General Assembly

Seventy-seventh session
Agenda item 136
**Review of the efficiency of the administrative and financial
functioning of the United Nations**

Twelfth 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 twelfth progress report on the accountability system in the United Nations Secretariat, as requested by the Assembly in its resolution 70/255.

    The report provides an update on the efforts made to strengthen the accountability system of the United Nations Secretariat up to December 2022. 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-sixth session of the Assembly is outlined in annex I to the present document. Annex II provides the cumulative rate of implementation of the Office of Internal Oversight Services and the Board of Auditors recommendations issued since 2010 based on the most current data available.

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  * The progress reports on accountability are presented to Member States annually during the first resumed session of the General Assembly. They are intended to provide up-to-date and complete information on the actions undertaken by – and the achievements of – the Organization during the prior year, and on the way forward. The provision of the most updated and complete information to Member States requires the closing of the report at the latest possible date and the compilation of inputs from various areas throughout the Secretariat.

I. Introduction

1. Continuous strengthening of the accountability system of the United Nations Secretariat lies at the core of the current management paradigm. The present progress report on accountability provides a description of measures implemented during 2022 to make the Secretariat a more accountable and efficiently managed organization. The report also provides information on further improvements planned for the subsequent period. In this regard, it is worth noting that the Secretariat has benefited from the guidance received from and decisions taken by the General Assembly during the annual presentation of these progress reports, as well as from engaging in a process of continuous improvement by taking into account feedback received from stakeholders, including oversight bodies.

II. Overview of the progress made in strengthening the accountability system in the 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 cornerstone of the organizational culture as detailed below.

3. In October 2021, the United Nations Values and Behaviours Framework was launched across the Secretariat as the basis for shifting organizational culture. The four values established therein – inclusion, integrity, humility and humanity – will guide staff in their engagements and in the performance of their functions. Since the launch of the Framework, several communication and engagement activities have been implemented, including the 2022 Leadership Dialogues on this topic and the establishment of a Secretariat-wide network of values champions. In addition, on the basis of the understanding that culture is driven from the top, the Office of Human Resources held several engagements with senior leaders to discuss the key role that they play in the implementation of the values and behaviours.

4. In 2021, the Secretariat launched the accountability handbook, which provides information and guidance to staff on the accountability system. The handbook was the basis for the 2021 Leadership Dialogue on the theme "The accountability system in the United Nations Secretariat: how do we understand and make it work?", which had the objective of increasing awareness among staff members and other stakeholders of the accountability system of the Secretariat. A total of 33,351 United Nations personnel participated across all entities of the Secretariat.

5. The Leadership Dialogues, which provide the opportunity for all personnel in the United Nations Secretariat to discuss meaningful subjects related to their day-to-day work, have proven to be effective. In 2019, the Office of Internal Oversight Services (OIOS) conducted an audit[1] of their effectiveness and efficiency, which revealed the positive results of the Dialogues conducted since the period 2012 to 2013, including a high rate of participation and increased reporting to OIOS of fraud, corruption and other misconduct after the topics were addressed in the Dialogues.

6. Lastly, in the past year, the Secretariat has revised the performance management and development framework for the first time in a decade, introducing a more agile system of performance management that helps staff to set measurable, individualized goals that are aligned with those of the Organization. It also streamlines the performance assessment tool to make it more flexible for managers and their teams.

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[1] Office of Internal Oversight Services report 2019/083.

It facilitates the holding of performance-related conversations during the cycle to identify underperformance when it occurs and not only at set intervals, as under the previous system. Such regular engagement now allows course correction to be made when required and for exceptional performance to be recognized when it takes place.

A. Progress in implementing the strategic action plan on addressing racism and promoting dignity for all in the United Nations Secretariat

7.   The Secretariat is committed to a zero-tolerance approach to addressing racism and racial discrimination in the workplaces of the United Nations.

8.   Following the passage by the General Assembly of resolution 76/271, the Secretary-General appointed an implementation steering group composed of senior leaders and two external experts to oversee the full operationalization, implementation and mainstreaming of the strategic action plan on addressing racism and promoting dignity for all in the Organization.

9.   The implementation of the strategic action plan is supported by a small anti-racism team consisting of temporary positions that were approved by the General Assembly and by anti-racism advocates appointed by heads of departments and offices to operationalize it at the entity level, enhance mandate delivery and cultural transformation, and augment transparency and accountability in addressing racism and racial discrimination. The Secretariat has reviewed the strategic action plan and identified actions that will have to be deferred until more resources can be secured for the team.

10.   As a continuation of the dialogue, learning and perception management initiative of 2020, the Office of the United Nations Ombudsman continues to facilitate, as a neutral convener, awareness initiatives on how the various forms of racism may manifest themselves in the workplace. The views of and suggestions from personnel on how to prevent, identify and address this abhorrent behaviour and system in the workplace are captured and used to inform the various normative and tactical aspects of implementing the strategic action plan.

B. Progress made under each component of the accountability system

Figure I
Accountability system of the United Nations Secretariat
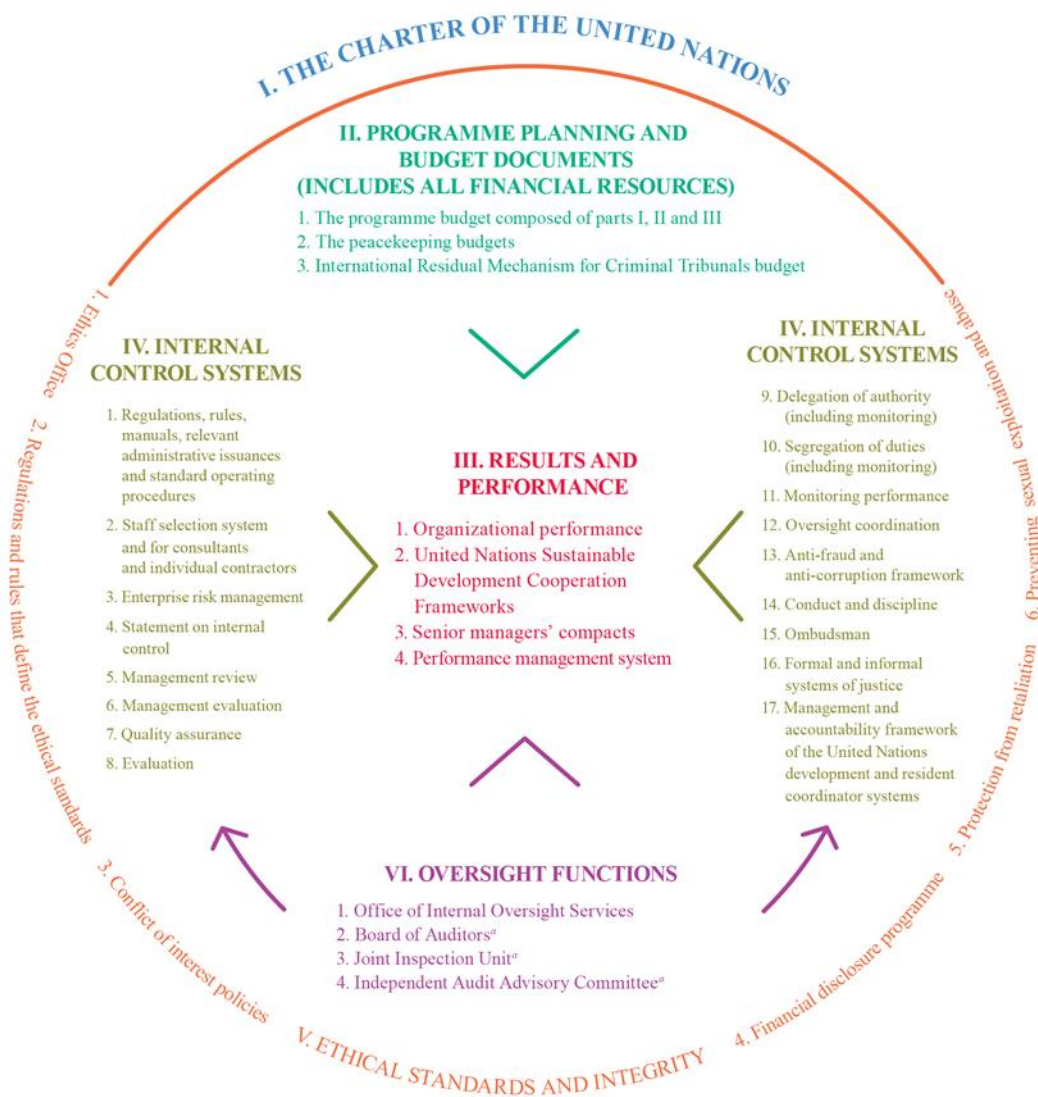
a External oversight bodies that provide independent assurance to the General Assembly.

11.   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 are detailed below.

1.   Component I: Charter of the United Nations

Progress to date

12.   In line with General Assembly resolution 74/271, a brief analysis of the status of the implementation of Assembly resolutions pertaining to administrative and budgetary matters is included in annex I to the present report.

2. Component II: programme planning and budget documents

Progress to date

13. In line with the guidance provided in General Assembly resolutions 76/236 (para. 17) and 76/245 (para. 18) to enhance the usability of budget proposals, the Secretary-General introduced improvements into the presentation format of the proposed programme budget for 2023 while maintaining the level of information provided to Member States, including a streamlined formulation of strategies and more consolidated information on the impact of the coronavirus disease (COVID-19) on the implementation of programmes. Guidance and support, including on-demand workshops, for the formulation of programme budget proposals by departments continued to be provided in 2022. In February 2022, before finalizing the proposed programme budget for 2023, the Secretariat facilitated the early engagement of Member States, as guided by paragraph 5 of resolution 76/236. The presentation format of the proposed programme budget for 2023 reflects the cumulative improvements resulting from the implementation of the guidance from the Assembly during the trial period of the annual programme budget cycle.

14. The format of the proposed programme budget has been stabilized, and in June 2022, the Committee for Programme and Coordination commended efforts to improve the quality of the proposed programme budget and did not provide further cross-cutting guidance. As a result of the increased stability of the programme budget process and the consolidation of the benefits of four years of training, programme managers are more acquainted with the newly introduced approach, which has contributed to an efficient process of preparing programme planning and budgetary information.

15. The cumulative improvements to the presentation format of the programme budget were noted with appreciation by the General Assembly at its seventy-seventh session. The Assembly also commended the progress made by the Committee for Programme and Coordination and decided to adjust the intergovernmental review process by formalizing the extension of the duration of the sessions of the Committee from four to five weeks from 2023 by deciding that, from 2024, the Committee session should be concluded by mid-June (instead of at the end of June) and that the Assembly would approve the programme plans at its earliest opportunity during its main session, no later than the first week of November.

