- Habitat Programme Accountability Framework

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# UN-Habitat Programme Accountability Framework

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## I. Purpose

1. As a programme of the United Nations Secretariat, UN-Habitat is governed by the UN Secretariat Accountability system. This programme accountability framework is meant to be specific to UN-Habitat and complement the UN Secretariat system.
2. The purpose of this accountability framework is to ensure good governance, consider relevant leading practices, create the necessary environment of accountability and transparency in UN-Habitat, and guarantee that UN-Habitat business operations are carried out effectively through continuous improvement.
3. The UN-Habitat accountability framework is intended to foster a strong culture of accountability across the Organization. Each UN-Habitat staff member is expected to exercise his or her responsibility and functions in accordance with the principles set down in this framework.
4. This framework is effective from **1 July 2015**.

## II. Definitions

5. *Definitions of key terms are as follows:*
  - (a) **Accountability:** The General Assembly in its resolution 64/259 defines accountability as follows: ***“Accountability is 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:***
    - i. achieving objectives and high-quality results in a timely and cost-effective manner,
    - ii. 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;
    - iii. truthful, objective, accurate and timely reporting on performance results;
    - iv. responsible stewardship of funds and resources;
    - v. 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.”
  - (b) **Confidential information<sup>1</sup>** is defined as:

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<sup>1</sup> Source, i,-vi and viii: Secretary-General’s Bulletin, SGB/2007/6 dated 12 Feb 2007. Source, vii: European Bank for Reconstruction and Development, public information policy.

- (i) Information received from or sent to third parties, with an expectation of confidentiality;
  - (ii) Information whose disclosure is likely to endanger the safety or security of any individual, violate his or her rights, or invade his or her privacy;
  - (iii) Information whose disclosure is likely to endanger the security of Member States or prejudice the security or proper conduct of any operation or activity of the organization;
  - (iv) Information covered by legal privilege or regulatory proceedings, or that subjects the organization to an undue risk of litigation, or is related to internal audit reports and investigations;
  - (v) Internal inter-office or intra-office documents, including e-mails and draft documents;
  - (vi) Commercial information, if disclosure would harm either the financial interests of the organization or those of other parties involved;
  - (vii) Information which the organization believes would, if disclosed, seriously undermine the policy dialogue with Member States or implementing partners; and;
  - (viii) Other kinds of information which, because of its content or the circumstances of its creation or communication, must be deemed confidential
- (c) **Internal control**<sup>2</sup> is a process, effected by a governing body, management or other personnel of an organization, designed to provide reasonable assurance regarding the achievement of objectives in the categories of (i) effectiveness and efficiency of operations, (ii) reliability of financial reporting, and (iii) compliance with applicable laws and regulations.
- (d) **Oversight**<sup>3</sup> means the general process of review, monitoring, evaluation, supervision, reporting and audit programmes, activities, policy implementation, and results of the organization. This is to ensure organizational, financial, operational and ethical accountability, effectiveness of internal controls, and the prevention of fraud and malpractice.
- (e) **Transparency**<sup>4</sup> refers to a process by which reliable, timely information about existing conditions, decisions and actions relating to the activities of the organization is made accessible, visible and understandable.

### III. Guiding principles of accountability in UN-Habitat

6. The UN-Habitat accountability framework is guided by seven (7) core guiding principles of accountability, which form its foundation and provide the basis for implementing accountability policies, procedures and instruments:

(a) **Clarity of responsibility:** Organizational policies and guidelines define the level and types of responsibilities attached to all positions

(b) **Alignment of accountability with organization-wide goals:** Managers, and all staff, are accountable for achieving organization-wide goals whatever their functional positions. In many instances, this will result in joint accountability for results.

