|  |  |
| --- | --- |
| **Plenipotentiary Conference (PP-22)Bucharest, 26 September – 14 October 2022** |  |
|  |  |
|  |  |
| PLENARY MEETING | **Document 57-E** |
|  | **4 August 2022** |
|  | **Original: English** |
|  |
| General Secretariat |
| Draft Financial Plan for 2024-2027 |
|  |

|  |
| --- |
| **Summary**This document presents the draft financial plan of the Union for 2024-2027. It also gives a preliminary analysis of the variances versus the 2020-2023 financial plan and the 2020-2021 and 2022-2023 budgets. This draft financial plan for 2024-2027 is balanced (revenue = expenses) and amounts to CHF 640.1 million.A proposed revision of Decision 5 (Rev. Dubai, 2018) is presented in the Appendix to this document.**Action required**The Plenipotentiary Conference is invited **to consider** this document and **to approve the revisions to Decision 5** as presented in the [Appendix](#Appendix).\_\_\_\_\_\_\_\_\_\_\_\_**Reference**[*Decision 5 (Rev. Dubai, 2018)*](https://www.itu.int/en/council/Documents/basic-texts/DEC-005-E.pdf)*Provision 51, Article 8 of the Constitution* |

*Appendix: 1*

1. **Introduction**

1.1 The purpose of the draft financial plan for 2024-2027 is to provide a tool for the 2022 Plenipotentiary Conference to establish the basis for the budget of the Union and determine related financial limits, until the next plenipotentiary conference, after considering all relevant aspects of the work of the Union in the period concerned (Article 8, No. 51 of the Constitution).

1.2 The primary objective of the draft financial plan is to allow Member States to know at the end of the plenipotentiary conference the framework of their financial commitments to the Union for the 2024-2027 period, based on the approved amount of the contributory unit.

1.3 According to Article 28, No. 161B of the Constitution, and following the Secretary-General’s proposal, the Council has fixed the provisional amount of the contributory unit at CHF 318,000, based on the draft financial plan and the total number of contributory units.

1.4 By a revised Decision 5, on revenue and expenses for the Union for the period 2024-2027, the 2022 Plenipotentiary Conference is expected to establish the framework and the directives under which the two biennial budgets for 2024-2025 and 2026-2027 shall be developed. Annex 1 to Decision 5, as revised by the Plenipotentiary Conference 2022, will constitute the financial plan for 2024-2027.

1.5 The draft financial plan for 2024-2027 was presented and discussed at the 2022 session of the Council ([see document C22/63](https://www.itu.int/md/S22-CL-C-0063/en)) in March 2022 as well as in the meeting of the Council Working Group on Financial and Human Resources (CWG-FHR) in January 2022 (see [document CWG-FHR-15/10](https://www.itu.int/md/S22-CWGFHR15-C-0010/en)).

1.6 The draft financial plan is linked with the draft strategic plan and the thematic priorities and goals identified within it.

1.7 The linkage between the draft financial plan and the draft strategic plan is made through the reallocation of the resources of the draft financial plan to the various departments and bureaux, and then to the different ITU thematic priorities and goals of the draft strategic plan.

1.8 The draft financial plan has dual approaches and layouts:

* Financial (to follow the revenue/expenses structures laid down in the financial regulations).
* Result-based (to follow the structure of the strategic plan).

1.9 The key drivers/determinants for the preparation of the financial plan are the following:

* The strategic plan.
* The amount of the contributory unit.
* The overall revenue level for the timeframe (ceiling of expenses).
* The work programme.

1.10 ITU management decided that a staff “World Cafe” should be organized to come up with ideas on revenue generation and cost reduction. Management identified some innovative ideas that could be further analysed and taken into consideration in the preparation of the forthcoming budgets in the framework of this financial plan. A presentation of the World Cafe outcomes can be found at [World](https://www.itu.int/md/S22-CL-INF-0013/en) Cafe.

**2 Bases and assumptions**

2.1 The 2022-2023 budget has served as the primary basis for preparing the draft financial plan for 2024-2027.

2.2 The revenue level reflects the situation prevailing as of 1 June 2022 for the assessed contributions (Member States, Sector Members, Associates and Academia).