16. The General Assembly also decided to lift the trial period for the annual budget period effective from 2023 and requested a comprehensive review of the annual cycle for consideration at the main part of its eighty-third session.

17. In response to General Assembly resolution 76/274 on cross-cutting issues related to peacekeeping operations, the Secretary-General took steps towards improving budget presentation to further enhance transparency and provide more detailed information for decision-making purposes. In this regard, changes have been made to the structures of budget classes and subclasses to enhance reporting on types of personnel. In addition, refinements have been made to improve forecasting and anticipate and mitigate the impact of external factors, such as decisions of the International Civil Service Commission or the fluctuations in fuel prices and the execution of the budgets.

Going forward

18. 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

19. Literature that exists, both within the United Nations system and in other organizations, on the lessons learned and the challenges faced when implementing results-based management shows that three of the major obstacles faced are creating a system of accountability for results; having the appropriate instruments; and developing and sustaining a results culture within the organization. The efforts made during 2022 were focused on these three areas.

20. In terms of creating a system of accountability for results, Secretariat entities are now utilizing the strategic management application for reporting on deliverables and results throughout the budget cycles. The strategic management application tool is also used by managers to run the implementation of their respective programmes of work. A dedicated capacity was established within the Business Transformation and Accountability Division in the Department of Management Strategy, Policy and Compliance, in close cooperation with the Office of Programme Planning, Finance and Budget in the Department of Management Strategy, Policy and Compliance, that has been providing assistance and advice to United Nations entities on the use of the management application.

21. As of December 2022, the aforementioned actions led all Secretariat entities financed under the programme budget to reflect their 2022 strategy documents in the strategic management application in respect of their programme plans and to provide monitoring updates for their results and deliverables. In the case of entities financed under peacekeeping budgets, a similar approach began to be used in September 2022, and all such entities had an approved strategy document in the management application and had begun to input programme performance information (on progress towards achieving expected accomplishments and outputs) into the system. By the end of their respective reporting cycles, all entities will be expected to have entered into the management application their complete programme performance information.

22. In terms of utilization of integrated planning, management and reporting,[2] as of November 2022, 4,413 operational projects were being managed in the system, and over 5,000 personnel had access to use it for various purposes, including planning, budgeting, monitoring and reporting. At the same time, enhancements to the system to provide functionalities to improve the effectiveness and efficiency of the implementation of results-based management were introduced in 2022. It was done by engaging in consultations with all Secretariat entities to track the way in which the system was being used and using that information to add new functionalities that catered to the needs of programme managers.

23. Capacity-building efforts included the use of a series of face-to-face training sessions, briefings and on-the-job support for programme managers. They went beyond mere technical knowledge transfer and were focused on fostering a holistic approach to results-based management that encompassed methodology, policy and the use of the suite of applications. Of particular importance was the inclusion of a module for working with implementing partners, whereby staff were trained in the use of the Umoja grantor management system and how it is integrated with the need to report regularly and transparently on progress made in programme implementation.

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[2] Umoja Extension 2 modules for the implementation of the budget process in the United Nations Secretariat include three modules: the strategic management application, the budget formulation and project system, and the integrated planning, management and reporting solution.

In addition, the Secretariat has continued to provide training to staff in results-based management by conducting workshops for missions and Headquarters staff. Work with the United Nations System Staff College to develop an online self-study course entitled "Introduction to results-based management", to be released in 2023, is close to finalization. In addition, the Department of Management Strategy, Policy and Compliance is co-chairing the United Nations Strategic Planning Network across the United Nations system for the purpose of enhancing knowledge-sharing.

24. To further support the implementation of results-based management, the Integrated Project Managers Dashboard, combining substantive and financial data from Umoja, has been rolled out. It provides clear visibility on resource use and progress made towards achieving tangible outcomes for programme managers.

25. Lastly, developing and sustaining a results culture within the Organization must involve efforts that are top-down, bottom-up and horizontal (peer-to-peer). Continuous communication to staff on the importance of transparency in managing and reporting on results is being cascaded from senior managers downward. In terms of horizontal efforts, the importance of knowledge-sharing and peer group support are also being emphasized.

Going forward

26. The steps envisaged for the coming year include:

(a) The Secretariat will continue its efforts to strengthen results-based management by improving related guidance and training on the basis of experience gained and feedback received from staff. Together with the United Nations System Staff College, the Secretariat will release the online self-study course entitled "Introduction to results-based management";

(b) The Department of Management Strategy, Policy and Compliance will continue to promote knowledge-sharing and the dissemination of best practices;

(c) The Organization will intensify monitoring of the implementation of the programme plan by requiring Secretariat entities to provide monitoring updates in the strategic management application on a quarterly basis;

(d) The Business Transformation and Accountability Division will contribute to the efforts of streamlining integrated planning, management and reporting Secretariat-wide.

(b) Organizational performance: towards an environmentally sustainable Secretariat

Progress to date

27. The Secretariat continues its efforts to reduce its environmental footprint. Total reported Secretariat greenhouse gas emissions have continued to decline. The Secretariat has achieved climate neutrality since 2018 through a combination of greenhouse gas emission reduction and offsetting initiatives, in line with the first phase of the Strategy for Sustainability Management in the United Nations System, 2020–2030. The Department of Management Strategy, Policy and Compliance has initiated work to develop an environmental management system framework within the Secretariat.

28. The Department of Operational Support has continued to implement the second phase of the environment strategy for peace operations (2017–2023), providing technical support to missions, tracking performance and conducting site assessments to ensure that potential significant risks are identified and mitigated. Environmental scorecards are made available to Member States to inform them of the environmental performance of peacekeeping missions and field-based special political missions. The

General Assembly, in its resolution 76/274, requested the Secretary-General to develop, in consultation with Member States, a way forward following the completion of the strategy in June 2023. The Department has undertaken preliminary consultations with missions on potential future strategic priorities.

29.   Other Secretariat entities continue to strengthen efforts towards establishing and implementing their environmental management systems. The Economic Commission for Africa (ECA) is developing an environmental action plan through 2030 and has adopted environmental indicators to improve the monitoring of environmental performance. Furthermore, ECA launched a pilot project on field remote infrastructure monitoring, purchased hybrid vehicles to reduce emissions and initiated the Africa Hall project, which includes an environmental management plan. The Economic Commission for Latin America and the Caribbean completed its water management plan and initiated a landscaping project requiring low water consumption. It also continues to improve its waste reduction efforts.

30.   The Economic and Social Commission for Asia and the Pacific (ESCAP) initiated the expansion of its environmental management system to its regional offices. ESCAP progressed in all the targeted areas, which included meeting 100 per cent of its electricity requirements from renewable sources, recycling 80 per cent of its waste and making continued reductions in energy consumption at its headquarters, in Bangkok. Similarly, the Economic and Social Commission for Western Asia (ESCWA) continued its efforts to reduce its greenhouse gas emissions by implementing energy reduction measures. In March 2022, ESCWA obtained the International Organization for Standardization (ISO) 14001 and ISO 9001 certifications. A working group composed of senior staff oversees the ongoing maintenance of the certifications at ESCWA.

31.   The United Nations Office at Nairobi completed the final external audit as part of the ISO 14001 certification process in December 2022. The Office's environmental management system is focused on operations such as energy, water, wastewater and waste management. The Office introduced a new construction and demolition waste management programme and related waste-handling procedures. It also completed its first potential net-zero building, equipped with solar panels sized to generate at a minimum the equivalent of the total energy consumed by the building throughout the year. In addition, advanced sustainable technologies were incorporated into the design of the new primary data centre at the Gigiri complex.

32.   The United Nations Environment Programme (UNEP) established a new risk assessment approach to identifying significant environmental aspects and impacts across duty stations, in line with the UNEP enterprise risk management framework. Furthermore, an online training programme was developed to improve environmental sustainability management among staff. The United Nations Human Settlements Programme (UN-Habitat) launched the third generation of its Environmental and Social Safeguards System. In addition, UN-Habitat included all 76 of its offices in the annual environmental inventory reporting to UNEP.

33.   Lastly, in 2022, United Nations Headquarters in New York completed the light emitting diode (LED) retrofit of the lighting fixtures in the Secretariat Building and established a new contract aimed at improving waste management, in particular the composting of organic waste.

Going forward

34.   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.

35.   ECA will continue to deliver environmental training to its workforce and implement its environmental management system, paving the way for obtaining ISO 14001 certification. The Economic Commission for Latin America and the Caribbean will begin the construction of the first net-zero building in Santiago in 2023. ESCAP will continue the implementation of the environmental management system in its regional offices and will explore opportunities for integrating environmental management considerations into its programmatic work. ESCWA will focus on preparing for an energy audit of the United Nations House building, investigating ways to improve community engagement and ensuring that public institutions benefit from the best practices available at ESCWA.

36.   In 2023, the United Nations Office at Nairobi will implement procedures related to e-waste management and launch the first pilot electric vehicle fleet service that will make available a more sustainable solution to United Nations entities for short-distance urban travel within Nairobi. United Nations Headquarters in New York will continue to focus on energy efficiency and waste management improvements while reducing its environmental footprint through a reduction of its real estate portfolio. UNEP plans to establish relevant risk mitigation plans related to environmental sustainability across duty stations as part of its risk management registry.

(c)   **Organizational performance and data analytics**

Progress to date

37.   In alignment with the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, and the report of the Secretary-General entitled "Our common agenda" (A/75/982), the Secretariat is leveraging data as a strategic asset to improve organizational performance, decision-making and transparency.

38.   The United Nations business intelligence project continues to provide foundational data models to enable entities to gain access increasingly to accurate and timely data.

39.   Newly developed data models in human resources have been leveraged to enable the development and pilot release of the new United Nations Secretariat workforce portal for Member States, which provides them with greater insight into the composition of the United Nations workforce. The first release of the portal provides up-to-date information on staff and demographics, as well as monthly snapshots to support trend analysis.

40.   The availability of real-time and quarterly snapshot data modelling continues to enable enhanced reporting on the delegation of authority key performance indicators, as seen on the management dashboard.

41.   The management dashboard has continued to be expanded with additional data sets and data sources. A new e-performance reporting system was deployed in line with the performance management system introduced in 2021. New features have been added to the accountability indicator monitoring section to provide summary information on OIOS audit recommendations and linkages to the granular details in the OIOS dashboards. Two key performance indicators were added, one related to procurement approvers with the required delegated authority and another to monitor that staff who have received delegation of authority for property management have completed the mandatory training.