<sup>2</sup> Source: Committee of Sponsoring Organizations of the Treadway Commission, internal control –integrated framework,

<sup>3</sup> Source: United Nations Evaluation Group report -extract, 2007: A/60/883/Add.1,

<sup>4</sup> Source: Report of the Working Group on Transparency and Accountability -extract, IMF, World Bank and 22 countries, 1998

- (c) **Formal and consistent delegation of authority:** Authorities, responsibilities and accountabilities are clearly defined, formally delegated and consistent. This includes ensuring segregation of duties so that key duties and responsibilities in authorizing, processing, recording, and reviewing official transactions are segregated among staff. It also calls for responsibility for self-informing, meaning that managers and staff should personally take reasonable action to inform themselves of relevant policies and standards for decision-making and cannot claim ignorance of established policies or procedures.
- (d) **Risk and cost-benefit considerations in decision-making.** In arriving at decisions, the risks, costs and benefits of the available options should be duly considered. Risks should be identified and managed responsibly. By taking into consideration the proportionality between the cost of a process, including the cost of managing risk and the value of the intended result, limited financial resources can be directed towards the issues of highest priority and potential value.
- (e) **Reliable and verifiable performance monitoring and reporting.** Managers and staff are expected to disclose their performance through adequate, regular reporting on results, with timely accounts and reliable financial and substantive reports. Supporting documentation must be clear and readily verifiable.
- (f) **Highest standards of personal integrity (self-attestation and ethical conduct).** The exercise of authority relies on the principle of self-attestation, i.e. officials are expected to declare potential conflicts of interest in accordance with UN rules.
- (g) **Transparency.** UN-Habitat will make available reliable and timely information about existing conditions, decisions and actions relating to the activities of the organization, in an accessible, visible and understandable fashion, unless the information is deemed confidential.

#### IV. Components of accountability in UN-Habitat

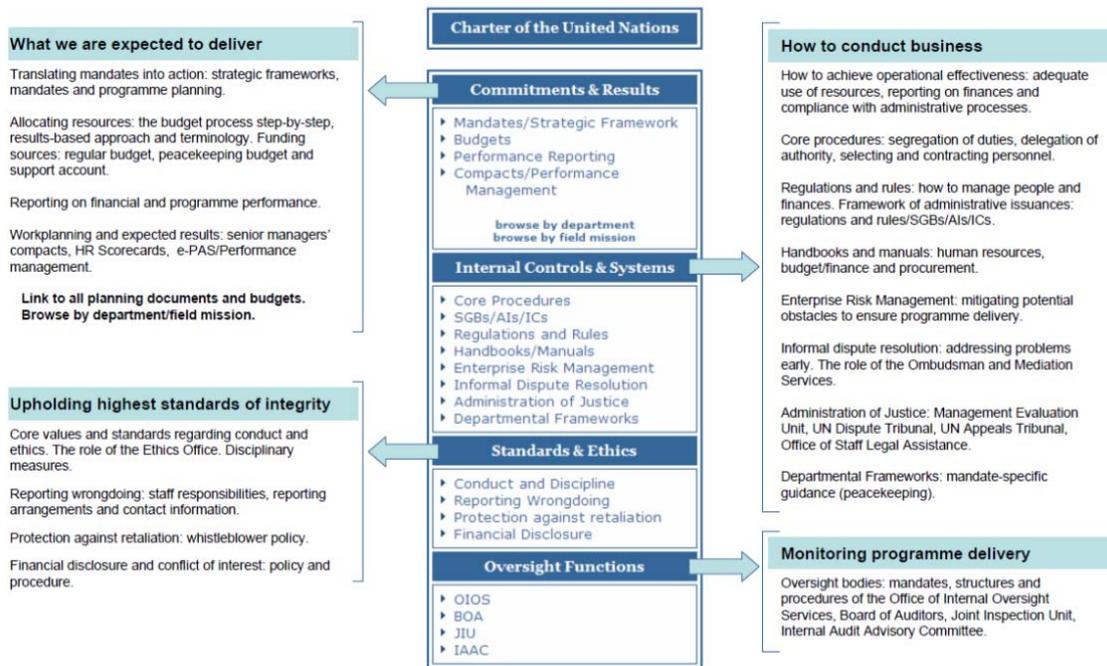
7. There are three main components to the UN-Habitat **accountability system**: (a) the accountability framework, (b) the accountability policy and (b) the oversight system:
  - (a) **The accountability framework** describes the organization-wide mechanisms and processes in place to monitor, assess, report and improve performance in all aspects of the organization's work towards the achievement of UN-Habitat mandate and its mission and strategies.
  - (b) **The accountability policy** which serves to provide UN-Habitat staff with the information they need to carry out their responsibilities, accountabilities and duties satisfactorily and in accordance with the rules, regulations, policies and principles of the United Nations.

