



General Assembly

Distr.: General
19 December 2023

Original: English

Seventy-eighth session

Agenda item 132

Review of the efficiency of the administrative and financial functioning of the United Nations

Thirteenth progress report on accountability: strengthening accountability in the United Nations Secretariat

Report of the Secretary-General

Summary

The Secretary-General has the honour to submit to the General Assembly the thirteenth progress report on the accountability system in the United Nations Secretariat in accordance with Assembly resolutions [70/255](#) and [77/280](#).

The report provides an update on the efforts made to strengthen the accountability system of the United Nations Secretariat up to December 2023. Following the introduction in section I, progress made in the implementation of the accountability system of the Secretariat is provided in section II, which includes measures taken to enhance the culture of accountability in the Secretariat and to strengthen the Secretariat's accountability system under its six components. Sections III and IV contain the conclusion and recommendation to the General Assembly.

A summary of the status of implementation of General Assembly resolutions on administrative and budgetary matters adopted at the seventy-seventh session of the Assembly is outlined in annex I to the present report. Annex II provides the cumulative rate of implementation of the Office of Internal Oversight Services and Board of Auditors recommendations issued since 2012 based on the most current data available.



I. Introduction

1. The present progress report on accountability provides a description of measures implemented during 2023 to strengthen the accountability system of the United Nations Secretariat, which was approved by the General Assembly in its resolution [64/259](#). The report also provides information on further improvements planned for the subsequent period.

II. Overview of the progress made in strengthening the accountability system in the United Nations Secretariat

2. The Secretariat continues to implement various activities to strengthen the accountability system of the Organization, as shown throughout the present report, and to make accountability a foundation of the organizational culture, as detailed below.

3. In line with paragraph 21 of General Assembly resolution [77/280](#), the Secretariat continues its practice of informing all its stakeholders, including the oversight bodies and incoming senior managers, of the use of a common definition of accountability, endorsed by the Assembly in its resolution [64/259](#).

A. Progress in strengthening a culture of accountability in the United Nations Secretariat

Articulation of organizational values and behaviour

4. The Secretariat has made conscious efforts to emphasize the need for all staff to adapt to an updated set of values and behaviours, which embodies the Organization's continued commitment to the people that it serves. Given the diversity and complexity of the Organization's working environment, a clear articulation and continuous reinforcement of the organizational values and behaviours, which form the core of the organizational culture, are recognized as critical requirements.

5. In 2021, the Secretariat articulated its vision and culture in terms of values and behaviour in the United Nations Values and Behaviours Framework, which provides a description of what the Organization is, what it wants to be and why each aspect of its culture matters. To raise awareness and embed the principles across the Secretariat, the 2022 Leadership Dialogue was based on the theme "Living the United Nations values: what this means in practice for each of us". Over 37,000 United Nations Secretariat personnel participated in the dialogue. The topic for the 2023 Leadership Dialogue was "Personal use of social media: how is my online behaviour?". It provided staff with an opportunity to draw lessons on the use of social media on the basis of various scenarios and to reflect on their personal online behaviour (see para. 112 below).

Greater transparency, United Nations 2.0 and increased data availability

6. United Nations 2.0 reflects the Secretary-General's vision of a modern United Nations system. An important component of this vision is the "Data Strategy for Action by Everyone, Everywhere", which, among other things, is aimed at enabling informed and evidence-based decision-making across the organization and ensuring that high-quality data are available and accessible to all stakeholders.

7. The Secretariat is increasing the availability of data and information to all stakeholders to increase transparency of its activities and results. The Member States

portals act as hubs at which Member States can gain access to information from diverse sources, making it easier to find and utilize the information that they need. The United Nations Secretariat Workforce Portal provides vital insight into the United Nations workforce composition. The first release of the Portal has provided up-to-date information on staff and demographics, as well as monthly snapshots to support trend analysis and determine the geographical representation status of Member States. The contributions portal provides comprehensive and timely information about Member States' contributions through a user-friendly interface. The Member States Portal for Uniformed Capabilities Support provides secure access to troop- and police-contributing countries over their claims, reimbursements, memorandums of understanding, verification reports and other information related to their deployments in peace operations.

8. In terms of data platforms, the Peace and Security Data Hub, created by the peace and security pillar of the Secretariat, allows all stakeholders to gain access to existing data on this subject, combining information created by the Secretariat with other frequently used data sources in peace and security. The Office for the Coordination of Humanitarian Affairs is managing the Humanitarian Data Exchange, an open platform for finding and sharing data across crises and organizations. In addition, the Office for the Coordination of Humanitarian Affairs is in its fourth year of producing the report entitled "The state of open humanitarian data"; the 2023 version includes the highest levels yet for data availability across priority humanitarian operations in the world. In addition to implementing the vision of the Secretary-General, these data portals and platforms promote transparency, greater accountability and informed decision-making. The Secretariat will continue to refine and increase the usefulness of the portals.

Addressing racism and promoting dignity for all in the United Nations Secretariat

9. During the reporting period, the Secretariat reconfirmed priorities and initiated steps to implement various recommendations outlined in the report of the Task Force on Addressing Racism and Promoting Dignity for All in the United Nations. Following the adoption of General Assembly resolution [76/271](#), the Anti-Racism Team, in collaboration, inter alia, with the Special Adviser on Addressing Racism in the Workplace, other offices in the Department of Management Strategy, Policy and Compliance, the Department of Operational Support, the Office of the United Nations Ombudsman and Mediation Services, the Office of Administration of Justice, the Department of Global Communications and the Office of Internal Oversight focused on the implementation of the strategic action plan for addressing racism and promoting dignity for all in the United Nations Secretariat.

10. In 2023, the Secretariat: (a) oversaw the appointment of Anti-Racism Advocates in 100 entities; (b) hosted over 19 dialogues with 553 participants; (c) conducted visits to various duty stations to promote and discuss the strategic action plan with United Nations personnel and listen to their experiences and concerns related to racism and racial discrimination; (d) developed "United against racism" live talks, reaching over 1,500 United Nations staff members globally; and (e) undertook an awareness and advocacy campaign to sensitize staff and senior leaders regarding racism in the workplace. The Secretariat also conducted an analysis of staff composition data, with ongoing monitoring seen as vital for sustaining anti-racism efforts and supporting racial equity. It also commissioned an independent report on past disciplinary and appeals cases involving incidents of racism, racial bias and racial discrimination to identify gaps and develop strategies for their resolution. One example is an ongoing initiative to identify ways in which to build trust and create a safe environment for reporting incidents of racism and racial discrimination. Another example is an orientation session on anti-racism for judges who are newly appointed to the United

Nations Tribunals. A third example is the ongoing review of existing definitions of racism and racial discrimination both within and outside the United Nations.

Implementation Steering Group on Addressing Racism

11. The Implementation Steering Group on Addressing Racism has convened three times since its inception to offer strategic guidance for implementing the strategic action plan to the Secretary-General and Secretariat entities. Chaired by the Special Adviser on Addressing Racism in the Workplace, the group comprises current and former senior officials who represent diverse regional groups and United Nations presences worldwide, along with experts in anti-racism from the private sector and academia.

B. Progress made under each component of the accountability system

Figure I

Accountability system of the United Nations Secretariat



^a External oversight bodies that provide independent assurance to the General Assembly.

12. The progress made in the current reporting period, and the steps envisaged to be taken going forward under each of the six components of the Secretariat's accountability system shown in figure I, are discussed below.

1. Component I: Charter of the United Nations

Progress to date

13. In line with General Assembly resolutions [74/271](#) and [77/280](#), a brief analysis of the status of implementation of Assembly resolutions pertaining to administrative and budgetary matters from its seventy-seventh session is included in annex I to the present report.

2. Component 2: programme planning and budget documents

Progress to date

14. Reflecting the efforts of all stakeholders and the cumulative improvements resulting from the implementation of guidance from the General Assembly during the trial period of the change from a biennial to an annual budget period, the Assembly decided to lift the trial period of the annual budget period effective from 2023 (resolution [77/267](#)). In the same resolution, the Assembly acknowledged the ongoing efforts of the Secretariat to improve and update the programmatic aspects, including planned results, performance measures and external factors, of the programme budget.

15. As the proposed programme budget for 2024 was being prepared, the planned results and performance measures for all subprogrammes continued to improve, which helped to demonstrate the impact and positive change made possible by the work of the Organization. In the 2024 planned results, more than 60 per cent of quantitative planned targets are aimed at achieving a 10 per cent or greater increase in performance, compared with the 45 per cent of quantitative planned targets aimed at for a similar increase in performance in 2023, and the 30 per cent aimed at in the biennium 2018–2019. This reflects more accelerated progress towards the objectives of subprogrammes, demonstrating an increased commitment by programme managers for achieving results.

16. The quality, clarity and usability of the proposed programme budget continued to improve throughout the trial period, and the proposed programme budget for 2024 fully reflects the guidance provided by the General Assembly in its relevant resolutions, including resolutions [77/254](#) (para. 7) and [77/262](#) (para. 14). It should be noted that the consistency and usability of strategies and the deliverables tables have improved and reflect reduced duplication and overlap while providing the same amount of information. Guidance and support for programmes managers, including on-demand workshops, continued to be provided in 2023, as recognized in resolution [77/267](#) (para. 28). Prior to the finalization of the proposed programme budget for 2024, the Secretariat engaged with Member States to facilitate the participation of Member States in the budget preparation process for 2024, from its early stages and throughout the process in accordance with paragraph 5 of Assembly resolution [77/254](#).

17. The Secretary-General continued to take steps towards further improving the budget presentation of peacekeeping missions to enhance transparency, improve readability, and provide updated data and trends in relation to major cost drivers.

18. In this regard, changes were made to enhance transparency in programmatic activity budgeting and standard classification, including comparisons of budget and expenditure in performance reporting. Where possible, refinements are being introduced to align budgetary process and formulation across field entities, for example in mission support structures, and regular updates and reporting on fuel prices.

Going forward

19. The Secretariat will continue to implement the decisions emanating from budgetary resolutions of the General Assembly.

3. Component III: results and performance

(a) Organizational performance: strengthening the implementation of results-based management

Progress to date

20. In 2023, 100 per cent of the United Nations Secretariat entities provided monitoring updates for their results and deliverables using the strategic management application. Entities financed under the peacekeeping budgets also provided monitoring updates for their expected accomplishments and outputs in 2022–2023 using the strategic management application. Detailed requirements for enabling consolidated views by different sources of funding and thematic views of programme performance are in the process of being formulated.

21. The use of the integrated planning, management and reporting system, which is an integral part of strengthening results-based management in the Secretariat, for managing projects funded by voluntary contributions is mandatory. At the beginning of December 2023, 5,891 projects were recorded. The system is being piloted both for use to plan across various frameworks, such as the results-based budget, mission plans and the Comprehensive Planning and Performance Assessment System, and across all funding streams. The results of the pilot programme will be shared across the Secretariat to encourage the use of the system for all funding streams. Furthermore, an integrated project manager's dashboard, which allows project managers to visualize the links between financial data and substantive results, as well as to visualize the use of implementing partners and the contributions made by projects to the Sustainable Development Goals, where relevant, has been launched. A programme-level dashboard will be developed and is scheduled for delivery in 2024.

22. The Department of Management Strategy, Policy and Compliance is co-chairing the United Nations Strategic Planning Network, a network of results-based management practitioners across the United Nations system for the purpose of knowledge-sharing and co-hosted its annual workshop in March 2023. In addition, the Secretariat has continued to train staff in results-based management by conducting workshops for staff based at Headquarters and in the field. An introductory results-based management online self-study course, developed with the United Nations Staff College, was scheduled to be released in December 2023.

