



General Assembly

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Seventy-ninth session

Agenda item 138

Programme budget for 2024

Resolution adopted by the General Assembly on 24 December 2024

[on the report of the Fifth Committee ([A/79/641](#), para. 7)]

79/246. Capital master plan

The General Assembly,

Recalling its resolutions [54/249](#) of 23 December 1999, section IV of its resolution [55/238](#) of 23 December 2000, its resolutions [56/234](#) and [56/236](#) of 24 December 2001 and [56/286](#) of 27 June 2002, section II of its resolution [57/292](#) of 20 December 2002, section XXII of its resolution [58/272](#) of 23 December 2003, section XI of its resolution [59/276](#) of 23 December 2004, its resolution [59/295](#) of 22 June 2005, section II of its resolution [60/248](#) of 23 December 2005, its resolutions [60/256](#) of 8 May 2006, [60/282](#) of 30 June 2006, [61/251](#) of 22 December 2006, [62/87](#) of 10 December 2007, [63/270](#) of 7 April 2009, [64/228](#) of 22 December 2009 and [65/269](#) of 4 April 2011, section III of its resolution [66/258](#) of 9 April 2012, section V of its resolution [67/246](#) of 24 December 2012, sections III and IV of its resolution [67/254](#) of 12 April 2013, section IV of its resolution [68/247 A](#) of 27 December 2013, section VII of its resolution [68/247 B](#) of 9 April 2014, section VIII of its resolution [69/274 A](#) of 2 April 2015 and its resolution [70/239](#) of 23 December 2015, and its decisions 58/566 of 8 April 2004, 65/543 of 24 December 2010 and 66/555 of 24 December 2011,

Having considered the twenty-second annual progress report of the Secretary-General on the implementation of the capital master plan,¹ the report of the Board of Auditors on the financial report and audited financial statements for the year ended 31 December 2023,² the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its report for the year ended

¹ [A/79/313](#).

² Relevant parts of the *Official Records of the General Assembly, Seventy-ninth Session, Supplement No. 5, vol. I (A/79/5 (Vol. I))*.



31 December 2023 on the United Nations³ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴

1. *Takes note* of the report of the Secretary-General, the report of the Board of Auditors and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors;

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee;

3. *Notes with concern* that, to date, the Organization has disbursed a higher amount in legal fees for arbitration under the capital master plan than the total in damages subsequently awarded to the plaintiffs, and requests the Secretary-General to ensure the cost- and time-effective resolution of the remaining arbitration;

4. *Recalls* paragraphs 9 of the report of the Advisory Committee, and requests the Secretary-General to provide in his future reports detailed information and precise estimates on the concluded second phase and the remaining third phase of the second arbitration case, including projected expenditures required for each year based on the latest assumptions and the anticipated timing for when Member States may incur financial obligations, and also requests the Secretary-General to take necessary steps to limit the financial liabilities and protect the rights of the United Nations to the fullest extent possible;

5. *Also recalls* paragraph 10 of the report of the Advisory Committee, and requests the Secretary-General to continue to gather lessons learned related to the arbitration cases and share them with other construction projects with a view to avoiding litigation insofar as feasible, including from subcontractors and third parties, and protecting the rights of the United Nations in other construction projects;

6. *Requests* the Secretary-General to continue to hold managers accountable when their decisions have been established to be grossly negligent according to the applicable Staff Regulations and Rules of the United Nations and have led to litigation and subsequent financial loss;

7. *Also requests* the Secretary-General to entrust the Office of Internal Oversight Services with conducting a comprehensive audit of the reasons that led to arbitration proceedings, and submitting its findings and recommendations on enhancing project governance, as well as limiting financial liability and protecting the rights of the United Nations, for the consideration of the General Assembly at its eightieth session.

*55th (resumed) plenary meeting
24 December 2024*

³ Relevant parts of [A/79/328](#).

⁴ [A/79/551](#).