42.   To support managers in using the expanded management dashboard, the Secretariat continued to conduct virtual briefings for all entities, each of which was attended by more than 100 staff members. In addition, monthly training sessions for new users and targeted sessions carried out for each incoming head of entity added significant benefits.

43.   The continuous improvement and expansion of the dashboard scope have driven increased interest among its audience. Figure II shows the number of active users of the management dashboard since 2020.

Figure II
Active users of the management dashboard
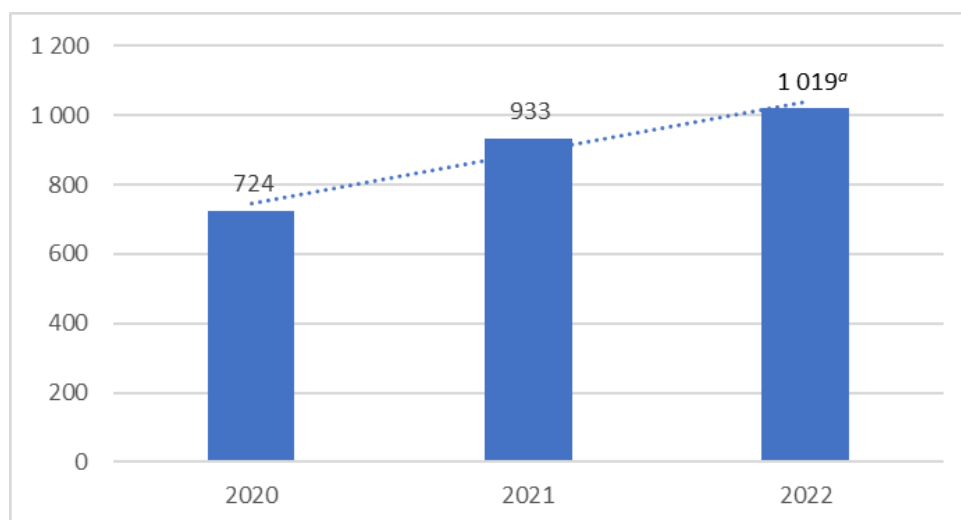
    ᵃ As of mid-December 2022.

Going forward

44.   The United Nations business intelligence data models will continue to be leveraged for the continuous improvement of available dashboards and data analytics products. An additional set of key performance indicators will be rolled out in February 2023, in line with the release of the final 2022 data. It will include new indicators in the functional areas of human resources, finance, procurement and travel.

45.   The e-performance module will continue to evolve in line with the performance management system promulgated in 2021.

46.   The United Nations Secretariat workforce portal for Member States will be fully released in 2023, following the completion of the initial pilot phase.

47.   The leveraging of the Umoja Analytics cloud environment will be assessed in connection with the continuous improvement of the management dashboard.

(d)   **Senior managers' compacts**

Progress to date

48.   A total of 75 senior managers' compacts were concluded in 2022. For transparency, the compacts were posted online. The Business Transformation and Accountability Division supported senior managers in the completion of their compacts. The Division held workshops with 118 staff who supported senior managers in the compact process. Progress was made on including compacts between Assistant Secretaries-General and Under-Secretaries-General in the Inspira compact module.

49.   Lastly, following the disruption caused by the pandemic-related lockdown, the Department of Operational Support has continued its efforts to support the enhancement of the performance of senior leadership. The Department provides

on-the-ground facilitation of organizational governance to heads of entities and their senior leadership team to improve their understanding of organizational governance, including ways to assure themselves and their stakeholders of their entity's effectiveness.

Going forward

50.   The focus in 2023 and beyond will be on further strengthening the analysis presented to the Management Performance Board by:

(a)   Conducting further trend analysis as the data available increase over time;

(b)   Assessing the results of a new indicator measuring the periodic use of the Umoja strategic planning, budgeting and performance management solution, as well analysing the information being collected in the management solution for the first time, to determine how it can best be utilized to identify systemic issues;

(c)   For the Business Transformation and Accountability Division, continuing its collaboration with the Office of Information and Communications Technology to finalize Assistant Secretary-General compacts in the Inspira compact module for use in 2023.

(e)   Performance management system

Progress to date

51.   In an effort to improve the agility of the performance management system, one of the most significant changes launched for the 2021–2022 performance cycle was the introduction of multi-rater/360-degree feedback methodology, which enables upward feedback from staff to their first reporting officers. The change is based on the belief that a high-performance culture is best supported by a performance management system that is focused on continuous, honest and transparent feedback for accountability and improvement.

52.   As a first step, the focus was placed on helping to align managers' behaviours with the Organization's expectations and standards of what good people management looks like. The People Management Index is a customized tool developed to help to establish accountability for people management and to support a culture of two-way feedback in the Organization. The Index questionnaire measures effective people management using the multi-rater/360-degree methodology. The results of this assessment feed into the performance rating for the first reporting officer.

53.   For the 2021–2022 performance cycle, this mechanism was introduced to staff at the D-1 and D-2 levels. The tool has been rolled out for the 2022–2023 cycle to all staff with managerial responsibilities who are the first and/or second reporting officer of four or more staff members, as appropriate, not only to support two-way dialogues but also to provide valuable information to inform leadership and management training programming.

54.   The new performance management approach amplifies conversations on performance during the cycle at a frequency agreed upon by the first reporting officer and the staff member.

55.   Adequate information, training and guidance throughout all stages of the performance cycle have been made available to both staff members and managers on the Performance Management Hub of the Knowledge Gateway, and throughout the implementation, lessons learned will be captured to improve and course-correct as needed.

Going forward

56. Further roll-out of the People Management Index is planned for subsequent cycles for all other staff with managerial responsibilities regardless of the number of staff members of whom they are the first or second reporting officer.

57. Aggregate results of People Management Index feedback from the 2022–2023 performance cycle for all staff with first or second reporting officer managerial responsibilities for four or more staff members will be reviewed to inform future leadership and management training programming.

4. Component IV: internal control systems

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

Progress to date

a. Finance

58. The Office of Programme Planning, Finance and Budget published a number of updated materials related to Umoja finance and International Public Sector Accounting Standards corporate guidance on the Knowledge Gateway, as well as updates to change the previous instructor-led training to online computer-based training, as needed. The materials include integrated linkages and include detailed end-user guidance, frequently asked questions and many instructional videos. In addition, they are linked to the updated Policy Portal and to client support platforms that help entities to quickly resolve questions or issues and to escalate matters where required. In addition, a community of practice was established, allowing the Office to provide quick updates on common issues and fixes to finance staff globally, which links back to the Knowledge Gateway. Newly released materials concern the topics of general ledger, bank reconciliation, trust funds and programme support costs.

59. Detailed policy guidance was issued by the Office of Programme Planning, Finance and Budget on cost recovery in December 2021. In addition, cost recovery training materials were updated, and the first in-person cost recovery training session was held at ESCWA with participants from across the Secretariat. A specific policy related to cost recovery was issued by the Office to set out the principles of transportation of non-United Nations peace operations passengers on United Nations peace operations-provided aviation assets and the recovery of costs associated with such travel.

60. The Office of Programme Planning, Finance and Budget requested that peacekeeping operations strengthen the impact orientation of their results-based budgeting frameworks, aligning it with the prioritization and sequencing of mandated tasks and with changing opportunities and challenges. The aim was to strengthen the internal management of the missions and better serve the intergovernmental and governance processes at Headquarters.

61. In July 2022, the Office of Programme Planning, Finance and Budget issued guidelines on the acceptance of voluntary contributions that provide a high-level view of the various types of contributions and outline key areas to discuss with potential donors during negotiations on the terms and conditions under which contributions are received.

62. In the area of property management, strategic objectives and priorities were communicated to entities to identify areas of specific concern where improvements are required to ensure compliance with organizational policies on property management.

63. Guidance on material and service masters was issued in October 2022. The guidance includes all information related to every individual service and single item defined in the material and service master catalogue. It outlines the operational activities, the process flow and the functional areas involved in the creation of new material and service master records, including the review and approval process and the roles and responsibilities of the various functional areas.

64. In response to the OIOS recommendations contained in the Office's report on the audit of implementation of post-employment restrictions for staff involved in the procurement process (A/76/139), a working group established for that purpose has completed its work, and the draft revision of the Secretary-General's bulletin on post-employment restrictions is currently at an advanced stage (ST/SGB/2006/15).

b. Human resources

65. In addition to an annual human resources policy prioritization exercise with the Management Client Board, the Office of Human Resources continues to pursue policy simplification efforts with the objective of facilitating delegated authority across the Secretariat through policies that are accessible and easy to understand by decision makers.

Going forward

66. The Office of Programme Planning, Finance and Budget will continue to update the Umoja finance training and end-user guidance documents and will publish them on the Knowledge Gateway. Future updates will include fixed-asset accounting, assets under construction accounting, and inventory for finance users.

67. In addition, the Office of Programme Planning, Finance and Budget will continue to work with the Department of Operational Support on the update of the International Public Sector Accounting Standards training materials and the conversion of other instructor-led training towards online computer-based training, as needed. The Umoja finance Yammer community will also be used as a platform on to conduct further outreach sessions on specific Umoja finance topics.

68. Other finance-related guidelines and updates will be issued by the Office of Programme Planning, Finance and Budget, such as those on cost-sharing arrangements, finance approval limits and imprest petty cash accounts.

(b) Staff engagement surveys and training

Progress to date

69. The 2021 staff engagement survey, conducted in December 2021 and January 2022, had a response rate of 50 per cent. It measured the level of staff engagement in 13 dimensions. A series of briefings was held in March 2022, in which the results of the survey were reported to various stakeholders, including senior leadership. Following the briefings, and through additional communication in May 2022, the next steps were outlined for all heads of entities on the development of a follow-up action plan to work on areas for improvement identified through the survey.

70. In terms of staff training, the Department of Operational Support has continued to expand the range of training in operational areas, primarily human, financial and physical resources. To ensure that the objectives of training align with the needs of the audience and the subject matter, the Department utilizes a range of modern training functionalities, such as needs analysis, modern learning authoring tools and screen recordings with voice-overs, along with a combination of online, webinar and in-person delivery. The Department ensures that feedback received from participants on the courses attended is analysed for continuous improvement.

71. The Department of Operational Support has continued to provide support to staff by making accessible useful information for the performance of their functions. Along these lines, the Knowledge Gateway platform has been expanded from 39 to 111 thematic pages, hosting over 930 administrative and operational guidance documents, such as manuals, guidelines and standard operating procedures, including multimedia, infographics and frequently asked questions. As of November 2022, the Gateway had been visited over 778,000 times by more than 35,000 users.