Going forward

23. The Secretariat entities financed under the regular budget will be required to update the strategic management application with information regarding monitoring of programme implementation three times a year. Entities financed under the peacekeeping budgets will also be required to update the strategic management application with such information.

24. The Secretariat will continue its efforts to strengthen results-based management by improving related guidance, ad hoc support and training on the basis of experience gained and feedback received from staff.

25. A programme-level dashboard will be developed in 2024. It is anticipated that this will bring together results at the entity level irrespective of funding source.

(b) Organizational performance: towards an environmentally sustainable Secretariat

Progress to date

26. The Secretariat continues its efforts to reduce its environmental footprint. Total reported greenhouse gas emissions continued to decline. In 2022, a total of 773,161 tons of carbon dioxide equivalent was reported, a decrease of approximately 4 per cent from the level in 2021 and 27 per cent from the level in 2019. In addition, the Secretariat continued to achieve climate neutrality in 2022 through a combination of greenhouse gas emission reduction and offsetting initiatives. The Department of Management Strategy, Policy and Compliance has developed policy guidance on environmental management systems in collaboration with the Department of Operational Support and the United Nations Environment Programme to support the implementation of the Secretary-General's bulletin on environmental policy for the United Nations Secretariat ([ST/SGB/2019/7](#)).

27. The Department of Operational Support continues to support implementation of the environment strategy for peace operations (2017–2023) by providing technical support to field missions, tracking performance and conducting site assessments to ensure that potential significant risks are identified and mitigated. Tangible progress has been made in a number of areas from wastewater risk reduction to energy efficiency since the start of the strategy in 2017. In addition, the Department continues to report on missions' environmental performance and to produce annual environmental scorecards that are made available to Member States. In 2023, the Department of Operational Support facilitated a consultation process with field missions and Member States to continue efforts in environmental management beyond the initial six years of the environment strategy, pursuant to General Assembly resolution [76/274](#) and the report of the Special Committee on Peacekeeping Operations ([A/77/19](#)). Drawing on input from these consultations, a proposed way forward for the environment strategy was developed, covering the period until 2030. The document puts forward three key themes: responsibility, ambition and legacy, and introduces the idea of mission-level targets in key areas that are discussed with Member States through the budgetary committees. The document was shared with the full United Nations Membership, including through briefings to the Security Council and the General Assembly. Based on feedback received, the way forward for the environment strategy was finalized in December 2023.

28. In 2023, the Economic Commission for Africa continued to build its environmental management system. The first internal audits of the system were completed, and environmental awareness of staff was increased through training and the induction process. In addition, a state-of-the-art environmentally friendly incinerator was installed to treat medical waste. An electric vehicle-charging station was installed, and five more are being procured. The Africa Hall reconstruction project is under implementation and has reached full compliance with its environmental management plan. Furthermore, field remote infrastructure monitoring devices will be installed to monitor water, electricity and fuel consumption remotely.

29. Similarly, the Economic Commission for Latin America and the Caribbean (ECLAC) continued to strengthen sustainable operations in the Santiago compound and the Port of Spain Sub-Regional Office, with the implementation of double-glazed facade and a new air-conditioning system that enables the circulation of only the minimum amount of refrigerant needed at any one time and allows individual climate control of air-conditioning zones. In addition, ECLAC continued its efforts towards waste reduction and low-water-consumption landscaping. Furthermore, the construction of the first net zero building in Santiago was begun in June 2023.

30. The Economic and Social Commission for Asia and the Pacific (ESCAP) initiated the implementation of its environmental management system across its regional offices by developing location-specific action plans. ESCAP environmental achievements include fulfilling 100 per cent of its electricity needs through renewable sources, recycling 69 per cent of its waste, and continued reduction in energy consumption at its headquarters, in Bangkok. The Economic and Social Commission for Western Asia conducted an energy audit of the United Nations House building and continued to implement energy reduction measures.

31. The United Nations Office at Geneva has installed and tested solar panels on its new building H as part of its strategic heritage plan renovation project. The United Nations Office at Geneva has been testing the use of ozonated water in cleaning, reducing the requirement for chemicals.

32. At United Nations Headquarters, the light emitting diode retrofit of the 14,000 lighting fixtures in the Secretariat building has reduced the electricity consumption of the fixtures by 60 per cent. The waste management contract established in 2022 has significantly increased the collection of compostable waste and recycling of other waste streams, with 88 per cent of total waste being diverted to a recyclable product. In addition, United Nations Headquarters has completed in large part the design to replace the lighting in the General Assembly Hall with code-compliant, energy-efficient fixtures, as well as the upgrade of the building management system, which will improve the management of heating, ventilation and air-conditioning systems. The lease termination of the United Nations DC1 building at the end of March 2023 also contributed to reducing the environmental footprint of United Nations Headquarters.

33. The United Nations Office at Nairobi achieved International Organization for Standardization (ISO) 14001:2015 certification for its environmental management system on 26 January 2023. Construction activities commenced on the new office buildings, which include a design intent to be net zero in energy. In 2023, an electric vehicle fleet service was introduced and made available to entities housed at the United Nations Gigiri complex. A more sustainable means of disposing used electrical cables was adopted as part of a broader phased e-waste strategy, and in support of the United Nations Gigiri complex-wide reforestation strategy, over 1,000 biodiversity-supporting trees indigenous to the local Kenyan context were planted.

34. UNEP launched a new online risk assessment training programme, which was attended by 15 environmental management system focal points across UNEP globally. The training enabled the focal points to assess the highest environmental risks for each duty station. Subsequently, the focal points developed action plans to address the identified risks.

Going forward

35. In the context of the overall efforts being implemented by the Secretariat to reduce its environmental footprint, some of the activities to be implemented include, but are not limited to, those discussed below.

36. The Economic Commission for Africa aims to complete the implementation of its environmental management system in 2024, paving the way for ISO 14001:2015 certification.

37. ECLAC plans to expand its environmental management practices to the Mexico subregional office and to develop a local environmental policy to cover all aspects of the environmental initiatives already implemented at ECLAC.

38. ESCAP plans to gradually expand its environmental management system to its programmatic work, going beyond facilities and operations by 2026.

39. The Economic and Social Commission for Western Asia will upgrade its lighting systems on the parking floors by installing energy-efficient lights, installing electronic vehicle-charging stations and exploring opportunities to reduce reliance on diesel generators.

40. The United Nations Office at Geneva will enter the first test phase for its new energy centre aimed at allowing the Palais des Nations to be heated and cooled by renewable sources rather than fossil fuels. The Office also aims to extend the Palais heat network to an annex building, subject to the availability of resources. In addition, the Office will finalize the renovation of the refrigeration installations of the cafeteria, leading to better heat recovery and reduced impact from refrigerants. Additional solar panels will be installed and tested. Furthermore, the Office is working towards the establishment of parallel energy and environmental management systems. It is also conducting an inventory of fauna and flora in Ariana Parc and will put in place a differentiated management plan, where different zones are managed according to their ecological potential, cultural heritage and usage patterns.

41. United Nations Office at Nairobi will focus on achieving net zero energy consumption for the new office buildings under construction, successful completion of the first surveillance audit for continued ISO 14001 certification and the launch of outreach and awareness raising campaigns related to environmental sustainability among staff and visitors to the United Nations Gigiri complex in 2024.

42. UNEP will establish guidance for virtual and hybrid meetings in an effort to reduce carbon emissions. To better monitor and report its carbon emissions, UNEP will implement the EnviroData application, which supports data collection and reporting processes efficiently. In addition, UNEP is establishing and leading a United Nations Sustainability Clinic in Nairobi with other United Nations entities in Kenya to improve the environmental sustainability management in the United Nations Nairobi compound.

(c) Organizational performance and data analytics

Progress to date

43. The United Nations Business Intelligence data models were leveraged to deliver continuous enhancements and new additions to the management dashboards. These include completing the project to expand its scope, with nine new key performance indicators for monitoring the exercise of delegated authority that were rolled out to all Secretariat entities in May 2023 on a provisional basis. The mandatory training course dashboard was continuously updated to incorporate additional requirements. The staffing dashboard now includes data insights on forecast retirements and the vacancy dashboard has also been enriched.

44. The United Nations Secretariat Workforce Portal for Member States was released to all Member States in 2023. Leveraging business intelligence and data visualization advancements of Umoja Analytics, the portal provides vital insight into the United Nations' Secretariat workforce composition. The first release of the Portal provides up-to-date information on staff and demographics, as well as monthly snapshots to support trend analysis and determine the geographical representation status of Member States through a user-friendly interface comprising a variety of graphs and tabular data.

Going forward

45. Additional enhancements providing visibility on various stages of the recruitment timeline are planned to be incorporated into the management dashboard.

46. Work has been initiated on designing the version 2.0 of the management dashboard, leveraging the Umoja Analytics cloud environment for the new corporate solution.

(d) Performance management

(i) Senior managers' compacts

Progress to date

47. The Department of Management Strategy, Policy and Compliance supported 80 senior managers through the annual compact process, from establishment to assessment. The compacts were posted on iSeek. A mature process and a stable set of performance measures enabled the Department to focus improvement activities on reducing the time to establish compacts and to assess performance and increasing the level of trend analysis, including a pilot for using the new programme monitoring data recorded in the Umoja strategic planning, budgeting and performance management solution. The Board of Auditors acknowledged the improvements made, judging its three related recommendations as implemented. In addition, the Inspira compact module for Assistant Secretaries-General reporting to Under-Secretaries-General was rolled out in 2023, providing a central digital repository for the first time.

48. The timely submission of documents remained a managerial indicator in the senior managers' compacts. This continued focus contributed to the overall performance shown in table 1.

Table 1

Manuscripts submitted during the period 2019–2022

<i>Year</i>	<i>Manuscripts submitted in full compliance</i>	<i>Manuscripts not submitted in full compliance</i>	<i>Percentage of manuscripts submitted in full compliance (percentage)</i>
2019	1124	72	94.0
2020	881	78	91.9
2021	920	68	93.1
2022	1175	65	94.8

Going forward

49. The focus in 2024 and beyond will be on further strengthening the analysis presented to the Secretary-General through the Management Performance Board, including by piloting analysis of the results reported in Umoja strategic planning, budgeting and performance management to identify systemic issues.

(ii) Performance appraisal system

Progress to date

50. The Department of Management Strategy, Policy and Compliance worked to finalize a new Secretary-General's bulletin on the Values and Behaviours Framework and, in tandem, a revision of the administrative instruction on the Performance Management and Development System (ST/AI/2021/4) to, inter alia, incorporate the values and behaviours into performance management. The new bulletin and revised administrative instructions are expected to be promulgated at the beginning of 2024.

51. The results of the 2022–2023 People Management Index feedback exercise were aggregated to determine the overall ratings of supervisors on the basis of their own self-assessments and the assessments provided by their teams. The Index ratings were

based on 12 questions, each measured on a scale of 1 to 4. Supervisors' self-assessments resulted in an overall average rating of 3.37, and when assessed by their teams, they received an overall average rating of 3.44 on a scale of 1 to 4.

52. Feedback on aggregate results of the 2022–2023 People Management Index provided to the leadership and development team of the Organizational Development Section ensure that the results are taken into consideration when undertaking the review and development of a leadership road map for the Organization. The results are being reviewed by the performance management team to determine whether existing guidance is sufficient and/or if any further guidance for supervisors is required. The team will share the results with relevant stakeholders through a variety of forums, including iSeek articles and performance management- and leadership-related events.

