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Programme questions: evaluation

### **Triennial review of the implementation of recommendations made by the Committee at its sixty-third session on the thematic evaluation of United Nations Secretariat Support to the Sustainable Development Goals**

#### **Report of the Office of Internal Oversight Services**

##### *Summary*

The present report of the Office of Internal Oversight Services (OIOS), prepared by the Inspection and Evaluation Division, presents the findings of the triennial review of the OIOS thematic evaluation of United Nations Secretariat support to the Sustainable Development Goals (E/AC.51/2023/3), in which OIOS determined the extent to which the recommendations emanating from that evaluation were implemented. It has been determined that the Secretariat implemented recommendations 1 and 3 of the OIOS report, and that recommendation 2 was implemented by a large majority of the Secretariat entities.

In response to recommendation 1, in which the Executive Office of the Secretary-General was requested to include a specific focus on Secretariat support to Member States in achieving their national priorities with the 2030 Agenda for Sustainable Development at the centre in the 2024 quadrennial comprehensive policy review, the report on that review highlighted several key Secretariat contributions, in particular through its work in the peace and security pillar. Recommendation 1 also included the request that consideration be given to expanding the enterprise resource planning system, Umoja, to capture data on the amount and type of support for the Sustainable Development Goals provided through the assessed budgets, with the Executive Office of the Secretary-General leading such efforts. Through a collaboration with several Secretariat entities, Sustainable Development Goal tagging for regular and peacekeeping resources was introduced in Umoja in 2025, and the use of such tags became mandatory beginning in 2026.

\* E/AC.51/2026/1.



In response to recommendation 2, in which all Secretariat entities were requested to clearly articulate in their internal strategic plans and workplans how they would support host Governments in achieving the Sustainable Development Goals, a large majority of Secretariat entities demonstrated that they had done so through their policies, strategies, programmes, budgets, and/or reporting. In December 2025, the status of implementation of recommendation 2 for the 55 Secretariat entities to which the recommendation had been made was as follows:

- Thirty-six entities had implemented the recommendation.
- Ten entities were in the process of implementing the recommendation.
- Nine entities had closed the recommendation without implementation.

In response to recommendation 3, in which the Department of Economic and Social Affairs was requested to take the lead on addressing issues of data interoperability, the Department undertook several measures to that end. The United Nations Secretariat Sustainable Development Goal data architecture was redesigned to ensure coherence, comparability and policy relevance across the global and regional levels. The new architecture is two-tiered, creating a federated ecosystem with clear roles, in which the global tier (facilitated by the Department) provides the methodological backbone and standardization while the regional tier (facilitated by the regional economic commissions) adds contextual depth and ensures alignment with global standards.

Over the past three years, United Nations Secretariat support to Member States in achieving the Sustainable Development Goals became better articulated, monitored and reported by Secretariat entities in their respective policies, strategies, programmes, workplans, budgets and reporting documents. The Secretariat advanced data management for the Sustainable Development Goals, enabling individual entities to tag all their regular and extrabudgetary expenditures to the Sustainable Development Goals to which they contribute. Moreover, with improvements to the Sustainable Development Goal data architecture, the Secretariat's reporting on progress towards achieving the Sustainable Development Goals became systematic and coherent, which has the potential to contribute to stronger evidence-based policymaking, enhanced coordination and coherence with other United Nations entities and greater recognition of and alignment with Member State priorities.

## I. Introduction

1. At its sixty-third session in 2023, the Committee for Programme and Coordination considered the report of the Office of Internal Oversight Services (OIOS), prepared by the Inspection and Evaluation Division, on the thematic evaluation of United Nations Secretariat support to the Sustainable Development Goals ([E/AC.51/2023/3](#)).
2. In the present triennial review, OIOS examined the status of implementation of the three evaluation recommendations contained in that report. Two were assessed to have been implemented, and one was assessed to have been partially implemented. Where possible, the review also addressed the extent to which the implementation of the recommendations contributed to early results.
3. The methodology for the triennial review included:
  - (a) A review and analysis of the biennial progress reports on the status of recommendations as at 31 December 2025, which were monitored through the OIOS TeamMate+ recommendation tracking database;
  - (b) An analysis of relevant information (e.g. email exchanges), documents and reports;
  - (c) A survey of 24 Secretariat entities included in the scope of the evaluation, with a response rate of 50 per cent;
  - (d) Individual consultations with 19 Secretariat entities.
4. Of the 55 Secretariat entities to which the recommendations were made, 11 entities did not engage with OIOS during the triennial review. Those 11 entities are identified in annex I.
5. Comments received from the Secretariat entities during the drafting process were incorporated into the report. A final draft was shared with the Secretariat entities for their responses, which are contained in annex II. OIOS expresses its appreciation to all participating Secretariat entities for their cooperation in preparing this report.