- (c) **The oversight system** comprises a set of mechanisms to assure the Executive Director, the Governing Council and other stakeholders that there is an effective control system in place.
8. UN-Habitat is covered by the UN Secretariat well developed and integrated accountability system as illustrated in **figure 1**. The UN Secretariat accountability system is structured along 5 fundamental pillars:
- Charter of the United Nations;
  - Strategic Framework and Performance Management / Commitments & Results;
  - Internal Controls and Systems;
  - Ethical Standards and Integrity; and
  - Oversight Functions.

**Figure 1: UN Secretariat Accountability Architecture<sup>5</sup>**

**Step by step, from A to Z: Navigating the Accountability Architecture of the Secretariat**

The UN Charter is the foundation for the work of the Organization. Under its principles, Member States entrust the Secretary-General with mandates and resources. He commits to achieving specific results and is supported by all Secretariat staff in delivering them. An administrative framework provides internal controls and details how to conduct business. UN staff members are expected to uphold the highest ethical standards in their work. Oversight bodies monitor that results are delivered as agreed.



9. **Annex 3** provides further information on the UN Secretariat accountability system which also apply to UN-Habitat as a Programme of the UN Secretariat.

<sup>5</sup> Iseek link: <https://iseek-nairobi.un.org/sites/iseek.un.org/files/iseek/LibraryDocuments/1940-201106081609375817779.pdf>

## **V. Organizational, programmatic and staff accountability in UN-Habitat**

10. There are four main dimensions of accountability in UN-Habitat: organizational, programmatic and staff accountability (**Annex 1**).

### ***Organizational accountability***

11. The UN-Habitat accountability framework is founded upon the organization's mandate and mission, as approved by the General Assembly, and governed by the Governing Council, in accordance with the provisions and principles of the UN Charter. UN-Habitat is accountable to its Governing Council through the Executive Director for providing leadership and direction to achieve the organizational mandate and mission, its obligations under the General Assembly, the commitments made in the strategic plans and approved biennial programmes of work.

### ***Programmatic accountability***

12. UN-Habitat programmatic accountability is defined through its strategic plan and the work programme. The Executive Director is accountable and responsible for all activities of UN-Habitat, as well as its administration. The Executive Director is accountable to the UN Secretary-General through the senior management compact, which includes, in addition to the programmatic and financial objectives, specific human resources objectives and targets agreed upon with the Assistant Secretary-General for Human Resources Management.
13. UN-Habitat regional directors, divisional directors, branch coordinators and other senior managers are accountable to the Executive Director for contributing to the achievement of planned results Governing Council- approved strategic plan and Governing Council and work programme and budget, by providing an enabling environment including the necessary policy, programme, operational and management guidance and oversight to their respective areas of operation. Headquarters, regional and country offices report on achievements through the preparation of programme performance reports and annual reports, which include key performance indicators to measure progress.

### ***Accountability for resources***

14. UN-Habitat managers and staff members are accountable for the effective management of human, financial, technical, information and contractual resources entrusted to them. This is done by ensuring that spending is responsible with sound stewardship, that decision making is transparent, that risks are identified and mitigated, that deliverables are produced on time and within budget, that assets are safeguarded, that employees are valued, and that human and intellectual capacities are developed.
15. The United Nations has established a broad range of regulations and rules, policies and practices for the efficient and effective management of resources, which have been adapted and appropriately amended to form the basis on which UN-Habitat and all its staff are held accountable.