Going forward

53. The Department of Management Strategy, Policy and Compliance will continue to monitor the results of the 2023–2024 People Management Index feedback exercise and the results of the performance management dimension of the 2023 Staff Engagement Survey to ensure the desired behavioural change to support a high-performance culture of two-way feedback is fully established.

4. Component IV: internal control systems

(a) Regulations, rules, administrative issuances, manuals and standard operating procedures

Progress to date

54. The Secretariat has continued to update both the Policy Portal (<https://policy.un.org>), launched in 2019 and the Knowledge Gateway, launched in 2020. These platforms provide a public online repository for all documentation of the administrative policies that govern the Organization (the Policy Portal) and the guidance, standard operating procedures, best practices and forms, among others, related to the administrative and operational support that the United Nations Secretariat renders (the Knowledge Gateway).

55. In terms of the promulgation of administrative issuances, the Staff Regulations and Rules of the United Nations and the Financial Regulations and Rules of the United Nations, as well as those related to programme planning and budgeting, monitoring and evaluation, take precedence over other administrative issuances. These instruments provide the legislative directives established by the General Assembly to govern the related processes (the regulations) and the interpretation of the administration of how these regulations must be applied (the rules). After the latest revisions to these instruments are approved by the Assembly, the Secretariat will continue with the process of prioritizing and updating the remaining policies, administrative issuances, and guidelines.

Going forward

56. In addition to an annual human resources policy prioritization exercise undertaken in consultation with the Management Client Board, and ad hoc reviews as need arises, the Office of Human Resources will continue to pursue the policy simplification efforts with the objective of making policies more accessible and easier to understand by managers and staff.

(b) Staff engagement surveys and training*Progress to date**(i) Staff engagement surveys*

57. The 2023 Staff Engagement Survey is tentatively planned to be launched in early 2024.

58. Pre-survey preparations are under way, with briefing sessions held for all heads of entity and their engagement focal points, who play an integral part in ensuring staff awareness of the purpose and intent of the survey and requesting staff participation in the survey. Various communication efforts are being explored to increase the participation rate.

(ii) Training

59. Progress was made by the Department of Operational Support in various areas of operational training to create more robust learning opportunities for the Organization that incorporated elements such as learning needs assessments, impact and feedback analysis, and the enhancement of the technical skills of staff with substantive understanding of the subject matter. Based on the United Nations Learning Strategy, learning solutions were made more responsive to staff needs using learning needs analysis to identify key learning requirements, such as those involving human resources management, as well as learning preferences when involving Umoja functionalities. To support access to operational guidance and increase substantive understanding of subject matter, the Department has been updating the Knowledge Gateway, which enables staff to gain access to operational guidance on the job, as well as offering online courses in multiple languages.

60. The Department of Management Strategy, Policy and Compliance focused on providing leadership development training opportunities for staff members across the United Nations Secretariat. Leadership development programmes are aimed at building and sustaining leadership and managerial capacity of the Organization at the senior, middle and junior levels. To ensure that these programmes are addressing the required skills, knowledge and competencies, and are aligned with the United Nations system leadership framework and the new Values and Behaviours Framework, the Secretariat started the implementation of the leadership development road map project in 2023. The results of the project will help to streamline the leadership development programmes across the Secretariat.

61. The Department of Management Strategy, Policy and Compliance and the Department of Operational Support developed the learning impact assessment framework and toolkit to measure the effectiveness and efficiency of learning, training and skills development programmes. On the basis of the assessments, the Secretariat will be able to make necessary adjustments to maximize the impact of those programmes. Another joint Department of Management Strategy, Policy and Compliance-Department of Operational Support initiative is the implementation of the GO2UN programme, which was begun in June 2023 to facilitate the smooth onboarding of new staff members joining the United Nations Secretariat. In addition, all staff members in the United Nations Secretariat continued to enjoy access to free e-learning resources on a wide variety of areas, including the United Nations 2.0 quintet of change, leadership, accountability, impact evaluation, offered through the Department of Management Strategy, Policy and Compliance partnership with leading learning institutions and platforms.

*Going forward**(iii) Staff engagement surveys*

62. The Secretariat-wide results of the 2023 Staff Engagement Survey will be distributed to all staff during the first quarter of 2024. Subsequently, all Heads of entity will share their entity-specific survey results with staff in their respective entities. The entity-specific survey results will be reviewed, and entities will develop entity-specific action plans to address areas of opportunity. Information will be provided to entities on best practices.

(iv) Training

63. The Department of Operational Support will continue to streamline training methodologies, with a focus on online self-paced courses to expand their reach. The delivery of in-person or hybrid training may also be used, depending on the objectives, topic and or audience. A training facility will include a modern learning content management platform with better interactive and engaging design elements, coupled with better registration and monitoring tools to track progress in learning and obtain feedback, regardless of where the training takes place.

64. Access protocols will be considered to provide training to incoming staff and deploying uniformed personnel before they assume their roles and responsibilities at their respective duty stations, missions and offices. To enhance multilingualism in the Secretariat, the Department of Operational Support will continue its efforts to make available more online courses in multiple languages in an efficient manner using translation software, in particular courses that contain guidance on the administrative functions within the Secretariat, such as procurement, information security, onboarding of staff and data privacy.

65. The Department of Management Strategy, Policy and Compliance will continue to seek innovative training solutions and creative learning opportunities for Secretariat staff members. Building on the results of the 2023–2024 learning needs analysis, the Department will tailor its learning portfolio with the identified needs and priorities. In addition, the Department will assess the effectiveness of the mandatory learning programmes and offer concrete solutions for improving the quality and delivery of those programmes. In 2024, the Department will promote and encourage the use of the learning impact assessment framework and toolkit across the United Nations Secretariat to help to evaluate and adjust the implementation of learning, training and skills development activities.

66. The Anti-Racism Learning Framework, developed in 2023 and expected to be launched in 2024, will include a basic awareness programme for all staff members in the Secretariat. Furthermore, the Department of Management Strategy, Policy and Compliance will update the Secretary-General's bulletin on learning and development policy ([ST/SGB/2009/9](#)) and the administrative instruction on upgrading of substantive and technical skills ([ST/AI/2010/10](#)) to ensure that they are based on the recently adopted policy documents, such as the United Nations Learning Strategy and the new Values and Behaviours Framework, and that they reflect the operational realities and accountability arrangements. In January 2024, the Department of Management Strategy, Policy and Compliance, the Department of Operational Support and the Department of Peace Operations will organize a learning conference to review the progress of implementation of the Learning Strategy for 2021–2025.

(c) Supporting the delegation of authority*Progress to date*

67. The Delegation of Authority Framework – the policy, tools and support provided to entities – is following a process of continuous improvement. The Business Transformation and Accountability Division, working with partners across the Secretariat, made further progress maturing the framework by:

(a) **Revising the Secretary-General’s bulletin on delegation of authority.** The revision process is being completed with a view to updating and simplifying the policy. The revised bulletin will provide information on how authorities are exercised during the establishment of mission and during periods of mission transition in response to paragraph 16 of General Assembly resolution [77/280](#);

(b) **Enhancing the tools and information available for self-monitoring by entities at the first line of defence.** Entities continue to receive access to real-time performance information through the enhanced Accountability Indicator Monitoring area of the Management Dashboard, and a quarterly “point in time” update is sent to all Heads of Entity. In addition, the full roll-out of an expanded set of delegation of authority key performance indicators and improved data visualizations was completed in 2023;

(c) **Piloting the response mechanism.** The response mechanism is a graduated approach to identify, communicate, support and confirm that action has been taken at either the first or second lines of defence. Following a plan-do-check-act cycle, the initial pilots are designed to improve monitoring results, including in compliance with the advance purchase policy for air travel, which corresponds to the request made by the General Assembly in its resolution [77/263](#) B to take more effective measures to improve compliance in this area.

Going forward

68. Measures that will be taken in 2024 and beyond include:

(a) Supporting client entities during the roll-out of the revised delegation of authority policy framework and the enhanced portal;

(b) Completing the review of existing key performance indicators and concentrating monitoring efforts on decisions taken under the Secretary-General’s bulletin on delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules ([ST/SGB/2019/2](#)) as part of the planned move to Umoja Analytics, in response to the recommendation of Board of Auditors ([A/78/5 \(Vol. I\)](#), para. 458);

(c) Concluding the three initial pilots of the response mechanism and moving to the roll-out phase on the basis of the results.

(d) Enterprise risk management system*Progress to date*

69. Based on a comprehensive risk assessment and evaluation conducted by the Business Transformation and Accountability Division, in close cooperation with corporate risk owners and representatives from many entities, a revised Secretariat-wide risk register was reviewed by the Management Committee in July 2023 and approved in November 2023. As a result of this exercise, 14 critical areas of strategic and operational risks have emerged. It should be noted that, during the previous risk assessment exercise, 16 critical risks were identified, out of which, during the most recent exercise, 6 were no longer considered critical as a result of changes in

circumstances and the impact of the mitigation plans implemented by the dedicated working groups, and 4 new critical risks emerged. The revised register reflects the evolving risk profile of the Organization and highlights the critical risks to implementing mandated activities by the Secretariat.

70. The above-mentioned 14 critical areas of strategic and operational risks are shown in the Secretariat-wide risk dashboard in figure II.

Figure II
Secretariat-wide risk dashboard

Strategic	Governance	Managerial	Operational	Financial	Fraud and corruption
Planning and resource allocation	Governance	General management	Support services	Funding and investments	Control environment
Vision, mandate and public perception	Control environment and risk management	Leadership and management	Procurement and supplier management	Financial contributions	Umoja system control environment
Strategic planning, budgeting	Organizational coordination	Programme management	Facilities and real estate management	Extrabudgetary management and implementing partners	Programme delivery
Organizational culture, human resources strategy and accountability	Ethical behaviour	Economic and social development	Business continuity	Accounting and reporting	Political influence on programme implementation and reporting
Organizational transformation and management reform	Ethics, professional conduct and discrimination	Human rights	Human resources operations	Financial management and reporting	Contingent-owned equipment
Principal organs, members and partners	Sexual exploitation and abuse	Humanitarian assistance	Health-care management		Theft: fuel, rations, inventory
General Assembly, committees and Member States	Sexual harassment	Mission activities	Occupational safety and health	Compliance	Human resources and central services
Partnership and coordination	Communications and public relations	Peacekeeping and special political mission mandates	Security	Regulatory	Human resources fraud and corruption
Internal and external factors	Misinformation and crisis communications	Mission planning	Information resources	Internal policies and resolutions	Procurement fraud
Political climate	Intellectual property	Air operations	ICT strategy and infrastructure		
Pandemics	Knowledge management		ICT governance and cybersecurity		
Climate change	Data management				

Note: Rectangles with a red background, critical and very high risk; rectangles with an orange background, high risk; rectangles with a yellow background, medium risk.

Abbreviation: ICT, information and communications technology.

71. At the Secretariat level, 11 corporate risk owners¹ were tasked to develop detailed risk treatment and response plans for the critical risks listed above. Risk treatment and response working groups, composed of subject matter experts from relevant entities, are being formed to support their work.

72. The Secretariat-wide process is complemented by implementation at the entity level, where heads of relevant entities are responsible for the development and regular update of their entity-specific risk registers and risk treatment plans. The entity-level enterprise risk management implementation plan, approved by the Management Committee in April 2021, has been implemented successfully. In December 2023, 52 of the 57 entities selected on the basis of their function, size, mandates, geographical presence and potential risk exposure successfully completed the development or revision of their risk assessments, and 5 remaining entities were in the process of completion by the end of the year.