Going forward

72. The United Nations Secretariat has been conducting global staff engagement surveys biennially since 2017. It will continue to measure the level of staff engagement through the biennial global surveys and will develop action plans to address areas for improvement identified through the surveys at the organizational and entity levels. The next survey is scheduled to be conducted in 2023.

73. The forward-looking staff training agenda from the Department of Operational Support in areas of operational training involves creating more robust learning opportunities for the Organization that incorporates elements such as learning needs assessments, impact and feedback analysis, and the accentuating of the technical skills of staff with substantive understanding of the subject matter. Using the United Nations Secretariat Learning Strategy as the basis of learning development for United Nations staff, learning solutions are planned to be more inclusive of staff needs across all levels, easier to gain access to using a modern learning content management platform and able to emphasize where staff are making an impact with their newly acquired skills. Whether in the area of human resources, travel, supply chain management or finance, the design of operational training courses is becoming more engaging and interactive for staff, as well as focused on learning objectives, using multimedia and compelling graphics that provide easy access to knowledge management solutions for on-the-job guidance.

(c) **Supporting delegations of authority**

Progress to date

74. The Business Transformation and Accountability Division rolled out an expanded suite of key performance indicators in response to risk areas and to achieve better alignment with the revised senior managers' compact template. The accountability indicator monitoring section of the management dashboard was enhanced (see para. 41), and the entities covered were expanded to include resident coordinator offices, which previously had limited data available in Umoja.

75. The Business Transformation and Accountability Division designed, developed and tested significant enhancements to the delegation of authority portal, to be rolled out in 2023 in parallel with the issuance of the revised delegation instrument. The enhancements will allow for itemized delegations, detailing in the portal the exact scope of authorities that are subdelegated within the entities – by minimizing reliance on non-standardized supporting justifications, such as PDF files or Excel spreadsheets – through the use of automated fields built into the portal. This will facilitate future incremental edits and changes to the authorities delegated to the entities, introducing greater agility to delegate well-defined authorities and opportunities to analyse delegation patterns through searchable fields.

76. The Business Transformation and Accountability Division strengthened internal controls related to the exercise of delegation of authority through a comprehensive

review of the Umoja roles guide and the Security Liaison Officer[3] workbook with regard to the delegation of authority requirements. Extensive consultations were held with policy and business owners in all functional areas to review and adjust requirements that had been established at the time of the Umoja deployment, prior to the roll-out of the new delegation framework, in 2019.

77. The Business Transformation and Accountability Division concentrated efforts during the reporting period towards reinforcing and streamlining the guidance available to entities in their exercise of delegation of authority. It was achieved primarily through the upgraded delegation of authority questions and answers launched on the Knowledge Gateway, linking delegation of authority policy clarifications with operational guidelines, thereby facilitating the exercise and execution of decision-making.

Going forward

78. Measures that will be taken in 2023 and beyond include:

(a) Publishing the revised delegation of authority policy and issuing the corresponding delegation instrument, as well as releasing the enhanced delegation portal;

(b) Supporting entities in improving their performance towards reaching the targets set in the key performance indicators through the strengthening of the analytical approach to identifying systemic issues that hamper entities in targets, as well as by adjusting the indicators in response to new areas of risk;

(c) Rolling out the escalation component of the response mechanism to reinforce holding managers accountable for the exercise of delegated authorities;

(d) Enhancing the accountability indicator monitoring section of the management dashboard through the introduction of a summary compliance page to allow for a consolidated view of an entity's compliance with all key performance indicators and thus strengthen the entities' self-monitoring as the first line of defence.

(d) Guidelines for the preparation of agreements with donors and implementing partners

Progress to date

79. During 2022, the Office of Programme Planning, Finance and Budget focused on the issuance of guidance on entering into agreements with donors and on the acceptance of voluntary contributions. Focus was also placed on improving the corporate template agreement with external partners. These instruments codify some of the principles that would govern the relationship with donors and implementing partners. The next step in the process would be the issuance of updated comprehensive guidelines on engagement with implementing partners. Further improvements were also made to the United Nations Partner Portal to capture and share information on the capacity and risk profile of partners.

Going forward

80. In 2023, the Office of Programme Planning, Finance and Budget will issue updated comprehensive guidelines on engagement with implementing partners

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[3] The Security Liaison Officer is the United Nations official responsible for working with the staff members and the supervisor or section chief (or proxy) to determine the appropriate roles that staff members need to have to perform their duties.

(e)   Enterprise risk management system

Progress to date

81.   The Business Transformation and Accountability Division continued to monitor the implementation of the risk treatment and response plans for the most critical Organization-wide risks,[4] including the implementation of the specific remedial measures within agreed timelines. Periodic reports were presented to the Management Committee.

82.   Building on the progress made thus far through the risk treatment plans, and considering the changes in the risk profile of the Organization since July 2020, the Management Committee decided to initiate an update of the Secretariat-wide risk register through a formal risk assessment. As part of the assessment and evaluation of existing and emerging risks, the Business Transformation and Accountability Division undertook desk reviews and conducted 50 interviews and workshops with entities, including heads of entities and members of senior management teams, the findings of which will feed into the revision of the risk register.

83.   The entity-level enterprise risk management implementation plan, approved by the Management Committee in April 2021, continues to be on track. Of the 57 entities selected on the basis of their function, size, mandate, location and potential risk exposure, 50 per cent completed their risk assessment by the end of 2021. As of December 2022, a total of 43 entities (75 per cent of the total) had developed or updated their risk assessment.

84.   Two workshops on enterprise risk management were conducted during the period covering risk management culture and technical know-how in developing local risk assessments. As of December 2022, a total of 243 staff members in the Secretariat had participated in the sessions held. In addition, the Enterprise Risk Management Section conducted online workshops with three entities[5] and undertook five site visits to help peacekeeping[6] and political missions[7] to conduct and update their risk assessments.

85.   Following the launch of the enterprise risk management application, in October 2021, entities have been in the process of making the transition from the paper-based risk registers to the Umoja-based enterprise risk management tool called "Fortuna". Additional enhancements to the application to build improved reporting on the risk registers and risk treatment plans are in progress.

Going forward

86.   The steps envisaged for 2023 include:

(a)   The revised Secretariat-wide risk register, reflecting the evolving risk profile of the Organization, is expected to be presented and finalized by the enterprise risk management task force of the Management Committee and submitted for approval to the Committee during the first half of 2023;

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[4] The Management Committee identified 16 critical Organization-wide risks in 2020, which required the development of related risk treatment and response plans.

[5] The United Nations Organization Stabilization Mission in the Democratic Republic of the Congo, the United Nations Verification Mission in Colombia and the Economic Commission for Africa.

[6] The United Nations Mission for the Referendum in Western Sahara, the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic, the United Nations Mission in South Sudan and the United Nations Military Observer Group in India and Pakistan.

[7] The United Nations Assistance Mission in Afghanistan.

(b)   Following the approval of the risk register, corporate risk owners at the principal level will continue to coordinate the development and implementation of detailed risk treatment and response plans for the high-priority risks identified, and progress will be monitored by the Business Transformation and Accountability Division and reported to the Management Committee periodically;

(c)   At the entity level, the Secretariat will continue to work on the full implementation in all 57 entities selected (see para. 82) by the end of 2023;

(d)   Work will continue on closer integration of enterprise risk management and the statement on internal control.

(f)   Anti-fraud and anti-corruption framework of the United Nations

Progress to date

87.   The relevant enterprise risk management working groups monitored the critical risk areas related to fraud and corruption, as identified in the Secretariat-wide risk assessment. Periodic reports on the implementation status of the agreed risk treatment actions were submitted to the Management Committee.

88.   *Fraud and Corruption Awareness: A Handbook for Staff* was issued on International Anti-Corruption Day, 9 December 2022, in English and French. The handbook, developed to increase staff members' awareness of how fraud and corruption can manifest themselves in various processes and functions of the Secretariat, contributes to the consistent and transparent application of the United Nations policy of zero tolerance for fraud and corruption in the Organization.

89.   As part of a Secretariat-wide communication campaign to highlight the availability of the handbook, the following activities were carried out in December 2022:

(a)   The Under-Secretary-General for Management Strategy, Policy and Compliance informed all Secretariat staff members of the issuance of the handbook and urged them to make every effort to promote the highest ethical standards within the United Nations. Staff members were provided with a link to the handbook in the Knowledge Gateway;

(b)   A story was published on iSeek on 9 December 2022 reiterating the Organization's zero-tolerance approach to fraudulent acts detected within the Secretariat and requesting all staff members to familiarize themselves with the contents of the handbook. A pop-up window with an anti-fraud and anti-corruption message was prepared to appear on staff members' computers for one week beginning on 9 December 2022;

(c)   Printed and downloadable electronic posters (the latter in the six official languages of the United Nations) were sent to all duty stations to raise awareness of combating fraud and corruption in the Organization. The same posters were exhibited in various digital screens located in strategic spaces in the Secretariat during the week beginning on 9 December;

(d)   Printed copies of the handbook in English and French were sent to heads of entities of all offices located away from Headquarters.

Going forward

90.   The steps envisaged for 2023 include the following:

(a)   Updating the fraud and corruption risk assessment as part of the overall Secretariat-wide risk assessment to identify the most critical fraud and corruption risk areas to which the Secretariat is exposed;

(b) Finalizing and implementing the time-bound actions of the strategy on fraud and corruption awareness.

(g) Statement on internal control

Progress to date

91. The second statement on internal control was signed by the Secretary-General in June 2022 and published on reform.un.org in the six official languages of the United Nations. The conclusions and recommendations included in the statement were drawn from the responses provided by the heads of entities of the Secretariat to the self-assessment questionnaire on 2021 operations and key performance indicators, as well as from the recommendations of internal and external oversight bodies. While no significant control issues were found for the second consecutive year, previously identified opportunities for improvement were maintained in five areas: (a) property management processes, relating to lengthy property disposal processes and large quantities of unused property; (b) enterprise risk management, relating to the development and maintenance of risk registers; (c) the policy of advance purchase of tickets; (d) the implementation of human resources processes relating to talent acquisition; and (e) the implementation of principles related to data protection and privacy. In addition, three new areas where improvements could be made were identified: (f) the monitoring of programme and project implementation; (g) the management of workplace conduct and discipline; and (h) cybersecurity. Lastly, two areas identified for improvement for 2020 were deemed to no longer present significant risks to the achievement of the Organization's objectives. Entities developed and initiated the implementation of remediation plans to address the weaknesses identified through their responses to the self-assessment questionnaire.

