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Proposed programme budget for 2023

Programme planning

Proposed programme budget for 2023

Part IX

Internal oversight

Section 30

Internal oversight

Programme 26

Internal oversight

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* [A/77/50](#).

** In keeping with paragraph 11 of resolution [72/266 A](#), the part consisting of the programme plan and programme performance information is submitted through the Committee for Programme and Coordination for the consideration of the General Assembly.

*** In keeping with paragraph 11 of resolution [72/266 A](#), the part consisting of the post and non-post resource requirements is submitted through the Advisory Committee on Administrative and Budgetary Questions for the consideration of the General Assembly.



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Foreword

The purpose of the Office of Internal Oversight Services is to assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through the exercise of internal audit, inspection and evaluation, and investigation functions.

The programme plan for 2023 is aimed at further improving accountability and transparency in the achievement of mandated results and impacts by the Organization and will continue to provide, for use by Member States, the Secretary-General and senior management in decision-making, assurance and advice to strengthen results-based management of the Organization.

(Signed) Fatoumata **Ndiaye**
Under-Secretary-General for Internal Oversight Services

A. Proposed programme plan for 2023 and programme performance in 2021

Overall orientation

Mandates and background

- 30.1 The Office of Internal Oversight Services (OIOS) is responsible for assisting the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through the provision of internal audit, inspection and evaluation, and investigation services. The mandate derives from the priorities established in relevant General Assembly resolutions and decisions, including resolutions [48/218 B](#), [54/244](#), [59/272](#), [64/263](#), [69/253](#) and [74/257](#). The Office will continue to maintain its operational independence in carrying out its objectives.
- 30.2 Through internal audit, the Office examines, reviews and appraises the use of the financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates and ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies; and undertakes performance audits to assess responsiveness to the requirements of programmes and legislative mandates and the effectiveness of the system of internal control of the Organization.
- 30.3 Through programme evaluations and inspections, the Office evaluates the efficiency and effectiveness of the implementation of the programmes and legislative mandates of the Organization.
- 30.4 Through investigations, the Office investigates reports of violations of United Nations regulations, rules and pertinent administrative issuances and transmits to the Secretary-General the results of such investigations, together with appropriate recommendations to guide the Secretary-General in deciding on jurisdictional or disciplinary action to be taken.
- 30.5 The Office may also provide support and advice to management on the effective discharge of their responsibilities and on the implementation of recommendations and facilitate self-evaluation by programme managers through appropriate methodological support.
- 30.6 The Independent Audit Advisory Committee provides the Office with advice to strengthen the programme's risk-based planning and budgeting.

Strategy and external factors for 2023

- 30.7 In support of the Secretary-General's focus on building a more sustainable and inclusive future and on reforming the Organization to better deliver against this vision, the strategy for 2023 prioritizes internal oversight coverage of the work of the Organization in the following management areas: (a) implementation of the reforms of the management, peace and security, and development pillars; (b) strengthening of organizational culture; (c) procurement and supply chain management, including management of fraud and corruption risks; (d) management of mission drawdown or transition; and (e) strengthening of the whistle-blower protection system. The Office will also continue to cover the programmes and strategies of the Organization, including cross-cutting areas such as the provision of support to Member States on the implementation of the Sustainable Development Goals and the implementation of the Secretary-General's strategies on gender equality, racial equality, environmental sustainability and data.
- 30.8 Effective engagement with the senior leadership of the Organization will help the programme to identify risks to the Organization and provide timely assurance and advice on issues related to the efficient, economical, effective and ethical management of the Organization's resources.
- 30.9 The Office will strive to maintain a working environment that emphasizes responsibility for results and fosters harmony and learning. The Office will focus on ensuring that staff are equipped with the knowledge and skills necessary to deliver expected results. This will translate into: (a) strengthening

of the use of enterprise risk management in planning internal audit and evaluation and inspection activities (subprogrammes 1 and 2); (b) enhanced guidance on detecting and addressing fraud indicators and on using data analytics (subprogramme 1); (c) enhanced guidance for thematic and outcome evaluations of programmes (including for peacekeeping components) and for incorporating the coronavirus disease (COVID-19) response and lessons learned into evaluation designs (subprogramme 2); and (d) guidance on using data analytics to improve investigation planning and therefore the timeliness of investigations (subprogramme 3). In addition, the programme will strengthen its communication and reporting capacity regarding following up on recommendations.

- 30.10 Reflecting the importance of continuous improvement and responding to the needs and requests of Member States, the proposed programme plan for 2023 continues to incorporate lessons learned and best practices related to the adjustments to and adaptation of the programme owing to the COVID-19 pandemic. Examples of lessons learned and best practices include: (a) furthering knowledge of and the access of OIOS staff to the information and communications systems and data that the Office relies on to perform its functions; and (b) in a few instances, engaging or partnering with national and international experts to facilitate data collection in areas difficult to access. At the same time, it is assumed that those operational conditions have improved and allow for mandate implementation through formerly established approaches. Any modifications to planned deliverables would be in pursuance of the objectives, strategies and mandates and would be reported as part of the programme performance information.
- 30.11 With regard to cooperation with other entities at the global, regional, national and local levels, the Office will coordinate its work with the Board of Auditors and the Joint Inspection Unit and liaise as appropriate with relevant offices involved in the internal justice system of the Organization.
- 30.12 With regard to inter-agency coordination and liaison, the Office will participate as a member of the Representatives of Internal Audit Services of the United Nations Organizations, the United Nations Representatives of Investigative Services and the United Nations Evaluation Group. The programme will cooperate closely with academic institutions through the United Nations System Staff College and the “evaluation practitioners exchange” seminars of the United Nations Evaluation Group, which also involve members of the international and national evaluation communities.
- 30.13 With regard to the external factors, the overall plan for 2023 is based on the planning assumption that the Office will have unimpeded access to the staff and records of the Organization and other required information.
- 30.14 The Office integrates a gender perspective in its operational activities, deliverables and results. Subprogrammes 1 and 2 will cover the management of risks related to gender equality and mainstreaming a gender perspective. Subprogramme 3 will continue to implement a gender perspective in its victim-centred methodology for investigations of sexual exploitation and abuse and workplace sexual harassment.
- 30.15 In line with the United Nations Disability Inclusion Strategy, the Office will integrate a perspective on the inclusion and empowerment of persons with disabilities in its work. In 2023, subprogrammes 1 and 2 will cover the Organization’s activities to implement the Strategy.

Programme performance in 2021

Impact of the pandemic

- 30.16 The continuation of the COVID-19 pandemic into 2021 had an impact on the implementation of mandates, with longer timelines and reduced quality in some activities owing to limitations in: (a) access to people; (b) direct observation of operations; and (c) access to physical assets and software. Access to staff through videoconferencing is not of the same quality as in-person interaction, and remote assessment of conditions of assets, soft controls or information and communications technology (ICT) infrastructure is difficult to implement. For subprogramme 3, the continuation of the pandemic precluded the delivery of planned training to National Investigations

Officers, members of investigative fact-finding panels and Special Investigation Unit staff. However, there was an overall improvement compared with 2020 following the resumption of travel. For example, some audit teams were able to travel to conduct audits of unmanned aerial vehicle systems at the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo, network access management and security in the United Nations Secretariat and Umoja employee self-service/manager self-service and related processes for uniformed personnel and national staff at the United Nations Interim Force in Lebanon, as well as audits of Office of the United Nations High Commissioner for Refugees country operations in Jordan, South Sudan and Ukraine and Office for the Coordination of Humanitarian Affairs country operations in the Bolivarian Republic of Venezuela under subprogramme 1.

Legislative mandates

30.17 The list below provides all mandates entrusted to the programme.

General Assembly resolutions

48/218 B ; 60/254	Review of the efficiency of the administrative and financial functioning of the United Nations	72/266 A and B	Shifting the management paradigm in the United Nations
60/1	2005 World Summit Outcome	74/257	Review of the implementation of General Assembly resolutions 48/218 B , 54/244 , 59/272 , 64/263 and 69/253
61/245	Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies	76/241	Report on the activities of the Office of Internal Oversight Services
61/275	Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services		

Subprogramme 1

Internal audit

General Assembly resolutions

67/244 B	Financing of the International Residual Mechanism for Criminal Tribunals
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Subprogramme 2

Inspection and evaluation

General Assembly resolutions

55/231	Results-based budgeting	76/236	Programme planning
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Subprogramme 3

Investigations

General Assembly resolutions

59/287	Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations	62/247 68/252	Strengthening investigations Human resources management
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Deliverables

30.18 Table 30.1 lists all cross-cutting deliverables of the programme.

Table 30.1

Cross-cutting deliverables for the period 2021–2023, by category and subcategory

<i>Category and subcategory</i>	<i>2021 planned</i>	<i>2021 actual</i>	<i>2022 planned</i>	<i>2023 planned</i>
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	2	2	2	2
1. Report on the activities of the Office of Internal Oversight Services (Parts I and II)	2	2	2	2
Substantive services for meetings (number of three-hour meetings)	19	38	31	28
Meetings of:				
2. The Fifth Committee	8	14	8	8
3. The Committee for Programme and Coordination	3	18	17	14
4. The Advisory Committee on Administrative and Budgetary Questions	4	2	2	2
5. The Independent Audit Advisory Committee	4	4	4	4
C. Substantive deliverables				
Databases and substantive digital materials: comprehensive database and dashboard for monitoring the status of implementation of the approximately 1,000 open recommendations of the Office.				
E. Enabling deliverables				
Content on communications platforms, briefings and presentations on oversight activities; refresher training to programme managers on the Office's recommendation monitoring system.				

Evaluation activities

- 30.19 The Joint Inspection Unit review of the state of the investigation function on progress made in the United Nations system organizations in strengthening the investigation function ([JIU/REP/2020/1](#)), completed in 2021, has guided the proposed programme plan for 2023.
- 30.20 The results and lessons of the evaluation referenced above, for example on reviewing and streamlining procedures and enhancing key performance indicators, have been taken into account for the proposed programme plan for 2023.
- 30.21 The following evaluations are planned for 2023:
- (a) External quality assessment of the Internal Audit Division;
 - (b) Comprehensive evaluation of OIOS.

Programme of work**Subprogramme 1
Internal audit****Objective**

- 30.22 The objective, to which this subprogramme contributes, is to improve the efficiency, economy, effectiveness and impact of the Organization's programmes, in keeping with best management practices.