### ***Staff accountability***

16. Managers at all levels of the Organization are expected to provide their staff with the appropriate authority, resources and tools to enable them to assume responsibility and be accountable for

fulfilling their duties. Staff, in turn, are accountable for exercising their authority and achieving agreed results as outlined in their EPAS by using resources and tools in an effective and efficient manner, in accordance with UN and UN-Habitat regulatory frameworks, rules and regulations. Staff are equally expected to keep themselves informed of all relevant information pertaining to their roles, such as regulations, rules, policies, procedures and standards, and for sharing their own professionally acquired knowledge as and when appropriate. Knowledge and information sharing is a cornerstone of organizational excellence, as it enables staff to continuously further their professional development while contributing to fulfilling the mandate of UN-Habitat.

## **VI. Chain of responsibility, authority and accountability**

17. Responsibility, authority and accountability are interrelated concepts that underpin the UN-Habitat accountability framework. Responsibility is the duty to act; authority is the right to act; and accountability is the requirement to account for actions, decisions taken and omissions. The UN-Habitat accountability framework brings these three components together as an essential part of the internal governance and oversight system of UN-Habitat.
18. For UN-Habitat the chain of responsibility, authority and accountability flows institutionally from the intergovernmental organs to the Secretary-General, to the Executive Director and personally to the UN-Habitat senior managers and staff members (**Annexed 2 and 4**). These responsibilities and accountabilities are informed by the Secretary General's bulletin ST/SGB/ "Organization of the secretariat of the United Nations Human Settlements Programme" and translated into the organizational structure.

## **VII. UN-Habitat Capabilities**

19. UN-Habitat capabilities include those of both the organization and its staff members; the staff members' competencies are a crucial element of this capability and the organization provides the resources and tools necessary to fulfil its mandate. These combined capabilities determine the quality of decisions and actions taken to achieve strategic objectives.
20. The United Nations core competencies: communication, teamwork, planning & organizing, accountability, creativity, client orientation, commitment to continuous learning, technological awareness; define the general desirable capabilities and characteristics that staff should possess in order for the organization to effectively meet its objectives. Strengthening staff competencies has been noted as a critical success factor for the implementation of the strategic plan and work programme.
21. Financial resources are also a key ingredient necessary for the successful implementation of the strategic plan. This element of accountability requires Member States to provide adequate financial resources to enable the organization to implement its mandate. To this extent, a resource mobilization strategy has been developed to consolidate and broaden the existing donor base and secure more predictable multi-year funding.