## II. Results

### Recommendation 1

6. Recommendation 1 reads as follows:

As part of the United Nations system-wide commitment to support the implementation of the 2030 Agenda for Sustainable Development, and in the context of the 2024 Member State conduct of the quadrennial comprehensive policy review of United Nations system operational activities, the Executive Office of the Secretary-General should include a specific focus on and actual inclusion of the Secretariat's support, including the peace and security pillar, to Member States in achieving their nationally defined priorities, with the 2030 Agenda at the centre.

Consideration should also be given to the feasibility of expanding Umoja to capture data on the amount and type of support to the Sustainable Development Goals being provided through the assessed budgets. This could expand upon the existing Sustainable Development Goal tagging capability in the Secretariat's integrated planning, management and reporting system. To avoid duplication and ensure progress towards system-wide interoperability, such an initiative should be fully aligned with the reporting tool of the United Nations

development system (UN-Info) and the recently adopted United Nations Sustainable Development Goal output indicator framework, which captures the United Nations development system's contributions to the Goals at the national level.

*Indicator of achievement:* enhanced focus on and actual inclusion of Secretariat support in the United Nations system-wide commitment to support the implementation of the 2030 Agenda for Sustainable Development, in the context of the upcoming 2024 quadrennial comprehensive policy review

### **Inclusion of Secretariat support in the 2024 quadrennial comprehensive policy review**

7. The first part of this recommendation pertained to the inclusion of support provided by Secretariat entities to Member States in the 2024 quadrennial comprehensive policy review. The Executive Office of the Secretary-General coordinated implementation of this recommendation with relevant departments and offices through system-wide reporting under the United Nations Sustainable Development Group. The 2024 quadrennial comprehensive policy review process aggregated information on contributions to the implementation of the Sustainable Development Goals by relevant programme and subprogramme.

8. A review of the report of the Secretary-General entitled "Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system" (A/79/72-E/2024/12) revealed that the report did contain a discussion of the support provided by the United Nations development system to Member States in achieving the Sustainable Development Goals and implementing the 2030 Agenda. Reflecting recent United Nations reforms, in the quadrennial comprehensive policy review emphasis was placed on the joint work of various United Nations entities instead of singling out one entity; the report therefore mainly referenced the "United Nations Sustainable Development Group" or the "United Nations Development System". Nevertheless, these broader groupings did include various Secretariat entities, such as the Department of Economic and Social Affairs, the five regional economic commissions,<sup>1</sup> the United Nations Environment Programme (UNEP) and the United Nations Human Settlements Programme (UN-Habitat). Specific references to Secretariat support for the Sustainable Development Goals included the following:

- The Economic Commission for Latin America and the Caribbean has developed a water management plan that, if adopted across the United Nations system, would result in a significant increase in the amount of water recycled (para. 108)
- The Department of Economic and Social Affairs, in collaboration with the Economic Commission for Africa [...], supported Governments in advancing road map implementation, enhancing capacity, strengthening the science-policy interface and facilitating peer learning and partnerships (para. 143)

9. In its recommendation, OIOS stressed peace and security as a key dimension of the Secretariat's support for achieving the Sustainable Development Goals. In this regard, the report on the 2024 quadrennial comprehensive policy review included a separate chapter dedicated to better supporting countries and accelerating progress towards achieving the Sustainable Development Goals in complex settings, emphasizing the enhanced collaboration between humanitarian and development

<sup>1</sup> Economic Commission for Africa (ECA), Economic Commission for Europe (ECE), Economic Commission for Latin America and the Caribbean (ECLAC), Economic and Social Commission for Asia and the Pacific (ESCAP), Economic and Social Commission for Western Asia (ESCWA).

action and stronger linkages to peace.<sup>2</sup> The chapter highlighted a few examples of support for the Sustainable Development Goals in complex settings, including the United Nations Sustainable Development Cooperation Framework for the period 2025–2029 in the Democratic Republic of the Congo, which is expected to align United Nations efforts with national priorities to ensure coherence across humanitarian, development and peace operations, and the Partnership Facility of the Peacebuilding Support Office, which fostered collaboration with international financial institutions in more than a dozen contexts, enabling joint analysis and advisory support. The report also highlighted the Peacebuilding Fund, which approved \$202.4 million for 36 countries in 2023, including \$57 million for initiatives aimed at empowering women and youth, and reinforced coordinated approaches to peacebuilding and development.

