

**AN ACCOUNTABLE UNITED NATIONS DEVELOPMENT SYSTEM
FOR THE 21st CENTURY**

Review and Analysis

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DISCLAIMER

**The views expressed in this paper are those of the author
and do not necessarily reflect those of the
United Nations Department of Economic and Social Affairs**

List of Acronyms

CEB	Chief Executives Board
DESA	United Nations Department of Economic and Social Affairs
ECOSOC	United Nations Economic and Social Council
HLCM	High Level Committee on Management
HLCP	High Level Committee on Programmes
HLPF	High Level Political Forum
IATI	International Aid Transparency Initiative
OECD	Organisation for Economic Co-operation and Development
ODA	Official Development Assistance
QCPR	Quadrennial Comprehensive Policy Review
SDGs	Sustainable Development Goals
UN	United Nations
UNDG	United Nations Development Group
UNDS	United Nations Development System
UNGA	United Nations General Assembly

I. Introduction: the 21st century demand for accountable institutions

The demand for accountability is not new. But in the past decade, citizen movements related to accountability have taken on new characteristics. These movements have been dominated by two overarching factors: digital communication, and a lack of trust in traditional institutions.

Calls for accountability and transparency – of leaders, governments, organizations, and corporations – can now be communicated across nations within minutes or seconds.

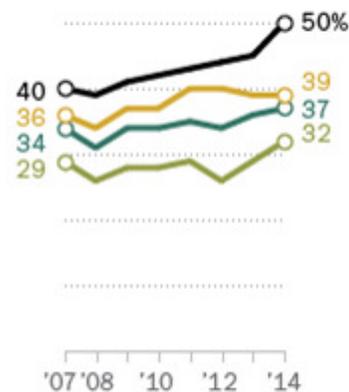
The internet has dramatically changed the communications landscape. It has broken down barriers, which traditionally prevented billions of citizens from collaborating and participating in public life. This mega-trend means that previously disempowered members of society have the opportunity to connect with others and effectively push for change¹. An estimated 3.5 billion people now have access to the internet. By 2020, 9.2 billion people will have mobile devices. Smart phones, of which there are currently 2.6 billion subscriptions globally, are predicted to rise to 6.1 billion by 2020². Women are, on average, 14% less likely than men to own a mobile phone; in South Asia this number is 38%. Cost is the main barrier to their ownership³. Closing this gender gap will create new opportunities for their participation and demand for accountability, both locally and globally.

The millennial generation – children born roughly between 1980 and 2000 – has marked a shift in the way that young people (roughly 1/3 of the world's population) relate to institutions and corporations⁴. More than half of millennials surveyed across 19 African countries feel that their governments are not doing enough about climate change, and that intergovernmental organizations need to take action⁵. In the United States of America, where millennials will make up 1 in 3 adults by 2020, the generation is increasingly separating themselves from institutions and is less trusting of established authority. At the same time, millennials are optimistic for the future, and many have a deep desire to improve the world, including by improving or replacing institutions^{6,7}. As consumers, millennials are also more likely to demand transparency and corporate responsibility⁸.

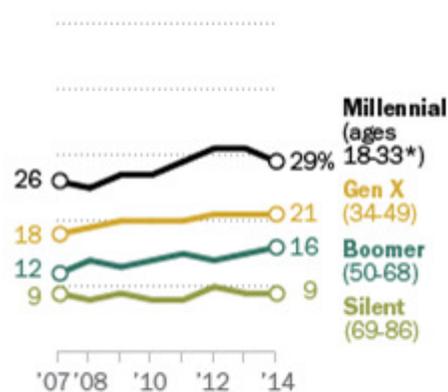
Among many millennials, the demand for greater transparency has coupled with a high level of comfort in the speed and potential to demand change in the digital world. This will grow as society reorganizes and media technology gradually replaces or complements face-to-face communication⁹. Looking forward, the post-Millennial generation (“Z”) will have a profoundly different human experience as adults. Indeed, companies are already starting to model their likely contribution to the workplace¹⁰.

Millennials: Unmoored from Institutions

Percent who consider themselves political independents



Percent of adults in each generation who are religiously unaffiliated



* Age ranges are for 2014

Source: Data points represent totals based on all Pew Research surveys of the general public conducted in that calendar year.

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The “Arab Spring” of 2010/11 was a tipping point in the 21st century movement for accountability and transparency. An upsurge of (mostly peaceful) anti-establishment and anti-austerity social movements followed, such as the Indignados movement in Spain, culminated with “Occupy Wall Street”. These movements, comprising of social, economic and political agendas, marked an evolution in democratic politics and inclusive citizenship¹¹.

Beyond the Millennial generation, people across the globe are participating in new initiatives – both through social media and more traditional networks or democratic processes – to foster accountability and tackle corruption. Citizen movement networks – such as Avaaz (44+ million members) and change.org are on the rise. Wikileaks has published over 10 million documents and associated analyses – providing an unprecedented platform for whistleblowers. Governments are also leading change: the Open Government Partnership, a multilateral initiative founded in 2011, has mobilized commitments in 75 countries to promote transparency, empower citizens, fight corruption, and harness new technologies to strengthen governance¹².