2.3 It is essential to remember that the financial plan is revenue-driven. The level of revenue is a crucial parameter for the preparation of the financial plan. The draft 2024-2027 financial plan is based on the revenue available for the 2024-2027 timeframe. Assessed contributions represent more than three-quarters of the Union’s revenue. Any change in the number of contributory units will impact the 2024-2027 revenue forecast, and thus the expenses forecast will have to be adjusted accordingly.

2.4 The amount of the contributory unit has remained unchanged since 2006 at CHF 318,000 per unit, which corresponds to a zero-nominal growth despite the increase by eight per cent of the Geneva Consumer Price Index (CPI) during the period January 2006 until June 2022.

Had the contributory unit been indexed to the Geneva CPI, the amount of the contributory unit would now amount to CHF 343,400, an increase of CHF 25,400 (zero-real growth). The increase on the assessed contributions would amount to CHF 40.2 million. As shown in Table A below, should the amount of the contributory unit be continuously indexed to the Geneva consumer price index, the assessed contributions would increase by CHF 60.4 million over the 2024-2027 timeframe.

Table A provides the past and prospective evolution of the Geneva consumer price index as well as its impact on the amount of the contributory unit and on the assessed contributions.

Table A



A minor increase in the amount of the contributory unit of CHF 1,000 to CHF 319,000 would increase the assessed contributions for 2024-2027 by CHF 1.6 million.

2.5 This plan has been established with the standard costs used for the 2022-2023 budget. It does not include any vacancy rate. The 5 per cent vacancy rate included in the current financial plan for 2020-2023 no longer reflects the reality and puts the budget implementation at risk. Indeed, there are fewer and fewer vacant positions, and the recruitment delays have been reduced in recent years. Therefore, it has been decided to eliminate the vacancy rate in the draft financial plan for 2024-2027 and replace it by a theoretical but realistic recruitment delay.

2.6 Possible future cost increases/decreases for 2024-2027 (such as inflation, salary increase, rising health care cost, etc.) have not been reflected in this draft financial plan and will be taken into consideration, if need be, during the preparation of the 2024-2025 and 2026-2027 budgets.

2.7 Based on conservative forecast for inflation and consumer price index for the 2022 to 2027 timeframe, the estimated impact of possible future price increases would amount to
CHF 36.1 million.

**3 Planned revenue and expenses**

3.1 The initial deficit after the first consolidation of the draft financial plan for 2024-2027 was in the magnitude of CHF 74 million (including the elimination of the 5 per cent vacancy rate). The deficit was subsequently reduced to CHF 25.4 million as presented to the Council Working Group on Financial and Human Resources (CWG-FHR) in January 2022 and to zero when presented to the Council in its March 2022 session.

3.2 Implementing the following efficiency measures has permitted balancing the draft financial plan for 2024-2027.

Expenses:

* 25 per cent average reduction in Special Service Agreements (SSA).
* 25 per cent average reduction in travel costs.
* 20 percent reduction in the cost/volume of documentation.
* Reduction in the number of printers at ITU and move to a managed printer service for some CHF 1.2 million for the 4-year period.
* Elimination of desk phones by continuing to use Microsoft Teams as Softphones for some CHF 1.5 million for the 4-year period.
* Introduction of a progressive global reduction of CHF 19 million over the 2024-2027 period that will be implemented through the introduction of manifold measures such as review of skills necessary to support the fast-coming digital transformation, optimization, rationalization, and possible centralization of services (conference management, communication, HR management, …), elimination of shadow IT, de-emphasis or even suppression of low priority activities, relocation of some services/activities, etc.

Revenue:

* Increase in the sales of publication revenue on account of new format, contents, and media for ITU publications.
* Decrease in other cost recovery revenue: satellite network filings (SNF), project support cost revenue and Telecom cost recovery revenue.
* Progressive resource mobilization to co-fund some regular activities and review and modernize cost recovery for publications, software, and databases.

3.3 Table 1 below provides the planned expenses for 2024-2027 by sector and the comparison with the 2020-2023 financial plan and budgets.



