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| **Agenda item: ADM 2** | **Document C25/57-E** |
| **16 May 2025** |
| **Original: English** |
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| Report by the Secretary-General | |
| JIU REPORTS ON UNITED NATIONS SYSTEM-WIDE ISSUES FOR 2023-2024 AND RECOMMENDATIONS TO LEGISLATIVE BODIES | |
| **Purpose**  This document presents a summary table of the JIU reports from the 2023/2024 programme of work made available since the last session of the Council, detailing the set of recommendations addressed to the Governing bodies of the ITU, as well as comments from the secretariat, where applicable. Links are provided to the full reports, summary highlights, and CEB comments where available.  **Action required by the Council**  The Council is invited to **consider** the six recommendations addressed to the Legislative Bodies (Recommendation 5 of the Review of implementation of the principle of mutual recognition; Recommendations 2 and 3 of the Review of budgeting in UN system organizations; Recommendation 2 of Review of consideration of and action taken on the reports and recommendations of the JIU; Recommendation 7 of the Review of quality, effectiveness, efficiency and sustainability of health insurance schemes; and Recommendation 5 of the Review of the use of non-staff personnel and related contractual modalities) and **decide** on their acceptance.  **Relevant link(s) with the Strategic Plan**  Excellence in human resources and organizational innovation.  **Financial implications**  No financial implication and to be implemented within both current financial and human resources.  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **References**  *Council reports* [*C24/57*](https://www.itu.int/md/S24-CL-C-0057/en)*,* [*C23/57*](https://www.itu.int/md/S23-CL-C-0057/en)*; and* [*C22/61*](https://www.itu.int/md/S22-CL-C-0061/en) | |