There are longstanding debates regarding the strength of “social contract” or “moral economy” between people and their leaders. The current level and pitch of global and national discourse around transparency, accountability, and trust indicates that in 2017, the social contract, for many, is weak. The title of Chrystia Freeland’s 2012 book: “Plutocrats: The Rise

of the New Global Super-Rich and the Fall of Everyone Else”, captured a growing sentiment for many.

It is not hard to see why inequality is rising. Hundreds of millions of children and young people are being denied a basic education. Their future is uncertain: billions of jobs are expected to disappear due to automation by 2030. People die every day from avoidable causes and preventable diseases. Globally, there is a historic decline in peace over the last decade. There is more terrorism than ever before. Levels of displacement as a result of conflict are at a 60-year high¹³. Inequality in developing countries has grown, arguably as a result of globalization, and has undermined collective decision-making and social institutions which are critical to healthy societies¹⁴.

As the 2016 UK vote to leave the European Union shows, big multilateral bureaucracies can be severely impacted by the actions of national voters. Indeed, many argue that multilateralism, as an organizing principle, is currently under threat. The United Nations was formed explicitly “to maintain international peace and security”, as well as “to achieve international co-operation in solving international problems of an economic, social, cultural, or humanitarian character”¹⁵. The present demand for accountability in leadership and institutions writ large, coupled with new characteristics of citizen movements, as discussed above, are of central interest to the Organization.

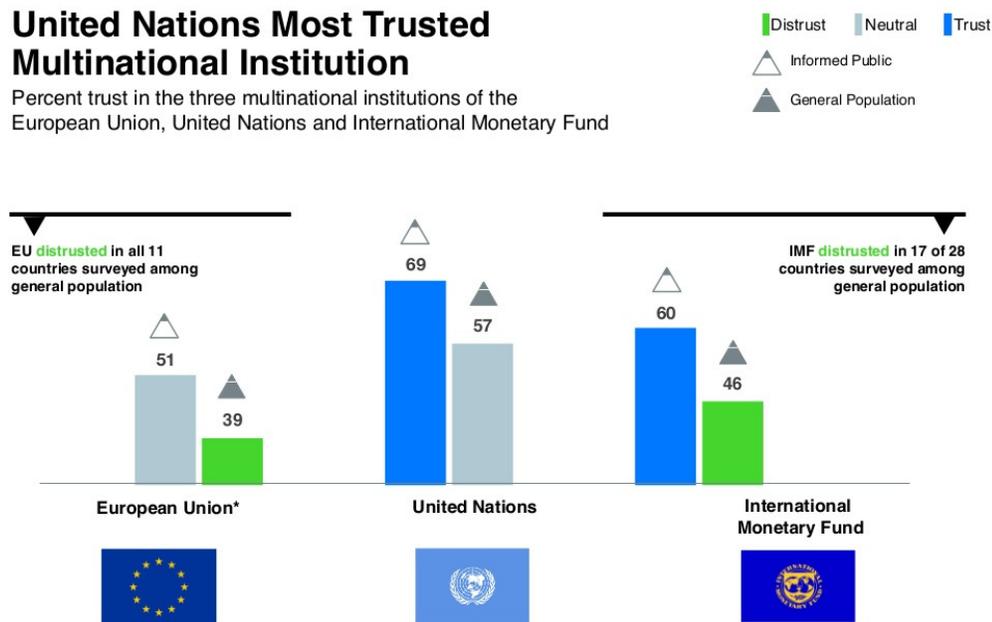
II. The Market for Accountability

Discussions in mainstream media around transparency and accountability at the United Nations has recently focused on sex abuse scandals in peacekeeping operations, and calls for the Organization to accept legal responsibility for Haiti’s Cholera epidemic. The ongoing response to these and other challenges by the UN’s leadership will be scrutinized by people around the world and is thus relevant to broader discussions regarding transparency and accountability.

Beyond these very real issues, the UN has a lot to build on in terms of public confidence. Market research done between 2012 and 2017 across 28 countries reveals that, in general, trust in established institutions is in crisis around the world. People’s trust in four key institutions — business, government, NGOs, and media — has declined broadly. The study found that 53 percent of respondents believe the current overall system has failed them — it is unfair and offers little hope for the future — while only 15 percent believe it is working, and approximately one-third are uncertain. The United Nations, however, was shown to be the most trusted multinational institution when respondents were asked whether they thought that the institution would “do what is right”. Another survey of 19 countries showed that the UN was viewed “favorably” by citizens in all but 2 countries in 2016¹⁶.

United Nations Most Trusted Multinational Institution

Percent trust in the three multinational institutions of the European Union, United Nations and International Monetary Fund



Source: 2017 Edelman Trust Barometer, Q11-620. Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right using a nine-point scale, where one means that you "do not trust them at all" and nine means that you "trust them a great deal." (Top 4 Box, Trust) Informed Public and General Population, 28-country global total.
 *The European Union is only asked of 11 European Countries.