3.4 On the expenses side, the main elements of the variance by sector are the following:

Table 1.1 – General Secretariat

|  |  |
| --- | --- |
| Programme variation - General Secretariat | *CHF(000)* |
|  |  |
| Accessibility (100 KCHF per year) | 400 |
| Payments to UNSMIS | 5'600 |
| First annuity for the new building in 2027 | 3'000 |
| Additional maintenance costs for buildings | 1'200 |
| Suppression of the 5% vacancy rate and replacement by recruitment delay | 6'000 |
| Reduction in of travel costs and SSA | -5'100 |
| Reduction in the cost and volume of documentation | -4'000 |
| Other variances | 518 |
|  |  |
| Total Programme variation General Secretariat | 7'618 |

Table 1.2 – Radiocommunication Sector

|  |  |
| --- | --- |
| Programme variation - ITU-R | *CHF(000)* |
|  |  |
| Reduction of travel costs and SSA | -1'800 |
| Suppression of the 5% vacancy rate and replacement by recruitment delay | 2'800 |
| Other variances | -368 |
|  |  |
| Total Programme variation ITU-R | 632 |

Table 1.3 – Telecommunication Standardization Sector

|  |  |
| --- | --- |
| Programme variation - ITU-T | *CHF(000)* |
|  |  |
| Reduction of travel costs and SSA | -1'400 |
| Suppression of the 5% vacancy rate and replacement by recruitment delay | 1'500 |
| Other variances | 258 |
|  |  |
| Total Programme variation ITU-T | 358 |

Table 1.4 – Telecommunication Development Sector

|  |  |
| --- | --- |
| Programme variation - ITU-D | *CHF(000)* |
|  |  |
| New Dehli Area Office (funded by India) | 2'244 |
| Decrease of 0.8 million CHF for activities and programmes in 2022-2023 (maintained for 2024-2027) | -800 |
| One time 3 million CHF appropriations for regional initiatives in 2020 | -3'000 |
| Reduction of travel costs and SSA | -1'700 |
| Suppression of the 5% vacancy rate and replacement by recruitment delay | 2'400 |
| Other variances | 140 |
|  |  |
| Total Programme variation ITU-D | -716 |

3.5 Table 2 below provides the breakdown of the planned revenue for 2024-2027 by source together with a comparison with the 2020-2023 financial plan and budgets.



3.6 On the revenue side, the main variances are:

* No use of the savings from previous year’s budget implementation as the budget implementations do no longer generate significant surpluses.
* Decrease in cost recovery revenue due to the decrease in project support costs revenue, cost recovery revenue for satellite network filings and revenue for Telecom cost recovery. This decrease is partially offset by an increase in the sales of publications revenue and the introduction of progressive resource mobilization over the four-year period to co-fund some regular activities.
* Contribution from India to finance the New Delhi area office.

3.7 Table 2B below provides the breakdown of the cost recovery revenue together with the comparison with the 2020-2023 financial plan and budgets.



**4** **Unfunded Mandatory Activities (UMACs)**

4.1 Table 3 on next page lists the main programme variations as compared to the current budget and financial plan that could not be funded in the 2024-2027 draft financial plan at this stage of its preparation.

4.2 The unfunded activities for the 2024-2027 timeframe amount to CHF 47.7 million broken down as follows:

* General Secretariat for CHF 6.4 million.
* Radiocommunication Sector for CHF 5.2 million.
* Telecommunication Standardization Sector for CHF 10.8 million.
* Telecommunication Development Sector for CHF 11.8 million and
* Indirect building costs and business continuity for CHF 13.5 million.

4.3 Should it be possible to identify additional regular funding and/or extra budgetary resources, or to further reduce the expenditure side of the draft financial plan, some of these UMACs might be included into it.



APPENDIX

MOD SG/57/1

DECISION 5 (REV. Bucharest, 2022)

Revenue and expenses for the Union for the period 2024-2027

The Plenipotentiary Conference of the International Telecommunication Union (Bucharest, 2022),

considering

*a)* the strategic plan of the Union for 2024-2027, including goals, thematic priorities and product and service offerings of the Union, in compliance with Resolution 71 (Rev. Bucharest, 2022) of this conference;

*b)* Resolution 91 (Rev. Guadalajara, 2010) of the Plenipotentiary Conference, on general principles for cost recovery,

considering further

*a)* that, in the consideration of the draft financial plan of the Union for 2024-2027, the challenge to use the Union's resources efficiently in order to achieve the goals and thematic priorities in the strategic plan and increase revenues in support of programme demands is substantial;