2023-2024 JIU UN system-wide reports

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| **JIU/REP/2024/4** [**Review of the implementation of the principle of mutual recognition within the United Nations system**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2024_4_english.pdf) **ITU Focal Point: Alassane Ba**   [**Review Highlights**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu-rep-2024-4_review_highlights.pdf) | |
| **Recommendation addressed to the Legislative/Governing bodies:** | **Recommendation 5:** The legislative organs and governing bodies of United Nations system organizations should, by the end of 2026, request the executive heads of signatory organizations to the Mutual Recognition Statement who have not yet done so to include the efficiency gains resulting from the implementation of the principle of mutual recognition in their regular reporting in order to ensure proper monitoring and oversight. |
| **Action Required**: | (**Accept**, Not accept, Not Relevant or Requires further consideration) |
| **ITU comments on pertinence, financial and human resource implications:** | ITU is a signatory of the Mutual Recognition Statement. ITU should accept this recommendation and the efficiency gains resulting from the implementation of the principle of mutual recognition will be mentioned in their regular reports. In alignment with recommendation 2 and the development of the operational guideline by CEB HRN, ITU anticipates using the mutual recognition statement to make efficiency gains. Procurement work will be conducted through the Procurement network. |
| **CEB UN system wide comments:** | **Not yet available** |
| **Implementation Status:** | In progress |
| **JIU/REP/2024/3 (Part I)** [**Budgeting in organizations of the United Nations system Part I - Comparative analysis**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2024_3_part_i_english_0.pdf)  **JIU/REP/2024/3(Part II)** [**Budgeting in organizations of the United Nations system Part II Reference tables**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2024_3_part_ii_english.pdf) **ITU Focal Point: Jean-Paul Lovato**   [**Review Highlights**](https://www.unjiu.org/sites/www.unjiu.org/files/review_highlights_jiu_rep_2024_3_parts_i_and_ii_0.pdf) | |
| **Recommendation addressed to the Legislative/Governing bodies:** | **Recommendation 2:** The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations, in their capacity as members of CEB, to update, by the end of 2027, the Standard classification of objects of expenditure and make it publicly available, inter alia, for use as a reference document in budgeting. |
| **Action Required**: | (**Accept**, Not accept, Not Relevant or Requires further consideration) |
| **ITU comments on pertinence, financial and human resource implications:** | The standard classification of objects of expenditure already exists within the ITU, in accordance with the current financial regulations. In addition, the financial statements are accessible to the public once they have been approved by the governing bodies. The categories of expenditure are used in the preparation and establishment of budgets. |
| **CEB UN system wide comments:** | While partially supportive of the recommendation to update the standard classification of objects of expenditure for reference purposes, some note that the reference classification should not inhibit organizations from tailoring their expenditure chart of accounts to support and facilitate results-based budgeting. In addition, several organizations consider this recommendation already implemented, with reference to a Joint Cost Recovery Policy harmonized across several organizations, which was jointly approved by the Executive Boards of those entities.  Others note that the cost categories are derived from the chart of accounts and reflect the specific mandate of an organization, and that attempts to harmonize may be in contradiction to chart of account best practices. In addition, the challenge of aligning classification of objects of expenditure across different United Nations organizations which have different mandates and operational modalities was emphasized. In this regard, any proposed update to the standard classification of objects of expenditure should be used primarily for inter-agency reporting purposes rather than budgeting, in consideration of the specificities of organizations’ mandates and operational modalities.  In terms of the implementation timeline, organizations underscore that they cannot commit to the proposed timeline as collective agreement among members of the Finance and Budget Network will be required and the process may take longer. |
| **Implementation Status:** | Will be implemented within the framework of the financial transformation that is currently underway in ITU. |
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| **Recommendation addressed to the Legislative/Governing bodies:** | **Recommendation 3:** The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations to refrain from reducing the level of detail currently provided in the context of their budget consideration, starting with the next budget cycle, so as to ensure a meaningful decision-making process. |
| **Action Required**: | (**Accept**, Not accept, Not Relevant or Requires further consideration |
| **ITU comments on pertinence, financial and human resource implications:** | The ITU continues to provide a high-level of detail to its members as part of their budget review. This level of detail has continued to be provided and even improved. This detailed information provides our members with a guarantee of the decision-making process when approving budgets. |
| **CEB UN system wide comments:** | Organizations generally do not object to the recommendation, however, note that the required level of information should be driven by needs rather than a pre-established baseline, and that a reduction in the level of detail will not necessarily diminish transparency or accountability. It was also noted that this recommendation may contradict the recommendations of some governing bodies that have called for rationalizing and simplifying documents submitted to the governing body. Some organizations note that, in exceptional circumstances (e.g. liquidity challenges), temporary measures that reduce documentation costs by temporarily reducing the level of detail may be required.  Several organizations consider the proposed recommendation implemented and confirm that the level of detail already provided is deemed adequate. |
| **Implementation Status:** | In progress: The ITU budget for 2026-2027 will contain additional sets of information and detail as compared to previous budgets. |
| **JIU/REP/2024/2** [**Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2024_2_0.pdf) **- ITU Focal Point: Mario Castro Grande**   [**Review Highlights**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu-rep-2014-2_review_highlights.pdf) | |
| **Recommendation addressed to the Legislative/Governing bodies:** | **Recommendation 2:** The legislative organs and governing bodies of United Nations system organizations should, by the end of 2025, re-examine their processes for the consideration of JIU reports and recommendations, including their decision-making thereon and the monitoring of the implementation of JIU recommendations from previous years, by taking into account the good practice examples identified in the present report, as appropriate. |
| **Action Required**: | (**Accept**, Not accept, Not Relevant or Requires further consideration) |
| **ITU comments on pertinence, financial and human resource implications:** | ITU secretariat recommends acceptance of the recommendation, noting, as other UN system entities, it considers the process and systems in place to be adequate and do not require any further action. The secretariat is open to further guidance should it be deemed necessary.  No additional financial and human resource implications under current practice. |
| [**CEB UN system wide comments**](https://www.unjiu.org/sites/www.unjiu.org/files/a-79-717-add1-e.pdf)**:** | Several organizations stand ready to respond to requests by their respective legislative organs and governing bodies for any change to the existing reporting on JIU reports and recommendations. Other organizations consider the processes and systems in place to be adequate and to not require further action. |
| **Implementation Status:** | In progress |
| **JIU/REP/2023/9** [**Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2023_9_english.pdf) **ITU FOCAL POINT: Subira Suedi**   [**Review Highlights**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu-rep-2023-9_review_highlights.pdf) | |
| **Recommendation addressed to the Legislative/Governing bodies:** | **Recommendation 7:** The legislative organs and/or governing bodies of United Nations system organizations that have not yet approved a plan to fund after-service health insurance liabilities as they accrue for posts funded from assessed contributions should establish a long-term strategy to that end, at least to cover future after-service health insurance liabilities for all newly recruited staff. (Para. 234). |
| **Action Required**: | **Accept**, Not accept, Not Relevant or Requires further consideration |
| **ITU comments on pertinence, financial and human resource implications:** | ITU continues to explore possible mechanisms for addressing ASHI liabilities, and in the interim has allocated the sum of CHF 1 million annually to supplement its ASHI fund. Establishing a long-term strategy remains challenging within the current financial uncertainties. |
| [**CEB UN system wide comments**](https://www.unjiu.org/sites/www.unjiu.org/files/a_79_695_add1-en.pdf)**:** | A few observe that the current financial constraints on balancing budgets may hinder the implementation of this recommendation; however, innovative ways of financing the after-service health insurance fund are being explored with the aim of mitigating and managing the financial risks and uncertainties arising from the accumulation of unfunded liabilities. |
| **Implementation Status:** | In progress |
| **JIU/REP/2023/8** [**Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2023_8_english_0.pdf)  **ITU FOCAL POINT: Maria Traficanti**   [**Review Highlights**](https://www.unjiu.org/sites/www.unjiu.org/files/jiu-rep-2023-8_review_highlights_appendix_0.pdf) | |
| **Recommendation addressed to the Legislative/Governing bodies:** | **Recommendation 5:** The legislative and/or governing bodies of the United Nations system organizations should request the executive heads who have not yet done so to include in their reports on human resources relevant data and information on the use of non-staff personnel, such as the number of non-staff personnel, years of service, location of employment, nationality and gender. |
| **Action Required**: | (**Accept**, Not accept, Not Relevant or Requires further consideration) |
| **ITU comments on pertinence, financial and human resource implications:** | Data on non-staff contracts is already provided in the Human Resources Report on Workforce analytics. Additional relevant data and information on the use of non-staff personnel may be incorporated into this dashboard as needed. It will be implemented within both current financial and human resources. |
| [**CEB UN system wide comments**](https://www.unjiu.org/sites/www.unjiu.org/files/a_79_694_add1-en.pdf)**:** | Many organizations already produce regular reports as requested by their governing bodies. Efforts are already underway to enhance the availability and quality of data, noting that the variable “years of service” is not fully applicable to non-staff personnel, who are often engaged on a shorter-term basis. It is also recalled that the spectrum of non-staff modalities is very diverse and may not lend itself to generalized comprehensive reporting. |
| **Implementation Status:** | Implemented |

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