73. To support the implementation process, the Business Transformation and Accountability Division organized regular online training sessions for enterprise risk management focal points, as well as two in-person capacity-building workshops in 2023: one in Brindisi, Italy, for field-based entities, including peacekeeping missions, and one in New York, for Headquarters, regional commissions and offices away from Headquarters-based entities. Attended by 132 participants, the workshops were aimed at strengthening the risk management culture of the Secretariat and enhancing technical expertise in the development of local risk assessments. In addition, the Enterprise Risk Management Section undertook six site visits to support two peacekeeping² and four political missions³ to conduct and update their risk assessments.

74. The above-mentioned Umoja-based enterprise risk management module, entitled “Umoja-enterprise risk management”, is being rolled out for the 57 entities, and the migration of paper-based risk registers to the module is in progress. An enterprise risk management dashboard was deployed within the Umoja-enterprise risk management module in May 2023. The Secretariat continues to enhance synergies between enterprise risk management and the statement on internal control, and to further streamline the processes to ensure they reinforce each other. In this regard, a thorough review of internal controls detailed in entity-level risk registers is undertaken to ensure their alignment with the internal control framework. In addition, the full integration of the process control and risk management modules into the Umoja governance, risk, and compliance solution is under way.

Going forward

75. The steps envisaged for 2024 include:

- (a) At the Secretariat level, corporate risk owners plan to define Secretariat-wide risk treatment and response plans for all the identified critical risks by the end

¹ The Under-Secretaries-General for the Department of Operational Support, the Department of Safety and Security, the Department of Peace Operations, the Department of Political and Peacebuilding Affairs, the Office for the Coordination of the Humanitarian Affairs, the Department of Global Communications, the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse, the Assistant Secretaries-General for the Office of Human Resources and the Office of Information and Communications Technology, the Assistant Secretary-General, Controller and the Executive Office of the Secretary-General.

² The United Nations Disengagement Observer Force and the United Nations Interim Force in Lebanon.

³ The Office of the United Nations Special Coordinator for Lebanon, the United Nations Assistance Mission for Iraq, the United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant, and the United Nations Verification Mission in Colombia.

of April 2024. Progress made in implementing these plans will be monitored by the Business Transformation and Accountability Division and reported to the Management Committee periodically;

(b) The deployment of the Umoja-enterprise risk management module for the above-mentioned 57 entities is expected to be completed by the end of the second quarter of 2024;

(c) The Business Transformation and Accountability Division will continue to support the enterprise risk management implementation process across the Organization through policy guidance and dedicated communication programmes, the maintenance of relevant communities of practice, the organization of virtual and in-person capacity-building events, and site visits to entities.

(e) Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat

Progress to date

76. A fraud and corruption risk assessment, conducted as part of the revision of the Secretariat-wide risk register, highlighted the following five critical risks related to fraud and corruption: (a) organizational culture; (b) cybersecurity; (c) implementing partners; (d) theft of fuel, rations and inventory; and (e) procurement fraud. The relevant enterprise risk management working groups will also monitor these critical fraud and corruption risk areas.

77. *Fraud and Corruption Awareness: A Handbook for Staff* is available in both English and French. The draft of the Spanish version is currently undergoing a review process for publication in early 2024. The availability of the handbook in the remaining official languages of the United Nations will be prioritized on the basis of available resources.

78. To complement and operationalize specific elements of the handbook, an implementation strategy outlining a set of specific time-bound actions has also been finalized in consultation with the relevant Secretariat offices. Endorsed by the Management Committee in March 2023, the strategy will strengthen the prevention, detection and response to fraud and corruption in the Organization and promote robust anti-fraud and anti-corruption awareness and culture.

79. As part of the time-bound actions outlined in the fraud and corruption awareness strategy, an e-training programme was developed in-house in cooperation with the Capacity Development and Operational Training Service and launched on 9 December 2023, International Anti-Corruption Day. The training programme includes case studies based on actual fraud events and provides information on the identification of signs of unethical or fraudulent behaviour, as well as the duty to report, among other topics. To raise awareness, a story was published on iSeek highlighting the newly launched training on fraud and corruption awareness and reiterating the Organization's zero-tolerance approach to fraudulent acts within the Secretariat.

Going forward

80. The steps envisaged for 2024 include the following:

(a) Risk treatment and response plans on fraud and corruption risks, along with all other critical risks, are planned to be completed by the end of April 2024. The Business Transformation and Accountability Division will continue to monitor and regularly report to the Management Committee on the implementation progress of the relevant risk treatment and response plans;

(b) The Business Transformation and Accountability Division will continue to monitor the implementation of the time-bound actions as outlined in the fraud and

corruption awareness strategy and will disseminate information on the newly released e-training programme.

(f) Statement on internal control

Progress to date

81. The Secretariat is committed to the ongoing strengthening of its internal control framework. The underlying process for the preparation of the statement on internal control is the vehicle for the continuous assessment of the efficacy of the Secretariat's control environment through the formalization of existing controls, the identification of control gaps and the establishment of remediation plans.

82. The statement on internal control contributes to the effort to strengthen accountability for results and enables the Delegation of Authority Framework through the assessment of entity- and process-level controls.

83. Consistent with established practice, the Secretary-General signed the third iteration of the statement on internal control for 2022 operations in June 2023. The statement is available in the six official languages of the United Nations at <https://reform.un.org>. Overall, the statement provides reasonable assurance that the Secretariat operated under an effective system of internal control and demonstrates that no significant internal control issues were identified. Table 2 provides a summary of the status of internal control issues identified in the context of the 2022 exercise and includes information on actions taken to address such issues. It should be noted that the areas identified broadly relate to areas identified in prior periods, with efforts to address them having been initiated in those periods (see items 1 to 7 and 9 in the table). In 2022, an additional area pertaining to the implementation rate of recommendations of OIOS was identified (see item 8). In order to reinforce those areas where improvements are needed, entities were asked to monitor key performance indicators, as well as develop and implement measures to strengthen relevant processes.

84. Lastly, the area of enterprise risk management (see item 9 in table 2), which had previously been identified for improvement, has now been closed, as it was deemed to no longer present significant risks to the achievement of the Organization's objectives, given that the overall number of entities that now maintains their own risk register has reached required levels and exceeded the expectations set for 2022.

85. Targeted workshops, including in areas such as property management and reporting on cases of fraud and presumptive fraud, were held with entities to provide an opportunity to share experiences and lessons learned and to ensure consistency in the assessment of internal controls across entities and further enhance the effective exercise of delegated authority.

86. The Secretariat made significant progress in strengthening its internal control framework by refining documented internal controls to increase the focus on key controls. In addition, internal controls were further aligned with risk registers, which resulted in the better integration of internal control into risk management and the effectiveness of the complementary processes.

Table 2

Summary of the internal control issues in the statement on internal control for 2022 operations

<i>Internal control issues identified</i>	<i>Statement on internal control for 2020</i>	<i>Statement on internal control for 2021</i>	<i>Statement on internal control for 2022</i>	<i>Actions and efforts to address the internal control issues identified</i>
1. Implementation of property management processes, relating to a lengthy property disposal process and a large quantity of unused property	Open	Open	Open	Continuous monitoring through the property management framework and the supply chain performance management framework.
2. Adherence to the policy of advance purchase of tickets	Open	Open	Open	Continuous monitoring through the accountability indicator, the monitoring dashboard and the travel statistics dashboard.
3. Implementation of human resources processes relating to talent acquisition	Open	Open	Open	Continuous monitoring of the recruitment timeline through the management dashboards.
4. Implementation of 10 principles on personal data protection and privacy, adopted by the High-Level Committee on Management in 2018	Open	Open	Open	The Secretary-General's bulletin on data protection and privacy is planned to be issued in 2024. An Office of Data Protection and Privacy will support implementation efforts, subject to the approval of the General Assembly for the establishment of the Office.
5. Monitoring of programme and project implementation	n/a	Open	Open	Continuous monitoring through the utilization of the integrated planning, management and reporting tool. Work also continues on the revision of the administrative instruction on evaluation in the United Nations Secretariat (ST/AI/2021/3).
6. Management of workplace conduct and discipline	n/a	Open	Open	Capacity-building continues to be provided for conducting and disciplining teams, while promoting fraud and corruption awareness through the dissemination of the handbook.
7. Cybersecurity	n/a	Open	Open	As part of the report of the Secretary-General on the capital investment plan (A/78/536 and A/78/536/Corr.1), proposals to address cybersecurity risks faced by the Secretariat have been put forward for action by the General Assembly.

<i>Internal control issues identified</i>	<i>Statement on internal control for 2020</i>	<i>Statement on internal control for 2021</i>	<i>Statement on internal control for 2022</i>	<i>Actions and efforts to address the internal control issues identified</i>
8. Implementation of recommendations of the Office of Internal Oversight Services	n/a	n/a	Open	Continuous strengthening of the monitoring of the implementation of recommendations.
9. Development and maintenance of risk registers	Open	Open	Closed	The area reached its maturity level in 2022. The efficacy of the internal controls will continue to be assessed in the next exercise.

Abbreviation: n/a, not available.

Going forward

87. The Secretariat will continue to streamline and strengthen the internal control framework over the coming period by:

- (a) Documenting and assessing the effectiveness of the internal control environment, including through cross-cutting analysis workshops;
- (b) Continuing the integration of internal control into risk management through the gradual deployment of the Umoja process control module;
- (c) Issuing the statement on internal control for operations carried out in 2023.

(g) Conduct and discipline

Progress to date

88. The Office of Human Resources contributed to and supported several initiatives to strengthen accountability in matters related to conduct and discipline across the Secretariat, including the following:

Well-informed decision-making in personnel management

- (a) All personnel selected for positions across the Secretariat were screened using the ClearCheck database for sexual exploitation and sexual abuse or sexual harassment while in service with any of the participating entities in the United Nations system;
- (b) Given the request of the General Assembly in its resolution [77/278](#), efforts have been accelerated to expand the scope of ClearCheck, in close consultation with relevant stakeholders. Detailed information on ClearCheck is included in the report of the Secretary-General on his practice in disciplinary matters and cases of possible criminal behaviour from 1 January to 31 December 2022 ([A/78/603](#));
- (c) Training on the United Nations standards of conduct – which is mandatory for all staff members – continues to be provided to deploying peacekeepers by Member States predeployment, and by field missions on arrival at missions;
- (d) A risk management toolkit, initially developed to address sexual exploitation and abuse, continues to be used by Secretariat entities to address all forms of misconduct, with the support of the Conduct and Discipline Service of the Administrative Law Division in the Office of Human Resources;
- (e) Based on consultations with relevant stakeholders, including the Ethics Office, OIOS and Staff Management representatives, the Office of Human Resources

is finalizing the revision of the text of the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations ([ST/SGB/2017/2/Rev.1](#));

(i) *Preventive and corrective measures against wrongdoing*

(f) In accordance with General Assembly resolution [77/280](#), the Secretariat continues to make efforts towards prevention, and heads of entity are responsible for overseeing the conduct of personnel. For this purpose, heads of Secretariat entities are supported by conduct and discipline focal points and, usually in the case of field missions, by conduct and discipline teams;

(g) The Office of Human Resources continues to be actively engaged through capacity-building and the sharing of resources and best practices on prevention, with the conduct and discipline network of practitioners/focal points and conduct and discipline teams through ALD Connect sessions. The conduct and discipline focal points and conduct and discipline teams support heads of entities by creating an enabling work environment free of harassment, sexual harassment, discrimination and abuse of authority, throughout the Secretariat. Anti-racism advocates also support heads of entities in implementing entity-specific anti-racism strategies and raising awareness in their entities of the resources available to staff and procedures to follow if staff experience racial discrimination in the workplace;