*b)* the need to link strategic, financial and operational planning in ITU,

noting

Resolution 151 (Rev. Dubai, 2018) of this conference, on improvement of the implementation of results-based management in ITU, an important component of which relates to planning, programming, budgeting, monitoring and evaluation, and the implementation of which should facilitate further strengthening of the management system of the Union, including financial management,

noting further

that Resolution 48 (Rev. Dubai, 2018) of this conference stresses the importance of management and development of the human resources of the Union for the fulfilment of its goals, thematic priorities and product and service offerings,

decides

1 that the ITU Council is authorized to draw up the two biennial budgets of the Union in such a way that the total expenses of the General Secretariat and the three Sectors of the Union are balanced by the anticipated revenue, on the basis of Annex 1 to this decision, taking into account the following:

1.1 that the amount of the contributory unit of Member States for the years 2024-2027 shall remain unchanged at CHF 318 000;

1.2 that expenses for interpretation, translation and text processing in respect of the official languages of the Union shall not exceed CHF 85 million for the years 2024-2027;

1.3 that, when adopting the biennial budgets of the Union, the Council may decide to give the Secretary-General the possibility, in order to meet unanticipated demand, to increase the budget for products or services which are subject to cost recovery, within the limit of the revenue from cost recovery for that activity;

1.4 that the Council shall each year review the revenue and expenses in the budget, the different activities and the related expenses, as well as key financial indicators relevant for the Union;

2 that, if no plenipotentiary conference is held in 2026, the Council shall establish the biennial budgets of the Union for 2028-2029 and 2030-2031 and thereafter, having first obtained approval for the budgeted annual values of the contributory unit from a majority of the Member States of the Union;

3 that the Council may authorize expenses exceeding the budget for conferences, meetings and seminars if such expenses can be compensated by savings from previous years or charged to the following year;

4 that the Council shall, during each budgetary period, assess the changes that have taken place and the changes likely to take place in the current and coming budgetary periods under the following items:

4.1 salary scales, pension contributions and allowances, including post adjustments, established by the United Nations common system and applicable to the staff employed by the Union;

4.2 the exchange rate between the Swiss franc and the United States dollar insofar as this affects the staff costs for those staff members on United Nations scales;

4.3 the purchasing power of the Swiss franc in respect of non-staff items of expenses;

5 that the Council shall have the task of effecting every possible economy, in particular taking into account the measures for reducing expenses contained in Annex 2 to this decision, and considering the possible funding gaps, and, to this end, that it shall establish the lowest possible budgets commensurate with the needs of the Union, within the limits established by *decides* 1 above;

6 that the following minimum guidelines should be applied in relation to any reductions in expenses:

a) the internal audit function of the Union should continue to be maintained at a strong and effective level;

b) there should be no reductions in expenses which would affect cost-recovery revenue;

c) fixed costs related to the reimbursement of loans shall not be reduced;

d) fixed costs related to after-service health insurance (ASHI) should be maintained at a level consistent with decisions taken by other organizations in the United Nations common system of salaries and benefits;

e) expenses in regular maintenance costs for ITU buildings which would be required to ensure the security and health of staff should be optimized;

f) the information services function in the Union should be maintained at an effective level;

7 that the Council shall aim in all circumstances to keep the Reserve Account at a level above 6 per cent of total annual expenses,

instructs the Secretary-General, with the assistance of the Coordination Committee

1 to prepare draft balanced biennial budgets for the years 2024-2025, as well as 2026-2027, on the basis of the associated guidelines in *decides* above, the annexes to this decision and all relevant documents submitted to the Plenipotentiary Conference;

2 to draw up and implement a programme of appropriate revenue increases, cost efficiencies and reductions across all ITU operations so as to ensure a balanced budget;

3 to implement the aforementioned programme as soon as possible,

instructs the Secretary‑General

1 to provide to the Council, no less than seven weeks before its 2023 and 2025 ordinary sessions, complete and accurate data as needed for the development, consideration and establishment of the biennial budget;

2 to implement, monitor and propose improvements to the risk-management policy established in Resolution 71 (Rev. Bucharest, 2022), comprising all elements of a systematic and comprehensive risk-management framework, and to report annually to the Council;

3 to make every effort to achieve balanced biennial budgets, and to bring to the attention of the membership, through the Council Working Group on financial and human resources (CWG-FHR), any of its decisions that may have a financial impact likely to affect the achievement of such a balance, and to report annually to the Council,

instructs the Secretary-General and the Directors of the Bureaux

1 to provide to the Council, on an annual basis, a report outlining expenses relating to each item in Annex 2 to this decision, and on ITU budget implementation for the previous year and anticipated implementation of the ITU budget for the current year;

