



United Nations

**Committee of Experts on
Public Administration**

**Report on the twenty-third session
(15–19 April 2024)**

ADVANCE UNEDITED DRAFT

**Economic and Social Council
Official Records, 2024
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Summary

The Committee of Experts on Public Administration held its twenty-third session at the United Nations Headquarters in New York from 15 to 19 April 2024. The theme of the session was “New governance insights to advance the Sustainable Development Goals and eradicate poverty” while promoting the effective delivery of sustainable, resilient and innovative solutions in alignment with the 2024 theme of the Economic and Social Council and the high-level political forum on sustainable development.

The Committee highlighted five urgently needed transformative actions: anchoring the Sustainable Development Goals in the public discourse as a policy framework for the future; promoting sustainability through national budgets to increase public trust; investing in changing mindsets in the public sector; applying the principles of effective governance for sustainable development; and closing gaps in awareness of the Goals and of their importance at all levels.

Continuing its work on the application of the principles of effective governance, the Committee noted that implementing the principle of leaving no one behind required a deep understanding of its significance in any given context, the identification and mapping of vulnerable groups and the development of integrated, people-centred strategies that take into account the needs and aspirations of all segments of society as a matter of priority. This further called for inclusive, targeted interventions that engage all relevant stakeholders in addition to equity-based, responsive laws and policies that address systemic inequalities, discrimination and exclusion, based on existing good practices.

On institutions, climate action and environment, the Committee noted that years of large catastrophe losses due to more frequent and severe climate-related weather events had led to insurance coverage gaps in many countries, with devastating impacts for Governments and individuals, especially vulnerable groups. Increased collaboration between governments and the insurance industry was required, paired with accelerated regulation and reform, to better mitigate the risks associated with climate change. Enhancing the capacity of Governments at all levels to analyse risks, incentivize investments in resilience, prevention, and rehabilitation, and explore the development of tailored financing mechanisms, including parametric approaches to insurance, was seen as urgent.

The Committee emphasized the potential benefits of artificial intelligence as well as challenges, risks, and ethical concerns in its use. Governments have a particularly important role to play in governance of the technology, both as regulators and users. Together with the relevant entities and forums of the United Nations system and others engaged in the global dialogue on this issue, Governments could usefully identify guiding principles and policy priorities for the regulation and use of artificial intelligence by the public sector so that the diffusion of the technology reinforces implementation of the 2030 Agenda and leaves no one behind.

Pointing to the trend of declining public trust, the Committee stressed that increased efficiency and effectiveness of fiscal management could have a substantial bearing on improving public perceptions of government. An integrated strategic approach to fiscal institution building and financial processes should be employed for the greatest impact. To advance the Goals at a time of multiple crises, the Committee stressed the need for improvements in strategic public procurement, financial oversight, budget credibility, digitalization of public financial management and

management of emergency funding to increase efficiency, transparency and public trust in many countries.

The Committee also called for sustaining the momentum of innovation in the public sector prompted by the COVID-19 pandemic, while elaborating on the need for comprehensive human resources development strategies premised on national development objectives, a change of mindsets in the public sector, raising awareness of the Goals, promoting public sector workforce diversity, and building the human resource capacities of subnational authorities. Investing and building capacities in emerging areas, such as artificial intelligence, could encourage young professionals to join the public sector and motivate and retain them once hired.

The Committee underscored that strengthening public financial management frameworks in fragile and conflict-affected countries to accelerate poverty eradication in all its forms could help rebuild public trust and manage long-term financial stressors so that short-term and medium-term gains in peacebuilding and sustainable development could be secured and deepened. Sounder public financial management practices and improved capacities, including greater budget credibility, while difficult to implement in such settings, were essential to prevent socioeconomic tensions from reaching a tipping point, while targeting multidimensional poverty and preventing more people from falling into poverty.

Lastly, the Committee facilitated a peer exchange among voluntary national review countries (Azerbaijan, Malawi, Romania, and Sierra Leone) and voluntary local review cities (Tokyo, Japan; and São Paulo, Brazil) on institutional aspects of Goals 16 and 17. It also held a dedicated consultation with observers.

The Committee concluded its session by adopting a draft resolution and a draft decision for the consideration of the Economic and Social Council. The Committee also revisited and reaffirmed its contribution to the 2024 high-level political forum on sustainable development.

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Chapter I

Matters calling for action by the Economic and Social Council or brought to its attention

A. Draft resolution recommended for adoption by the Economic and Social Council

1. The Committee of Experts on Public Administration recommends that the Economic and Social Council review and adopt the following draft resolution:

Report of the Committee of Experts on Public Administration on its twenty-third session

The Economic and Social Council,

Recalling its resolutions [2022/9](#) of 8 June 2022, [2023/28](#) of 25 July 2023 and other related resolutions on public administration and development, in which it affirmed that service to citizens should be at the centre of transforming public administration and that the foundations of sustainable development at all levels include effective, transparent, participatory and accountable governance and a professional, ethical, responsive and information and communications technology-enabled public administration,

Reaffirming General Assembly resolution [70/1](#) of 25 September 2015, entitled “Transforming our world: the 2030 Agenda for Sustainable Development”,

Reaffirming also General Assembly resolution [69/313](#) of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,

Reaffirming further the outcome document, entitled “New Urban Agenda”, adopted by the United Nations Conference on Housing and Sustainable Urban Development (Habitat III), held in Quito from 17 to 20 October 2016,¹