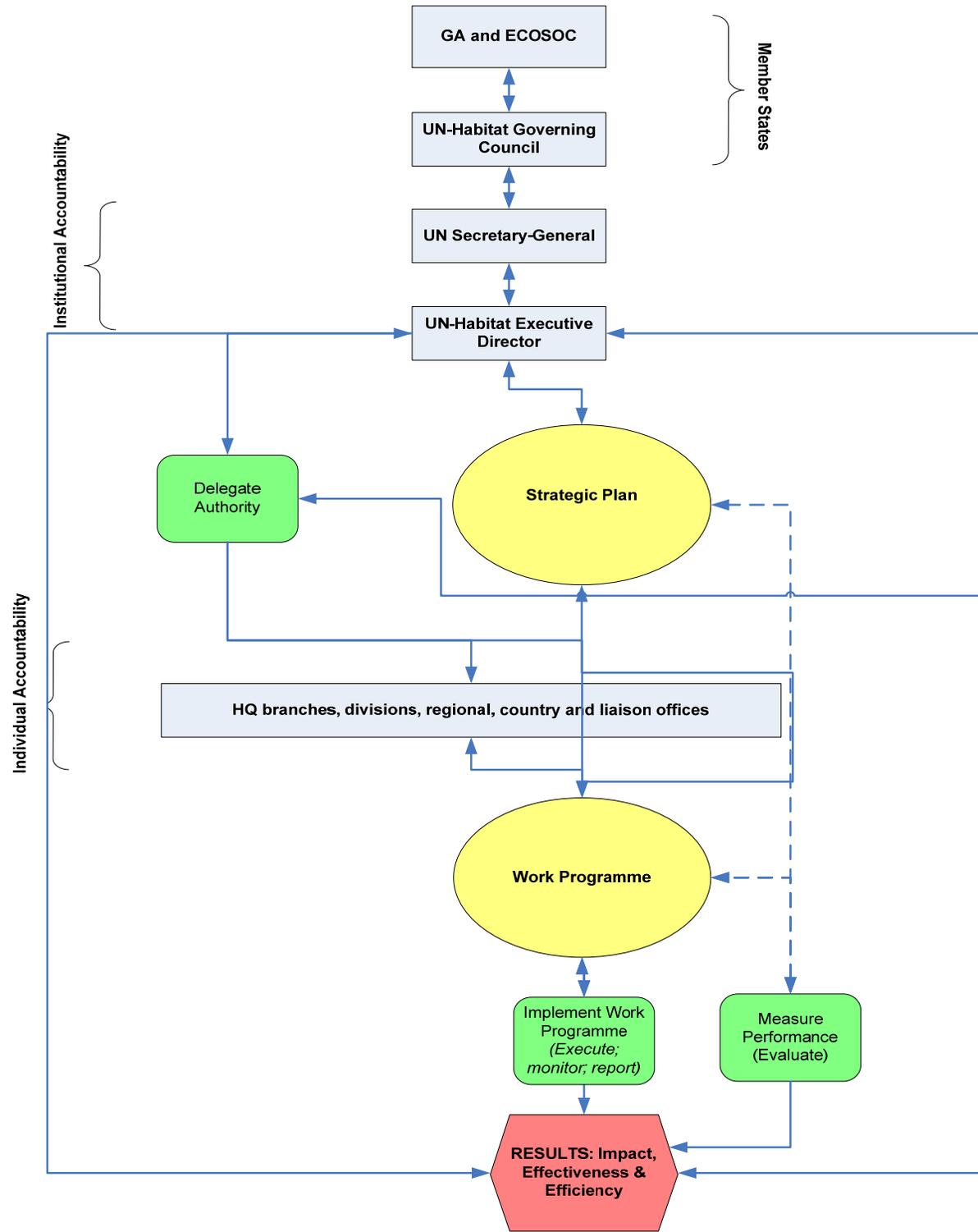
22. The organization must ensure that it has the following capabilities, in order to enable its staff to work effectively:
- Adequate financial resources;
  - Mechanisms to allow relevant, accurate, and timely information whenever and wherever it may be required;
  - Appropriate facilities and tools for staff to take appropriate decisions and actions;
  - Staff must have their authorities aligned with their roles and responsibilities;
  - Efficient mechanisms to ensure that decisions and actions are effectively and efficiently coordinated within the organization;
  - Effective management of all stakeholders (partners; suppliers; beneficiaries etc.);
  - Effective control mechanisms within the organization;
  - Appropriate knowledge and skills to contribute to the strategic objectives of the organization.