### **Umoja expansion**

10. The second part of the recommendation pertained to the expansion of the enterprise resource planning system, Umoja, to capture data on the amount and type of support for the Sustainable Development Goals provided through assessed budgets. Previously, data had been collected manually and made available on the United Nations System Chief Executives Board for Coordination (CEB) website.<sup>3</sup>

11. Under the coordination of the Executive Office of the Secretary-General, the Department of Management Strategy, Policy and Compliance developed the relevant enhancements to the Umoja applications used to manage regular budget and peacekeeping resources through the introduction of a Sustainable Development Goal tagging function, similar to the one already used in the Integrated Planning, Management and Reporting system.<sup>4</sup> Specifically, Sustainable Development Goal tagging was introduced in the Umoja strategic management application, which is used to track the implementation of the programme plan and budget, as well as results-based budgeting for peacekeeping operations. In July 2025, the Department informed all Secretariat entities about the new Sustainable Development Goal tagging function in Umoja, and the use of the tags became mandatory beginning in 2026.

12. Furthermore, the Department developed a user guide (job aid) entitled “SMA tagging annual results framework (2025)” to support the launch of these new features. The guide provides an overview of the new tagging features in the strategic management application, the required data entries and the logic for the annual results framework.

13. UN-Info, which is the reporting tool of the United Nations development system and therefore extends beyond Secretariat entities, was expected to undergo changes based on the system-wide evaluation on progress towards a “new-generation of United Nations country teams” recently completed by the United Nations Sustainable Development Group System-Wide Evaluation Office in 2025. The Development Coordination Office did not have details regarding the potential future design, as the UN-Info would need to follow the re-conceptualised cooperation frameworks and corresponding joint workplans, which were being rolled out at the time of writing. For that reason, the Development Coordination Office had decided not to pursue efforts to ensure the interoperability of the different systems that hosted the cooperation frameworks and joint work plans at that juncture. However, in the light of the reforms conducted under the framework of the UN80 Initiative in 2025 and

<sup>2</sup> A/79/72-E/2024/12, paras. 80–87.

<sup>3</sup> Available at <https://unsceb.org/expenses-sdg>.

<sup>4</sup> The Integrated Planning, Management and Reporting system includes Sustainable Development Goal tags, and use of the system is mandatory for all projects and programmes of extrabudgetary funds.

2026, the Development Coordination Office has suggested that the development system could gradually move towards using the same platform.

14. Implementation of this recommendation has had some positive results. Reports prepared by Secretariat entities after the report on the 2024 quadrennial comprehensive policy review have also included the support provided by Secretariat entities to the Sustainable Development Goals. For example, in the report of the Secretary-General from 2025 entitled “Implementation of General Assembly resolution 79/226 on the quadrennial policy review of operational activities for development of the United Nations system” (A/80/74-E/2025/53), emphasis was placed on regional cooperation through regional collaborative platforms, chaired by the Deputy Secretary-General and co-chaired by the regional economic commissions, to strengthen system-wide coherence.<sup>5</sup> Another example of enhanced reporting was the report of the Chair of the United Nations Sustainable Development Group from 2025 entitled “Development Coordination Office” (E/2025/61), in which the contributions of peace and development advisers and officers, as well as human rights advisers, in enhancing the capacity of United Nations country teams were highlighted.<sup>6</sup> Furthermore, a snapshot of system-wide results to advance the Sustainable Development Goals was made available on the United Nations Sustainable Development Group website.<sup>7</sup> The data presented in the snapshot reflected inputs from members of the Group, including many Secretariat entities.<sup>8</sup>

15. Based on this evidence, OIOS considers this recommendation implemented. The implementation of the recommendation has yielded early results, namely greater inclusion of Secretariat entities’ support for the Sustainable Development Goals in reports and on websites. Moreover, Sustainable Development Goal tagging for regular resources in Umoja had commenced, with the potential to provide greater analysis of Sustainable Development Goal-related support in future years.

## Recommendation 2

16. Recommendation 2 reads as follows:

Each Secretariat entity should clearly, distinctly and specifically articulate in its internal strategic plans and workplans how it will support host Governments in achieving the Sustainable Development Goals. This should align with the overarching United Nations development system framework and integrate existing system-wide processes on data and reporting. This would include:

- (a) Specific linkages between its programmatic budget, workplan, activities and outputs, including consideration of tools and processes identified as missing in the present evaluation and how these will support the 2030 development agenda;
- (b) Reporting on results achieved with Sustainable Development Goal support activities in its annual results;

<sup>5</sup> See paras. 22–28.

<sup>6</sup> See para. 13.

<sup>7</sup> Available at <https://unsdg.un.org/2024-unsdg-chair-report/sdgs>.