Strategy

- 30.23 To contribute to the objective, the subprogramme will:
- (a) Conduct internal audit activities to recommend improvements to key controls and processes and identify accountability issues. In 2023, particular attention will continue to be given to how COVID-19 has influenced changes in key controls and processes;
 - (b) Continue to work with the Department of Management Strategy, Policy and Compliance to continuously provide assurance and advice on strengthening the United Nations Secretariat accountability system;
 - (c) Continue to focus on data governance and data security in the use of ICT in the Organization and strengthen its own capacity to use ICT systems and data, including through an enhanced web-based audit management system;
 - (d) Strengthen annual work planning processes by identifying and monitoring audit assignments that systematically cover United Nations cross-cutting priorities in the management, programme and strategy areas (including reforms, organization culture, procurement and supply chain, mission drawdown or transition, Sustainable Development Goal support and the inclusion of gender, disability, racial, human rights and environmental perspectives);
 - (e) Undergo an external quality assessment of the internal audit function according to International Standards for the Professional Practice of Internal Auditing and continue to further improve the efficiency, economy, effectiveness and impact of the internal audit function.
- 30.24 The above-mentioned work is expected to result in:
- (a) Strengthened accountability and transparency in the use of resources by United Nations organizations and entities;
 - (b) Improved risk identification and remediation and increased management, strategic and programme results by United Nations organizations and entities;
 - (c) High quality of internal audit assurance provided to the Secretary-General, heads of organizations and entities and Member States on the adequacy and effectiveness of risk management and internal control systems.

Programme performance in 2021

Strengthened internal controls over supply chain management in the Secretariat

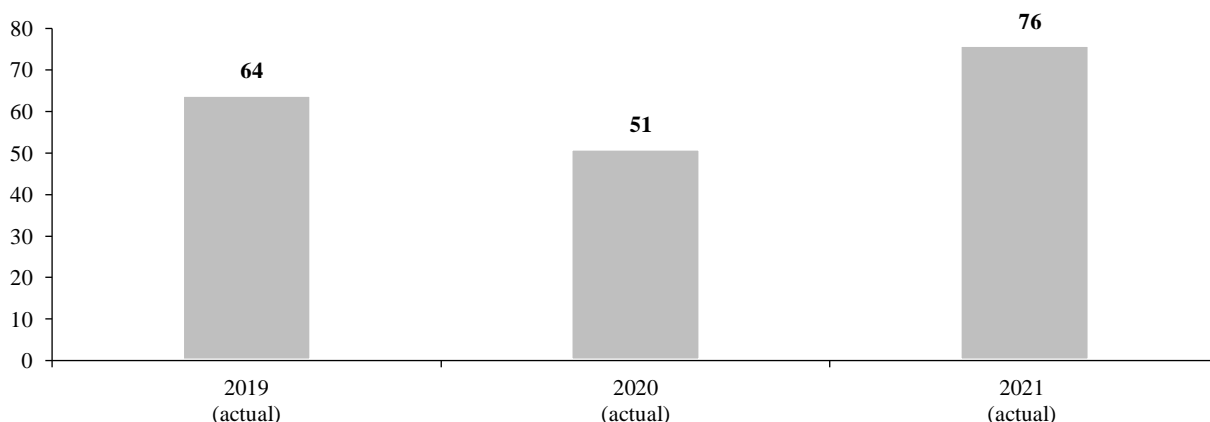
- 30.25 Supply chain management is an area of very high risk for the Secretariat owing to the high value of procurement and assets, the decentralization of procurement and assets management to the field and the high level of inherent fraud risk.
- 30.26 The subprogramme conducted 18 audits, which covered: demand and source planning for peace operations; procurement activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; the close-out of procurement contracts in the African Union-United Nations Hybrid Operation in Darfur; and centralized warehouse operations at the United Nations Interim Force in Lebanon and the United Nations Mission in South Sudan. Procurement and inventory management were also covered in advisory engagements related to performance of delegation of authority in five missions and the United Nations Support Office in Somalia. An audit of the strategic heritage plan of the United Nations Office at Geneva reviewed the management of project risks in the areas of schedule, budget, scope and the impact of COVID-19. Audits of Economic Commission for Africa and Economic and Social Commission for Asia and the Pacific construction projects reviewed the progress of procurement activities and plans for value engineering activities to reduce costs.
- 30.27 These audits resulted in the acceptance of 76 recommendations to improve supply chain management, the ongoing implementation of which has resulted in improvements, notably: (a) better categorization of strategic goods resulting in procurement decisions closer to the point of operations (increased accountability/transparency and effectiveness); (b) implementation of a procurement

fraud risk management programme (increased accountability and economy); and (c) raising the threshold for issuing requests for proposals from \$40,000 to \$150,000, thus reducing by 77 per cent the resources used when issuing such requests, which represent just 2 per cent of the total procurement value (increased efficiency).

30.28 Progress towards the objective is presented in the performance measure below (see figure 30.I).

Figure 30.I

Performance measure: annual number of audit recommendations under implementation by the Secretariat to improve supply chain management



Planned results for 2023

Result 1: increased impact through more relevant and timely action by programme managers to implement audit recommendations

Programme performance in 2021 and target for 2023

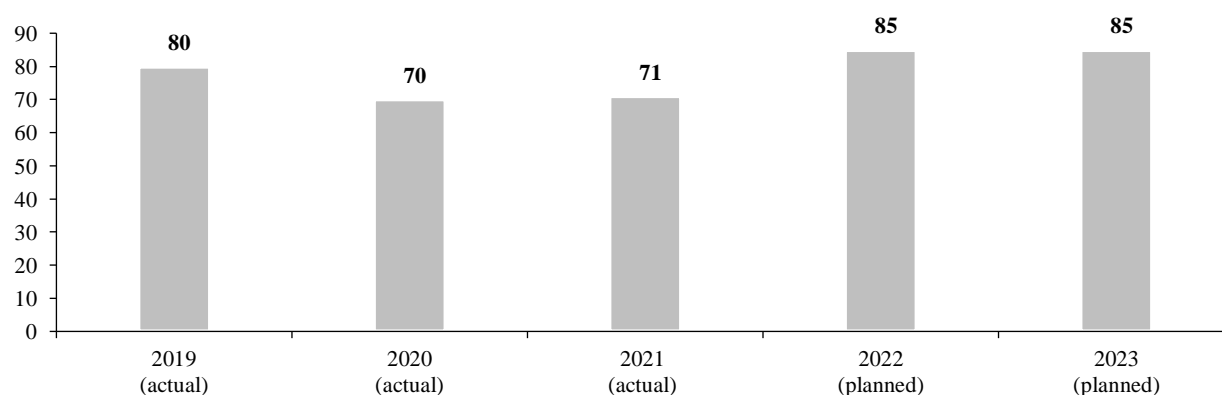
30.29 The subprogramme's work contributed to 71 per cent of recommendations implemented within 24 months, which did not meet the planned target of 85 per cent. The subprogramme will continue to work with management to remedy causes for slow implementation so that accepted recommendations are implemented without delay.

30.30 Progress towards the objective and the target for 2023 are presented in the performance measure below (see figure 30.II).

Figure 30.II

Performance measure: percentage of recommendations implemented (closed) within 24 months

(Percentage)



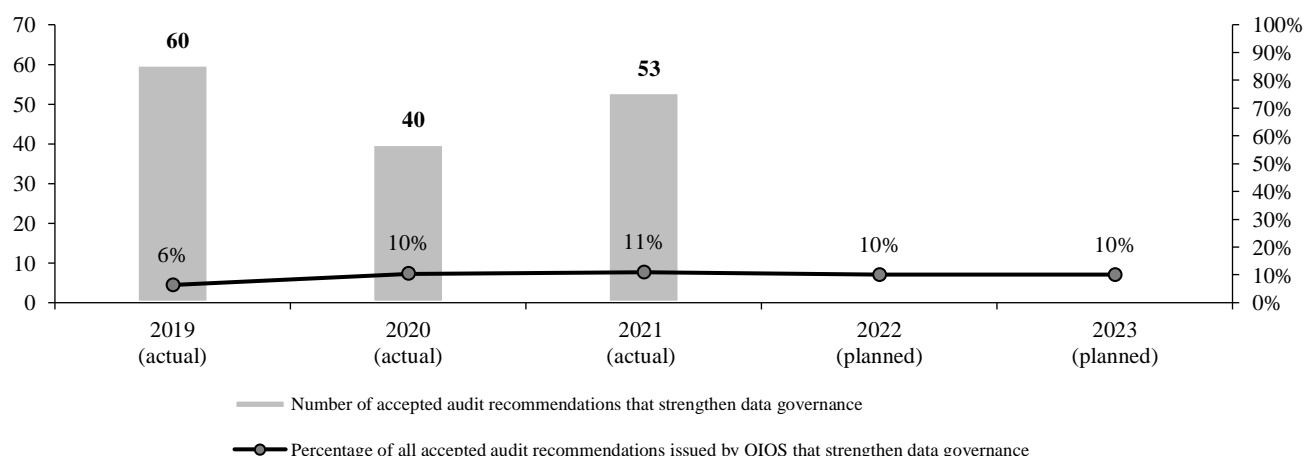
Result 2: strengthened data governance for enhanced performance and accountability of the Secretariat

Programme performance in 2021 and target for 2023

- 30.31 The subprogramme's work contributed to the acceptance of 53 audit recommendations related to strengthening data governance in the Organization, which represents 11 per cent of the total recommendations accepted in 2021. In response to recent developments, the performance measure has been adjusted to reflect the management efforts to strengthen data governance and data security frameworks within the Secretariat.
- 30.32 Progress towards the objective and the target for 2023 are presented in the performance measure below (see figure 30.III).

Figure 30.III

Performance measure: audit recommendations accepted that strengthen data governance in the Organization



Result 3: strengthened accountability system in the United Nations Secretariat

Proposed programme plan for 2023

- 30.33 At the request of the Department of Management Strategy, Policy and Compliance, the subprogramme evaluated the Secretariat accountability system and issued the first 8 of 10 planned advisory memorandums to the Department.

Lessons learned and planned change

- 30.34 The lesson for the subprogramme was that such thematic assessments can provide deep insights into the functioning of the accountability system. In applying the lesson, the subprogramme will strengthen the provision of assurance and advisory services in this area in close consultation and collaboration with the Department of Management Strategy, Policy and Compliance.
- 30.35 Expected progress towards the objective is presented in the performance measure below (see table 30.2).