A number of challenges have been identified regarding accountability in the UN development system. Indeed, a huge amount of thinking, writing, and work has been going on for many years regarding the issue of strengthening the UN’s accountability and transparency at various levels. A 2010 study noted that reform attempts over 40 years “have been remarkably consistent in terms of proposals, but equally ineffective in terms of results. Thus blueprints are not lacking, only the processes”¹⁷.

A failure to implement reforms has resulted in an array of “trust” issues – within the system and between the Organization, Member States, and civil society. These encompass concerns well known to those within and working with the Organization about transparency, fragmentation of efforts due to ear-marking of funding, unclear lines of accountability to Member States, and a lack of clarity around ownership for commitments.

The Sustainable Development Goals (SDGs) pose an additional set of challenges given the inter-linked nature of these goals. Capacity must be developed to balance agency-specific and system wide accountability¹⁸. Specific challenges will be discussed elsewhere in this paper. However, it is clear from the above illustrative list that the systematic review of the UN development system, including the issue of strengthening accountability as called for by the Quadrennial Comprehensive Policy Review (QCPR) of operational activities, is both timely and necessary.

Ultimately, the job of the United Nations Development System (UNDS) is to “do what is right” and within that mandate, to ensure that no one is left behind. Though, as the Secretary-General has said in relation to the reform effort, “it is not enough to do the right thing. We need to earn the right to do the right thing”¹⁹. The UN – as an Organization – must do so in a context of social and cultural disruption, rapid urbanization, rising migration, and unregulated technological advances²⁰. The “market” for accountable delivery of results has – arguably – never been stronger.

III. Not just us: the Global Leadership Imperative

Any reform effort requires a common understanding – in particular across all those leading it – of who comprise the stakeholders of an organization and change effort. In recent years, the role of the private sector, philanthropy, and civil society has dramatically expanded in size, sophistication, and global reach. This has provided new opportunities for the UN to strengthen its capacity to engage with a new range of partners to deliver on the Organization’s goals and mandates. Transboundary issues, such as water and air issues, are particularly pertinent in this regard, given the urgent need for global action and consensus underpinned by the need for robust scientific transparency. In this evolving global context, the UNDS is increasingly required to ensure a system-wide approach to accountability in the context of multiple stakeholders, and indeed, to actively foster collective accountability.

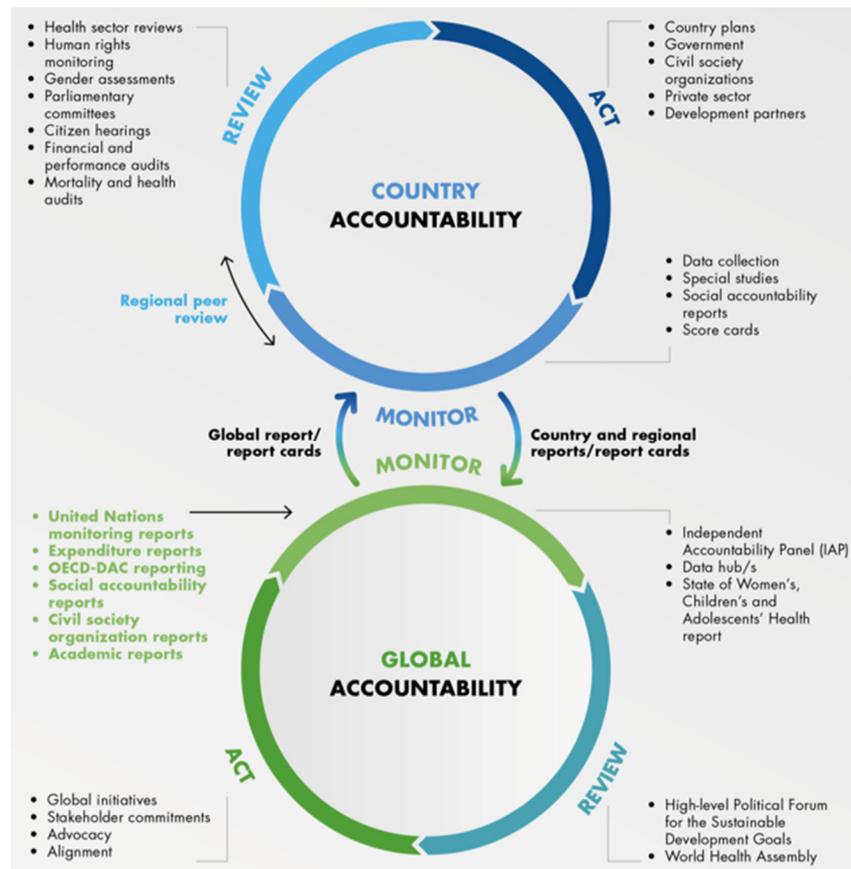
Given its unique position, it is vital that the UN be increasingly understood (by as many people and their leaders as possible) as a beacon of “what is right” – this means not only being accountable and transparent, but also courageous and innovative. In order to live up to these expectations, the leadership challenge for the coming decade will be to draw out and rigorously focus where the best results can be achieved through the UN Development System and other parts of the United Nations. This will inevitably require taking decisions to leave some approaches and mechanisms behind, in order to ensure sufficient capacity for the most added-value activities. Ultimately, it will mean reinvigorating the organizational culture of the institution to meet 21st century challenges.