2 to make every effort to achieve reductions through a culture of efficiency and economy and to include the savings actually achieved within the overall approved budgets in the above report to the Council;

3 to include in the above report to the Council a report on extrabudgetary activities and related expenses,

instructs the ITU Council

1 to authorize the Secretary-General, in accordance with Article 27 of the current Financial Regulations and Financial Rules, in the event that a surplus is achieved during the budget implementation, to prioritize allocating an appropriate amount to the ASHI Fund, with a view to keeping the ASHI Fund at a sustainable level;

2 to authorize the Secretary-General, in the event that a surplus is achieved during the budget implementation, to allocate an appropriate amount to the New Building Project Fund to finance the costs that cannot legally be financed by the loan from the host country;

3 to review and approve the balanced biennial budgets for 2024-2025 and 2026-2027, giving due consideration to the associated guidelines in *decides* above, the annexes to this decision and all relevant documents submitted to the Plenipotentiary Conference;

4 to consider further appropriations in the event that additional sources of revenue are identified or savings achieved;

5 to examine the cost-efficiency and cost-reduction programme drawn up by the Secretary-General;

6 to take account of the impact of any cost-reduction programme on the staff of the Union, and to implement without delay and preferably as from early 2023 at the latest, a voluntary separation and early retirement scheme, funded to the extent possible by budgetary surplus but also through a withdrawal from the Reserve Account for an amount up to but not exceeding CHF 6 millions;

7 in considering measures that could be adopted to strengthen control of the finances of the Union, to take into account the financial impact of such issues as ASHI funding and the medium- to long-term maintenance and/or replacement of buildings at the premises of the Union;

8 to invite the external auditor, the Independent Management Advisory Committee and CWG‑FHR to continue to develop recommendations to ensure greater financial control of the finances of the Union, taking into account, *inter alia*, the issues identified in *instructs the ITU Council* 7 above;

9 to consider the reports relating to the matter, and report to the next plenipotentiary conference, as appropriate,

invites the ITU Council

to fix, to the extent practicable, the preliminary amount of the contributory unit for the period 2028-2031 at its 2025 ordinary session,

invites Member States

to announce their provisional class of contribution for the period 2028-2031 before the end of the calendar year 2025.

ANNEX 1 TO DECISION 5 (REV. Bucharest, 2022)

TABLE 1

2024-2027 Financial Plan - Revenue and Expenses



ANNEX 2 TO DECISION 5 (REV. Bucharest, 2022)

Measures for improving ITU's efficiency and reducing its expenses

1) Identification and elimination of all forms and instances of duplication of functions and activities between all ITU structural bodies and measures. Coordination, harmonization and closer cooperation among the Sectors, including optimization of management methods, logistics, coordination and support by the secretariat as well as centralization of finance and administrative tasks.

2) Coordination and harmonization of all seminars, workshops and cross-sector activities by the secretariat's Inter-Sectoral Coordination Task Force (ISC-TF) in order to avoid duplication of topics, to optimize management, logistics, coordination and secretariat support and to benefit from synergy between the Sectors and a holistic approach to the subjects covered.

3) Enhanced efficiency in respect of regional offices in implementing the goals and objectives of ITU as a whole, as well as in the use of local experts and local networks of contacts and resources. Maximum coordination of activities with regional organizations and rational use of existing financial and human resources, including savings on travel costs and costs associated with the planning and organization of events held outside Geneva.

4) Savings from attrition, redeployment of staff and review and possible reduction of grades of vacant posts, in particular in non-sensitive parts of the General Secretariat and the three Bureaux, in order to reach optimal levels of productivity, efficiency and effectiveness.

5) Prioritizing staff redeployment for the implementation of new or additional activities. New hiring should be the last option, while taking into account gender balance, geographical distribution and new skill requirements.

6) The use of consultants should only occur when the relevant skills or experience cannot be found among existing staff and after confirmation of this requirement in writing by senior management.

7) Upgrading the capacity-building policy to qualify the staff, including staff in regional offices, for multi-sector proficiency, in order to improve staff mobility and their flexibility for redeployment to new or additional activities.