(h) To promote and maintain a harmonious workplace environment, a training programme entitled "United to respect" was rolled out throughout the Secretariat to strengthen the implementation of the Secretary-General's bulletin on addressing discrimination, harassment, including sexual harassment, and abuse of authority ([ST/SGB/2019/8](#)). A "United to respect" toolkit is also available to all staff in Arabic, English, French and Spanish;

(i) The accountability of uniformed personnel deployed to field missions, in partnership and cooperation with Member States, continues to be an area of focus. To that effect, and within the scope of the Action for Peacekeeping Plus initiative, a survey of good practices adopted by Member States in addressing the conduct of peacekeeping personnel was begun in 2021 to continue the process of gathering and sharing good practices. In order to strengthen transparency, a dedicated page highlighting the partnership between Member States and the Secretariat resulting in good practices has been established and is regularly updated on the Conduct in United Nations Field Missions website (<https://conduct.unmissions.org/good-practices-conduct-and-discipline>);

(j) In further support of good practices, the Department of Management Strategy, Policy and Compliance developed a reinforcement training package in 2022–2023 as part of the Pipeline to Peacekeeping Command initiative that was launched to help to develop the capacity of future commanders and managers to lead by example and raise awareness of United Nations standards of conduct among their personnel. It will serve as a complementary training tool for Member States to deliver to commanders to support their leadership in conduct and discipline in the context of United Nations peacekeeping. The reinforcement training package was piloted in 2023 and is being translated into all official languages of the United Nations. Plans for the roll-out are expected in 2024 and beyond, subject to the availability of funding. On 1 February 2023, the Department released the updated version of the mandatory online learning programme on prevention of sexual exploitation and abuse by United Nations personnel, now available in all six official languages;

(k) Specifically, at peacekeeping missions, while all United Nations personnel are accountable for their conduct, managers and commanders are accountable for ensuring that measures are in place to prevent misconduct and to address reported

misconduct in accordance with applicable policies and procedures. Every peacekeeping mission must submit the results of annual quality assurance exercises on the handling of all allegations of misconduct, as well as quarterly and annual electronic reporting on measures to address misconduct. Heads of mission prepare annual action plans to address sexual exploitation and sexual abuse, which are submitted to the Secretary-General;

(ii) *Addressing sexual exploitation and sexual abuse*

(l) As envisaged in General Assembly resolution [62/214](#) on the United Nations Comprehensive Strategy on Assistance and Support to Victims of Sexual Exploitation and Abuse by United Nations Staff and Related Personnel, and in accordance with the victim-centred approach adopted, the victim assistance tracking system is used by field missions to maintain a record of victims of sexual exploitation and sexual abuse, as well as of the assistance and support offered or provided to them. The trust fund in support of victims of sexual exploitation and abuse continues to fund projects to address gaps in services and assistance to victims in the Central African Republic, the Democratic Republic of the Congo, Haiti and South Sudan, with additional projects to be implemented in 2024;

(iii) *Case management and data on disciplinary matters*

(m) Conduct and discipline focal points and conduct and discipline teams across the global Secretariat have access to the Case Management Tracking System, a secure and centralized database, to record and track allegations reported in their respective entities, from the point at which a complaint of possible misconduct is received to the point when all required actions have been completed;

(n) The Office of Human Resources continues to implement and maintain a mechanism through which heads of entities can report actions taken to address allegations of staff wrongdoing referred to them by OIOS to ensure prompt and consistent treatment of similar cases. All allegations of misconduct are recorded and regularly updated in the Case Management Tracking System. Allegations of misconduct investigated by OIOS and other investigative bodies (e.g. special investigation units and fact-finding panels) are reported by the responsible official to the Assistant Secretary-General of the Office of Human Resources for review for possible disciplinary measure in accordance with the disciplinary procedure under the administrative instruction on unsatisfactory conduct, investigations and the disciplinary process ([ST/AI/2017/1](#));

(o) From 1 July 2022 to 30 June 2023, a total of 136 cases were considered for disciplinary measures and, during the same period, 125 cases were received, as shown in tables 3 and 4. More information on the legal framework applicable to Secretariat staff members in relation to accountability for misconduct is set out annually in the report of the Secretary-General on his practice in disciplinary matters and cases of possible criminal behaviour, the most recent of which is [A/78/603](#);

Table 3
Disposition of cases completed between 1 July 2022 and 30 June 2023

<i>Disposition</i>	<i>Number</i>
Dismissal	6
Separation from service, with notice or compensation in lieu of notice and with or without termination indemnity	53
Other disciplinary measures	19
Administrative measures	10
Closed with no measure	4
Not pursued as a disciplinary matter	16
Separation of the staff member prior to or after referral of the case to the Office of Human Resources prior to the completion of a disciplinary process	22
Other	5
Total	135^a

^a The total of 135 dispositions reflects the closure of 136 cases. One disposition closed 2 cases.

Table 4
Cases received between 1 July 2022 and 30 June 2023, by type of misconduct

<i>Type of misconduct</i>	<i>Number</i>
Abuse of authority/harassment/discrimination	32
Assault and abusive conduct	2
Failure to honour private obligations	2
Failure to report or cooperate	4
Financial disclosure	2
Inappropriate or disruptive behaviour	3
Misrepresentation and false certification	43
Misuse of information and communications technology resources or computer-related misconduct	6
Misuse of United Nations property	2
Procurement irregularities	4
Sexual exploitation and abuse	3
Theft and taking without authorization	7
Unauthorized outside activities	14
Other	1
Total	125

(p) It should be noted that the compendium of disciplinary measures, which contains detailed information based on 10 years of practice in disciplinary matters, is available online on the human resources portal (<https://hr.un.org>). On 20 April 2023, an iSeek article was published on ALD Connect which contains references to the compendium, entitled “In the Administrative Law Division it’s all about accountability” (<https://iseek.un.org/article/Administrative-Law-Division-its-all-about-accountability>). In 2023, in order to strengthen its communication strategy and raise awareness, the Office of Human Resources gave three presentations on practice in

disciplinary matters. Furthermore, the Office of Human Resources is working to make the compendium easier for all staff to use. A new iSeek article will be issued to inform all staff of changes made to the compendium;

(q) In 2021 and 2022, the Department of Management Strategy, Policy and Compliance chaired a round of consultations with relevant stakeholders, including the Ethics Office, OIOS and Staff Management representatives, on the review of document [ST/SGB/2017/2/Rev.1](#). On 30 August 2023, the Staff-Management Committee adopted the report of 21 July 2023 on the review of the protection against retaliation policy, prepared by the Intersessional Working Group on Investigations, Disciplinary Matters and Administration of Justice of the Staff-Management Committee. The Office of Human Resources is finalizing the revision of the text of document [ST/SGB/2017/2/Rev.1](#) in view of that report.

Going forward

89. The Office of Human Resources will continue to:

(a) Maintain oversight of the implementation of the standards of conduct applicable to all United Nations personnel across the Secretariat;

(b) Identify additional needs for training and awareness-raising towards the prevention of possible misconduct, in addition to the work already undertaken as described above;

(c) Implement technical enhancements under development to enable automated vetting of personnel selected for positions in other Secretariat entities, including automating the process for the vetting of personnel against records of prior misconduct as part of the recruitment process conducted in Inspira;

(d) Further facilitate and streamline case management of allegations involving uniformed personnel in field missions, as a new Member States module has been added to the Case Management Tracking System. The module is a confidential online platform developed by the Secretariat that provides Member States with detailed information on misconduct complaints implicating each Member State's own uniformed personnel. The platform will support Member States in the exercise of their accountability in relation with conduct and discipline matters, in particular sexual exploitation and sexual abuse;

(e) Expand oversight and tracking of allegations of misconduct received across the Secretariat with the expansion of the Case Management Tracking System for use by non-field mission entities and inclusion of the management of cases referred for disciplinary actions within the system;

(f) Engage with Member States to share good practices in addressing the conduct and discipline of peacekeepers in partnership with Member States;

(g) Further enhance and expand the ALD Connect network of conduct and discipline practitioners to share information, update on progress and exchange lessons learned in the field of conduct and discipline and share best practices;

(h) Closely engage with troop- and police-contributing countries in ensuring that investigations to be conducted by troop contributors are completed in a timely manner and that accountability measures are taken by troop- and police-contributing countries when allegations are found to be substantiated;

(i) Strengthen engagement with Member States to address paternity and child support claims arising from allegations of sexual exploitation and sexual abuse, through a high-level task force on paternity and child support claims established in 2023.

(h) Strengthening evaluation*Progress to date*

90. Progress continues to be made in implementing the administrative instruction on evaluation in the United Nations Secretariat ([ST/AI/2021/3](#)). Entities receive support from OIOS (on evaluation methodology and quality assurance), and the Department of Management Strategy, Policy and Compliance/Business Transformation and Accountability Division (on evaluation management). Key activities include:

- (a) Revising document [ST/AI/2021/3](#) after consulting entities on lessons learned since 2021;
- (b) Holding one-on-one consultations with 17 entities on their support needs, including developing entity-specific policies and plans, resourcing and evaluation scope and methodology;
- (c) Enhancing the OIOS online portal of methodological guidance, tools and good practice, and supporting seven entities on reviewing evaluation products;
- (d) Expanding the evaluation community of practice – a forum for peer-to-peer learning – from 69 to 73 entities. Activities include two The Business Transformation and Accountability Division-led good practice workshops and four OIOS-led methodology seminars attended by, on average, 80 staff;
- (e) Enhancing the evaluation consultant roster and preparing to migrate the roster to Inspira;
- (f) Publishing two OIOS newsletters on Secretariat evaluation practice, four evaluation methodological guidelines and one evaluation synthesis report on gender;
- (g) Holding three meetings of the Evaluation Management Committee, including an annual update from the Committee Chair to the United Nations Secretariat's Management Committee on progress implementing the administrative instruction.

Going forward

91. Planned activities include:

- (a) Publishing the revised administrative instruction on evaluation in the United Nations Secretariat;
- (b) Further enhancing the OIOS and the Business Transformation and Accountability Division support model of guidance, tools and resources to support entities implement the revised administrative instruction;
- (c) Continuing to enhance the community of practice under the theme of the value of evaluation in decision-making, increasingly accessing wider experience through the United Nations Evaluation Group;
- (d) Migrating the evaluation consultant roster to a new Inspira non-staff module, and using this opportunity to enhance central vetting of prospective consultants.

5. Component V: ethical standards and integrity*Progress to date*

92. The Ethics Office contributed to the strengthening of the organizational culture of ethics by enhancing outreach, training and educational activities. In 2022, the Ethics Office recommenced in-person ethics training, education and outreach, while

also continuing to engage in a virtual format. With the Office of Human Resources, where feasible, and other offices, the Ethics Office held or was invited to participate in five virtual town halls and also conducted 169 ethics outreach sessions.

93. During all outreach activities, the Ethics Office continued to emphasize the topics of conflicts of interest and protection against retaliation for reporting wrongdoing or cooperating with duly authorized audits and investigations. In addition, the Ethics Office conducted nine workshops on conflicts of interest and protection against retaliation. The Ethics Office also shared annual broadcasts and iSeek articles on political activities, the financial disclosure programme and gifts during the holiday season.

94. A separate page on the United Nations intranet (iSeek) contains animated short videos, to enhance engagement with staff and fact sheets and a question-and-answer section with informative details on managing conflicts of interest and protection against retaliation.

95. The 2023 Leadership Dialogue was successfully launched on the topic “Personal use of social media: How is my online behaviour?”, focused on the personal use of social media and online conduct befitting international civil servants. The dialogues continued through the end of the year. This round follows the successful completion of the above-mentioned 2022 Leadership Dialogue.