The 2030 Agenda for Sustainable Development, established by the United Nations in 2015, represents the most ambitious compact made to date between countries, citizens, and the institutions that exist to serve all of the world’s people and to safeguard our planet. All responsible actors will be required to evolve – in some cases significantly – in order to meet these historic goals.

The Secretary-General of the United Nations has committed to repositioning sustainable and inclusive development at the heart of the United Nations system. For those entities comprising the United Nations Development System, the SDGs offer the opportunity to lead a paradigm shift from mutual accountability (between providers and recipients) towards collective accountability among all key stakeholders for development outcomes²¹.

Collective accountability mechanisms are not technically enforceable by law. But they can be heavily incentivized²². 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”²³. Independent review mechanisms, such as the one established by the Commission on Information and Accountability for Women’s and Children’s Health in 2010 (see current overall accountability framework below), are a critical part of the accountability process²⁴. While independent, these mechanisms can be supported, convened, and/or catalyzed by the UN. The United Nations Development System has vast experience of this way of working. This is due to its convening role and normative authority.

Figure 1: The Unified Accountability Framework for Women’s and Children’s Health



Source: The Every Woman Every Child Global Strategy for Women’s, Children’s and Adolescent’s Health (2016-2030)

Active peer review fosters accountability. The OECD Development Assistance Committee Peer Review and the Africa Peer Review Mechanism are two key examples. Both are designed

to promote individual and collective behavior and good governance through inclusive and participatory self- and peer-assessment processes.

As part of the move towards collective accountability for the SDGs, the High Level Political Forum (HLPF) will, of course, play a key role. According to the HLPF website, this is “the most inclusive and participatory forum at the United Nations”²⁵. As part of the HLPF process, Member States are encouraged to conduct regular, inclusive and voluntary reviews of their own progress at the national and local levels, and present these at the UN. In addition to Member States, other groups are encouraged to register multi-stakeholder partnerships and voluntary commitments in support of the SDGs.

Inclusion matters greatly. There are a growing number of relevant players at the table. The scale of ambition which has been cemented by the 2030 Agenda for Sustainable Development and the Paris Agreement on climate change means that Member State Governments and the United Nations will require significant support from civil society, business and philanthropy to address the complex challenges facing our world today, as well as those that will emerge over the coming decades. While in many cases, “SDG breakthroughs will be generated by business, civic and policy entrepreneurs operating far away from multilateral entities such as the U.N. or World Bank”²⁶, there will be a myriad of challenges in which the UN will be required to partner in a sophisticated manner with a range of actors. This is especially the case for many of the “frontier issues” such as technological advancement, or the nexus of climate change, migration and conflict, which require the unique combination of technical and ethical leadership that only the UN can provide²⁷.

Looking forward, consistent leadership and a big push to simplify and clarify lines of accountability for specific decisions and actions across the system is needed. Also urgently required is an articulation of where the UN’s activities add the most value in fostering collective accountability. This will be key in progressing towards the “stronger United Nations” described by the Secretary-General in his Oath of Office in December 2016.

IV. A complex accountability structure

There are many definitions and varied understandings of the term “accountability”. The term has been aptly described as the “buzzword of modern governance”²⁸. In the context of international cooperation broadly, and the United Nations system specifically, there has been much discussion about both the nature of accountability and especially the enforceability (or lack thereof) of the political and social compacts between Member States, the Organization and those who are served by these respective groups and actors. This paper applies the concept of accountability in a broad sense, as describing the responsibility or obligation of individuals and organizations for activities, decisions and – where agreed or promised – results. Further, that transparency is one of the two key pillars – along with culture – which uphold accountability.²⁹

The UN General Assembly agreed in 2010 that – in relation to accountability of the UN Secretariat – the term should be defined 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 honoring 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.”³⁰

System-wide accountability in the UN development system context is complex. It is important to note the multiple layers and lines of accountability within the system and to Member States. These include 1) *system-wide accountability* for results – stretching beyond agency mandates to the collective commitment of the Organization to meet global goals and function in accordance with the UN Charter and the Covenant with Member States; 2) *agency-specific accountability* – with each of the 32 UN agencies, funds, and programmes that are engaged in the realization of the sustainable development goals having distinct lines of accountability to Member States through their Executive Heads and governing bodies, as well as through the UN Secretary-General, in his role as Chief Administrative Officer; and 3) *leadership accountability*, ultimately of the UN Secretary-General, and including the UN Secretariat departments and offices which are responsible for many aspects of system-wide development oversight, coordination, management and reform.

There are additional actors and coordination mechanisms as well. These cross the multiple layers and lines of accountability described above, and are key to ensuring oversight, transparency and accountability of the system, as well as coherence with other parts of the United Nations’ work. At UN Headquarters, these include the Chief Executives Board and its three pillars, the UN Development Group, the High Level Committee on Management and the High Level Committee on Programmes.