92. Documentation and integration with risk management components continue to be strengthened through the implementation of the governance, risk and compliance application embedded in Umoja, which began to be rolled out in December 2022. The self-assessment questionnaire was revised and is planned to be circulated to heads of entities during the first quarter of 2023.

Going forward

93. 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 deployment of the governance, risk and compliance module in Umoja;

(c) Issuing the statement on internal control for operations carried out in 2022.

(h) Conduct and discipline

Progress to date

94. In exercising their responsibilities, heads of Secretariat entities are supported by conduct and discipline focal points or dedicated personnel, the latter of whom serve in larger field missions.

95. Prevention remains essential to ensuring that Secretariat personnel act in conformity with the United Nations standards of conduct. Prevention begins with the vetting of Secretariat personnel with regard to records of possible misconduct while in prior service. All personnel selected for positions across the Secretariat are screened using the ClearCheck database for possible history of misconduct related to

sexual exploitation and abuse or sexual harassment while in service with any of the participating entities in the United Nations system. Further updates on ClearCheck are included in the report of the Secretary-General on his practice in disciplinary matters and cases of possible criminal behaviour, 1 January to 31 December 2021 (A/77/606).

96.   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. The "United to respect" training programme, designed to strengthen the implementation of the policy on the prohibition of discrimination and harassment, including sexual harassment and abuse of authority for all staff, has been fully rolled out to all Secretariat entities, and 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 Conduct and Discipline Service of the Administrative Law Division in the Office of Human Resources of the Department of Management Strategy, Policy and Compliance providing support for its effective use.

97.   In addition to the Secretariat's efforts towards prevention, when misconduct occurs and is reported, actions taken are tracked and recorded. Conduct and discipline focal points across the Secretariat have access to the Case Management Tracking System to record and track allegations reported in their respective entities, from the point when a complaint of possible misconduct is received to the point when all required actions have been taken in response. A secure database to support the implementation of Security Council resolution 2272 (2016) on sexual exploitation and abuse is also in use.

98.   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 abuse, as well as of the assistance and support offered or provided to them.

99.   With regard to the accountability of uniformed personnel deployed at field missions, partnership and cooperation with Member States remain essential. 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, initially conducted in 2021, was recirculated to Member States in 2022 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 launched on the Conduct in United Nations Field Missions website.

100. All personnel at peacekeeping missions are expected to uphold the highest standards of conduct. All United Nations personnel are accountable for their conduct, while 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 abuse, which are submitted to the Secretary-General.

101. The oversight and visibility of allegations reported and their handling enable the identification of trends in allegations and areas of concern with regard to the manner in which accountability for misconduct is addressed.

102. The Department of Management Strategy, Policy and Compliance developed a reinforcement training package 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 will be piloted in 2023. The Department also continued to update the training package Prevention of Sexual Exploitation and Abuse by United Nations Personnel. The original online course, until now available in English and French, is being developed in other United Nations languages. The roll-out of the updated course is expected in early 2023.

103. During the period from 1 July 2021 to 30 June 2022, a total of 164 cases were considered for disciplinary measures and, during the same period, 142 cases were received, as shown in tables 1 and 2. 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/77/606.

Table 1
Disposition of cases completed between 1 July 2021 and 30 June 2022

Disposition	Number
Dismissal	4
Separation from service, with notice or compensation in lieu of notice and with or without termination indemnity	70
Other disciplinary measures	23
Administrative measures	9
Closed with no measure	2
Not pursued as a disciplinary matter	14
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	26
Other	6
Total	**154**[a]

[a] The total of 154 dispositions reflects the closure of 164 cases. A total of 19 cases were closed through nine dispositions (16 cases were closed through eight dispositions concerning eight staff members who had two cases each. A total of 3 cases were closed through one disposition concerning one staff member with 3 cases).

Table 2
Cases received between 1 July 2021 and 30 June 2022, by type of misconduct

Type of misconduct	Number
Abuse of authority/harassment/discrimination	28
Assault (verbal and physical)	10
Failure to report	1
Inappropriate or disruptive behaviour	7
Misrepresentation and false certification	51

Type of misconduct	Number
Misuse of information and communications technology resources/computer-related misconduct	2
Misuse of United Nations property or assets	4
Procurement irregularities	3
Sexual exploitation and abuse	6
Theft and misappropriation	6
Unauthorized outside activities and conflict of interest	8
Violation of local laws	5
Others	11
Total	**142**

Going forward

104. The Office of Human Resources will continue:

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

(b) To identify additional needs for training and awareness-raising towards the prevention of possible misconduct;

(c) To implement technical enhancements under development to enable automated vetting of personnel selected for positions using the same technology across the Secretariat, including automating the process for the vetting of personnel against records of prior misconduct as part of the recruitment process conducted in Inspira;

(d) To facilitate case management of allegations involving uniformed personnel in field missions, including the development of an additional module for the Case Management Tracking System to enable Member States to gain access to information and documents related to allegations involving their respective personnel;

(e) To 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) To engage with Member States to share good practices in addressing the conduct and discipline of peacekeepers in partnership with Member States;

(g) To bring together the Secretariat-wide network of conduct and discipline practitioners, including dedicated Conduct and Discipline Teams deployed in larger missions and focal points in smaller missions;

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

(i) To continue to engage with Member States to address paternity and child support claims arising from allegations of sexual exploitation and abuse.

(i)   Strengthening evaluation

Progress to date

105. The administrative instruction on evaluation in the United Nations Secretariat (ST/AI/2021/3) sets out concrete measures to enhance the Secretariat's in-house capacity to conduct evaluations in response to General Assembly resolution 74/271. Tangible progress has been made in establishing a comprehensive support architecture to help entities to fulfil their responsibility under the administrative instruction. OIOS and the Department of Management Strategy, Policy and Compliance continued to provide joint support to Secretariat entities on implementing the administrative instruction, including by:

(a)   Holding one-on-one consultations with 30 entities on their support needs, including developing entity-specific evaluation policies, workplans and evaluation scope and methodology;

(b)   Enhancing an online portal of guidance, tools and good practice;

(c)   Expanding the evaluation community of practice – a forum for peer-to-peer learning between representatives from 69 entities – including, for example, through four workshops on priority areas attended by, on average, staff from 50 entities;

(d)   Expanding the evaluation consultant roster to nearly 500 consultants;

(e)   Training 44 staff through the new United Nations System Staff College course entitled "Evaluation in the United Nations Secretariat";

(f)   Supporting two meetings of the newly established Evaluation Management Committee, followed by an annual update from the Committee Chair to the Committee on progress towards implementing the administrative instruction and the challenges that entities face.

Going forward

106. The measures envisaged to support entities in performing high-quality evaluations include:

(a)   OIOS and the Department of Management Strategy, Policy and Compliance continuously improving the support model of advice, online tools and resources, and training so that Secretariat entities enhance the use and usefulness of evaluation in their context;

(b)   Entities identifying opportunities to conduct evaluations that are meaningful but doable within the resource envelope, including implementing OIOS recommendations on conducting joint evaluations and pooling resources;

(c)   Applying good practices from within the Secretariat through the community of practice, and from across the United Nations system through increased engagement with the United Nations Evaluation Group;

(d)   Increasing the membership of the Secretariat's evaluation community of practice, and membership of the United Nations Evaluation Group from 21 current Secretariat entities;

(e)   Continuing to embed evaluation into each entity's programme planning, strategy and reporting process.

5. Component V: ethical standards and integrity

Progress to date

107. The Ethics Office contributed to the strengthening of the organizational culture of ethics by enhancing outreach, training and educational activities on the basis of lessons learned from its past initiatives. The Office launched more targeted and participatory workshops on preventing and managing conflicts of interest and protection against retaliation. The Office collaborated with other offices in fulfilling its mandate of identifying and addressing ethics-related concerns. In 2021, it held or was invited to participate in eight virtual town hall meetings and held 224 tailored ethics briefings.

108. In 2021, the Ethics Office collaborated with the United Nations System Staff College on the development of training modules on ethical leadership and ethical decision-making. It will continue to collaborate with other United Nations agencies to enhance training, including for members of the Ethics Panel of the United Nations. More information on the outreach efforts of the Ethics Office in 2021 is included in the most recent report of the Secretary-General on the activities of the Office (A/77/75).

109. Pursuant to 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), the Ethics Office continued to conduct preliminary reviews of requests for protection against retaliation and recommended interim protection measures, as well as final remedies when retaliation has been proven. The ability to report misconduct or wrongdoing without fear of retaliation is a critical element to building an organizational culture of integrity, transparency and accountability.

Going forward

110. The Ethics Office will continue its communication strategy of disseminating information to strengthen the understanding of conflicts of interest in the workplace and the importance of a transparent, accountable and ethical organizational culture. It will continue to highlight the protection against retaliation policy for reporting wrongdoing or cooperating with duly authorized audits and investigations. It will conduct outreach missions, global town halls and tailored workshops in partnership with various offices.

111. In addition, the 2023 Leadership Dialogue will be focused on the personal use of social media and online conduct befitting international civil servants.

112. The Ethics Office, in partnership with the Office of Human Resources, has piloted a declaration of service ceremony for new hires. If continued following further consultations, this initiative would emphasize the key responsibilities and roles of United Nations staff members upon their entry into the Organization.

6. Component VI: oversight functions

Progress to date

113. The overall trend of implementation of recommendations has begun to have positive results owing to the strong commitment of the Secretariat entities to their continued efforts to implement the recommendations of oversight bodies and in incorporating oversight findings into the management process, as shown in the paragraphs below.
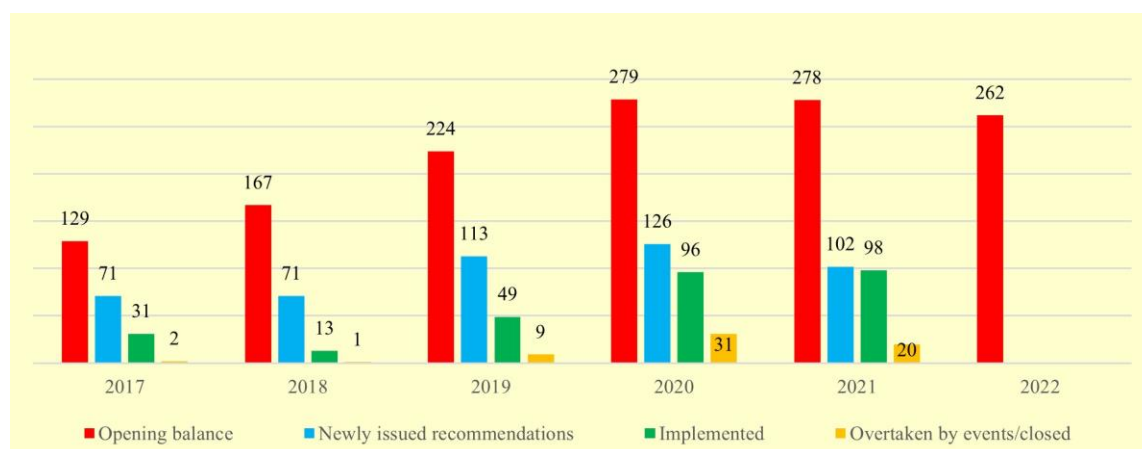
(a) Board of Auditors

114. Figure III shows that the total number of open recommendations issued by the Board of Auditors relating to volume I of the financial reports and audited financial

statements of the United Nations grew from 2017 to 2020 owing to an increase in the number of new recommendations (in blue) that was not matched by a similar increase in the number of closed recommendations (in green and orange). However, in 2020 and 2021, over 100 open recommendations were closed by the Board, reflecting significant efforts made by the concerned entities in this regard, and the number of open recommendations decreased, from 279 at the beginning of 2020 to 262 at the beginning of 2022.