96. The Ethics Office assisted in the development of a global welcome ceremony component for the GO2UN programme, which will include a collective declaration of service facilitated by the Director of the Ethics Office.

97. The Ethics Office has been consulted as a subject matter expert by the Intersessional Working Group on Investigations, Disciplinary Matters and Administration of Justice of the Staff-Management Committee (on its review of document [ST/SGB/2017/2/Rev.1](#)). The Ethics Office will continue to provide advice, as requested, on the policy and mechanisms to strengthen understanding and trust in the application of the policy.

Going forward

98. Activities planned by the Ethics Office will include:

(a) Disseminating information to strengthen the understanding of conflicts of interest and other ethical concerns in the workplace, as well as highlight the importance of protection against retaliation policy for reporting wrongdoing or cooperating with duly authorized audits and investigations to foster a transparent, accountable and ethical organizational culture;

(b) Conducting outreach missions, global town hall meetings and tailored workshops, in partnership with various offices;

(c) In partnership with the Department of Management Strategy, Policy and Compliance and the Department of Operational Support, supporting the GO2UN initiative by hosting the global welcome ceremony on a quarterly basis;

(d) Developing a strategic approach to strengthen proactive engagement with staff in the field, in line with paragraph 64 of General Assembly resolution [77/278](#).

6. Component VI: oversight functions

Progress to date

99. During 2023, following tasks were successfully completed by the Administration:

(a) Coordination and preparation of implementation status updates on outstanding recommendations in the reports of the United Nations oversight bodies (OIOS, the Board of Auditors and the Joint Inspection Unit);

(b) Monitoring the implementation of their recommendations;

(c) Preparation and publication of the relevant reports of the Secretary-General on implementation at the request of the General Assembly;

(d) Provision of the required supplementary information to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee.

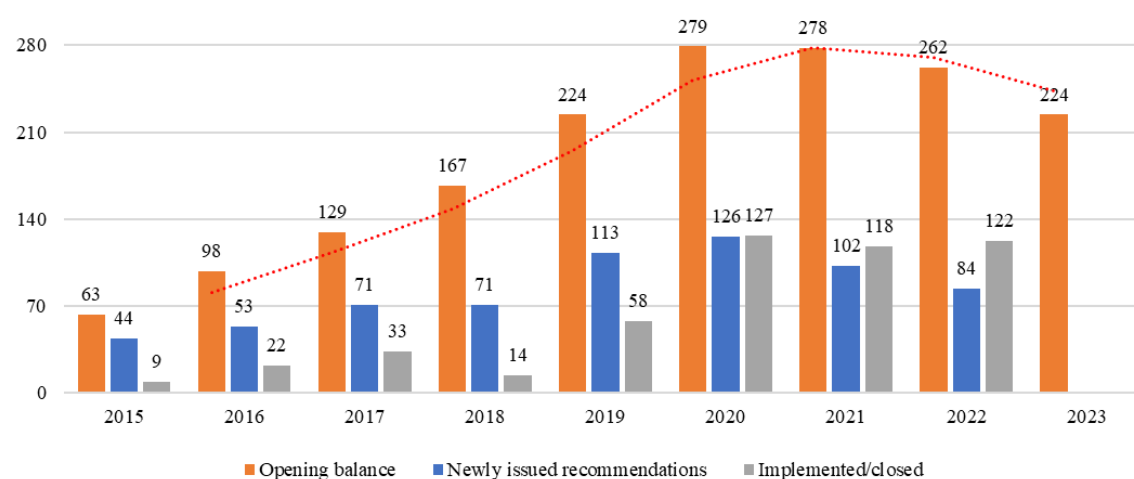
100. As part of the above-mentioned monitoring task, periodic updates on oversight issues were provided during meetings of both the Management Committee and the Independent Audit Advisory Committee. Along those lines, there is an overall positive trend in the implementation rates of recommendations owing to the strong commitment of the Administration, as further discussed below.

(a) Board of Auditors

101. Figure III shows that the opening balances of outstanding recommendations relating to the Board of Auditors report on the United Nations (volume I) increased, from 63 at the beginning of 2015 to 279 at the beginning of 2020. However, that trend was reversed as a result of an increase in the number of recommendations closed as implemented or overtaken by events, which exceeded the number of new recommendations issued by the Board, whereas, during each of the past three years, over 100 open recommendations had been closed by the Board, reflecting significant efforts made by the concerned entities in this regard. The opening balance of outstanding recommendations decreased, from 279 at the beginning of 2020 to 224 at the beginning of 2023.

Figure III

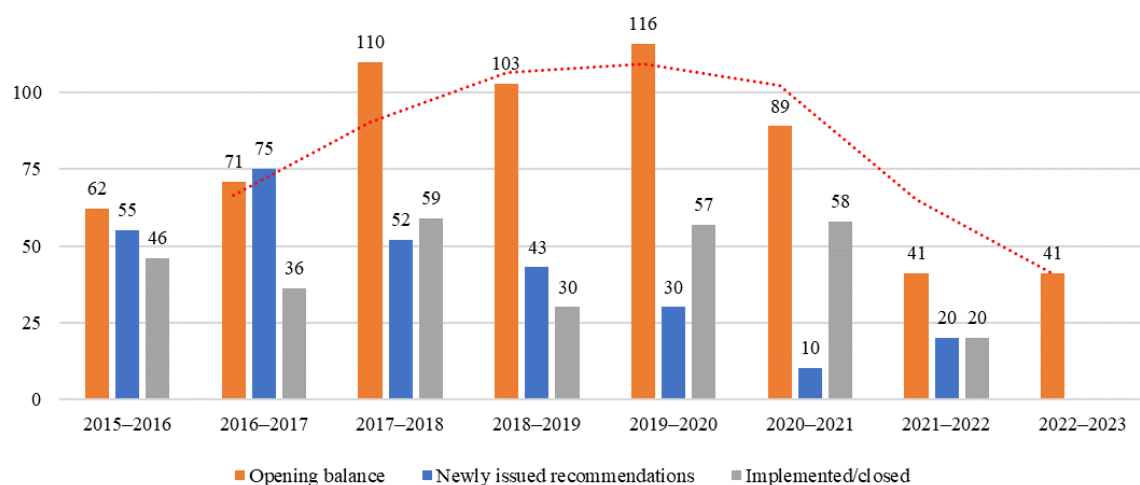
Board of Auditors recommendations on United Nations financial statements (volume I)



102. Figure IV shows that the opening balances of outstanding recommendations contained in the Board of Auditors reports on United Nations peacekeeping operations (volume II) decreased over the last three financial periods owing to a general decrease in the number of new recommendations issued by the Board being outmatched by an increase in the number of recommendations closed by the Board as implemented or overtaken by events, reflecting the significant efforts made by the concerned entities. The number of open volume II recommendations decreased, from 116 at the beginning of the financial period 2019–2020 to 41 at the beginning of the financial period 2022–2023.

Figure IV

Board of Auditors recommendations on United Nations peacekeeping operations financial statements (volume II)



103. A number of recommendations of the Board of Auditors have been outstanding for a long period, owing mostly to the following factors: (a) some recommendations are of an ongoing or long-term nature and require more than one audit period to be fully implemented; (b) some recommendations are composed of several elements that collectively address one finding and that require different time frames for implementation, while some elements may be dependent on external factors; and (c) some recommendations require changes in policies, processes and systems that require time to be implemented.

(b) Office of Internal Oversight Services

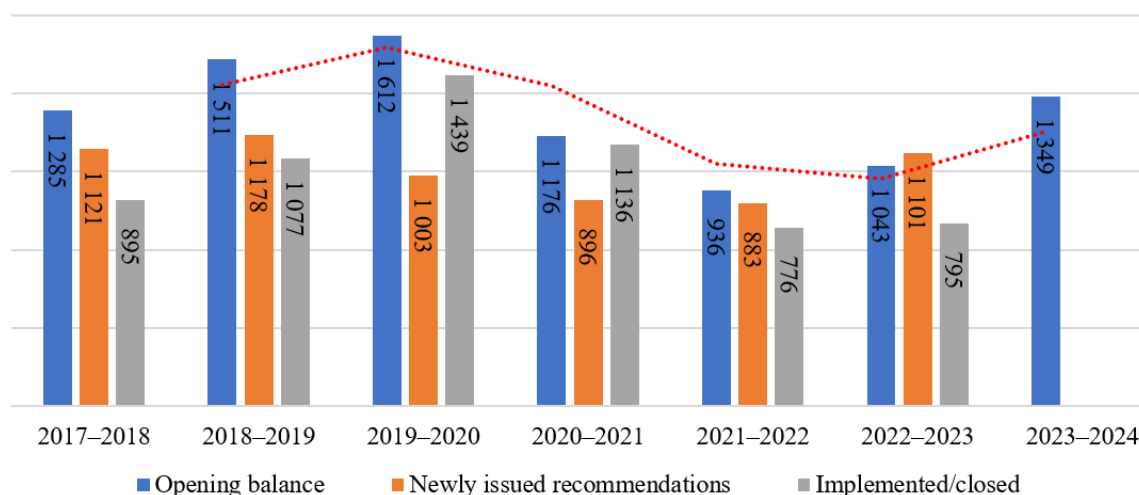
104. Figure V shows the opening balances of outstanding OIOS recommendations at the beginning of each reporting period from 1 July 2017 to 1 July 2023. In its activities report for the period from 1 July 2022 to 30 June 2023 ([A/78/301 \(Part I\)/Add.1](#)), OIOS noted that long-term trends showed that more than 90 per cent of its recommendations had been implemented and about 6 per cent had been closed without implementation, reflecting the significant efforts made by the concerned entities.

105. In the above-mentioned report, OIOS indicated a balance of 1,349 outstanding recommendations as at 30 June 2023 compared with 1,043 outstanding recommendations as at 1 July 2022. Out of the total outstanding recommendations as at 1 July 2023, 1,157 pertained to the Secretariat, which increased from 831 as at 1 July 2022. The Management Committee discussed this issue during its 2023 meetings, and requested that relevant programme managers at the United Nations Secretariat dedicate more time and effort to closing as many extant OIOS

recommendations as possible, especially those considered as long-standing (that is, overdue for more than four years).

106. In addition, in the above-mentioned report, OIOS noted that it had made changes to the way that it formulated its recommendations so as to ensure that they were aimed at recommending actions that could be implemented within 24 months. The goal was to ensure that recommendations were not just implemented but were implemented in a timely manner so that control weaknesses were quickly addressed and opportunities for performance improvements swiftly realized. Those changes, coupled with improvements made to the way that OIOS supported management in following up on the implementation of recommendations, were expected to result in higher overall implementation rates and fewer recommendations being closed without implementation.