<sup>8</sup> ECA, ECE, ECLAC, ESCAP, ESCWA, the International Trade Centre (ITC), the Office of the United Nations High Commissioner for Human Rights (OHCHR), the United Nations Human Settlements Programme (UN-Habitat), the United Nations Conference on Trade and Development (UNCTAD), the Department of Economic and Social Affairs, the Department of Political and Peacebuilding Affairs, the United Nations Office for Disaster Risk Reduction, the United Nations Environment Programme (UNEP), the United Nations Office on Drugs and Crime (UNODC) and the Peacebuilding Support Office.

- (c) Identification of possible synergies and coordination with other Secretariat entities.

*Indicator of achievement:* clear and distinct sections in entity-level strategic plans, programme budgets and workplans on Sustainable Development Goal support activities and results

17. In December 2025, the status of implementation of recommendation 2 for the 55 Secretariat entities to which the recommendation had been made was as follows (see annex I for details):

- Thirty-six entities had implemented the recommendation
- Ten entities were in the process of implementing the recommendation
- Nine entities had closed the recommendation without implementation

18. The 36 Secretariat entities that had fully implemented the recommendation provided sufficient relevant information and evidence demonstrating that they had clearly and specifically articulated in their internal documents how they supported Member States in achieving the Sustainable Development Goals. These 36 entities included all entities that have a primary focus on implementing the 2030 Agenda, such as the Department of Economic and Social Affairs, the regional economic commissions, UNEP, the United Nations Trade and Development agency (UNCTAD), UN-Habitat and the United Nations Global Compact Office. They also included several peacekeeping missions and special political missions and entities not typically associated with the Sustainable Development Goals, such as the Office for Outer Space Affairs and the Office of Legal Affairs. The 36 entities primarily articulated Sustainable Development Goal support in policies, strategies, programmes, work plans, budgets and/or results reporting.

19. The triennial review included an analysis of the trends in articulating contributions to the Sustainable Development Goals based on information and documents provided by the entities, as well as the results of a survey of 24 Secretariat entities conducted by OIOS for the review. The analysis shows three main trends in articulating contributions to the Sustainable Development Goals:

- Integration of references to the Sustainable Development Goals in entity strategies, programmes, workplans and/or budgets: several entities linked their strategy, programme plans, budgets, workplans and/or programmatic outputs to specific Sustainable Development Goals or associated targets or indicators. This included Sustainable Development Goal tagging in corporate systems, more explicit articulation in programme budget documents and alignment of project life cycles with Sustainable Development Goal priorities.
- Monitoring and reporting of contributions to the Sustainable Development Goals: entities highlighted the systematic tagging and tracking of activities against specific Sustainable Development Goals, and the use of programme monitoring and reporting tools, such as Umoja and UN-Info, to better track contributions to the Sustainable Development Goals and enable Sustainable Development Goal-aligned reporting, disaggregation of results and clearer visibility of Sustainable Development Goal-related contributions.
- Use of data and digital and analytical tools to measure progress towards achieving the Sustainable Development Goals: some entities emphasized the expanded use of data platforms, artificial intelligence and geospatial tools, as well as interactive modelling, to support evidence-based policymaking and promote the achievement of the Sustainable Development Goals at the national and regional levels.

20. The 10 Secretariat entities at which implementation of the recommendation was in progress did not provide sufficient relevant information and evidence to demonstrate how they supported Member States in achieving the Sustainable Development Goals. They did not have specific evidence, such as strategies, workplans, budgets, and/or results reports, demonstrating that the intent of the recommendation was met. Of the 10 entities that did not provide sufficient relevant information, 6 were Offices of Special Envoys or Special or High Representatives of the Secretary-General, and 4 were peacekeeping or special political missions.

21. Of the nine entities that had closed the recommendation without implementation, four did not accept the recommendation, stating that it was beyond their respective mandates,<sup>9</sup> two entities were moved to this category by OIOS because their mandates had no explicit reference to supporting Member States in the achievement of the Sustainable Development Goals,<sup>10</sup> and two entities were closed in the interim.<sup>11</sup> The remaining entity, the Office for the Coordination of Humanitarian Affairs, had accepted the recommendation initially, specifically stating that “it has been at the forefront of ensuring that all humanitarian action to the extent possible and within its mandate protects and advances development gains”, but subsequently asked for the recommendation to be closed without implementation. OIOS continues to emphasize that all actors of the United Nations system, including those in the humanitarian pillar, have a role to play in achievement of the Sustainable Development Goals.