Table 30.2
Performance measure

2019 (actual)	2020 (actual)	2021 (actual)	2022 (planned)	2023 (planned)
—	Departments institute internal controls, in alignment with the advisory on the statement of internal control	Strengthened organizational accountability through advice on the extent to which the accountability system is relevant, efficient and effective, as informed by eight thematic assessments in the evaluation of the accountability system: enterprise resource management; planning and budgeting; delegation of authority; budget implementation and financial management; internal control system; information systems; ethics and integrity; human resources management, learning and development strategies MINUSMA, MINUSCA, UNMISS, UNIFIL, and UNSOM/ UNSOS receive advisories on the performance of delegation of authority for human resources, financial, procurement and property	Strengthened organizational accountability informed by two thematic assessments included in the evaluation of the accountability system: programme delivery and organizational performance; Department of Management Strategy, Policy and Compliance/ Business Transformation and Accountability Division as enabler of the accountability system Availability of recommendations and a plan of action to strengthen the accountability system	Strengthened organizational accountability informed by three thematic assignments on aspects of the accountability system, including the flexible workspace project (mandated by the General Assembly)

Abbreviations: MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; UNIFIL, United Nations Interim Force in Lebanon; UNMISS, United Nations Mission in South Sudan; UNSOM, United Nations Assistance Mission in Somalia; UNSOS, United Nations Support Office in Somalia.

Deliverables

30.36 Table 30.3 lists all deliverables of the subprogramme.

Table 30.3

Subprogramme 1: deliverables for the period 2021–2023, by category and subcategory

Category and subcategory	2021 planned	2021 actual	2022 planned	2023 planned
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	1	1	–	2
1. Audit of flexible workplace project at United Nations Headquarters (resolution 75/253 C)	–	–	–	1
2. Biennial report on procurement, with a focus on demand and source planning of goods in peacekeeping missions (resolution 72/266 B), incorporating the implementation of post-employment restrictions of staff involved in the procurement process (resolution 74/256)	1	1	–	1
B. Generation and transfer of knowledge				
Publications (number of publications)	150	127	150	150
3. Internal audit reports (assurance and advisory)	150	127	150	150

Subprogramme 2 Inspection and evaluation

Objective

30.37 The objective, to which this subprogramme contributes, is to strengthen relevance, efficiency, effectiveness and impact in the implementation of programmes and legislative mandates of the Organization and improve decision-making, accountability and learning.

Strategy

30.38 To contribute to the objective, the subprogramme will:

- Focus, in conducting evaluations, on subprogramme-level outcomes achieved by Secretariat entities under the peace and security, sustainable development, human rights and humanitarian work pillars;
- Integrate the Secretary-General's cross-cutting strategies in evaluation design and take into consideration the impact of COVID-19 on programme performance;
- Refine its inspection and evaluation methodology and develop appropriate evaluation design and data collection techniques for enhanced programme evaluation;
- Strengthen Secretariat evaluation, including through collaboration with the Department of Management Strategy, Policy and Compliance, to develop and implement a Secretariat evaluation training programme in partnership with the United Nations System Staff College and other capacity-building measures;
- Provide evaluation methodological guidance to Secretariat entities and to the wider Organization;
- Support system-wide evaluation through collaboration with the Executive Office of the Secretary-General.

- 30.39 The above-mentioned work is expected to result in:
- (a) Increased learning and accountability of Secretariat entities towards achieving the planned outcomes of subprogrammes and drawing upon lessons learned;
 - (b) Strengthened evaluation capacity and performance and greater use of evaluation results to inform programme planning within the Organization.

Programme performance in 2021

Strengthened evaluation capacity in the Organization

- 30.40 The subprogramme supported the Department of Management Strategy, Policy and Compliance in the drafting, finalization and issuance of the new administrative instruction on evaluation in the Secretariat ([ST/AI/2021/3](#)), held four workshops with 46 entities on implementation of the administrative instruction and conducted 20 consultations with 16 entities on evaluation policies, plans and terms of reference. The subprogramme also created a Secretariat-wide evaluation knowledge management platform housing key guidance and reports and an online help function. It is also working with the United Nations System Staff College to develop a training module for roll-out in early 2022. The subprogramme will continue to work with the Department of Management Strategy, Policy and Compliance to strengthen the evaluation culture, function and capacity in the Secretariat.
- 30.41 Progress towards the objective is presented in the performance measure below (see table 30.4).

Table 30.4
Performance measure

2019 (actual)	2020 (actual)	2021 (actual)
—	—	Enhanced capacity of 46 Secretariat entities to implement the administrative instruction on evaluation in the Secretariat (ST/AI/2021/3)
		All Secretariat entities have access to the evaluation knowledge management platform

Planned results for 2023

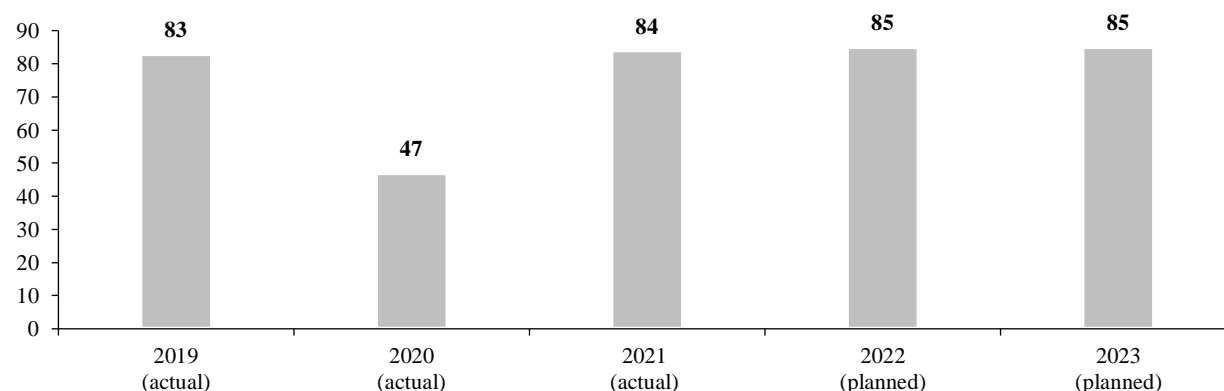
Result 1: enhanced contribution to strengthened relevance, efficiency, effectiveness and impact of Secretariat evaluations

Programme performance in 2021 and target for 2023

- 30.42 The subprogramme's work contributed to 84 per cent of recommendations implemented within 24 months, which did not meet the planned target of 85 per cent. The target was not met owing to fewer than anticipated closures of long overdue recommendations despite targeted support to programme managers by the subprogramme.
- 30.43 Progress towards the objective and the target for 2023 are presented in the performance measure below (see figure 30.IV).

Figure 30.IV

Performance measure: percentage of recommendations implemented (closed) within 24 months



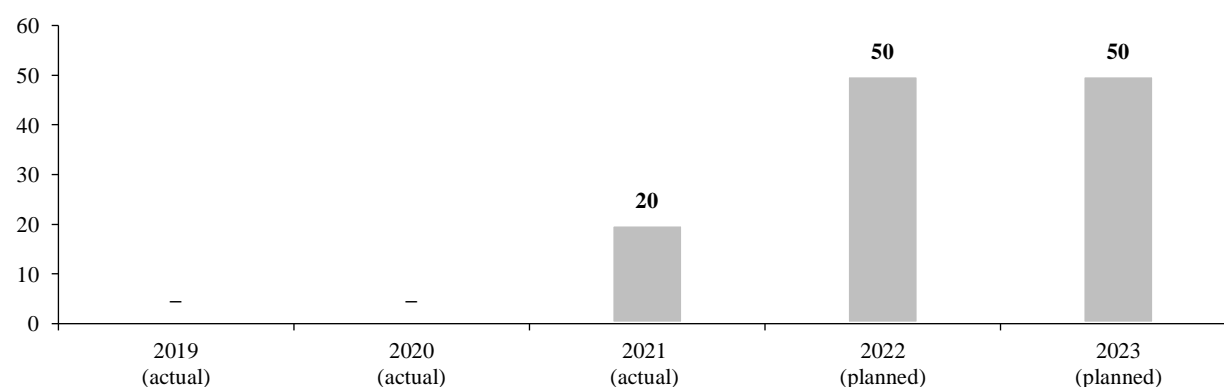
Result 2: strengthened evaluation function in the Secretariat for a more relevant, efficient and effective United Nations

Programme performance in 2021 and target for 2023

- 30.44 The subprogramme's work contributed to 20 per cent of 74 entities meeting at least 80 per cent of the 15 performance criteria related to the evaluation framework, monitoring and evaluation resources and report expenditure, coverage and quality, which did not meet the planned target of 50 per cent. The target was not met owing to operational challenges to systematically embed the application of evaluation across the Secretariat, with evaluation practice remaining uneven across the Secretariat.
- 30.45 Progress towards the objective and the target for 2023 are presented in the performance measure below (see figure 30.V).

Figure 30.V

Performance measure: percentage of entities meeting at least 80 per cent of the performance criteria assessed in the biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives^a



^a Secretariat evaluation performance is assessed biennially.

Result 3: more specific and results-oriented evidence of the outcomes of United Nations support to Member States for the 2030 Agenda for Sustainable Development

Proposed programme plan for 2023

- 30.46 The subprogramme has been providing detailed and results-oriented evaluative evidence on the programmes and strategies of the Organization, including on cross-cutting areas such as the outcomes of United Nations support to Member States for the 2030 Agenda for Sustainable Development.

Lessons learned and planned change

- 30.47 The lesson for the subprogramme was that a focus on evaluating the specific outcomes planned at the subprogramme level of entities implementing the 2030 Agenda would allow for a more meaningful assessment of the results and impact and facilitate more informed decision-making at the strategic and operational levels towards greater performance. In applying the lesson, the subprogramme will provide more detailed and results-oriented evaluative evidence on the outcomes of United Nations initiatives and efforts to support Member States across all pillars of the 2030 Agenda.
- 30.48 Expected progress towards the objective is presented in the performance measure below (see table 30.5).

Table 30.5
Performance measure

2019 (actual)	2020 (actual)	2021 (actual)	2022 (planned)	2023 (planned)
–	A new structured approach to evaluating outcomes at the subprogramme level is adopted	<p>Strengthened programme coherence at the country level through an evaluation of the resident coordinator system</p> <p>Strengthened political affairs components in peacekeeping missions through an evaluation covering five missions: MINUSCA, MINUSMA, MONUSCO, UNMIK and UNMISS</p>	Improved efficiency and effectiveness of mandate delivery through eight subprogramme outcome evaluations: ECA, macroeconomic policy and governance; ECLAC, macroeconomic policies and growth; ESCWA, shared economic prosperity; ESCAP, environment and development; ECE, economic cooperation and integration; DCO, regional offices; MINUSMA, rule of law; and MONUSCO, rule of law	Improved efficiency and effectiveness of mandate delivery through eight subprogramme outcome evaluations: UN-Habitat, shared prosperity; OCHA, coordination of humanitarian action and emergency response; OHCHR, human rights mainstreaming; DPPA, cluster 3 special political missions; UNMISS, rule of law; MINUSCA, rule of law; UNMIK, rule of law; and DCO, resident coordinator system

Abbreviations: DCO, Development Coordination Office; DPPA, Department of Political and Peacebuilding Affairs; ECA, Economic Commission for Africa; ECE, Economic Commission for Europe; ECLAC, Economic Commission for Latin America and the Caribbean; ESCAP, Economic and Social Commission for Asia and the Pacific; ESCWA, Economic and Social Commission for Western Asia; MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; MONUSCO, United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; OCHA, Office for the Coordination of Humanitarian Affairs; OHCHR, Office of the United Nations High Commissioner for Human Rights; UN-Habitat, United Nations Human Settlements Programme; UNIFIL, United Nations Interim Force in Lebanon; UNMIK, United Nations Interim Administration Mission in Kosovo; UNMISS, United Nations Mission in South Sudan.