The Economic and Social Council’s (ECOSOC) Operational Activities Segment provides overall coordination and guidance for system-wide operational efforts. At the country-level, UN support is coordinated, aligned to country priorities and made transparent to all actors through the UN Development Assistance Framework.

Finally, at the political level, the High Level Political Forum, mentioned earlier, was established to specifically provide political leadership, guidance and recommendations on the 2030 Agenda’s implementation and follow-up.

V. **Accountability: underpinning effective leadership and stewardship**

The requirement for a fresh approach to advance system-wide strategic coherence is being tackled by a joint effort within the UN development system and other system entities. It is very much led by the UN Secretary-General. This sends an important signal to all and should be warmly welcomed by supporters and critics alike.

With change comes risk. The risks inherent in ambitious UN change initiatives are, of course, that the elements in a vast bureaucracy which have held back reform and progress in the past will hamper this vital project, and that the lack of formal accountability features and resources might result in a “lowest common denominator” approach^{31,32}.

On the other hand, many are confident that the UN can adapt. The significant analysis undertaken by the Independent Team of Advisors to inform the ECOSOC Dialogue on longer-term positioning of the UN Development System in the context of the 2030 Agenda for Sustainable Development concluded that the “leadership of the intergovernmental bodies and of the entities of UNDS themselves is fully up to it (the challenge)” and that the “UNDS, its leadership, and its dedicated staff have in the past demonstrated that change is possible”³³. UN initiatives such as the “Open UN-Habitat” transparency portal and the International Labour Organizations’ Accountability Policy are important examples from which the system can learn.

Other organizations, companies and foundations have undergone major changes to foster accountability and transparency. While there is no other organization quite as vast and complex as the UN, it is important to acknowledge that “not doing business as usual” is more often the norm than the exception.

Foundations, which traditionally do not have “open” books, are increasingly responding to new global expectations on transparency. The Bill and Melinda Gates Foundation, for example, now provides accessibility to their full grants database. It reports to the OECD, the Foundation Centre, IRS Form 990, and the International Aid Transparency Initiative (IATI). It also has an Open Access policy to enable the unrestricted access and reuse of all peer-reviewed published research funded by the foundation, including any underlying data sets³⁴.

Over 500 other organizations now publish spending information through the IATI. As of May 2017, the UN Development System has published information on UN pooled funds to IATI for the first time.

It is widely accepted, but worth repeating in the context of this discussion, the extent to which human behavior and interaction is a key factor in ensuring accountability. This is the “culture” pillar of accountability. In a hierarchical organization, the tool, systems and control mechanisms for transparency and accountability help to build an environment of

accountability. For accountability to become a “core value”, however, the behavior of each and every leader, manager and staff member matters³⁵. It therefore follows that ample attention must be placed on the “human” face of accountability in the UNDS, at the same time as ensuring that the tools or mechanisms are simplified and rationalized to best enable this strengthened culture to develop in the most desirable direction. While this may, at surface value, seem like a relatively simple emphasis, the majority (70%) of organizational change management programmes fail because of a lack of attention to two key factors: 1) management behavior and 2) employee resistance³⁶.

The behavioral aspects of organizational transformation are well established. The “New UN Leadership Framework”³⁷, which has been recently developed by the undg/hlcp/hlcm and endorsed by the Chief Executives Board (CEB). This work sets the stage for the overall change management effort being led by the Secretary-General. The framework asserts that

“Transformational leadership requires a focus on redefining approaches to partnership building, strategy, and systems thinking. It is heavily reinforced by attitudinal and behavioral adjustments, by development of leadership capabilities, and by strong vision and leadership for change.”

Priority setting and timelines are important. As UNDS leaders set out to operationalize the ambitious vision communicated in the New Leadership Framework, they should ensure that the specific accountability challenges of the UNDS are addressed in a systematic way, and indeed that staff and managers are accountable for implementing change. While it is good to have a bold vision, trying to do everything at once usually produces poor results. A focus on a set of reforms that will yield the greatest benefits will be important. There are countless articles describing “change fatigue”, which is a very real issue confronting staff in many types of organizations.

This paper identifies a core set of strategic challenges that, if addressed properly, could have a major impact on improving the accountability and transparency of the UNDS. The underlying logic is that in creating a new culture of accountability, the system will gradually shift towards openness and innovation, as the rewards for these critical behaviors become clearer. Many issues requiring action have been extensively described by independent analysis commissioned by ECOSOC, as well as by numerous external experts.³⁸ A summary of these, as well as some initial proposals or models to tackle them, follows.

VI. Key Strategic Issues and Proposed Actions¹

Key Issue #1: Formal accountability frameworks are not commonplace, nor consistent across the UNDS: Seven UN organizations possess a stand-alone formal accountability framework including a political covenant with Member States, while others possess a programme-level

¹ The priority issues and actions proposed are based on this desk review. Determining the feasibility and timeframe for implementing these actions will require extensive consultation the UNDS actors, which is not within the established scope of this study.

accountability or “components of accountability to varying degrees”³⁹. This indicates that an “accountability culture” needs further development. Some organizations reviewed by the UN’s internal inspector, for example, did not have any reference to a culture of accountability, while others did not refer to transparency or management leadership for organizational accountability⁴⁰.