22. Secretariat entities reported that strengthened articulation of their support to the Sustainable Development Goals has contributed to several early results since 2022. First, the enhanced articulation of support to the Sustainable Development Goals, such as through Sustainable Development Goal tagging of projects and programmes, has enabled managers to better understand their entity’s contribution to the Sustainable Development Goals, and has strengthened coordination and coherence with other United Nations entities working on specific Sustainable Development Goals through the cooperation framework and collaboration with resident coordinators, United Nations country teams, regional commissions, bodies of the Economic and Social Council and issue-based coalitions. This has helped to align regional and global initiatives with national Sustainable Development Goal priorities. A few entities have also reported receiving more recognition from Member States of their support to the Sustainable Development Goals and additional financial resources as a result of that recognition.

23. Based on this evidence, OIOS considers this recommendation implemented for 36 of the 55 Secretariat entities to which it was made. For an additional 10 entities, OIOS considers the recommendation to be in progress; in order for the recommendation to be considered implemented, these entities will need to provide evidence that their support to Member States in achieving the Sustainable Development Goals is clearly and specifically articulated in the entities’ strategy, policy and budget documents and/or reports. Those entities that implemented the recommendation reported enhanced coordination and coherence with other United Nations entities, improved alignment of their support to Member States, and increased

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<sup>9</sup> The Executive Office of the Secretary-General, the United Nations Mission for the Referendum in Western Sahara (MINURSO), the United Nations Support Office in Somalia (UNSOS), and United Nations Disengagement Observer Force (UNDOF).

<sup>10</sup> The United Nations Truce Supervision Organization (UNTSO) and the United Nations Peacekeeping Force in Cyprus (UNFICYP).

<sup>11</sup> The United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) and the United Nations Assistance Mission in Somalia (UNSOM).

recognition of that support by Member States resulting in mobilization of additional financial resources for Sustainable Development Goal related activities.

### Recommendation 3

24. Recommendation 3 reads as follows:

The Department of Economic and Social Affairs should take the lead on addressing issues of data interoperability.

Given the mandate accorded to the Department of Economic and Social Affairs in Economic and Social Council resolution 2020/5 on the coordination of the work of the entire United Nations statistical system and the Department's leading role in implementing the United Nations data initiative, the Department of Economic and Social Affairs should address issues around the proliferation of and overinvestment in individual Sustainable Development Goal databases, and data gaps, as well as the interoperability between existing Secretariat data systems. This should include:

- (a) A mapping exercise of Secretariat-wide Sustainable Development Goal data portals and databases, as well as the capacity for data engineering, analysis, visualization and data science;
- (b) Concrete steps to reduce or streamline the Secretariat-wide data portals, in particular across the Department of Economic and Social Affairs and the regional economic commissions, while ensuring that stakeholders can receive region-specific insights;
- (c) An annual stocktake of efforts to close Sustainable Development Goal data gaps for indicators for which United Nations Secretariat entities act as custodians and take measures to address remaining gaps as appropriate;
- (d) An independently developed and Department of Economic and Social Affairs-maintained federated data infrastructure for Sustainable Development Goal-related statistics across United Nations Secretariat entities, based on interoperability standards to enhance efficiency in Sustainable Development Goal statistics compilation, management, dissemination and access, while reducing the existing duplication of efforts, for the purpose of producing Secretariat-wide Sustainable Development Goal statistics outputs and maximizing the use of data assets as envisioned in the Secretary-General's data strategy.

*Indicator of achievement:* mapping exercise completed and more integrated and coherent Sustainable Development Goal data infrastructure

25. In response to this recommendation, the Department of Economic and Social Affairs undertook several measures to address data interoperability and foster system interoperability of Sustainable Development Goals data portals and databases within the Secretariat. First, the Department conducted a mapping exercise of the Secretariat-wide Sustainable Development Goal data portals and databases, as well as capacity for data engineering, analysis, visualization and data science to determine the contours of the United Nations Secretariat Sustainable Development Goal data ecosystem. Based on this mapping exercise, the Department designed a Sustainable Development Goal data architecture to ensure coherence, comparability and policy relevance from the global to the regional levels. The Sustainable Development Goal data architecture consists of two interlinked tiers. The first is a global tier facilitated by the Department, comprising one database: the Global Sustainable Development

Goal Indicators Database,<sup>12</sup> which is part of the Global Sustainable Development Goal Indicators Data Platform.<sup>13</sup> The Global Sustainable Development Goal Indicators Database is the central repository of standardized, internationally comparable data on Sustainable Development Goal indicators compiled from national statistical systems by custodian agencies. It is managed by the Statistics Division of the Department of Economic and Social Affairs and has been the primary data source for the annual Sustainable Development Goals reports and the annual Sustainable Development Goal progress reports prepared by the Secretary-General, which are submitted to the Economic and Social Council and the high-level political forum on sustainable development to track progress towards the Sustainable Development Goals.