8) Reduction by the General Secretariat and the three Sectors of the Union of the cost of documentation by, among other measures, conducting paperless conferences and meetings of all kinds and at all levels; encouraging staff to avoid printing of e-mails and documents; reducing the archiving of additional paper documentation; pursuing initiatives aimed at making ITU a fully paperless organization; and fostering the adoption of innovative information and communication technology (ICT) solutions as viable and sustainable substitutes for paper, without any significant decrease in the quality of the information provided to event participants or to ITU staff in the course of their day-to-day work.

9) Reducing to the absolute minimum necessary the printing and distribution of ITU promotional/non-revenue generating publications.

10) Implementation of practicable measures for making savings in the provision of interpretation and the translation of ITU documents, including minimizing the length of documents, and in the preparation of publications for events of all kinds and at all levels, without prejudice to the goals of Resolution 154 (Rev. Dubai, 2018) of the Plenipotentiary Conference, as well as through optimization of resource usage in the language services, including the use of alternative translation procedures, while maintaining translation quality and the accuracy of telecommunication/ICT terminology.

11) Increasing the efficiency of World Summit on the Information Society (WSIS) programme activities and activities aimed at achievement of the Sustainable Development Goals, consistent with the financial plan and the biennial budget and, as appropriate, through cost recovery and voluntary contributions. Participation by the regional offices, in collaboration with other United Nations agencies, in WSIS activities being carried out at the regional level.

12) Optimization of the number and duration of meetings, and holding such meetings with the aid of ICT capabilities. Reduction of the number of groups to the minimum necessary through their restructuring and/or termination of their work in the absence of any outcomes and/or where there is duplication of activities, while avoiding any risk, in particular, of failure to fulfil the strategic and operational goals and objectives of the Union.

13) Regular assessment of the level of achievement of the strategic goals, objectives and outputs with a view to increasing efficiency through budget reallocation, when necessary.

14) For new activities or those having additional financial resource implications, a "value-added" assessment shall be made and implemented in order to improve efficiency and to avoid overlap and duplication.

15) Sound consideration of the size of, location of and resources allocated to regional initiatives, outputs and assistance to members, the regional presence both in the regions and at headquarters, as well as those actions resulting from the outcome of the World Telecommunication Development Conference and the Buenos Aires Action Plan, and financed directly as activities from the Sector budget.

16) Reduction of the cost of travel on duty, by developing and implementing criteria in order to reduce travel costs. The criteria should consider and aim at minimizing business travel, as far as possible, by prioritizing the allocation of staff from the regional and area offices, by limiting time on mission, through joint representation in meetings, and by rationalizing the number of staff sent on mission from various departments/divisions of the General Secretariat and the three Bureaux.

17) Appeals to Member States to reduce to the minimum necessary the number of issues raised and the time devoted to their consideration at all conferences, assemblies and other meetings.

18) Continued implementation by the Union of the comprehensive plan to improve the stability and predictability of the financial base of the Union, mobilizing the necessary resources and, *inter alia*, improving the management of internal corporate projects requiring significant long-term investments.

19) Member States, Sector Members and other ITU members taking all possible measures to settle/eliminate arrears to the Union.

20) Optimization of expenses related to maintenance, routine repair and renovation/reconstruction of the ITU buildings and facilities and to the provision of safety in accordance with applicable United Nations system standards.

21) Increased use of virtual meetings and remote participation in physical meetings in order to reduce and/or eliminate travel to meetings the proceedings of which are webcast and, preferably, captioned, including remote presentation of documents and contributions.

22) Introduction of innovative cross-cutting means and working methods for improving the Union's productivity.

23) Discontinuing to the greatest extent possible communications by fax and traditional postal mail between the Union and Member States, and replacing them with modern electronic communication methods.

24) Continuing the efforts to simplify, harmonize or eliminate, as appropriate, internal administrative processes, for subsequent digitization and automation.

25) Consideration of further sharing of some common services with other United Nations organizations, and implementation of such sharing where beneficial.

26) Appeals to Member States, to the extent possible, with the support of the secretariat, to include in their proposals to ITU conferences an annex with relevant information in order to allow the Secretary-General/Directors of the Bureaux to identify the probable financial implications of such proposals.

27) Any additional measures adopted by the Council and the ITU management, including measures to increase the efficiency of the internal audit function, institutionalize evaluation functions, assess and minimize the risk of fraud and other risks, implement external auditor, Independent Management Advisory Committee and Joint Inspection Unit recommendations in a timely manner, and implement the information technology and information management strategy.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_