## VIII. Continuous improvement in the UN-Habitat accountability system

23. UN-Habitat is engaged in a process of continuous improvement to strengthen its accountability system. UN-Habitat has undertaken several management initiatives to further strengthen its accountability and transparency. These include:
- **Adoption of an Enterprise Resource Planning System (ERP):** On 1<sup>st</sup> June 2015, UN-Habitat implemented Umoja, Enterprise Resource Planning (ERP) using SAP software that will provide a harmonized and streamlined approach to the Organization's management of finance, human resources, procurement and assets. Umoja will improve transparency and timely reporting to Member States and senior management on expenditure, commitments and results. Umoja will effectively support results-based management and link resources to objectives and will also allow an improved performance assessment.
  - **Implementation of an Enterprise Risk Management (ERM):** on 1 June 2015 UN-Habitat adopted ERM and developed implementation guidelines and a roadmap for full implementation of the ERM. Prior to implementation of the ERM, UN-Habitat actively contributed to UN-Secretariat ERM implementation initiative including the risk assessment. The framework, when it is finalized will give guidance on accountability for managing identified risk. UN-Habitat established in 2012, a risk identification matrix as part of the standard project template that each project leader is required to complete on the inception of every project, including mitigation strategies for medium, high and critical risks.
  - **Institutionalization of result-based management (RBM):** Building on the work already done by UN-Habitat with regard to policy development, training and tools, RBM is further being strengthened to further instil a strong organisational culture focused on results with regard to all pillars of results based management including planning, monitoring and evaluation at strategic, programme and project level.

- **Adoption of International Public Sector Accounting Standards (IPSAS):** UN-Habitat adopted IPSAS as at 1 January 2014. The implementation of IPSAS, which aligned UN-Habitat reporting to international best practices, will (i) enhance transparency and accountability, (ii) improved decision making, resulting from more detailed financial information, (iii) improved consistency and comparability of financial statements and (iv) allow access to more comprehensive information on costs. The financial statements for the financial year which ended 31 December 2014 were the first financial statements produced in compliance with IPSAS requirements. The focus is now on mainstreaming the standard throughout the organization through updated standard operating procedures, training and tools.
- **Financial management accountability and transparency:** UN-Habitat launched several administrative and financial management policies and procedures with the aim to further enhance accountability and transparency in financial management: a Cost Allocation and Recovery Policy (June 2012), Project Based Management Policy (November 2012), Approved Spending Level mechanisms (2012) and a decentralization of delegations of authority to regional offices down to country offices.
- **UN-Habitat joins the open aid movement:** On September 2012 UN-Habitat became the third UN agency to start publishing data to the International Aid Transparency Initiative (IATI) an important step for a more open and transparent organization. UN-Habitat also launched the Open UN-Habitat [www.openunhabitat.org](http://www.openunhabitat.org) website will be the focal point for our open data and transparency work. The focus will be to adapt the system to the new ERP, and to enhance the information that we report through the site.
- **Accountability Policy:** UN-Habitat developed an accountability policy (August 2012) which serves to provide UN-Habitat staff with the information they need to carry out their responsibilities, accountabilities and duties satisfactorily and in accordance with the rules, regulations, policies and principles of the United Nations.
- **Value for money for work carried out by implementing partners:** UN-Habitat is currently strengthening and upgrading its policies and procedures governing the selection, management and monitoring of implementing partners. The new system will ensure a fair, competitive and transparent selection based on systematic (i) assessments of capacity to deliver effectively and efficiently (ii) certification of outputs and (iii) evaluation of performance of implementing partners.
- **Realignment of roles and responsibilities:** the recent implementation of IPSAS and Umoja, the corporate ERP, will require an updating of roles and responsibilities of staff involved in financial management tasks as well as development of new standard operating procedures.