Deliverables

30.49 Table 30.6 lists all deliverables of the subprogramme.

Table 30.6

Subprogramme 2: deliverables for the period 2021–2023, by category and subcategory

Category and subcategory	2021 planned	2021 actual	2022 planned	2023 planned
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	1	10	16	1
1. Evaluation reports on various programmes for the Committee for Programme and Coordination	1	7	3	–
2. Evaluation reports on various programmes for the Fifth Committee	–	3	–	–
3. Triennial reviews of the implementation of the recommendations on the evaluations of various programmes	–	–	8	–
4. Evaluation of the International Residual Mechanism for Criminal Tribunals for the Security Council	–	–	–	–
B. Generation and transfer of knowledge				
Publications (number of publications)	13	5	6	11
5. Evaluation and inspection reports	13	5	6	11
E. Enabling deliverables				
Internal justice and oversight: advisory notes, memorandums and guidance to all Secretariat entities, including training programme.				

Subprogramme 3 Investigations

Objective

30.50 The objective, to which this subprogramme contributes, is to enhance accountability and ethical behaviour within the Organization.

Strategy

30.51 To contribute to the objective, the subprogramme will:

- Investigate reports of possible violations of United Nations regulations, rules and pertinent administrative policies;
- Enable prevention of and response to sexual misconduct, including sexual exploitation and abuse, as well as sexual harassment;
- Develop the investigative capacity and capability of members of troop contingents who are responsible for undertaking investigations into misconduct;
- Engage in capacity-building related to combating fraud and corruption, especially medical insurance fraud.

30.52 The above-mentioned work is expected to result in:

- Improved ability of the Secretary-General and his delegates to make appropriate decisions on jurisdictional or disciplinary actions or corrective measures;

- (b) Improved ability of United Nations entities to identify and address misconduct;
- (c) Improved detection of issues and better control of risks resulting in zero tolerance by the Organization, especially related to sexual exploitation and abuse, sexual harassment, racial discrimination, fraud and corruption.

Programme performance in 2021

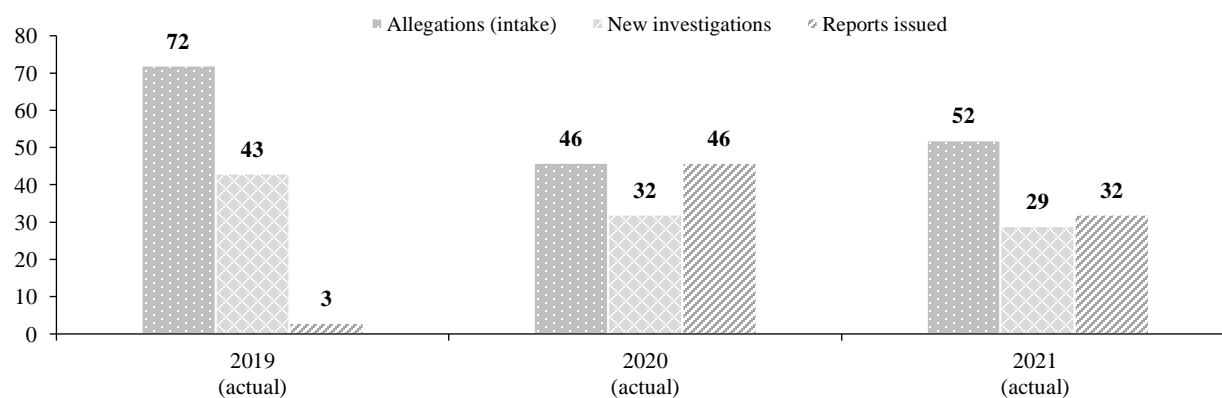
Increased ability of the Organization to address fraud

30.53 In 2021, the subprogramme received and investigated a large number of allegations of medical and dental insurance fraud. In responding to allegations, the subprogramme initiates an investigation, which includes a fact-finding exercise to collect evidence to either support or refute the reported violations. The work is focused on possible misconduct by individuals and prohibited practices by vendors or third parties. The results of the subprogramme's investigations guide the Secretary-General in deciding on appropriate disciplinary action to be taken, including corrective action to minimize the risk of fraud and other violations.

30.54 Progress towards the objective is presented in the performance measure below (see figure 30.VI).

Figure 30.VI

Performance measure: number of allegations, investigations opened and investigation reports involving insurance fraud available to support decision-making on the appropriate action to be taken



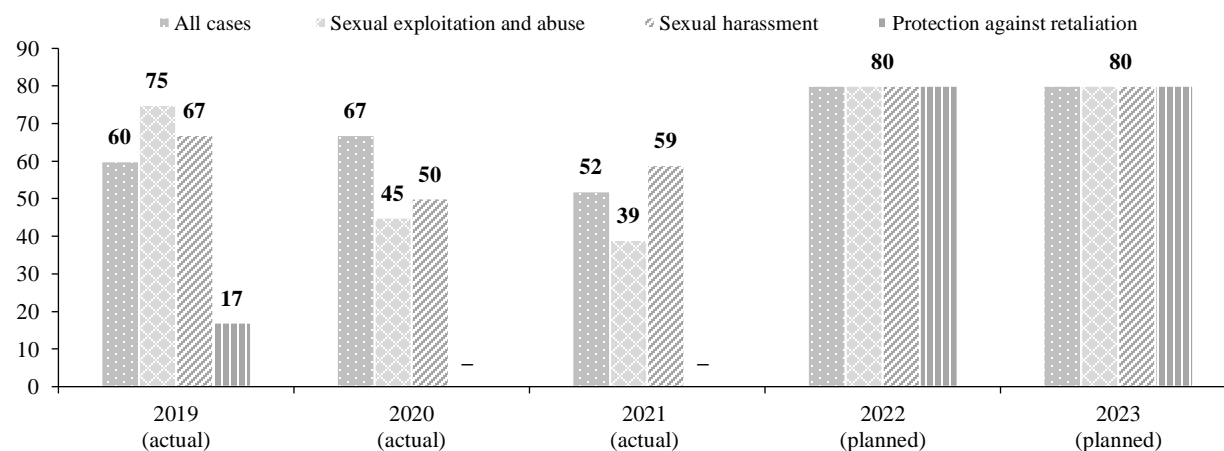
Planned results for 2023

Result 1: improved investigation of sexual exploitation and abuse, sexual harassment and fraud and corruption, with a renewed focus on procurement fraud

Programme performance in 2021 and target for 2023

- 30.55 The subprogramme's work contributed to 408 reports being issued in 2021, leaving an end-of-year caseload of 279 open investigations (the lowest level for three years) and 52 per cent of investigation reports meeting the timeline targets, which did not meet the planned target of 100 per cent. The target was not met owing to a combination of factors, including restrictions on travel that had an impact on securing evidence and additional time needed to complete investigations as a result of remote working arrangements.
- 30.56 Progress towards the objective and the target for 2023 are presented in the performance measure below (see figure 30.VII).

Figure 30.VII
Performance measure: percentage of investigation reports that meet timeline targets, by type

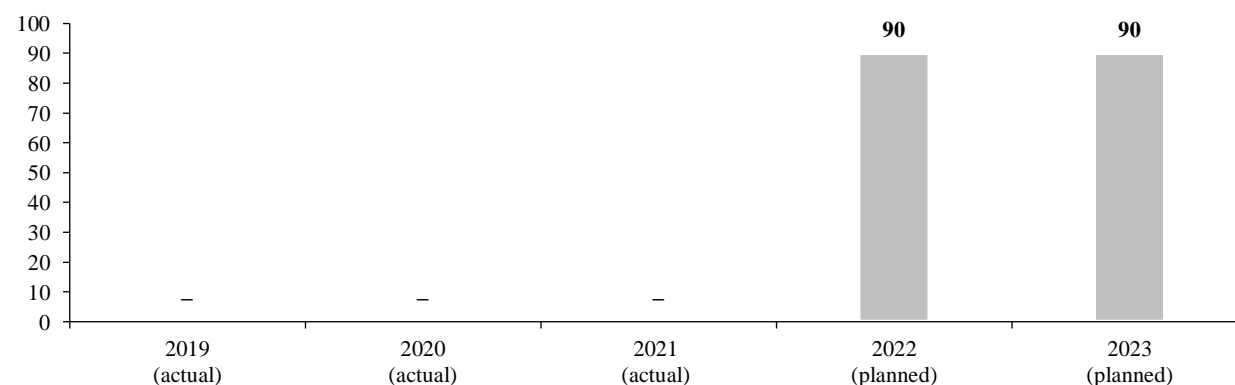


Result 2: increased trust in investigation outcomes

Programme performance in 2021 and target for 2023

- 30.57 The subprogramme's work contributed to strengthened policies and communication to improve trust in investigation outcomes, which did not meet the planned target of 85 per cent of survey respondents that are confident that the investigation reports enabled relevant decisions. The target was not met because surveys of stakeholders' confidence in the subprogramme's investigation reports were postponed pending the completion in 2022 of the ongoing external quality assessment of the subprogramme.
- 30.58 Progress towards the objective and the target for 2023 are presented in the performance measure below (see figure 30.VIII).

Figure 30.VIII
Performance measure: percentage of survey respondents that are confident that the investigation reports enabled relevant decisions



Result 3: strengthened accountability and transparency in addressing reports of retaliation

Proposed programme plan for 2023

- 30.59 The United Nations protection against retaliation policy ensures that the Organization functions in an open, transparent and fair manner and enhances protection for those who report misconduct or wrongdoing or cooperate with duly authorized audits or investigations. The methodology used by

the subprogramme in protection against retaliation investigations reflects an understanding that the investigation has a protection focus; it enables the Ethics Office to determine whether to recommend that a complainant be granted protective measures against retaliation because of a protected act. Although no such investigations were closed in 2021, one that was closed in early 2022 took 9.8 months to complete. As of January 2022, OIOS had two active protection against retaliation investigations that had been open for 7.2 months, on average. The average completion time for such investigations closed in 2020 (10 cases) and 2019 (6 cases) was 10.5 months.