Proposed Action 1.1: *To deliver a strong culture of accountability across the UNDS. One common accountability framework, enshrining accountability as a core value, should be collectively agreed, adopted and well-known by all staff. Each entity in the system should develop a time-bound work plan to implement changes, and report on progress to the Secretary-General at an established time. A first step could be for the UNDS leaders to collectively agree an overarching accountability value statement, or limited set of principles, to which all staff across the system would be expected to know and be guided by in their day-to-day work. These would be directly related to the SDGs and complement the UN’s three core values: Integrity, Professionalism and Respect for Diversity.*

Proposed Action 1.2: *To deliver a strong culture of accountability across the UNDS. Establish a UNDS peer review mechanism, focused on SDG achievement, in order to promote cross-agency understanding and a common accountability culture.*

Key Issue #2: The UNDS is sectorally-oriented and fragmented. The sectoral orientation of the MDGs has meant that resources are often earmarked at the project level in order to enhance accountability. For the SDGs, integration and synergistic efforts between and among sectors will need to be incentivized⁴¹. The UNDS might consider the example of the Africa Leaders Malaria Alliance group, which was established to spur continent-wide leadership at the highest levels to combat malaria, and which now comprises 49 African Heads of State and Government. Their *Scorecard for Accountability and Action* is an innovative tool that incentivizes progress and assists with strategic decision-making. It consists of a semi-automated database that tracks progress across key indicators covering malaria policy, financing, intervention coverage, impact, and includes tracer maternal and child health metrics.

Proposed Action 2.1: *To improve integration and synergistic efforts by designing an innovative, system-wide scorecard with a limited set of indicators, to be reviewed quarterly by the Chief Executives Board and made publically available.*

Key Issue #3: The UNDS is not designed to exercise control and oversight. At the global level, UNDG is responsible for coordinating operational activities at the country level on the basis of mandates derived from the Quadrennial Comprehensive Policy Review of operational activities for development of the United Nations system. The UNDG is one of the three High Level Committees that supports the CEB, which is the highest forum for coordination among the United Nations, its Funds and Programmes, the specialized agencies, the Bretton Woods Institutions, and related organizations. The overarching objective of CEB is to utilize the expertise of the organizations of the United Nations system to enhance synergies, promote coherence and coordination, and to identify and reduce duplication and gaps with a view to supporting and reinforcing intergovernmental mandates. It is not clear, despite the extensive

opportunities for coordination, who is specifically responsible for making accountable decisions related to the implementation of system-wide strategies:

Beyond this, but related to the issue of oversight and accountability for system-wide results, there is inconsistency in the formal governance approaches and ways of working across the system. For example, many governing bodies of the UNDS entities meet only once each year. The Executive Boards of the Funds and Programmes meet three times a year formally, as well as in many informal consultations⁴². Meanwhile, the Operational Activities for Development Segment of ECOSOC, in its mandated role, requires governing boards to highlight issues and actions to be taken, in order for it to provide the overall coordination and guidance on a system-wide basis. It follows that ECOSOC would benefit from a more consistent level of information from the governing boards across the system.

Proposed Action 3.1: *To improve interaction with and responsiveness to Member States. ECOSOC should convene an annual briefing by the Secretary-General, as Chair of CEB, on the major global trends and challenges facing the UNDS. Such a briefing could be followed by a dialogue with Member States in order to provide delegations with the opportunity to exchange views with the highest leadership of the Board. This would be a complement to the mandated yearly briefing by the Secretary of the CEB.*

Proposed Action 3.2: *As part of the revitalization of the Operational Activities for Development Segment, as called for by the QCPR, a clear and transparent cycle of information must be established that allows for regular strategic review, guidance and, where mandated, decision-making. The Operational Activities for Development Segment meetings should be designed to support this essential governance function.*

Key Issue #4: Disparate partnership arrangements: the institutional arrangements for engaging with, managing and leveraging sustainable development results through multi-stakeholder partnership are separated between a number of UNDS offices, reducing potential efficiencies and presenting an often confusing architecture to the external stakeholders who engage with the system. Meanwhile, agencies are exposed to risks because they oversee and pursue partnerships (especially with the private sector)⁴³. These issues are set to be an ever-growing issue in the context of declining Official Development Assistance as a percentage of resources available for development. The lack of consensus by Member States regarding the proposed establishment of a “UN Partnership Facility” signals that partnership arrangements remain an important challenge to address in the context of collective accountability for sustainable development.