26. The Global Sustainable Development Goal Indicators Data Platform not only hosts the Global Sustainable Development Goal Indicators Database but also provides information about data availability and other interactive and advanced resources (e.g. visualization and application programming interfaces), thereby providing a stocktaking of efforts to close Sustainable Development Goal data gaps for indicators for which United Nations Secretariat entities act as custodians. The Platform is a comprehensive resource for global monitoring, reporting and identifying gaps to accelerate action towards the 2030 Agenda. The regional economic commissions use data and metadata from the Global Sustainable Development Goal Indicators Database to serve distinct user communities with specific analytical needs. The Global Sustainable Development Goal Indicators Database was integrated into the UN Data Commons for the SDGs platform in September 2023 and is updated regularly, significantly improving the searchability, accessibility, interoperability and reusability of Sustainable Development Goal indicator data.<sup>14</sup>

27. The second tier is a regional tier that is the responsibility of the regional economic commissions. Each regional commission maintains its own Sustainable Development Goal data portal and dashboard, adapted to the requirements of its region. Most data and all metadata are sourced from the Global Sustainable Development Goal Indicators Database. The regional Sustainable Development Goal data portals support regional progress reports and highlight data gaps, disaggregation needs and policy priorities unique to each region.

28. The relationship between the two tiers is complementary: the global tier guarantees methodological consistency and comparability across countries, while the regional tier translates the same indicators into region-specific insights that drive policy dialogue. Together, the two tiers create a coherent, federated ecosystem in which global portals managed by the Department of Economic and Social Affairs provide the methodological and metadata framework for global monitoring, and regional portals managed by the regional economic commissions add contextual depth to facilitate use of such data for policymaking at the subregional and national levels.

29. Fundamental to the Sustainable Development Goal data architecture is the United Nations data platform modernization project, through which the Statistics Division was addressing the recommendation for a unified, federated data system for the Sustainable Development Goals. As part of the project, a United Nations data knowledge graph was developed, in which data from multiple heterogeneous sources were organized into an extensible, machine-actionable data structure. A significant part of the work was focused on harmonizing data structures and aligning terms referring to the same concept across different data sets. This process of mapping between classification schemes and concepts was essential to improving the

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<sup>12</sup> Available at <https://unstats.un.org/sdgs/dataportal/database>.

<sup>13</sup> Available at <https://unstats.un.org/sdgs/dataportal>.

<sup>14</sup> Available at <https://unstats.un.org/UNSDWebsite/undatacommons/sdgs>.

interoperability of Sustainable Development Goal data. In addition, the knowledge graph enabled advanced capabilities such as natural language search. It allowed applications to use large language models to derive new, fact-based insights from the integrated data. At the time of the triennial review, the project was developing a governance framework, including the establishment of the Inter-agency and Expert Group on Sustainable Development Goal Indicators and a technical group, to guide statistical standards, content and harmonization.

30. The improved Sustainable Development Goal data architecture enabled more systematic and coherent reporting on progress towards achieving the Sustainable Development Goals, with a single authoritative source for the annual Sustainable Development Goal reports and the progress reports prepared by the Secretary-General. Coherent reporting, driven by improved data availability and quality, has the potential to strengthen evidence-based policymaking. Moreover, the unified data model and federated data ecosystem, encompassing a clear division of labour, has the potential to reduce costs over time through the use of shared infrastructure, the coordination of data collection and the facilitation of more coherent country reporting.

31. Based on this evidence, OIOS considers this recommendation implemented. The implementation of the recommendation enabled early results, including improved data coherence, data availability, data quality and consistency, and more coherent reporting. The steps taken by the Department of Economic and Social Affairs enable the integration of global comparability with regional insights to highlight disparities and emerging issues, thereby supporting evidence-based policymaking. The implementation of the recommendation was cost-effective, since the use of shared infrastructure and coordinated data collection reduced the burden of developing and maintaining reporting systems at the country level.

### **III. Conclusion**

32. Over the past three years, Secretariat support to Member States in their achievement of the Sustainable Development Goals was better articulated, monitored and reported. Secretariat entities more clearly reflected their support to Member States in their respective policies, strategies, programmes, workplans, budgets and reporting documents. Furthermore, the report on the 2024 quadrennial comprehensive policy review better highlighted peace and security as a key dimension of the Secretariat's support for achieving the Sustainable Development Goals. The Secretariat advanced data management for the Sustainable Development Goals, enabling individual entities to tag all their regular and extrabudgetary expenditures to the relevant Sustainable Development Goals to which they contribute. Moreover, with improvements to the United Nations Secretariat Sustainable Development Goal data architecture, reporting on progress towards achieving the Sustainable Development Goals became systematic and coherent, with the potential to contribute to stronger evidence-based policymaking, enhanced coordination and coherence with other United Nations entities and greater recognition of and alignment with Member States' priorities.