Figure III
Board of Auditors recommendations on volume I of the financial statements of the United Nations

115. Figure IV shows that the total number of open recommendations contained in the Board of Auditors reports on the United Nations peacekeeping operations (volume II) decreased over the last three financial periods owing to a general decrease in the number of new recommendations (in blue) being outmatched by an increase in the number of recommendations (in green and orange) closed by the Board, reflecting the significant efforts made by the concerned entities. The number of open volume II recommendations decreased, from 116 at the beginning of the 2019–2020 financial period to 41 at the beginning of the 2021–2022 financial period.

Figure IV
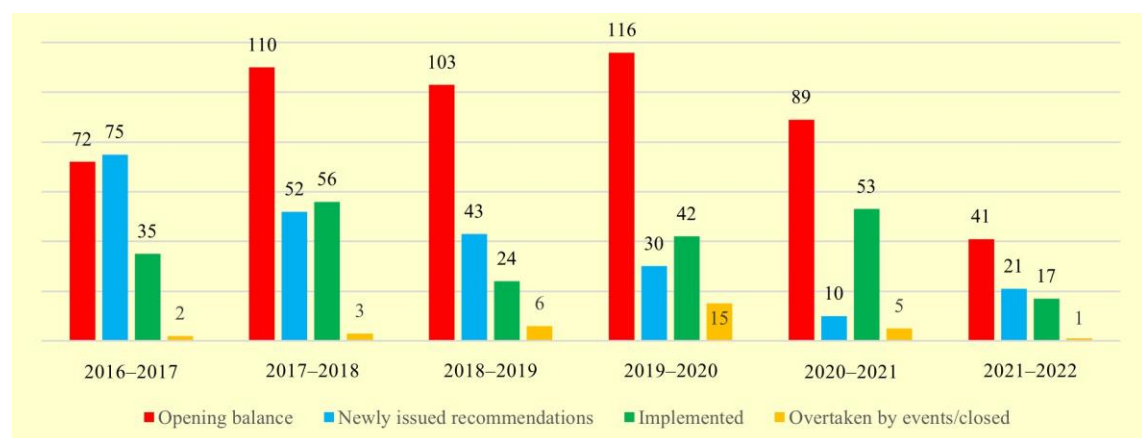**Board of Auditors recommendations on volume II of the financial statements of the United Nations**

116. Nevertheless, 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. As stated in paragraphs 119 and 120, further efforts will be made in 2023 to implement some of these recommendations.

(b)   Office of Internal Oversight Services

117. Figure V shows that the total number of open recommendations of OIOS decreased over the past three reporting periods owing to a general decrease in the number of new recommendations (in blue) compared with a general increase in the number of recommendations that were implemented by the relevant entities and/or closed by OIOS (in green), reflecting the significant efforts made by the concerned entities.

Figure V
Office of Internal Oversight Services recommendations

(c)   Joint Inspection Unit

118. Figure VI shows that, over the past five reporting periods, there was an increase in both the acceptance rates (in red) 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 rates of Joint Inspection Unit recommendations addressed to the United Nations Secretariat
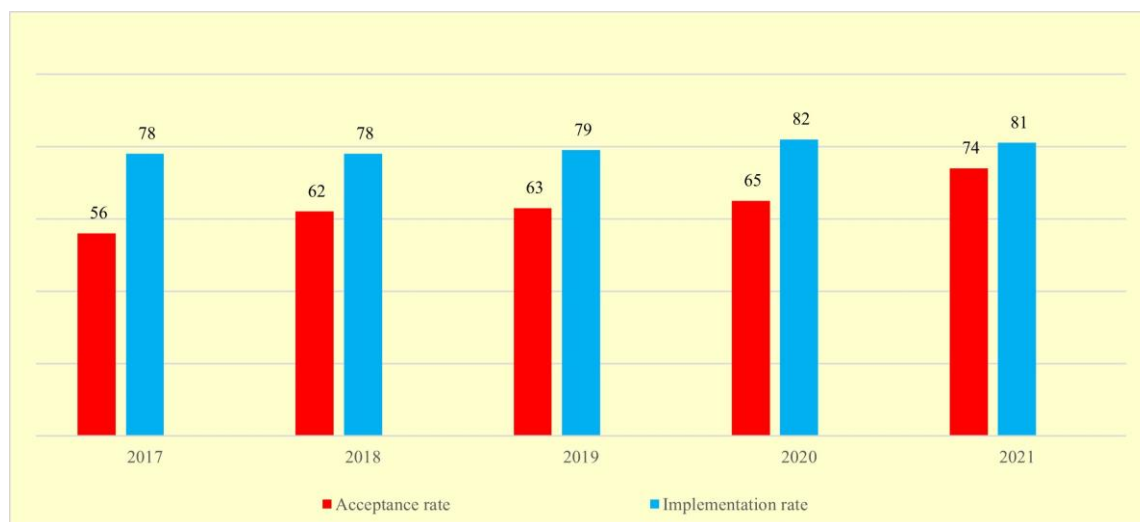
Going forward

119. The Business Transformation and Accountability Division will continue its strong effort to support United Nations entities in closing the long-standing recommendations of the Board of Auditors.

120. The relevant entities will continue to engage constructively with the oversight bodies, including the annual dialogues between the Management Committee and the respective oversight bodies, and make efforts towards improving the implementation rates of the recommendations of the oversight bodies.

III. Conclusion

121. Through the present report, the Secretary-General reiterates his full commitment to continuing to work with all stakeholders to improve the Secretariat's accountability system and the culture of accountability in the Secretariat.

IV. Recommendation

122. **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 matters[1] adopted by the General Assembly at its seventy-sixth session

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
135. Financial reports and audited financial statements, and reports of the Board of Auditors	76/235 A: Financial reports and audited financial statements, and reports of the Board of Auditors	A/77/322 and A/77/322/Add.1	In the reports, the Secretary-General provided the comments and information of the relevant entities on the status of implementation, the department responsible, the estimated completion date and the priority of 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	76/235 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-seventh session of the General Assembly	Not applicable
137. Programme budget for 2021	76/260: Progress on the implementation of a flexible workplace at United Nations Headquarters	No action requested by the General Assembly	Not applicable
138. Proposed programme budget for 2022	76/245: Questions relating to the proposed programme budget for 2022	A/77/6 (Introduction) and A/77/6 (Sect. 1) to A/77/6 (Sect. 36) and A/77/6 (Income sect. 1) to A/77/6 (Income sect. 3)	The reports present information in line with the requests of the General Assembly related to the resources of the regular budget for 2023
138. Proposed programme budget for 2022	76/246 A: I. Special subjects relating to the proposed programme budget for 2022: Financial performance report on the programme budget for 2020	A/77/347	Not applicable

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[1] Questions deferred for future consideration are not included.

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: II. Revised estimates resulting from resolutions and decisions adopted by the General Assembly at its seventy-fifth session	No action requested by the General Assembly	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: III. International Trade Centre	A/77/6 (Sect. 13)	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: IV. Addressing the deteriorating conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi	A/77/367 and A/77/367/Corr.1	In the report, the Secretary-General provided an update on the additional work that was undertaken from 1 January to 31 August 2022 on addressing the deteriorating conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi, following the issuance of the previous report of the Secretary-General (A/76/400 and A/76/400/Corr.1). As mandated by the General Assembly, the Secretariat has refined the options for implementing the project. The report presents refined options A and B, designed to accommodate 7,000 and 9,000 in-person conference participants, respectively, in order to meet short- and long-term requirements. The Assembly is requested to approve the scope of the project in accordance with refined option B, its implementation strategy and its estimated overall maximum cost in the amount of $265.6 million and appropriate an amount of $6,252,600 under the proposed programme budget for 2023

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: V. Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its 2021 session	No action requested by the General Assembly	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: VI. Enterprise resource planning project, Umoja	A/77/495	In the report, the Secretary-General provided an update on the progress in the functioning and development of the Umoja enterprise resource planning system, and on all major activities since the previous report, including progress related to the three key strategic pillars of the Umoja system: Umoja Analytics; continuous improvements; and systems, security and infrastructure. The report also contained an update on the realization of qualitative benefits and the total cost of ownership, and a summary update on the recommendations of oversight bodies
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: VII. Seismic mitigation retrofit and life-cycle replacements project at the Economic and Social Commission for Asia and the Pacific premises in Bangkok	A/77/330	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 since the previous report of the Secretary-General (A/76/313) and an outline of the activities undertaken, including key procurement activities, in particular the award for the main construction works, change management and business readiness, the completion of the moving of occupants to on-site swing space facilities, and the start of the main construction works

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: VIII. Progress in the renovation of Africa Hall at the Economic Commission for Africa in Addis Ababa	A/77/339	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 since the issuance of the previous progress report (A/76/308), including on design development, procurement activities, project governance, risk management, progress in construction and the status of voluntary contributions. The report also provided an updated project schedule and a revised cost plan, including a request to appropriate an amount of $6,244,000 for 2023
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: IX. Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its forty-sixth, forty-seventh and forty-eighth regular sessions and thirtieth, thirty-first and thirty-second special sessions	A/77/6 (Sect. 24), A/77/6 (Sec. 24)/Corr.1, A/77/579 and A/77/579/Add.1	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: X. Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council	A/77/6 (Sect. 3)/Add.1, A/77/6 (Sect. 3)/Add.2, A/77/6 (Sect. 3)/ Add.3, A/77/6 (Sect. 3)/Add.4, A/77/6 (Sect. 3)/ Add.5, A/77/6 (Sect. 3)/Add.6, A/77/6 (Sect. 3)/ Add.7, A/77/6 (Sect. 3)/Add.7/ Corr.1 and A/77/6 (Sect. 3)/Add.8	Addendum 1: in the report, the Secretary-General requested the General Assembly to approve the overall proposed resource requirements for 2023 in the amount of $767,075,300 (net of staff assessment) for 38 special political missions authorized by the Assembly and/or the Security Council Addendum 2: in the report, the Secretary-General requested the Assembly to approve resource requirements for 2023 in the amount of