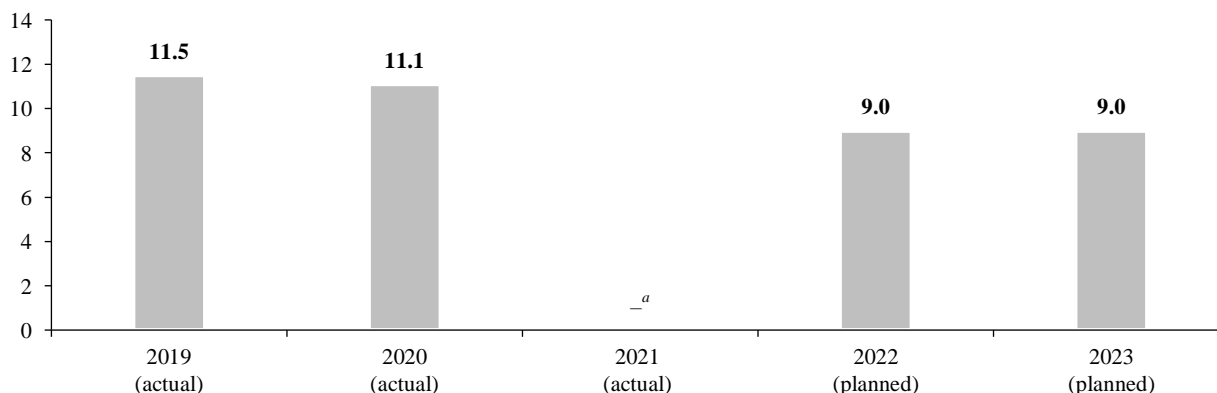
Lessons learned and planned change

- 30.60 The lesson for the subprogramme was that, in many cases, the target timeline of four months was insufficient to complete protection against retaliation investigations. As a first step, such investigations require OIOS to ask the Administration to account for the alleged retaliatory action. The response guides the next investigatory steps. If the Administration's response shows that the burden of proof cannot be discharged, i.e. there is no evidentiary basis upon which an investigation could exclude a retaliatory motive for the detrimental act, the investigation can be concluded rapidly. However, when the Administration's response requires corroboration with evidence and/or the matter is interlinked with a separate fact-finding investigation, this complicates the investigation and often prevents timeline targets from being met. In applying the lesson, the subprogramme will enhance the methodology that it uses in protection against retaliation investigations with the aim of completing 80 per cent of such investigations within nine months.
- 30.61 Expected progress towards the objective is presented in the performance measure below (see figure 30.IX).

Figure 30.IX

Performance measure: protection against retaliation investigations available to enhance protection for those who report misconduct or wrongdoing

(Average completion time, in months)



^a No PaR investigations were closed in 2021.

Deliverables

- 30.62 Table 30.7 lists all deliverables of the subprogramme.

Table 30.7

Subprogramme 3: deliverables for the period 2021–2023, by category and subcategory

<i>Category and subcategory</i>	<i>2021 planned</i>	<i>2021 actual</i>	<i>2022 planned</i>	<i>2023 planned</i>
B. Generation and transfer of knowledge				
Publications (number of publications)	275	408	275	275
Investigation and closure reports	275	408	275	275
E. Enabling deliverables				
Internal justice and oversight: capacity-building related to combating fraud and corruption, especially medical insurance fraud, focusing on peace operations.				

B. Proposed post and non-post resource requirements for 2023

Overview

30.63 The proposed regular budget resources for 2023, including the breakdown of resource changes, as applicable, are reflected in tables 30.8 to 30.10.

Table 30.8

Overall: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Object of expenditure	2021 expenditure	2022 appropriation	Changes					2023 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Post	16 460.2	18 302.4	168.7	—	—	168.7	0.9	18 471.1
Other staff costs	1 278.6	1 558.8	—	—	—	—	—	1 558.8
Hospitality	—	0.5	—	—	—	—	—	0.5
Consultants	270.8	204.2	—	—	(36.2)	(36.2)	(17.7)	168.0
Travel of staff	104.6	385.5	—	—	32.9	32.9	8.5	418.4
Contractual services	388.6	508.4	—	—	(6.0)	(6.0)	(1.2)	502.4
General operating expenses	105.7	172.6	—	—	(12.0)	(12.0)	(7.0)	160.6
Supplies and materials	12.1	18.8	—	—	0.5	0.5	2.7	19.3
Furniture and equipment	95.4	36.2	—	—	20.8	20.8	57.5	57.0
Total	18 716.0	21 187.4	168.7	—	—	168.7	0.8	21 356.1

Table 30.9

Overall: proposed posts and post changes for 2023

(Number of posts)

	Number	Details
Approved for 2022	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL
Proposed for 2023	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL

Table 30.10

Overall: proposed posts by category and grade

(Number of posts)

Category and grade	Changes					2023 proposed
	2022 approved	Technical adjustments	New/expanded mandates	Other	Total	
Professional and higher						
USG	1	—	—	—	—	1
ASG	1	—	—	—	—	1
D-2	3	—	—	—	—	3

Note: The following abbreviations are used in tables and figures: ASG, Assistant Secretary-General; GS (OL), General Service (Other level); GS (PL), General Service (Principal level); LL, Local level; USG, Under-Secretary-General.

Part IX Internal oversight

Category and grade	2022 approved	Changes				2023 proposed
		Technical adjustments	New/expanded mandates	Other	Total	
D-1	4	—	—	—	—	4
P-5	13	—	—	—	—	13
P-4	29	—	—	—	—	29
P-3	22	—	—	—	—	22
P-2/1	14	—	—	—	—	14
Subtotal	87	—	—	—	—	87
General Service and related						
GS (PL)	8	—	—	—	—	8
GS (OL)	20	—	—	—	—	20
Subtotal	28	—	—	—	—	28
Other						
LL	1	—	—	—	—	1
Subtotal	1	—	—	—	—	1
Total	116	—	—	—	—	116

30.64 Additional details on the distribution of the proposed resources for 2023 are reflected in tables 30.11 to 30.13 and figure 30.X.

30.65 As reflected in tables 30.11 (1) and 30.12 (1), the overall resources proposed for 2023 amount to \$21,356,100 before recosting, reflecting a net increase of \$168,700 (or 0.8 per cent) compared with the appropriation for 2022. Resource changes result from two factors, namely: (a) technical adjustments; and (b) other changes. The proposed level of resources provides for the full, efficient and effective implementation of mandates.

Table 30.11

Overall: evolution of financial resources by source of funding, component and subprogramme

(Thousands of United States dollars)

(1) *Regular budget*

Component/subprogramme	2021 expenditure	2022 appropriation	Changes					2023 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
A. Executive direction and management	1 350.7	1 485.4	—	—	—	—	—	1 485.4
B. Programme of work								
1. Internal audit	8 165.5	8 433.5	—	—	(20.3)	(20.3)	(0.2)	8 413.2
2. Inspection and evaluation	3 085.5	4 034.7	168.7	—	20.3	189.0	4.7	4 223.7
3. Investigations	4 861.5	5 866.2	—	—	—	—	—	5 866.2
Subtotal, B	16 112.5	18 334.4	168.7	—	—	168.7	0.9	18 503.1
C. Programme support	1 252.9	1 367.6	—	—	—	—	—	1 367.6
Subtotal, 1	18 716.0	21 187.4	168.7	—	—	168.7	0.8	21 356.1

Section 30 Internal oversight
(2) Other assessed

<i>Component/subprogramme</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>Change</i>	<i>Percentage</i>	<i>2023 estimate</i>
A. Programme of work					
1. Internal audit	17 924.2	16 787.2	1 375.3	8.2	18 162.5
2. Inspection and evaluation	1 657.5	2 279.3	353.3	15.5	2 632.6
3. Investigations	11 058.6	12 320.4	465.0	3.8	12 785.4
Subtotal, A	30 640.2	31 386.9	2 193.6	7.0	33 580.5
B. Programme support	753.3	710.7	7.3	1.0	718.0
Subtotal, 2	31 393.5	32 097.6	2 200.9	6.9	34 298.5

(3) Extrabudgetary

<i>Component/subprogramme</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>Change</i>	<i>Percentage</i>	<i>2023 estimate</i>
A. Programme of work					
1. Internal audit	10 304.4	11 050.1	—	—	11 050.1
2. Inspection and evaluation	354.6	489.5	—	—	489.5
3. Investigations	467.3	2 207.4	—	—	2 207.4
Subtotal, A	11 126.3	13 747.0	—	—	13 747.0
Subtotal, 3	11 126.3	13 747.0	—	—	13 747.0
Total	61 235.8	67 032.0	2 369.6	3.5	69 401.6

Table 30.12

Overall: proposed posts for 2023 by source of funding, component and subprogramme

(Number of posts)

(1) Regular budget

<i>Component/subprogramme</i>	<i>2022 approved</i>	<i>Changes</i>				<i>2023 proposed</i>
		<i>Technical adjustments</i>	<i>New/expanded mandates</i>	<i>Other</i>	<i>Total</i>	
A. Executive direction and management	8	—	—	—	—	8
B. Programme of work						
1. Internal audit	44	—	—	—	—	44
2. Inspection and evaluation	24	—	—	—	—	24
3. Investigations	33	—	—	—	—	33
Subtotal, B	101	—	—	—	—	101
C. Programme support	7	—	—	—	—	7
Subtotal, 1	116	—	—	—	—	116

Part IX Internal oversight

(2) *Other assessed*

<i>Component/subprogramme</i>	<i>2022 estimate</i>	<i>Change</i>	<i>2023 estimate</i>
A. Programme of work			
1. Internal audit	72	5	77
2. Inspection and evaluation	11	—	11
3. Investigations	46	8	54
Subtotal, A	129	13	142
B. Programme support	4	—	4
Subtotal, 2	133	13	146

(3) *Extrabudgetary*

<i>Component/subprogramme</i>	<i>2022 estimate</i>	<i>Change</i>	<i>2023 estimate</i>
A. Programme of work			
1. Internal audit	45	—	45
2. Inspection and evaluation	—	—	—
3. Investigations	—	—	—
Subtotal, A	45	—	45
B. Programme support	—	—	—
Subtotal, 3	45	—	45
Total	294	13	307