## Annex I

### **Status of implementation of recommendation 2 for the 55 Secretariat entities to which the recommendation was made**

#### **Entities that had implemented the recommendation (36)**

Development Coordination Office  
Department of Economic and Social Affairs  
Department of Political and Peacebuilding Affairs  
Economic Commission for Africa (ECA)  
Economic Commission for Europe (ECE)  
Economic Commission for Latin America and the Caribbean (ECLAC)  
Economic and Social Commission for Asia and the Pacific (ESCAP)  
Economic and Social Commission for Western Asia (ESCWA)  
United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)  
Office of Counter-Terrorism (UNOCT)  
United Nations Office on Drugs and Crime (UNODC)  
Office of the United Nations High Commissioner for Human Rights (OHCHR)  
Office for Outer Space Affairs  
Office of the Special Adviser on Africa  
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict\*  
United Nations Assistance Mission in Afghanistan (UNAMA)\*  
United Nations Assistance Mission for Iraq (UNAMI)\*.\*\*  
United Nations Conference on Trade and Development (UNCTAD)\*  
United Nations Office for Disaster Risk Reduction\*  
United Nations Environment Programme (UNEP)  
United Nations Human Settlements Programme (UN-Habitat)  
United Nations Interim Force in Lebanon (UNIFIL)\*  
United Nations Interim Administration Mission in Kosovo (UNMIK)  
United Nations Support Mission in Libya (UNSMIL)  
United Nations Mission in South Sudan (UNMISS)  
United Nations Office to the African Union  
United Nations Regional Centre for Preventive Diplomacy for Central Asia  
Office of the United Nations Special Coordinator for Lebanon  
Office of the Special Representative of the Secretary-General on Violence against Children

Office of the Special Representative of the Secretary-General for Children and Armed Conflict

International Trade Centre (ITC)

Office for Disarmament Affairs

Office of Legal Affairs

United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA)

Global Compact Office

United Nations Integrated Office in Haiti (BINUH)

**Entities that were in the process of implementing the recommendation (10)**

Department of Peace Operations\*

Office of the Special Envoy of the Secretary-General for the Great Lakes Region

Office of the Special Envoy of the Secretary-General on Myanmar\*

Office of the Special Envoy of the Secretary-General for Syria\*

Office of the Victims' Rights Advocate

Office of the Special Envoy of the Secretary-General for the Horn of Africa

Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States\*

United Nations Interim Security Force for Abyei (UNISFA)

United Nations Office for Partnerships\*

United Nations Office for West Africa and the Sahel (UNOWAS)

**Entities that had closed the recommendation without implementation (9)**

Executive Office of the Secretary-General

Office for the Coordination of Humanitarian Affairs

United Nations Mission for the Referendum in Western Sahara (MINURSO)

United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)\*\*\*

United Nations Disengagement Observer Force (UNDOF)

United Nations Assistance Mission in Somalia (UNSOM)\*\*\*\*

United Nations Support Office in Somalia (UNSOS)

United Nations Truce Supervision Organization (UNTSO)

United Nations Peacekeeping Force in Cyprus (UNFICYP)

\* Entity did not engage with the Office of Internal Oversight Services (OIOS) during the present triennial review.

\*\* UNAMI closed on 31 December 2025.

\*\*\* MINUSMA closed on 31 December 2023.

\*\*\*\* UNSOM closed on 31 October 2024.

**Annex II\*****Comments received from Secretariat entities on the draft report****Executive Office of the Secretary-General**

I write in response to your Note dated 5 February 2026 regarding the draft report of the Office of Internal Oversight Services (OIOS) on the Triennial Review of the Thematic Evaluation of United Nations Secretariat Support to the Sustainable Development Goals (SDGs) ([E/AC.51/2023/3](#)).

The Executive Office of the Secretary-General (EOSG) has reviewed the draft report and acknowledges its findings. In its implementation, EOSG has been guided by intergovernmental mandates and follow-up in accordance with paragraph 15(j) of General Assembly resolution [74/251](#) which requests the inclusion, by relevant programmes and subprogrammes in accordance with their specific related intergovernmental mandates, of concrete information regarding contributions to the implementation of the SDGs when preparing the proposed programme plan and programme performance documents. EOSG notes the assessment that recommendation 1 has been implemented.