Proposed Action 4.1: *To address a number of areas for improving accountability and transparency in UN Partnerships related to the 2030 Agenda, most recently set out during the 2016 ECOSOC Partnership Forum. These include looking at registration processes and platforms; principles, guidelines and due diligence; coordinated support by the UN Secretariat; reporting; learning and knowledge sharing; and reviewing. All of these topics must be covered in a broader effort to design a robust and accountable approach⁴⁴.*

Proposed Action 4.2: *To improve the UN’s role in leading the shift toward collective accountability, and in catalyzing increased accountability from stakeholders such as the private sector, foundations and philanthropy:*

one common UNDS Partnerships Strategy (including a focus on accountability and transparency for resources and results). This might include a roadmap for finalizing arrangements on Partnerships writ large with Member States.

Key Issue #5: There is a lack of traceability of resources, and no system-wide balance sheet for the UNDS: it is either difficult or impossible to track spending by agencies of core resources in terms of where resources are spent (HQ, regional or country operations), how much is spent on the delivery of development results, and how much is spent on non-core activities⁴⁵. While DESA and the CEB both report on operational activities including funding flows, the need for more in depth system wide analysis and reporting, as well as common definitions and classifications, is clearly desirable.

Proposed Action 5.1: *To enhance transparency, a consolidated UNDS balance sheet should be generated on a quarterly basis to inform decisions of the UNDS Leadership, and as a key tool for independent evaluation. A comprehensive balance sheet is an essential tool for oversight and leadership, and therefore linked to the challenge described above regarding a lack of a collective decision-making authority among the development system leaders.*

Key Issue #6: Insufficient level of information for results-based management. The lack of “traceability” described above indicates that the level of results based management – an issue underscored by the QCPR – is not optimal, 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.

Proposed Action 6.1: *To develop a consistent approach to results-based management that includes clear communication regarding traceable and transparent spending.*

Key Issue #7: Data collection and dissemination of findings across the system needs to be strengthened. Information is fundamental for results-based management, and to ensure that cross-cutting issues, such as gender, are consistently addressed in data generation and analyses. A push to mobilize system-wide funding will also put additional demands on the quality of system-wide statistics, analysis and reporting⁴⁶. However, in a highly devolved and horizontal governance system, data sharing is always a challenge. This is compounded by the sectorally orientated work highlighted in Key Issue #2 above, and the exponential increase in the volume and type of data available. In 2015, the United Nations CEB approved a portfolio of initiatives to mobilize the Data Revolution for sustainable development. As one of these initiatives, the Data Innovation Lab allows UN agencies to capture the momentum of the digital age by strengthening data exchange capabilities, supporting knowledge-sharing and identifying new opportunities across the system.

Proposed Action 7.1: *To improve data collection, and dissemination across the UNDS. Firstly, scale up capacity and work on the “Data Revolution for sustainable development” initiative by building sustainable partnerships with external experts. Secondly, include cross-cutting issues in the design, collection, analysis, and reporting of all studies. Lastly, ensure effective dissemination of all findings, not only successes, but also challenges, including the processes and impacts.*

VII. Communications – a driver for strengthening accountability at scale

Forging a strengthened organizational culture of accountability in the UN development system will require an effort at a scale in line with the requirements of the SDG Agenda. This effort has the highest chances of success if it is clearly focused on the contribution that each actor makes to achieving results in countries, building increased resilience and delivering a more peaceful world. Change leadership must be sustained in order that the tough work of changing entrenched ways of working and taking risks becomes a source of pride for individuals and organizations. This is yet another important aspect of developing the “human” face within a culture of accountability and transparency. A key driver in generating this pride is through effective strategic communications.

Key Issue #8: There is a need for effective and integrated communication on the progress and hindrances of the implementation of the 2030 agenda. In this regard, the “communicating as one” pillar of the UNDG, through its working group on advocacy and communication, initiated a number of strategic actions to support national ownership and public engagement in the 2030 agenda. The UNDG “silofighters” blog is an example of a forward-looking approach. This work has huge potential to be elevated, and can help catalyze a whole-system approach on using strategic communications as a driver for reform and investment. Moreover, it can help to forge a direct link with much-needed champions of UN values and the beneficiaries of UN support⁴⁷.

“Leading by information and communication” has been noted by the UN’s Joint Inspection Unit Inspector as one of the five key principles for accountability. It is otherwise notable that much of the literature dealing with accountability and transparency at the United Nations fails to look at the outward facing nature of the Organization’s strategic communications capacities – and of its potential – in any serious manner. This is especially the case given the massive changes that have taken place in the realm of human communication over the past few decades.

The demand for clear, accessible and even targeted communication will grow as organizations develop approaches that foster information as a global public good⁴⁸. This is an important trend which the United Nations Development System needs to factor in as it collectively strengthens accountability, and designs “future-proof” systems, tools, roles and responsibilities and behaviors that will be able to adapt to the needs of the next generation.

Proposed Action 8.1: *To recognize communications as a key driver of accountability by developing and adopting one UNDS Communications Strategy addressing both internal and external communications. This strategy should be developed with the full engagement of the United Nations Department for Information and Communication, and should include a mapping of current and required capacities.*

VIII. Conclusion

The UN is poised to lead the way for a shift towards collective accountability in the SDG era. The Organization must capitalize on its unique convening power and the confidence that citizens around the world have in the institution.