Table 30.13

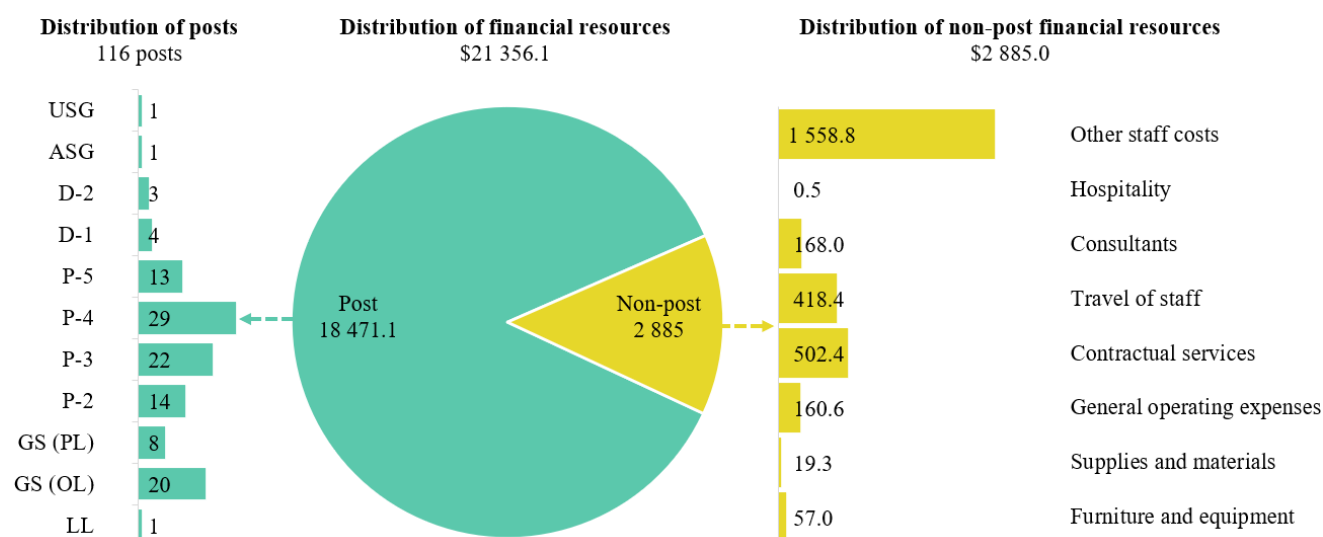
Overall: evolution of financial and post resources

(Thousands of United States dollars/number of posts)

	2021 expenditure	2022 appropriation	Changes					2023 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	16 460.2	18 302.4	168.7	—	—	168.7	0.9	18 471.1
Non-post	2 255.8	2 885.0	—	—	—	—	—	2 885.0
Total	18 716.0	21 187.4	168.7	—	—	168.7	0.8	21 356.1
Post resources by category								
Professional and higher		87	—	—	—	—	—	87
General Service and related		29	—	—	—	—	—	29
Total		116	—	—	—	—	—	116

Figure 30.X
Distribution of proposed resources for 2023 (before recosting)

(Number of posts/thousands of United States dollars)



Explanation of variances by factor, component and subprogramme

Overall resource changes

Technical adjustments

30.66 As reflected in table 30.11 (1), resource changes reflect an increase of \$168,700, as follows:

Subprogramme 2, Inspection and evaluation. These increases are related to the annual provision for two new posts (Deputy Director (D-1) and Evaluation Officer (P-4)) established in 2022 pursuant to General Assembly resolution 76/245, which were subject to a 50 per cent vacancy rate in accordance with the established practice for the costing of new posts.

Other changes

30.67 As reflected in table 30.11 (1), resource changes reflect the cost-neutral redeployment of resources between subprogrammes as follows:

- Subprogramme 1, Internal audit.** The net decrease of \$20,300 reflects the redeployment of the resources for contractual services for the external quality assessment of the Internal Audit Division, which is to be completed in 2022, to subprogramme 2, Inspection and evaluation;
- Subprogramme 2, Inspection and evaluation.** The net increase of \$20,300 reflects the redeployment from subprogramme 1, Internal audit, of the resources for contractual services for the external quality assessment of the Division planned for 2023, in order to determine whether the Division is delivering efficiently, effectively and in accordance with its mandate, the United Nations regulatory framework and applicable professional standards.

Other assessed and extrabudgetary resources

30.68 As reflected in tables 30.11 (2) and 30.12 (2), other assessed resources are estimated at \$34,298,500 and would provide for 146 posts, as well as non-post resources. The resources would be used for audit, inspection and evaluation, and investigation activities related to peacekeeping operations and to the International Residual Mechanism for Criminal Tribunals. The estimated increase of \$2,200,900 is attributable to the application of the updated standard salary scale for field locations

and the financial implication of the conversion of 13 general temporary assistance positions to posts in field locations, costed at lower vacancy rates. Other assessed resources represent 49.4 per cent of the total resources for OIOS.

- 30.69 As reflected in tables 30.11 (3) and 30.12 (3), the Office receives extrabudgetary contributions, which complement regular budget resources for the delivery of its mandates. In 2023, extrabudgetary resources of \$13,747,000 are estimated, as described under the respective subprogrammes. Extrabudgetary resources represent 19.8 per cent of the total resources for OIOS.
- 30.70 The authority to oversee the use of extrabudgetary resources rests with OIOS, in accordance with the delegation of authority by the Secretary-General.

Executive direction and management

- 30.71 The Office of the Under-Secretary-General provides overall strategic planning and monitoring and ensures effective coordination of the workplan for OIOS. The Office of the Under-Secretary-General coordinates the work of the three subprogrammes, undertakes liaison with the Board of Auditors and the Joint Inspection Unit and maintains a close working relationship with the oversight functions of the other United Nations system organizations. Furthermore, it provides quality control for the reports of OIOS to the General Assembly, oversees resource utilization and serves as the focal point on performance management and for compliance monitoring of recommendations of the Office.
- 30.72 In accordance with the 2030 Agenda, in particular target 12.6 of the Sustainable Development Goals, in which organizations are encouraged to integrate sustainability information into their reporting cycles, and in compliance with the cross-cutting mandate set out in paragraph 19 of General Assembly resolution [72/219](#), the Office will take steps to implement the environmental policy of the United Nations Secretariat, including by continuing to reduce its carbon footprint through the use of videoconference facilities for interviews and meetings, ensuring that all printers are set to double-sided printing and encouraging staff to turn off computers and monitors at the end of the workday.
- 30.73 Information on compliance with regard to the timely submission of documentation and advance booking for air travel is reflected in table 30.14.
- 30.74 In order to comply with the advance purchase policy directive, the Office continues its efforts by implementing an internal standard operating procedure to ensure that staff schedule flights at least two weeks in advance of planned audits, inspections and investigations. OIOS continues to ensure that videoconferencing or teleconferencing facilities are utilized, if possible, for oversight assignments. The low compliance rate in 2021 was influenced by the COVID-19 pandemic owing to travel restrictions and changes in travel options at short notice.

Table 30.14
Compliance rate
(Percentage)

	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Planned 2022</i>	<i>Planned 2023</i>
Timely submission of documentation	100	100	100	100
Air tickets purchased at least 2 weeks before the commencement of travel	88	62	90	100

- 30.75 The proposed regular budget resources for 2023 amount to \$1,485,400 and reflect no change compared with the appropriation for 2022. Additional details on the distribution of the proposed resources for 2023 are reflected in table 30.15 and figure 30.XI.

Table 30.15

Executive direction and management: evolution of financial and post resources

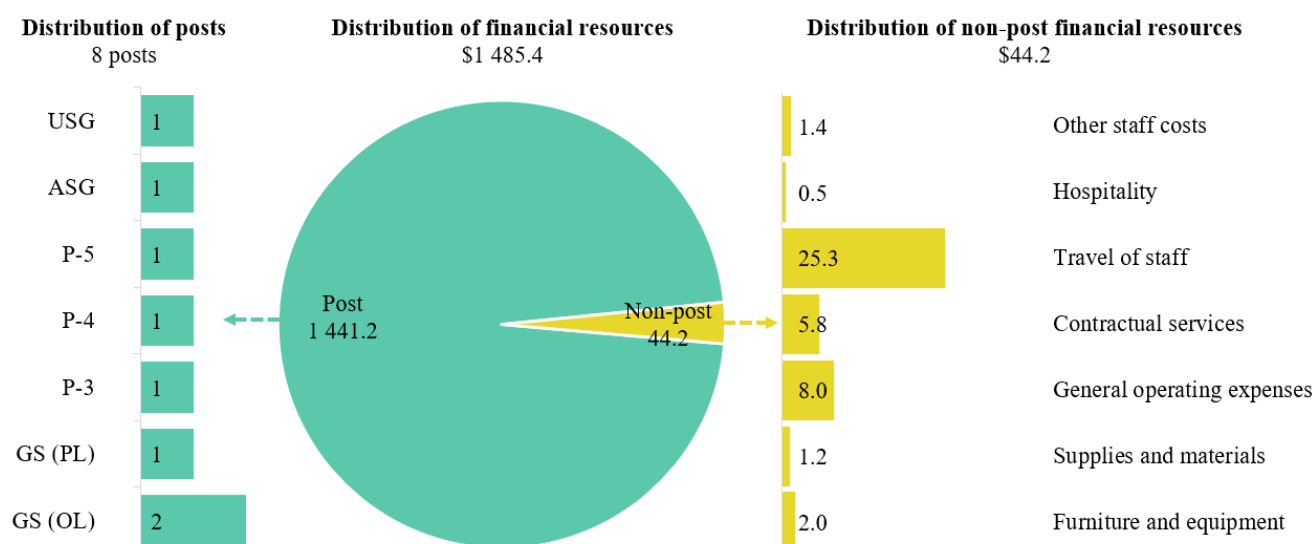
(Thousands of United States dollars/number of posts)

	2021 expenditure	2022 appropriation	Changes					2023 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	1 338.1	1 441.2	—	—	—	—	—	1 441.2
Non-post	12.6	44.2	—	—	—	—	—	44.2
Total	1 350.7	1 485.4	—	—	—	—	—	1 485.4
Post resources by category								
Professional and higher		5	—	—	—	—	—	5
General Service and related		3	—	—	—	—	—	3
Total		8	—	—	—	—	—	8

Figure 30.XI

Executive direction and management: distribution of proposed resources for 2023 (before recosting)

(Number of posts/thousands of United States dollars)


Programme of work
**Subprogramme 1
Internal audit**

- 30.76 The proposed regular budget resources for 2023 amount to \$8,413,200 and reflect a net decrease of \$20,300 compared with the appropriation for 2022. The proposed decrease is explained in paragraph 30.67 (a). Additional details on the distribution of the proposed resources for 2023 are reflected in table 30.16 and figure 30.XII.