## Annex 1: UN-Habitat accountability framework



## Annex 2 The UN-Habitat Chain of Accountability<sup>6</sup>

Responsibility and Authority	accountability	Mechanism
<b>Charter of the United Nations</b>		
<b>General Assembly and other intergovernmental bodies</b>		
<p>Provide mandates and overall policy guidance to the Secretary-General for the execution of these mandates as well as those given to the Secretary-General directly by the Charter of the United Nations. Approve strategic framework.</p>		<p>Accountable for the development and proposal of strategic objectives and priorities, for administering the Secretariat and for the execution of legislative mandates</p> <ul style="list-style-type: none"> <li>▪ Reports of the Secretary-General</li> <li>▪ Financial and budget performance reports</li> <li>▪ Programme performance reports of the Office of Internal Oversight Services</li> <li>▪ Report of the Joint Inspection Unit, the Board of Auditors, the Independent Audit Advisory Committee</li> </ul>
<b>Secretary-General</b>		
<p>Set goals and strategic imperatives for the implementation of mandates; delegates responsibility and authority for: (a) the management of departments; and (b) the management of human and financial resources of the Secretariat to the Under-Secretary-General for Management.</p>		<p>Accountable for policy advice; programme delivery; management of department, and the effective management of human and financial resources</p> <ul style="list-style-type: none"> <li>▪ Management Performance Board</li> <li>▪ Senior management compact</li> <li>▪ Human resources action plans</li> <li>▪ Reports of the Office of Internal Oversight Services</li> <li>▪ Report of the UN Board of Auditors</li> <li>▪ Evaluation Reports</li> </ul>
<b>Executive Director</b>		
<p>Responsible for the all the activities of UN-Habitat, as well as its administration.</p> <p>Provides overall direction setting on substantive and managerial matters and leadership to UN-Habitat in the realization of its objectives and the implementation of its programmes</p>		<p>Accountable to the Secretary-General and is elected by the General Assembly upon nomination by the Secretary General</p> <ul style="list-style-type: none"> <li>▪ Senior Manager's Group</li> <li>▪ ED's Compact with the SG</li> </ul>
<b>Deputy Executive Director</b>		
<p>Advises the Executive Director on substantive matters.</p> <p>Assists the Executive Director in strategic planning, in the development of management tools and instruments, in fostering relations with Governments, and strengthens good working relationships with permanent missions accredited to UN-Habitat.</p>		<p>Appointed by the Secretary General and is accountable to the Executive Director</p> <ul style="list-style-type: none"> <li>▪ Performance Reports of the Divisions</li> <li>▪ DED Compact with the SG</li> <li>▪ UN-Habitat Oversight Committee</li> <li>▪ Evaluation Reports</li> </ul>
<b>Division Director/ Regional Director / Branch Coordinators</b>		
<p>Responsible for delivering the strategic, institutional and programmatic mandate of UN-Habitat while exercising the delegated authority, ensure compliance with relevant regulations, rules, procedures, and due process</p>		<p>Accountable to the Executive Director</p> <ul style="list-style-type: none"> <li>▪ Performance Reports of the Regional/Branch Chiefs</li> <li>▪ E-Pas</li> </ul>

<sup>6</sup> Adapted from A/60/846/Add.6 and amended as appropriate for UN-Habitat

UN-Habitat Staff			
Responsible for performance at work, application of work standards, UN core values and competencies in day-to-day tasks	↓	↑	Accountable for conduct and performance, observing work standards <ul style="list-style-type: none"> <li>▪ Individual Work Plan</li> <li>▪ e-PAS</li> </ul>

## Annex 3 – Reference documents

Document	Web link
1. UN-Habitat Accountability Policy	<a href="http://habnet.unhabitat.org/files/11689_UN_Habitat_Organizational_Responsibility_and_Accountability_Policy.pdf">http://habnet.unhabitat.org/files/11689_UN_Habitat_Organizational_Responsibility_and_Accountability_Policy.pdf</a>
2. Components of the accountability system in the United Nations Secretariat see page 27 for the Components of the accountability system in the UN Secretariat A/64/640, <i>Report of the Secretary General to the General Assembly “Towards an accountability System in the UN Secretariat”</i>	<a href="http://www.un.org/en/strengtheningtheun/pdf/A-64-640.pdf">http://www.un.org/en/strengtheningtheun/pdf/A-64-640.pdf</a>
3. Accountability in the UN Secretariat A to Z (ISeek, The UN Intranet – June 2015):	<a href="http://iseek.unon.un.org/m210dept1940.html">http://iseek.unon.un.org/m210dept1940.html</a>

## Annex 4 Key Actors in the UN-Habitat accountability universe