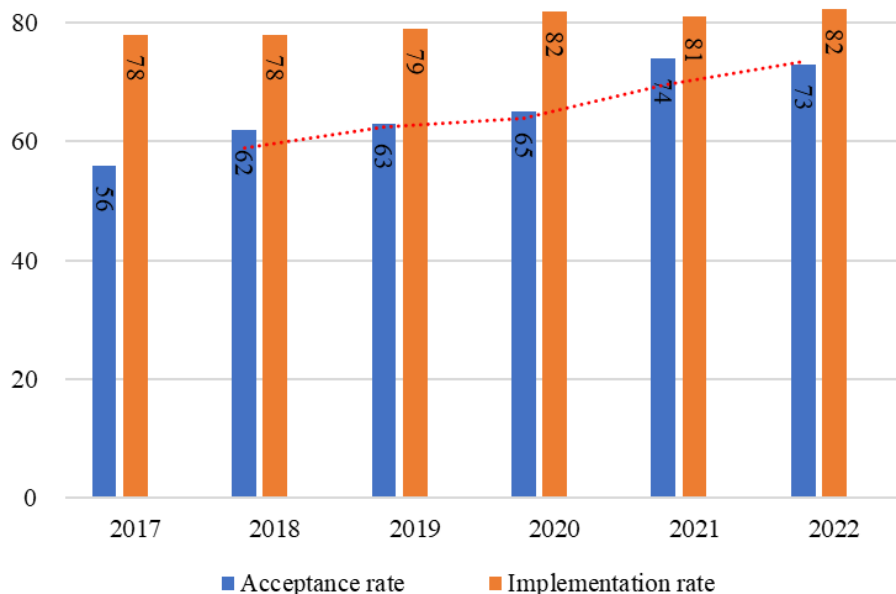
Figure V
Office of Internal Oversight Services recommendations



(c) **Joint Inspection Unit**

107. Figure VI shows that, over the past five reporting periods, there has been an increase in both the acceptance rates and the implementation rates of the recommendations of the Joint Inspection Unit addressed to the United Nations Secretariat. This reflects the significant efforts that have been made by the entities concerned.

Figure VI
Acceptance and implementation percentage rates of Joint Inspection Unit recommendations addressed to the United Nations Secretariat



Going forward

108. Planned activities will include the following:

(a) The Business Transformation and Accountability Division will coordinate efforts to support entities in implementing oversight bodies recommendations, including those that have been outstanding for an extended period. Relevant entities will endeavour to improve the implementation rates of oversight recommendations and will actively engage with oversight bodies to ensure there is a clear vision as to exact implementation efforts required to address the oversight concerns;

(b) The Management Committee will continue to closely monitor the status of implementation of outstanding recommendations, especially those considered as long-standing, and will continue to hold annual dialogues with the respective oversight bodies on behalf of the Administration. In relation to the recent increase in the number of outstanding recommendations from OIOS, specific efforts will be dedicated to assessing the reasons for this increase and to putting in place enhanced support to entities to implement OIOS recommendations.

III. Conclusion

109. The present report reflects the ongoing commitment of the Secretariat to strengthening its accountability system and enhancing the culture of accountability in the Organization.

IV. Recommendation

110. The General Assembly is requested to take note of the progress made and the plans to continue to strengthen the Secretariat's accountability system, as described in the present report.

Annex I

Summary of the status of implementation of resolutions on administrative and budgetary matters¹ adopted by the General Assembly at its seventy-seventh session

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
135. Financial reports and audited financial statements, and reports of the Board of Auditors	77/253 A: Financial reports and audited financial statements, and reports of the Board of Auditors	A/78/333 and A/78/333/Add.1	In the reports, the Secretary-General provided the comments and information of the relevant entities on: the department responsible, the status of implementation, the priority and the estimated completion target date for each outstanding recommendation contained in the reports of the Board of Auditors on the United Nations and its funds and programmes.
135. Financial reports and audited financial statements, and reports of the Board of Auditors	77/253 B: Financial reports and audited financial statements, and reports of the Board of Auditors	To be submitted during the second resumed part of the seventy-eighth session of the General Assembly	Not applicable
136. Review of the efficiency of the administrative and financial functioning of the United Nations	77/267 : Shifting the management paradigm in the United Nations: review of changes to the budgetary cycle	To be submitted during the main part of the eighty-third session of the General Assembly	Not applicable
136. Review of the efficiency of the administrative and financial functioning of the United Nations	77/280 : Progress towards an accountability system in the United Nations Secretariat	The present report	In the present report, the Secretary-General provides information on the progress made in strengthening the accountability system of the Secretariat during the current reporting cycle.
137. Programme budget for 2022	77/3 : Revised estimates on United Nations activities to mitigate global food insecurity and its humanitarian impact	A/77/576	In the report, the Secretary-General requested the approval of additional resource requirements for 2023 in connection with the continued implementation of United Nations activities to mitigate global food insecurity and its humanitarian impact.

¹ Questions deferred for future consideration are not included.

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
137. Programme budget for 2022	77/4 : Revised estimates relating to the programme budget for 2022 under section 3, Political affairs, and section 36, Staff assessment: special political missions – United Nations Assistance Mission in Afghanistan	A/78/6 (Sect. 3)/Add.5	The proposed programme budget for the United Nations Assistance Mission in Afghanistan for 2024 included information related to the continuation of the national youth United Nations Volunteers programme in accordance with the resolution.
138. Proposed programme budget for 2023	77/262 : Questions relating to the proposed programme budget for 2023	A/78/6 (Introduction) and A/78/6 (Sect. 1) to A/78/6 (Sect. 36)	The reports presented information in line with the requests of the General Assembly related to the resources of the regular budget for 2024.
138. Proposed programme budget for 2023	77/263 A : Special subjects relating to the proposed programme budget for 2023: I. Revised estimates on United Nations activities to mitigate global food insecurity and its humanitarian impact	Not applicable	Not applicable
138. Proposed programme budget for 2023	77/263 A : Special subjects relating to the proposed programme budget for 2023: II. Report on the use of the 2022 subvention and request for a subvention to the Special Tribunal for Lebanon for 2023	Not applicable	Not applicable
138. Proposed programme budget for 2023	77/263 A : Special subjects relating to the proposed programme budget for 2023: III. Request for a subvention to the Residual Special Court for Sierra Leone	A/78/363	In the report, the Secretary-General addressed the use of a commitment authority authorized by the General Assembly to enter into commitments in an amount not to exceed \$2,765,000 to supplement the voluntary financial resources of the Residual Special Court for Sierra Leone for the period from 1 January to 31 December 2023. The report also contained a request for a subvention in the amount of \$2,986,300 to enable the Court to continue to carry out its mandate in 2024.

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: IV. Request for a subvention to the Extraordinary Chambers in the Courts of Cambodia	A/78/515	In the report, the Secretary-General addressed the use of a commitment authority authorized by the General Assembly to enter into commitments in an amount not to exceed \$3.8 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2023. The Secretary-General presented information on the proposed budget of the Chambers for 2024 and sought the approval by the Assembly of an appropriation for a subvention for the international component of the Chambers in the amount of \$2.3 million for 2024.
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: V. Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council	A/78/6 (Sect. 3)/Add.1 , A/78/6 (Sect. 3)/Add.2 , A/78/6 (Sect. 3)/Add.3 , A/78/6 (Sect. 3)/Add.5 and A/78/6 (Sect. 3)/Add.6	In the reports, the Secretary-General requested the General Assembly to approve the overall proposed resource requirements for 2024 for the relevant entities.
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: VI. Strategic heritage plan of the United Nations Office at Geneva	A/78/503	In the report, the Secretary-General provided details on the progress made in the implementation of the strategic heritage plan and an update on the overall forecasted financial position of the project, which indicated that the project would exceed the project budget by 3 per cent.
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: VII. Financial performance report on the programme budget for 2021	A/78/89	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: VIII. Addressing the deteriorating conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi	A/78/382 and A/78/382/Corr.1	In the report, the Secretary-General provided an update on progress from 1 September 2022 through 31 July 2023 in addressing the deteriorating conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi. The report also provided information on the preparation for the commencement of the design phase of the project.
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: IX. Progress in the renovation of Africa Hall at the Economic Commission for Africa in Addis Ababa	A/78/350	In the report, the Secretary-General provided an update on the renovation of Africa Hall and on the visitors' centre at the Economic Commission for Africa premises in Addis Ababa, including updates on design development, procurement activities, project governance, risk management services, progress in construction works and the status of voluntary contributions.
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: X. Progress on the renovation of the North Building at the Economic Commission for Latin America and the Caribbean in Santiago	A/78/337	In the report, the Secretary-General provided an update on the seismic mitigation and renovation project of the North Building at the Economic Commission for Latin America and the Caribbean in Santiago, including information on procurement processes, project risk assessment and mitigation measures.
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XI. Seismic mitigation retrofit and life-cycle replacements project at the Economic and Social Commission for Asia and the Pacific premises in Bangkok	A/78/346	In the report, the Secretary-General provided an update on progress made on the seismic mitigation retrofit and life-cycle replacements project at the Economic and Social Commission for Asia and the Pacific premises in Bangkok and an outline of the activities undertaken, including progress on construction, the removal of hazardous materials, change management and business readiness in anticipation of staff moves to renovated spaces and the handover of the first phase of construction.

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XII. Progress on the replacement of office blocks A to J at the United Nations Office at Nairobi	A/78/510 and A/78/510/Corr.1	In the report, the Secretary-General provided an update on progress from 1 September 2022 through 31 July 2023 on the replacement of office blocks A–J at the United Nations Office at Nairobi. The report contained updates on progress related to the three main components of the project, namely, the early works, the flexible workplace strategies and the new building.
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XIII. Revised estimates resulting from the establishment of the United Nations Youth Office	Not applicable	Not applicable
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XIV. Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its forty-ninth, fiftieth and fifty-first regular sessions, and at its thirty-fourth and thirty-fifth special sessions, in 2022	A/78/6 (Sect. 24) and A/78/574	Not applicable
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XV. International Trade Centre	A/78/6 (Sect. 13)	Not applicable
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XVI. Programme budget implications arising from recommendations and decisions contained in the report of the International Civil Service Commission for 2022	A/C.5/78/5	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XVII. Gross jointly financed budget of the Joint Inspection Unit; XVIII. International Civil Service Commission; XIX. United Nations System Chief Executives Board for Coordination	A/78/6 (Sect. 31)	Not applicable
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XX: Gross jointly financed budget of the Department of Safety and Security	A/78/6 (Sect. 34)	Not applicable
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XXI. Effects of changes in rates of exchange and inflation	A/78/614	Not applicable
138. Proposed programme budget for 2023	77/263 A: Special subjects relating to the proposed programme budget for 2023: XXII. Contingency fund	A/C.5/78/28	Not applicable
138. Proposed programme budget for 2023	77/264 A–C: Programme budget for 2023 A. Budget appropriations for 2023; B. Income estimates for 2023; C. Financing of appropriations for the year 2023	A/78/6 (Introduction)	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
138. Proposed programme budget for 2023	77/265 : Unforeseen and extraordinary expenses for 2023	Not applicable	Not applicable
138. Proposed programme budget for 2023	77/266 : Working Capital Fund for 2023	Not applicable	Not applicable
138. Proposed programme budget for 2023	77/263 B: Special subjects relating to the programme budget for 2023: I. Standards of accommodation for air travel	To be submitted during the first part of the resumed seventy-ninth session of the General Assembly	Not applicable
138. Proposed programme budget for 2023	77/263 B: Special subjects relating to the programme budget for 2023: II. Enterprise resource planning project, Umoja	A/78/505	In the report, the Secretary-General provided an update on progress made in the functioning and development of Umoja and on all major activities since the previous report, including progress in the three core pillars of the Umoja system: the advancement of Umoja Analytics; the continuous improvement of Umoja applications; and the upgrading and maintaining of the Umoja systems, security and infrastructure.
138. Proposed programme budget for 2023	77/263 B: Special subjects relating to the programme budget for 2023: III. Conditions of service and compensation for officials other than Secretariat officials: members of the International Court of Justice and President and judges of the International Residual Mechanism for Criminal Tribunals	A/C.5/78/2 and A/C.5/78/3	Not applicable
139. Programme planning	77/254 : Programme planning	A/77/6/Add.1	The report contains the programme plans for each of the 28 programmes under the regular budget, as approved by the General Assembly in its resolution 77/254 .