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
			$50,779,400 (net of staff assessment) for 10 special political missions grouped under the thematic cluster of special and personal envoys, advisers and representatives of the Secretary-General
			Addendum 3: in the report, the Secretary-General requested the Assembly to approve the overall proposed resource requirements for 2023 in the amount of $63,223,800 (net of staff assessment) for 15 special political missions grouped under the thematic cluster of sanctions monitoring teams, groups and panels, and other entities and mechanisms
			Addendum 4: in the report, the Secretary-General requested the Assembly to approve the overall proposed resource requirements for 2023 in the amount of $420,213,400 (net of staff assessment) for 11 special political missions grouped under the thematic cluster of regional offices, offices in support of political processes and other missions
			Addendum 5: in the report, the Secretary-General requested the Assembly to approve the overall proposed resource requirements for 2023 in the amount of $133,609,900 (net of staff assessment) for the United Nations Assistance Mission in Afghanistan
			Addendum 6: in the report, the Secretary-General requested the Assembly to approve the overall

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
			proposed resource requirements for 2023 in the amount of $97,104,500 (net of staff assessment) for the United Nations Assistance Mission for Iraq
			Addendum 7: in the report, the Secretary-General requested the Assembly to approve additional resource requirements for 2023 in the amount of $5,630,700 and $299,900 (staff assessment) for the United Nations Integrated Office in Haiti following the expansion of the mandate of the mission by the Council in its resolution 2645 (2022) to new areas of work
			Addendum 8: in the report, the Secretary-General requested the Assembly to approve additional resource requirements for 2023 in the amount of $1,405,700 and $34,100 (staff assessment) for the Panel of Experts on Haiti, which was established in accordance with Council resolution 2653 (2022)
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XI. Request for a subvention to the Residual Special Court for Sierra Leone	A/77/352	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 $2,773,300 to supplement the voluntary financial resources of the Residual Special Court for Sierra Leone for the period from 1 January to 31 December 2022. The report also contained a request for a subvention in the amount of $2,919,500 to enable the Court to continue to carry out its mandate in 2023

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XII. Request for a subvention to the Extraordinary Chambers in the Courts of Cambodia	A/77/513	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 $7 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2022. The Secretary-General presented information on the proposed budget of the Chambers for 2023 and sought the approval by the Assembly of an appropriation for a subvention for the international component of the Chambers in the amount of $4 million for 2023
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XIII. Administrative expenses of the United Nations Joint Staff Pension Fund	Not applicable	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XIV. Administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission for 2021	A/C.5/77/4	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XV. Progress on the replacement of office blocks A to J at the United Nations Office at Nairobi	A/77/349 and A/77/349/Corr.1	In the report, the Secretary-General provided information on the progress made on the replacement of office blocks A to J at the United Nations Office at Nairobi since the issuance of his previous report (A/76/330). There are updates on progress made, including

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
			the completion of the construction of a new annex building and progress on the repurposing of the publishing services building as part of the early works; the completion of the block V pilot refurbishment works and progress on the blocks P and Q extended pilot refurbishment works as part of the implementation of flexible workplace strategies; and on the design phase of the works for the new building to replace the old office blocks A to J. The General Assembly was requested to approve an appropriation in the amount of $13,196,200 for 2023
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XVI. Progress on the renovation of the North Building at the Economic Commission for Latin America and the Caribbean in Santiago	A/77/315	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 since the issuance of his previous progress report (A/76/323), including on services performed by the lead consulting firm on the final design of the project, which allowed for the inclusion of persons with disabilities, on risk management and mitigation measures, on sustainability and energy efficiency updates, and on procurement activities related to the construction contract tendering process for the construction phase of the net zero building. The General Assembly was requested to approve an appropriation in the amount of $640,400 for 2023

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XVII. Request for a subvention to the Special Tribunal for Lebanon	A/77/548 and A/77/548/Corr.1	In the report, the Secretary-General provided information on the Special Tribunal for Lebanon's financial situation, the projected use of the 2022 subvention and the Tribunal's 2023 budget and sought the approval by the General Assembly of an appropriation for a final subvention for the Tribunal in the amount of $3.0 million for 2023
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XVIII. Strategic heritage plan of the United Nations Office at Geneva	A/77/492	In the report, the Secretary-General provided details on the progress on the strategic heritage plan, including the successful conclusion of the tender process for building E renovation work within the allocated budget. The report provided an update on the overall forecasted financial position of the project, which improved by approximately SwF 38.5 million as compared with the previous progress report, indicating that the project would exceed the project budget by less than 1 per cent. The General Assembly was requested to decide on the scheme and currency of appropriation and assessment for the project; approve the establishment of a multi-year special account for the project; and approve the estimated requirements for the valorization consultancy work in the amount of $75,000
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XIX: Gross jointly financed budget of the Joint Inspection Unit	A/77/6 (Sect. 31)	Not applicable

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XX: Gross jointly financed budget of the International Civil Service Commission	A/77/6 (Sect. 31)	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XXI. Gross jointly financed budget of the United Nations System Chief Executives Board for Coordination	A/77/6 (Sect. 31)	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XXII. Gross jointly financed budget of the Department of Safety and Security	A/77/6 (Sect. 34)	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XXIII. Effects of changes in rates of exchange and inflation	A/77/632	Not applicable
138. Proposed programme budget for 2022	76/246 A: Special subjects relating to the proposed programme budget for 2022: XXIV. Contingency fund	A/C.5/77/27	Not applicable
138. Proposed programme budget for 2022	76/247 A to C: Programme budget for 2022	A/77/6 (Introduction)	Not applicable
138. Proposed programme budget for 2022	76/248: Unforeseen and extraordinary expenses for 2022	Not applicable	Not applicable
138. Proposed programme budget for 2022	76/249: Working Capital Fund for 2022	Not applicable	Not applicable
138. Proposed programme budget for 2022	76/246 B: Special subjects relating to the programme budget for 2022:	In the resolution, the General Assembly called for the Secretary-General to submit a	Not applicable

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
	I. Organizational resilience management system	progress report on the implementation of the organizational resilience management system for consideration no later than at the first part of its resumed seventy-ninth session	
138. Proposed programme budget for 2022	76/246 B: Special subjects relating to the programme budget for 2022: II. Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council: special political missions – thematic cluster III (regional offices, offices in support of political processes and other missions) – United Nations Support Mission in Libya	A/77/6 (Sect. 3)/Add.4	Not applicable
138. Proposed programme budget for 2022	76/246 B: Special subjects relating to the programme budget for 2022: III. Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its thirty-third special session	A/77/6 (Sect. 24) and A/77/6 (Sect. 24)/Corr.1	Not applicable
138. Proposed programme budget for 2022	76/271: Addressing racism and promoting dignity for all in the United Nations Secretariat	The Secretariat continues to implement relevant measures and actions in compliance with the General Assembly resolution, including the refinement of the Secretary-General's proposal in his report A/76/771, a full account of which will be reflected in the report to be submitted at the seventy-eighth session of the Assembly	Not applicable

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
139. Programme planning	76/236: Programme planning	A/76/6/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 resolution 76/236.
140. Improving the financial situation of the United Nations	76/272: Improving the financial situation of the United Nations	The General-Assembly requested the Secretary-General to report to the Assembly on the impact of the resolution and any further measures to improve the financial situation of the United Nations at its eightieth session. The related report of the Secretary-General will be submitted accordingly	Not applicable
141. Pattern of conferences	76/237: Pattern of conferences	A/77/91	In the report, the Secretary-General responded to relevant General Assembly mandates and provided information on the pattern of conferences in New York, Geneva, Vienna and Nairobi in 2021. He noted that the resilience of the Secretariat's conference and intergovernmental services continued to be tested by the challenges arising from the coronavirus disease (COVID-19) pandemic. The number of meetings in 2021 increased in comparison with 2020. Improvements were recorded in nearly all key performance indicators relating to workload and productivity in meetings and documents management. The servicing of meetings and the provision of documentation were made possible by capitalizing on the long-term strategy of the Department for General Assembly and Conference

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
			Management of continuous modernization in all areas of its work, ensuring multilingualism, the sustainability of operations and the accessibility of services. The report provided an overview of relevant statistics and conference-servicing indicators and highlighted a range of lessons learned during the pandemic
142. Scale of assessments for the apportionment of the expenses of the United Nations	76/2: Scale of assessments for the apportionment of the expenses of the United Nations: requests under Article 19 of the Charter	Not applicable	Not applicable
142. Scale of assessments for the apportionment of the expenses of the United Nations	76/238: Scale of assessments for the apportionment of the expenses of the United Nations	A/77/65	The report was submitted in compliance with the requests made by the General Assembly
144. Joint Inspection Unit	76/261: Joint Inspection Unit	No report was required to be submitted by the Secretariat since the resolution reiterated items that were of an ongoing nature	Not applicable
144. Joint Inspection Unit	76/273: Enhancing accessibility for persons with disabilities to conferences and meetings of the United Nations system	The General Assembly requested a report on system-wide efforts to enhance accessibility for persons with disabilities at the main part of its seventy-eighth session	Not applicable
145. United Nations common system	76/240: United Nations common system	A/77/222	In the report, the Secretary-General provided an overview of the consultative process undertaken for its preparation. The report further set out the post-2016 jurisprudence of the United Nations Tribunals and the International Labour Organization