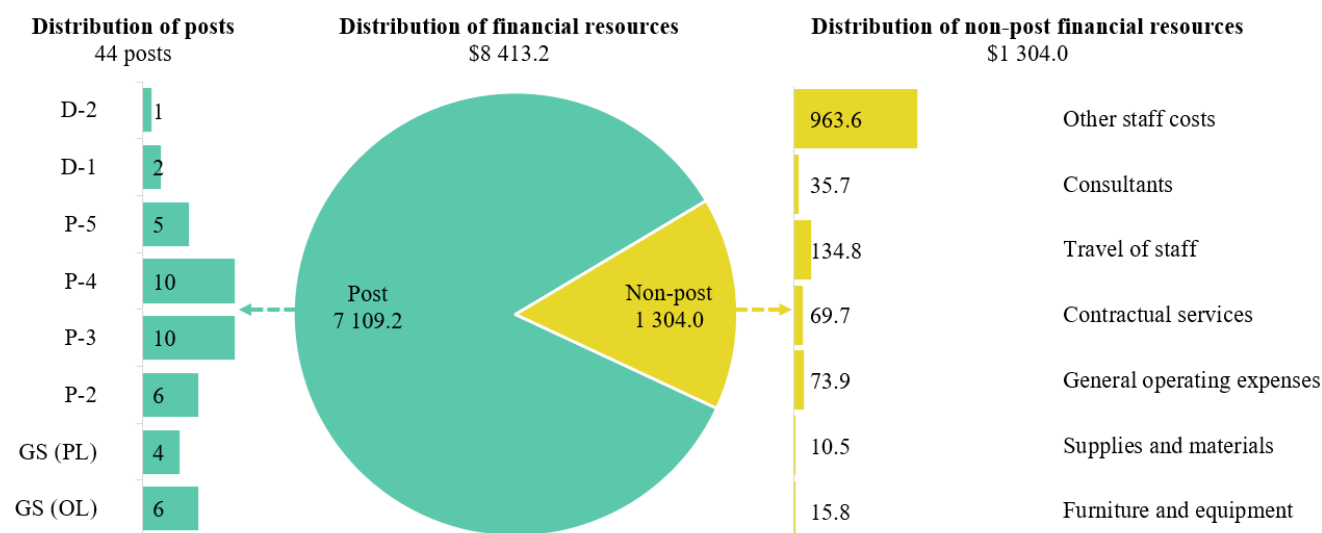
Table 30.16
Subprogramme 1: evolution of financial and post resources

(Thousands of United States dollars/number of posts)

	Changes							2023 estimate (before recosting)
	2021 expenditure	2022 appropriation	Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	6 999.6	7 109.2	—	—	—	—	—	7 109.2
Non-post	1 165.9	1 324.3	—	—	(20.3)	(20.3)	(1.5)	1 304.0
Total	8 165.5	8 433.5	—	—	(20.3)	(20.3)	(1.5)	8 413.2
Post resources by category								
Professional and higher		34	—	—	—	—	—	34
General Service and related		10	—	—	—	—	—	10
Total		44	—	—	—	—	—	44

Figure 30.XII
Subprogramme 1: distribution of proposed resources for 2023 (before recosting)

(Number of posts/thousands of United States dollars)



Other assessed and extrabudgetary resources

- 30.77 Other assessed resources for the subprogramme are estimated at \$18,162,500 and would provide for 77 posts (1 D-1, 9 P-5, 35 P-4, 18 P-3, 6 General Service (Other level) and 8 Field Service), as well as non-post resources. The resources would provide support to audit activities related to peacekeeping operations and to the International Residual Mechanism for Criminal Tribunals. The estimated increase of \$1,375,300 is attributable mainly to the application of the updated standard salary scale and the financial implication of the conversion of five general temporary assistance positions to posts in field locations, costed at lower vacancy rates.
- 30.78 Extrabudgetary resources for the subprogramme are estimated at \$11,050,100 and would provide for 45 posts (1 D-1, 6 P-5, 15 P-4, 13 P-3, 1 P-2 and 9 General Service (Other level)), as well as non-post resources. The resources would provide audit coverage in support of the Office of the United Nations High Commissioner for Refugees, the Development Coordination Office, the International Trade

Centre, the United Nations Joint Staff Pension Fund, the United Nations Office on Drugs and Crime, the Office of the United Nations High Commissioner for Human Rights, the United Nations Framework Convention on Climate Change, the United Nations University, the World Tourism Organization, the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa, the United Nations Environment Programme and the United Nations Human Settlements Programme (UN-Habitat).

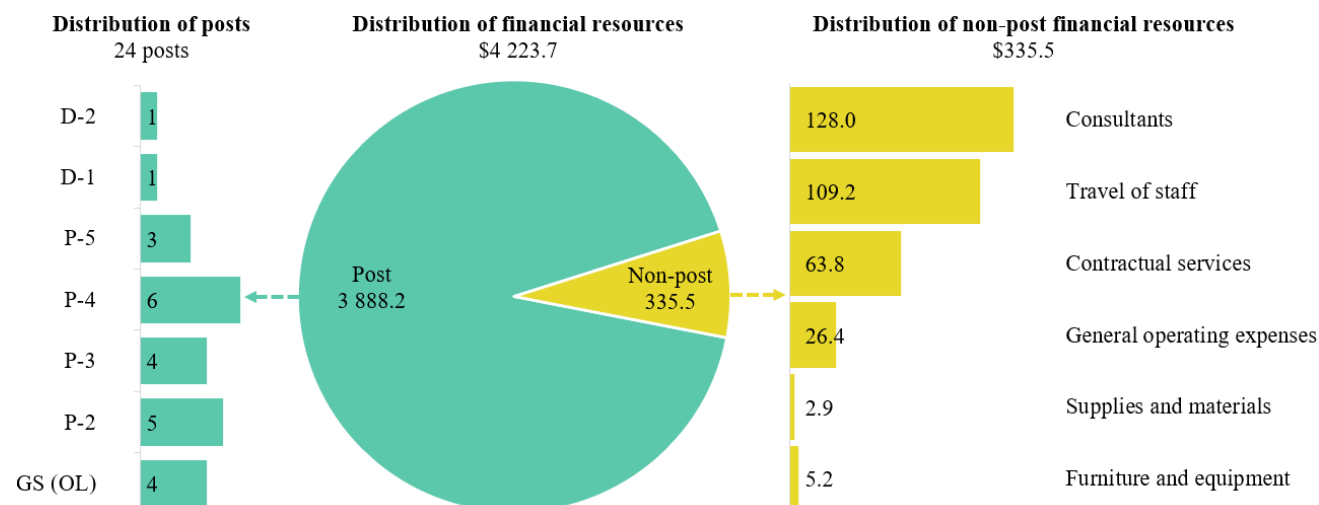
Subprogramme 2 Inspection and evaluation

30.79 The proposed regular budget resources for 2023 amount to \$4,223,700 and reflect a net increase of \$189,000 compared with the appropriation for 2022. The proposed increase is explained in paragraphs 30.66 and 30.67 (b). Additional details on the distribution of the proposed resources for 2023 are reflected in table 30.17 and figure 30.XIII.

Table 30.17
Subprogramme 2: evolution of financial and post resources
(Thousands of United States dollars/number of posts)

	Changes							2023 estimate (before recosting)
	2021 expenditure	2022 appropriation	Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	2 802.3	3 719.5	168.7	—	—	168.7	4.5	3 888.2
Non-post	283.2	315.2	—	—	20.3	20.3	6.4	335.5
Total	3 085.5	4 034.7	168.7	—	20.3	189.0	4.7	4 223.7
Post resources by category								
Professional and higher		20	—	—	—	—	—	20
General Service and related		4	—	—	—	—	—	4
Total		24	—	—	—	—	—	24

Figure 30.XIII
Subprogramme 2: distribution of proposed resources for 2023 (before recosting)
(Number of posts/thousands of United States dollars)



Other assessed resources and extrabudgetary resources

- 30.80 Other assessed resources for the subprogramme are estimated at \$2,632,600 and would provide for 11 posts (1 P-5, 5 P-4, 4 P-3 and 1 General Service (Other level)), as well as non-post resources. The resources would provide support to evaluation activities related to peacekeeping operations and to the International Residual Mechanism for Criminal Tribunals. The estimated increase of \$353,300 is attributable mainly to the application of the updated standard salary scale in field locations.
- 30.81 Extrabudgetary resources for the subprogramme are estimated at \$489,500 and would provide for non-post resources to support evaluation activities relating to the Development Coordination Office.

Subprogramme 3 Investigations

- 30.82 The proposed regular budget resources for 2023 amount to \$5,866,200 and reflect no change compared with the appropriation for 2022. Additional details on the distribution of the proposed resources for 2023 are reflected in table 30.18 and figure 30.XIV.

Table 30.18

Subprogramme 3: evolution of financial and post resources

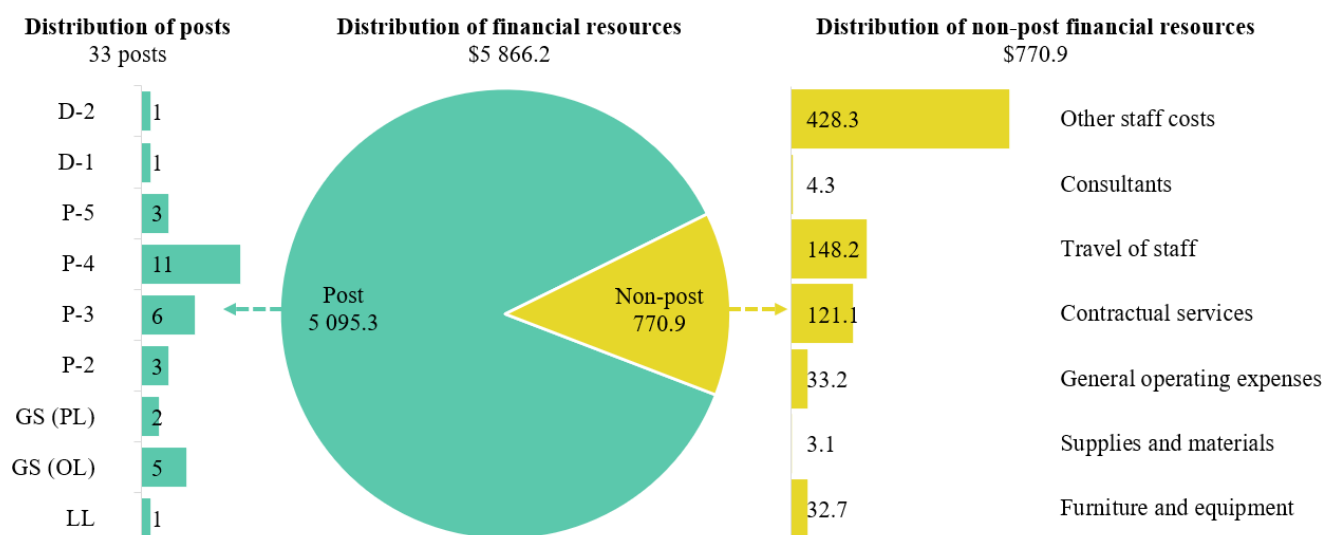
(Thousands of United States dollars/number of posts)