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
141. Pattern of conferences	77/255 : Pattern of conferences	A/78/96	The Secretary-General reported on the mandates provided by the General Assembly in its resolution on the pattern of conferences. In 2022, the operations of the Department for General Assembly and Conference Management continued to ensure the smooth provision of conference services for intergovernmental processes globally, and the report contained an overview of relevant statistics and conference-servicing indicators; almost all key performance indicators showed improvement compared with 2021.
142. Scale of assessments for the apportionment of the expenses of the United Nations	77/2 : Scale of assessments for the apportionment of the United Nations: requests under Article 19 of the Charter	Not applicable	Not applicable
143. Human resources management	77/278 : Human resources management	A/78/569 , A/78/604 and A/78/603	<p>In the report A/78/569, the Secretary-General provided a comprehensive view of the staff of the Secretariat from 1 January to 31 December 2022. The report also contained information on: the movement of geographical posts needed for each Member State to reach within-range status; progress towards equitable geographical distribution and gender parity; comprehensive data on and analysis of resignations; and the status of incumbency at the P-2 and higher levels.</p> <p>The note by the Secretary-General (A/78/604) provided an overview of the policy provisions and mechanisms constituting the attendance and leave framework at the Secretariat pursuant to paragraph 40 of General Assembly resolution 77/278.</p> <p>In the report A/78/603, the Secretary-General provided information on: (a) the practice in disciplinary matters and cases of possible criminal behaviour for the period from 1 January 2022 to 31 December 2022; (b) a pilot project to collect relevant data and identify bottlenecks during the disciplinary process; (c) ClearCheck and the Misconduct Disclosure Scheme and the possible consideration of a pilot project on the expansion of ClearCheck to cover a wider</p>

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
			range of misconduct; and (d) an update on the compendium on disciplinary cases, including prohibited conduct, posted on the human resources portal.
144. Joint Inspection Unit	77/279 : Joint Inspection Unit	No report was required to be submitted by the Secretariat	Not applicable
145. United Nations common system	77/256 A–B: United Nations common system	No report was required to be submitted by the Secretariat	<p>The parental leave framework was implemented effective 1 January 2023 (new staff rule 6.3 and new ST/AI/2023/2 on parental leave and family leave).</p> <p>The revised unified base/floor salary scale and updated pay protection points for staff in the Professional and higher categories were implemented effective 1 January 2023 (ST/IC/2023/5).</p> <p>The increased rate of allowance for children with disabilities of \$6,645 per annum was implemented effective 1 January 2023.</p> <p>With regard to the non-financial incentives to encourage mobility, in addition to the new mobility policy promulgated effective 1 October 2023, the staff selection system was revised to include a provision requiring at least one geographical move for staff members to apply to positions at the P-5 level and above and will be promulgated soon.</p>
145. United Nations common system	77/257 : Review of the jurisdictional set-up of the United Nations common system	A/78/154	In the report, the Secretary-General presented an overview of the consultative process undertaken for the preparation of the report and general observations on the review of the jurisdictional set-up of the United Nations common system. The Secretary-General set out the finalized proposal for a joint chamber of the Administrative Tribunal of the International Labour Organization and the United Nations Appeals Tribunal, presented an evaluation of other options that could help preserve the unity of the United Nations common system in the context of two independent tribunal systems and provided a set of conclusions.

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
148. Report on the activities of the Office of Internal Oversight Services	77/259 : Report on the activities of the Office of Internal Oversight Services	A/78/301 (Part I) , A/78/301 (Part I)/Add.1 and A/77/278 (Part II)	In these reports, the Office of Internal Oversight Services provided information on: (a) its activities during the reporting period from 1 July 2022 to 30 June 2023 (Part I); and (b) its activities pertaining to peace operations during the reporting period from 1 January to 31 December 2022 (Part II).
149. Administration of justice at the United Nations	77/260 : Administration of justice at the United Nations	A/78/156	In the report, the Secretary-General provided information on the functioning of the system of administration of justice for 2022. The report also included a consolidated response to requests made by the General Assembly in its resolution 77/260 .
150. Financing of the International Residual Mechanism for Criminal Tribunals	77/261 : Financing of the International Residual Mechanism for Criminal Tribunals	A/78/534	In the report, the Secretary-General proposed an amount of \$63,930,800 gross (\$58,552,400 net), before recosting, to be appropriated for the International Residual Mechanism for Criminal Tribunals for 2024.
151. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	77/303 : Triennial review of the rates and standards for reimbursement to Member States for contingent-owned equipment	A/78/87	The 2020 edition of the Manual on Policies and Procedures concerning the Reimbursement and Control of Contingent-Owned Equipment of Troop/Police Contributors Participating in Peacekeeping Missions (A/75/121) was amended to reflect the provisions approved by the General Assembly in its resolution 77/303 . The amendments are reflected in the 2023 edition (A/78/87). United Nations Headquarters and field missions continue to coordinate activities to ensure that the provisions of the Manual are implemented.
151. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	77/304 : Support account for peacekeeping operations	To be submitted at the second part of the resumed seventy-eighth session	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
151. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	77/305 : Financing of the United Nations Logistics at Brindisi, Italy	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
151. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	77/306 : Financing of the Regional Service Centre in Entebbe, Uganda	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
152. Financing of the United Nations Interim Security Force for Abyei	77/290 A: Financing of the United Nations Interim Security Force for Abyei	No report required to be submitted by the Secretariat	Not applicable
152. Financing of the United Nations Interim Security Force for Abyei	77/290 B: Financing of the United Nations Interim Security Force for Abyei	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
153. Financing of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	77/307 : Financing of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
155. Financing of the United Nations Peacekeeping Force in Cyprus	77/308 : Financing of the United Nations Peacekeeping Force in Cyprus	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
156. Financing of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	77/309 : Financing of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	To be submitted at the second part of the resumed seventy-eighth session	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
159. Financing of the United Nations Mission for Justice Support in Haiti	77/310 : Financing of the United Nations Mission for Justice Support in Haiti	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
160. Financing of the United Nations Interim Administration Mission in Kosovo	77/311 : Financing of the United Nations Interim Administration Mission in Kosovo	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
162. Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali	77/312 : Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
163. Financing of the United Nations peacekeeping forces in the Middle East: (a) United Nations Disengagement Observer Force	77/291 A: Financing of the United Nations Disengagement Observer Force	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
163. Financing of the United Nations peacekeeping forces in the Middle East: (a) United Nations Disengagement Observer Force	77/291 B: Financing of the United Nations Disengagement Observer Force	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
163. Financing of the United Nations peacekeeping forces in the Middle East: (b) United Nations Interim Force in Lebanon	77/313 : Financing of the United Nations Interim Force in Lebanon	To be submitted at the second part of the resumed seventy-eighth session	Not applicable

<i>Agenda item</i>	<i>Resolution</i>	<i>Report(s) submitted by the Secretariat pursuant to the resolution</i>	<i>Summary of content of the report, reflecting compliance with the resolution</i>
164. Financing of the United Nations Mission in South Sudan	77/292 A: Financing of the United Nations Mission in South Sudan	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
164. Financing of the United Nations Mission in South Sudan	77/292 B: Financing of the United Nations Mission in South Sudan	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
165. Financing of the United Nations Mission for the Referendum in Western Sahara	77/314 : Financing of the United Nations Mission for the Referendum in Western Sahara	To be submitted at the second part of the resumed seventy-eighth session	Not applicable
167. Financing of the activities arising from Security Council resolution 1863 (2009)	77/315 : Financing of the activities arising from Security Council resolution 1863 (2009)	To be submitted at the second part of the resumed seventy-eighth session	Not applicable

Annex II

Implementation rates of the recommendations of oversight bodies

A. Board of Auditors, United Nations (Volume I) financial statements

Financial biennium/year	Number issued	Number of recommendations fully implemented										Overtaken by events	In progress
		2014	2015	2016	2017	2018	2019	2020	2021	2022	Total		
2012–2013	28	2	2	3	4	–	3	7	–	–	21	7	
2014	26	–	1	3	2	–	2	5	3	2	18	8	–
2015	44	–	–	7	8	–	5	2	6	1	29	9	6
2016	53	–	–	–	16	4	13	2	1	4	40	12	1
2017	71	–	–	–	–	8	14	21	10	6	59	11	1
2018	71	–	–	–	–	–	12	18	15	9	54	9	8
2019	113	–	–	–	–	–	–	41	22	18	81	12	20
2020	126	–	–	–	–	–	–	–	40	38	78	10	38
2021	102	–	–	–	–	–	–	–	–	33	33	3	66
2022	84	–	–	–	–	–	–	–	–	–	–	–	84
Total	718										413	81	224

	Financial biennium/year									
	2012–2013	2014	2015	2016	2017	2018	2019	2020	2021	
Implementation rate (percentage)		100	100	86	98	99	89	82	70	35
Cumulative implementation rate (percentage)		100	100	94	95	96	95	91	86	78

B. Board of Auditors, United Nations peacekeeping operations (Volume II) financial statements

Twelve-month financial period ending 30 June	Number issued	Number of recommendations fully implemented										Overtaken by events	In progress
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Total		
2012/12	96	71	12	2	2	—	—	—	—	—	87	9	—
2013/14	63	—	33	22	3	—	—	—	—	—	58	5	—
2014/15	31	—	—	15	6	3	1	1	—	—	26	5	—
2015/16	55	—	—	—	23	15	3	6	1	—	48	6	1
2016/17	75	—	—	—	—	39	9	8	10	—	66	8	1
2017/18	52	—	—	—	—	—	11	11	9	3	34	11	7
2018/19	43	—	—	—	—	—	—	16	17	7	40	2	1
2019/20	30	—	—	—	—	—	—	—	16	7	23	3	4
2020/21	10	—	—	—	—	—	—	—	—	2	2	1	7
2021/22	20	—	—	—	—	—	—	—	—	—	—	—	20
Total	379										297	41	41

	Twelve-month financial period ending 30 June									
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	
Implementation rate (percentage)	100	100	100	98	99	87	98	87	30	
Cumulative implementation rate (percentage)	100	100	100	100	99	98	98	97	95	

C. Office of Internal Oversight Services, critical recommendations

Financial period	Critical recommendations issued	Number of critical recommendations implemented/closed						Total	In progress	Implementation rate as at 30 June 2023
		2010–2017	2018	2019/20 ^a	2020/21 ^a	2021/22 ^a	2022/23 ^a			
2010–2017	1 144	1 122	10	4	8	—	—	1 144	—	100%
2018	34	—	7	13	6	8	—	34	—	100%
2019/20 ^a	17	—	—	3	6	8	—	17	—	100%
2020/21 ^a	7	—	—	—	1	6	—	7	—	100%
2021/22 ^a	1	—	—	—	—	—	—	—	1	—
2022/23 ^a	10	—	—	—	—	—	1	1	9	10%
Total	1 213							1 203	10	99%

^a For the 12-month period ending 30 June.

D. Office of Internal Oversight Services, all recommendations

Financial period	All recommendations issued	Number of all recommendations implemented/closed						Total	In progress	Implementation rate as at 30 June 2023
		2010–2017	2018	2019/20 ^a	2020/21 ^a	2021/22 ^a	2022/23 ^a			
2010–2017	8 985	7 981	441	325	138	41	9	8 935	50	99%
2018	1 190	—	529	423	88	82	20	1 142	48	96%
2019/20 ^a	1 004	—	—	304	487	86	42	919	85	92%
2020/21 ^a	896	—	—	—	423	335	—	758	138	85%
2021/22 ^a	883	—	—	—	—	232	352	584	299	66%
2022/23 ^a	1 101	—	—	—	—	—	372	372	729	34%
Total	14 059							12 710	1 349	90%

^a For the 12-month period ending 30 June.