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
			Administrative Tribunal on matters related to the International Civil Service Commission. It also contained detailed proposals for promoting consistency in the implementation of recommendations and decisions of the Commission in the context of two independent tribunal systems. Lastly, it assessed the impact of the divergence in the jurisprudence of the two tribunal systems on the cohesion of the United Nations common system and set out recommendations to the General Assembly on the way forward
146. Report on the activities of the Office of Internal Oversight Services	76/241: Report on the activities of the Office of Internal Oversight Services	A/77/278 (Part I) and A/77/278 (Part I)/Add.1 and A/76/281 (Part II)	In the report, the Office of Internal Oversight Services provided information on its activities during the reporting period from 1 July 2021 to 30 June 2022 (Part I) and on its peacekeeping activities during the reporting period from 1 January to 31 December 2021 (Part II)
147. Administration of justice at the United Nations	76/242: Administration of justice at the United Nations	A/77/156	In the report, the Secretary-General provided information on the functioning of the system of administration of justice for 2021 and offered observations with respect thereto. The report also included a consolidated response to requests made by the General Assembly in its resolution 76/242
148. Financing of the International Residual Mechanism for Criminal Tribunals	76/243: Financing of the International Residual Mechanism for Criminal Tribunals	A/77/528	In the report, the Secretary-General proposed an amount of $78,992,300, before recosting, to be appropriated for the International Residual Mechanism for Criminal Tribunals for 2023

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
142. Scale of assessments for the apportionment of the expenses of the United Nations	76/239: Scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations	The General Assembly decided to review the structure of the levels of the scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations during its seventy-ninth session. Therefore, the related report of the Secretary-General will be submitted at that time	Not applicable
150. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	76/274: Cross-cutting issues	Related report of the Secretary-General to be submitted at the second part of the resumed seventy-seventh session	Not applicable
150. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	76/275: Post-traumatic stress disorder framework	No report requested by the General Assembly	Not applicable
150. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	76/276: Rates of reimbursement to troop- and police-contributing countries	As mandated by the General Assembly, a quadrennial review of the personnel costs incurred by contributing countries was undertaken in 2021/22, following the methodology approved by the Assembly in resolution 67/261. Following the same methodology, the next report of the Secretary-General will become due following the subsequent quadrennial review of this matter	Not applicable
150. Administrative and budgetary aspects of the	76/277: Financing of the United Nations Logistics Base at Brindisi, Italy	To be submitted at the second part of the resumed seventy-seventh session	Not applicable

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
financing of the United Nations peacekeeping operations			
150. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	76/278: Financing of the Regional Service Centre in Entebbe, Uganda	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
150. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	76/279: Support account for peacekeeping operations	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
150. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations	76/280: Closed peacekeeping missions	One of the provisions of General Assembly resolution 76/280 entails returning cash assets in closed peacekeeping missions with cash surpluses, excluding only cash necessary to cover claims of troop- and police-contributing countries in those missions, to Member States that have paid their assessed contributions in full by 31 March 2023 and paying by the same date all outstanding claims of troop- and police-contributing countries in closed peacekeeping missions, prioritizing the claims by countries without arrears in closed peacekeeping missions. Both the activities related to the closed peacekeeping missions are expected to be finalized by the Secretariat by March 2023. Accordingly, the report of the Secretary-General on closed peacekeeping missions will be submitted to the General	Not applicable

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
		Assembly at its seventy-eighth session, when the material changes in the financial situation of closed peacekeeping missions are reflected	
151. Financing of the United Nations Interim Security Force for Abyei	76/281: Financing of the United Nations Interim Security Force for Abyei	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
152. Financing of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	76/282: 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-seventh session	Not applicable
154. Financing of the United Nations Peacekeeping Force in Cyprus	76/283: Financing of the United Nations Peacekeeping Force in Cyprus	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
155. Financing of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	76/284: 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-seventh session	Not applicable
157. Financing of the United Nations Stabilization Mission in Haiti	76/285: Financing of the United Nations Stabilization Mission in Haiti	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
158. Financing of the United Nations Mission for Justice Support in Haiti	76/286: Financing of the United Nations Mission for Justice Support in Haiti	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
159. Financing of the United Nations Interim Administration Mission in Kosovo	76/287: Financing of the United Nations Interim Administration Mission in Kosovo	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
161. Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali	76/288: Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali	To be submitted at the second part of the resumed seventy-seventh session	Not applicable

Agenda item	Resolution	Reports submitted by the Secretariat pursuant to resolution	Summary of content of the report, reflecting compliance with the resolution
162 (a). Financing of the United Nations peacekeeping forces in the Middle East: United Nations Disengagement Observer Force	76/289: Financing of the United Nations Disengagement Observer Force	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
162 (b). Financing of the United Nations peacekeeping forces in the Middle East: United Nations Interim Force in Lebanon	76/290: Financing of the United Nations Interim Force in Lebanon	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
163. Financing of the United Nations Mission in South Sudan	76/291: Financing of the United Nations Mission in South Sudan	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
164. Financing of the United Nations Mission for the Referendum in Western Sahara	76/292: Financing of the United Nations Mission for the Referendum in Western Sahara	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
165. Financing of the African Union-United Nations Hybrid Operation in Darfur	76/244 A: Financing of the African Union-United Nations Hybrid Operation in Darfur	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
165. Financing of the African Union-United Nations Hybrid Operation in Darfur	76/244 B: Financing of the African Union-United Nations Hybrid Operation in Darfur	To be submitted at the second part of the resumed seventy-seventh session	Not applicable
166. Financing of the activities arising from Security Council resolution 1863 (2009)	76/293: Financing of the activities arising from Security Council resolution 1863 (2009)	To be submitted at the second part of the resumed seventy-seventh session	Not applicable

Annex II

Cumulative rate of implementation of the recommendations of oversight bodies issued since 2010

Office of Internal Oversight Services

Total number of annual recommendations		Number of recommendations implemented each year							
Year	Number of recommendations	2010–2017	2018	2020	2021	2022	Total	Closed	In progress
2010–2017	8 985	7 276	441	325	138	41	**8 221**	705	59
2018	1 190	–	512	423	88	82	**1 105**	17	68
2020[a]	1 004	–	–	304	487	86	**877**	0	127
2021[a]	896	–	–	–	423	335	**758**	0	138
2022[a]	883	–	–	–	–	232	**232**	0	651
Total	**12 958**	**7 276**	**953**	**1 052**	**1 136**	**776**	**11 193**	**722**	**1 043**
Issuance year		2010–2017	2018	2020	2021	2022			
Implementation rate (percentage)		99	94	87	85	26			
Cumulative implementation rate (percentage)		99	99	98	97	92			

[a] For the 12-month period ended 30 June.

Total number of annual critical recommendations		Number of critical recommendations implemented each year							
Year	Number of critical recommendations	2010–2017	2018	2020[a]	2021[a]	2022[a]	Total	Closed	In progress
2010–2017	1 144	1 087	10	4	8	–	**1 109**	35	–
2018	34	–	7	13	6	–	**26**	8	–
2020[a]	17	–	–	3	–	8	**11**	6	–
2021[a]	7	–	–	–	1	6	**7**	–	–
2022[a]	1	–	–	–	–	–	**–**	–	1
Total	**1 203**	**1 087**	**17**	**20**	**15**	**14**	**1 153**	**49**	**1**
Implementation rate as of 30 June 2022 (percentage).		100	100	100	100	n/a			

Abbreviation: n/a, not applicable.

[a] For the 12-month period ended 30 June.

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Number of recommendations issued[a]		Number of recommendations fully implemented in each financial period											Overtaken by events/closed[b]	In progress
Year	Recommendations	2010–2011	2012–2013	2014	2015	2016	2017	2018	2019	2020	2021	Total		
2008–2009	72	42	17	–	1	4	1	–	–	–	1	**66**	6	0
2010–2011	40	–	20	3	2	–	–	1	–	–	–	**26**	14	0
2012–2013	28	–	–	2	2	3	4	–	3	7	–	**21**	7	0
2014	26	–	–	–	1	3	2	–	2	5	3	**16**	8	2
2015	44	–	–	–	–	7	8	–	5	2	6	**28**	9	7
2016	53	–	–	–	–	–	16	4	13	2	1	**36**	9	8
2017	71	–	–	–	–	–	–	8	14	21	10	**53**	10	8
2018	78	–	–	–	–	–	–	–	12	18	15	**45**	14	19
2019	113	–	–	–	–	–	–	–	–	41	22	**63**	11	39
2020	126	–	–	–	–	–	–	–	–	–	40	**40**	9	77
2021	102	–	–	–	–	–	–	–	–	–	–	**–**	–	102
Total	**753**	**42**	**37**	**5**	**6**	**17**	**31**	**13**	**49**	**96**	**98**	**394**	**97**	**262**
Issuance year		2010–2011	2012–2013	2014	2015	2016	2017	2018	2019	2020	2021			
Implementation rate (percentage)		100	100	92	84	85	89	76	65	39	n/a			
Cumulative implementation rate (percentage)		100	100	98	93	91	90	87	82	72	n/a			

Abbreviation: n/a, not applicable.

[a] For the biennium/year ended 31 December.

[b] Considered by the Board of Auditors as overtaken by events or closed.

Board of Auditors
United Nations (volume II)

Number of recommendations issued[a]		Number of recommendations fully implemented in each financial period												Overtaken by events/ closed[b]	In progress
Year	Recommendations	2010–2011	2012–2013	2013–2014	2014–2015	2015–2016	2016–2017	2017–2018	2018–2019	2019–2020	2020–2021	Total		
2008–2009	191	179	9	–	–	–	–	–	–	–	–	**188**	3	–
2010–2011	99	–	86	5	–	–	–	–	–	–	–	**91**	8	–
2012–2013	96	–	–	71	12	2	2	–	–	–	–	**87**	9	–
2013–2014	63	–	–	–	33	22	3	–	–	–	–	**58**	5	–
2014–2015	31	–	–	–	–	15	6	3	1	1	–	**26**	5	–
2015–2016	55	–	–	–	–	–	23	15	3	6	1	**48**	6	1
2016–2017	75	–	–	–	–	–	–	39	9	8	10	**66**	8	1
2017–2018	52	–	–	–	–	–	–	–	11	11	9	**31**	11	10
2018–2019	43	–	–	–	–	–	–	–	–	16	17	**33**	2	8
2019–2020	30	–	–	–	–	–	–	–	–	–	16	**16**	3	11
2020–2021	10	–	–	–	–	–	–	–	–	–	–	**–**	–	10
Total	**745**	**179**	**95**	**76**	**45**	**39**	**34**	**57**	**24**	**42**	**53**	**644**	**60**	**41**
Issuance year		2010–2011	2012–2013	2013–2014	2014–2015	2015–2016	2016–2017	2017–2018	2018–2019	2019–2020	2020–2021			
Implementation rate (percentage)		100	100	100	100	98	99	81	81	63	n/a			
Cumulative implementation rate (percentage)		100	100	100	100	99.7	99.5	97	96	94	n/a			

Abbreviation: n/a, not applicable.

[a] For the biennium/year ended 30 June.

[b] Considered by the Board of Auditors as overtaken by events or closed.