It is clear from the range of issues described that there is potential for the UNDS to strengthen accountability at all levels in line with – and even looking beyond – the guidance provided by the QCPR, as it works to reposition sustainable development at the center of the Organization’s work.

In order to succeed, accountability must be enshrined as a core value for all. Innovation and measured risk-taking – where managers and staff are empowered and incentivized to be entrepreneurial – must be encouraged by leaders in order to capture new thinking and ideas – such as the opportunities provided through the Data Innovation Lab or the need to rethink strategic communications. To generate a virtuous cycle in this regard, UNDS entities should be encouraged to showcase where both traditional approaches and innovation in accountability is yielding results through effective communications – to internal and external audiences.

The accountability system of the UNDS is complex, with three levels (system-wide, agency-specific and at the leadership level) of accountability spanning a horizontal governance system. This complex system has evolved over time and there are a number of challenges related to its current ability to deliver the level of accountability required for the SDG agenda to succeed. Bold and strategic improvements will underpin the effective leadership model which the UN Chief Executives have adopted. This paper has identifies key drivers of accountability, such as developing a culture of accountability, the behavior of leaders, management and staff, and communications.

Section I (Introduction) establishes that current and recent events, paradigm shifts, social trends, and the social movements have created demands for accountability at scales and speeds that are unprecedented.

Section II (Market for Accountability) highlights that the United Nations and its leadership have a clear role to play in building public confidence and maintaining the Organization’s status as a trusted multinational institution. Doing so in the context of dynamic global flows and trends honors the role of the UNDS, and aligns with the Secretary-General’s call “to earn the right to do the right thing.”¹⁹

Section III (Global Leadership Imperative) demonstrates that demands for accountability are part of a larger global phenomenon that is not unique to the United Nations. Within this broader context, however, the UN is in a unique position to advance sustainable global progress and impact the lives of billions of women, men and children.

Section IV (Complex Accountability Structure) shows that implementing comprehensive and effective accountability structures, mechanisms, and evaluation requires acknowledging the three tiers of accountability: 1) system-wide accountability, 2) agency-specific accountability, 3) leadership accountability. At every level, change leadership must ensure that all staff understand not only the 2010 UNGA definition of accountability, but also how to incorporate those priorities and principles into everyday activities.

Section V (Effective Leadership and Stewardship) highlights that such system-wide accountability initiatives are feasible given the active buy-in and participation of the Secretary-General. Examples of large-scale transparency and accountability initiatives that successfully implemented by other global organizations are provided. Key steps to promote success, include: 1) establish and sustain a recognizable culture of accountability with a “human” face; 2) ensure that accountability becomes a core value of every manager and team in the organization with clear goals and priorities that are time-bound, specific, and measurable.

Section VI (Key Strategic Issues and Proposed Actions) organizes many of the identifiable barriers to effective implementation of sustainable accountability. Selected actions include: 1) Develop an overarching accountability framework with guidance for how all staff across the system can act as change agents; 2) Develop a system-wide scorecard that is publicly available and evaluated quarterly by the CEB; 3) Develop a clear and transparent cycle of information for review, guidance and decision making through the Operational Activities for Development Segment; 4) Convene annual briefings by the Secretary-General on successes and challenges experienced by the UNDS and major global trends; 5) Establish a common UNDS partnership strategy that includes an organizational chart clearly depicting partnership structures and channels; 6) Create a consolidated UNDS balance sheet; 7) Develop a consistent approach and transparent system to track information for results-based management; 8) Improve and enhance data collection, analysis, and reporting by consistently incorporating cross-cutting issues (e.g., gender) and ensuring effective dissemination of all findings, including successes, challenges, and lessons learned.

Section VII (Communication) asserts that there is a need for strategic, effective and integrated communication on the implementation of the 2030 agenda. It maintains that effective change leadership requires clear and concise communication to all staff as to what their role is as active change agents. Additionally, information must be viewed as a global public good. Lastly, policies, processes, and programs must increasingly be designed to be both adaptive and flexible, which requires consistent communication of changes and adjustments as they take place over time, to meet dynamic global and local needs. A proposed starting point is the development of a common UNDS Communications Strategy, addressing both internal and external communications.

The Secretary-General has been requested to set out options for improving the governance of the UNDS, with a particular focus on accountability and overall coordination. In doing so, it will be important that change efforts result in visible and measurable improvements. This is important to inspire confidence among all stakeholders who will need to adapt their ways of working, take measured risks in order to innovate and test new approaches.

In considering these and other proposals, the senior leadership of the UN and the UNDS will need to closely guide a clear, cost-effective and sustainable programme for organizational transformation across a very diverse and decentralised system. This effort will also need to be constantly informed by and linked to reform in other areas of the UN's work. For this reason, it will be critical that the overall change programme is designed around strategic goals that are ambitious yet manageable. The delivery of short, medium, and longer-term results will require prudent time and process management, as well as bold priority setting and strategic periodic adjustments in order to keep up with the needs of countries and all those that the UN serves, as these evolve.⁴⁹

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