	Changes							2023 estimate (before recosting)
	2021 expenditure	2022 appropriation	Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	4 287.9	5 095.3	—	—	—	—	—	5 095.3
Non-post	573.6	770.9	—	—	—	—	—	770.9
Total	4 861.5	5 866.2	—	—	—	—	—	5 866.2
Post resources by category								
Professional and higher		25	—	—	—	—	—	25
General Service and related		8	—	—	—	—	—	8
Total		33	—	—	—	—	—	33

Figure 30.XIV

Subprogramme 3: distribution of proposed resources for 2023 (before recosting)

(Number of posts/thousands of United States dollars)

**Other assessed resources and extrabudgetary resources**

- 30.83 Other assessed resources for the subprogramme are estimated at \$12,785,400 and would provide for 54 posts (2 D-1, 6 P-5, 11 P-4, 23 P-3, 2 General Service (Principal level), 9 General Service (Other level) and 1 Field Service), as well as non-post resources. The resources would provide support to investigation activities related to peacekeeping operations. The estimated increase of \$465,000 is attributable mainly to the application of the updated standard salary scale and the financial implication of the conversion of eight general temporary assistance positions to posts in field locations, costed at lower vacancy rates.
- 30.84 Extrabudgetary resources for the subprogramme are estimated at \$2,207,400 and would provide for non-post resources. The resources would support investigation activities relating to the Development Coordination Office, the United Nations Joint Staff Pension Fund, the Office for the Coordination of Humanitarian Affairs, the International Civil Aviation Organization, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the International Trade Centre and the United Nations Office on Drugs and Crime, as well as funding for specific investigation projects that are implemented under the OIOS trust fund for enhancing professional capacity in internal oversight functions.

Programme support

- 30.85 The Executive Office provides central administrative services to the Office in the areas of human resources management and financial and general administration, including the provision of advice to senior managers of the Office on administrative, financial, personnel and budgetary matters. In addition, it administers the staff, as well as the financial resources of the Office, at Headquarters, Geneva, Vienna, Nairobi and other duty stations, including the various peacekeeping missions and the International Residual Mechanism for Criminal Tribunals, under the delegation of authority granted by the Secretary-General and in accordance with the regulations and rules of the United Nations.
- 30.86 The proposed regular budget resources for 2023 amount to \$1,367,600 and reflect no change compared with the appropriation for 2022. Additional details on the distribution of the proposed resources for 2023 are reflected in table 30.19 and figure 30.XV.

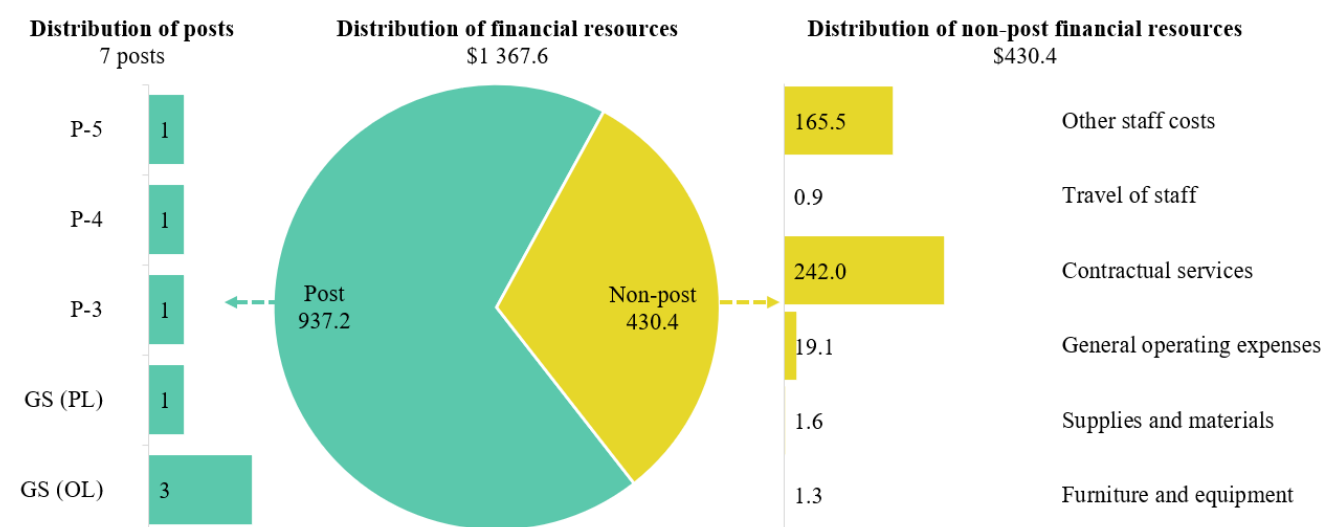
Table 30.19
Programme support: evolution of financial and post resources

(Thousands of United States dollars/number of posts)

	2021 expenditure	2022 appropriation	Changes					2023 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	1 032.2	937.2	—	—	—	—	—	937.2
Non-post	220.7	430.4	—	—	—	—	—	430.4
Total	1 252.9	1 367.6	—	—	—	—	—	1 367.6
Post resources by category								
Professional and higher		3	—	—	—	—	—	3
General Service and related		4	—	—	—	—	—	4
Total		7	—	—	—	—	—	7

Figure 30.XV
Programme support: distribution of proposed resources for 2023 (before recosting)

(Number of posts/thousands of United States dollars)

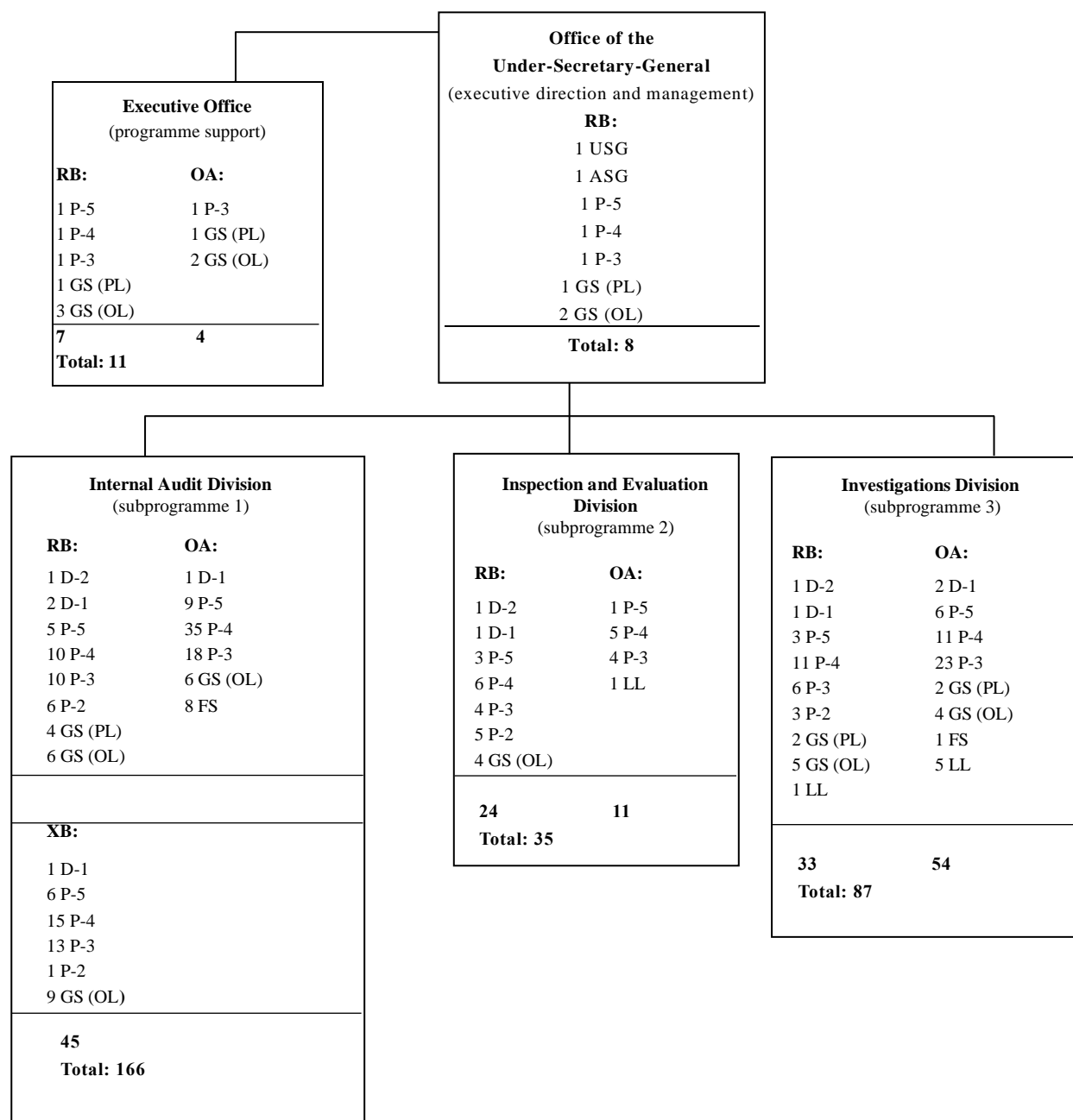


Other assessed resources

- 30.87 Other assessed resources for programme support are estimated at \$718,000 and would provide for four posts (1 P-3, 1 General Service (Principal level) and 2 General Service (Other level)), as well as non-post resources. The resources would provide support to activities related to peacekeeping operations. The estimated increase is attributable mainly to the application of the updated standard salary scale in field locations.

Annex I

Organizational structure and post distribution for 2023



Abbreviations: ASG, Assistant Secretary-General; FS, Field Service; GS (OL), General Service (Other level); GS (PL), General Service (Principal level); LL, Local level; OA, other assessed; RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

Annex II

Summary of follow-up action taken to implement relevant recommendations of advisory and oversight bodies

Brief description of the recommendation

Action taken to implement the recommendation

Advisory Committee on Administrative and Budgetary Questions

[A/76/7](#) and [A/76/7/Corr.1](#)

IX.21 The Advisory Committee recommends that the General Assembly request the Office of Internal Oversight Services not to delay the external assessment of the Investigations Division any further and to present the detailed results no later than in the next proposed programme budget.

The external assessment of the Division commenced in January 2022 and the Office expects to be able to present its results in the next proposed programme budget.