EOSG has also taken note of the OIOS assessment that recommendation 2 was closed without implementation. In this regard, it is recalled that the General Assembly has provided guidance on how Secretariat support to the SDGs should be reflected, namely through the strategies and results of programme plans and programme performance documents of Secretariat subprogrammes, in accordance with their respective mandates. This recommendation should not have been assigned to the EOSG for implementation. EOSG provides direct support to the Secretary-General in the discharge of his responsibilities and serves as the primary interface between the Secretary-General and United Nations entities. In this capacity, it provides strategic direction and guidance to United Nations entities and ensures coherence and coordination across their activities. Accordingly, the EOSG does not undertake programmatic activities, nor does it hold mandates that would require the development of a formal programme plan, such as a workplan.

EOSG appreciates the recognition by OIOS of the progress made by the Secretariat over the past three years in strengthening the articulation, monitoring and reporting of support to Member States in achieving the SDGs. EOSG remains committed to supporting continued system-wide coherence, coordination and alignment with intergovernmental guidance in advancing the 2030 Agenda for Sustainable Development.

EOSG thanks OIOS for its engagement throughout the Triennial Review process.

**Department of Economic and Social Affairs**

Thank you for the memorandum dated 5 February 2024 (IED-2026-00221) and the draft report of the Triennial Review Evaluation of the United Nations Secretariat's Support to the Sustainable Development Goals (SDGs) ([E/AC.51/2023/3](#)).

The Department has reviewed the draft report and concurs with the results of the review, including the Office of Internal Oversight Services (OIOS) conclusion that all three recommendations have been fully implemented by the United Nations Department of Economic and Social Affairs (UN DESA). We appreciate OIOS's

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\* In the present annex, the Office of Internal Oversight Services sets out the full text of comments received from the Secretariat. The practice has been instituted in line with General Assembly resolution [64/263](#), following the recommendation of the Independent Audit Advisory Committee.

observations and findings, particularly the positive outcomes associated with the implementation of these recommendations.

UN DESA will continue to strengthen its support to Member States in achieving the SDGs by integrating the Goals across policies, strategies, programmes, work plans, budgets, and reporting frameworks. The Department will also advance SDG data management, enhance the United Nations Secretariat's SDG data architecture, and improve reporting on progress toward the SDGs to ensure continued alignment with Member States' priorities.

We would like to express our gratitude to the Inspection and Evaluation Division of OIOS, in particular Ms. Srilata Rao, Chief of Section, and her team, for their collaboration and support throughout this review process.

### **Economic and Social Commission for Asia and the Pacific**

The Economic and Social Commission for Asia and the Pacific (ESCAP) welcomes the triennial review conducted by the Office of Internal Oversight Services (OIOS) on the implementation of recommendations arising from the thematic evaluation of United Nations Secretariat support to the Sustainable Development Goals.

ESCAP appreciates OIOS's assessment that the relevant recommendations have been implemented and notes the positive findings regarding strengthened articulation, monitoring, and reporting of Secretariat support to Member States in achieving the SDGs. ESCAP management further notes that ESCAP is listed among the Secretariat entities that have fully implemented recommendation 2, confirming that ESCAP has clearly articulated its support to the SDGs through its strategies, work plans, budgets, and reporting, in line with Secretariat-wide expectations.

ESCAP remains committed to continuing its support to Member States in advancing the 2030 Agenda, in close alignment with system-wide frameworks and in collaboration with other UN entities.

### **Office of the United Nations Special Coordinator for Lebanon**

At the outset, we wish to thank you for sharing the draft report of the Office of Internal Oversight Services Inspection and Evaluation Division (OIOS-IED) on the triennial review of the thematic evaluation of the United Nations Secretariat support to the Sustainable Development Goals.

The Special Coordinator took note and was delighted to see the Office of the United Nations Special Coordinator for Lebanon (UNSCOL) enlisted among the 36 United Nations Secretariat entities which implemented recommendation 2 of the OIOS-IED report that emphasizes the necessity for each Secretariat entity to clearly articulate in its internal strategic plans and work plans how it will support host Governments in achieving the Sustainable Development Goals. This enlistment shows not only UNSCOL commitment and endorsement of the report recommendations but also reflects the excellent level of coordination between your team and the UNSCOL relevant focal point.

We wish to seize this opportunity to thank you and your staff and renew UNSCOL's continued commitment to support OIOS-IED efforts throughout the report finalization process.

### **United Nations Office for Disaster Risk Reduction**

The United Nations Office for Disaster Risk Reduction (UNDRR) concurs with the findings and the conclusion of the triennial review.