Recalling General Assembly resolution [69/327](#) of 14 September 2015, in which the Assembly reaffirmed the importance of freedom, human rights, national sovereignty, good governance, the rule of law, peace and security, combating corruption at all levels and in all its forms, and effective, accountable and inclusive democratic institutions at the subnational, national and international levels as central to enabling inclusive and accountable public services for sustainable development,

Referring to the United Nations Convention against Corruption,² which entered into force on 14 December 2005,

Recalling General Assembly resolution [78/132](#) of 19 December 2023, in which the Assembly recognized the need to harness the potential of information and communications technologies as critical enablers of sustainable development and to overcome digital divides, and stressing that capacity-building for the productive use of such technologies should be given due consideration in the implementation of the 2030 Agenda and the Addis Ababa Action Agenda,

Recalling also General Assembly resolution [69/228](#) of 19 December 2014 on promoting and fostering the efficiency, accountability, effectiveness and transparency

¹ General Assembly resolution [71/256](#), annex.

² United Nations, *Treaty Series*, vol. 2349, No. 42146.

of public administration by strengthening supreme audit institutions, in which the Assembly emphasized that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals,

Recalling further General Assembly resolution [77/182](#) of 14 December 2022 on human resources development,

Bearing in mind the Political Declaration adopted at the high-level political forum on sustainable development convened under the auspices of the General Assembly in September 2023,³

Recalling the Sendai Declaration⁴ and the Sendai Framework for Disaster Risk Reduction 2015–2030,⁵

Recognizing the role of the Committee of Experts on Public Administration in providing policy advice and programmatic guidance to the Economic and Social Council on issues related to governance and public administration, and the relevance of the work of the Committee to the implementation of and follow-up to the 2030 Agenda,

1. *Takes note* of the report of the Committee of Experts on Public Administration on its twenty-third session,⁶ and expresses its appreciation for the work done by the Committee on new governance insights to advance the Sustainable Development Goals and eradicate poverty while promoting the effective delivery of sustainable, resilient and innovative solutions in alignment with the 2024 theme of the Economic and Social Council and the high-level political forum on sustainable development;

2. *Invites* the Committee to continue to place the 2030 Agenda for Sustainable Development⁷ at the centre of its work and to continue to advise the Council on how public administrations can support the implementation and progress reviews of the Sustainable Development Goals;

3. *Welcomes* the contribution of the Committee to the high-level political forum, and reaffirms that the principle of leaving no one behind should be a core principle of public administration;

New governance insights to advance the Sustainable Development Goals and eradicate poverty

4. *Recognizes* that achieving sustainable development and strengthening resilience of societies at a time of multiple crises require both a short- and long-term perspective in public policymaking, together with institution-building at all levels, based on effective governance for sustainable development, as well as a steadfast commitment to promoting peaceful, just and inclusive societies, and encourages Governments to integrate reflections of a long-term vision of society into their planning, monitoring and reporting on the Sustainable Development Goals and into their voluntary national reviews of progress towards 2030;

5. *Encourages* Governments to address the complex problems underlying crises in a holistic manner, ensuring that crisis management does not hinder continuous implementation of the Sustainable Development Goals;

³ General Assembly resolution [78/1](#).

⁴ Resolution [69/283](#), annex I.

⁵ *Ibid.*, annex II.

⁶ *Official Records of the Economic and Social Council, 2023, Supplement No. 24 (E/2024/44)*.

⁷ General Assembly resolution [70/1](#).

6. *Urges* Governments to reinforce action on commitments to the 2030 Agenda and promote the effective delivery of sustainable, resilient and innovative solutions, inter alia, by systematically incorporating assessments of the social, environmental and economic impacts of public policy in all areas of decision-making, strengthening multilevel governance strategies and actions in pursuit of the Sustainable Development Goals, and redoubling efforts to promote awareness of the Goals within the context of national sustainable development plans across the whole of government and the whole of society;

7. *Recognizes* that accelerating the delivery of the 2030 Agenda at all levels calls for more integrated solutions to achieve the vision and Goals of the 2030 Agenda as well as a capable State at all levels, and encourages countries to design and implement integrated national institution-building strategies that address important capability gaps across the whole of government;

8. *Expresses concern* at the limited capacity to foresee and build resilience against the diverse challenges originating from multiple shocks in many countries, and calls for a rapid upgrade of the risk management function in government and its integration into Sustainable Development Goal-related coordination mechanisms at the highest level;

9. *Calls for* increased efforts to support national and international peer exchanges and peer learning on the implementation of the Sustainable Development Goals and effective governance for sustainable development, including through cooperation with existing international networks;

10. *Reiterates* that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development, and *encourages* Governments to strengthen efforts to build inclusive institutions that promote the social, economic and political inclusion of all segments of society and to reduce inequalities through holistic, people-centred policies and interventions that address the needs of the poorest and most vulnerable as a matter of priority;

11. *Also encourages* Governments at all levels to enhance efforts to promote the meaningful participation of stakeholders in matters that directly affect them, including the poorest and most vulnerable, to implement models of participation based on whole-of-government and whole-of-society approaches that leave no one behind;

12. *Reaffirms* the need for pragmatic ongoing improvements in national and subnational governance capabilities to achieve the 2030 Agenda and other international agreements, and encourages Governments at all levels to apply the principles of effective governance for sustainable development,⁸ endorsed by the Council in its resolution 2018/12 of 2 July 2018, to all public institutions and in support of the implementation of all Sustainable Development Goals, taking into account different governance structures, national and subnational realities, capacities and levels of development and respecting national policies and priorities;

13. *Encourages* the Committee to continue to identify and review related technical guidelines and experiences to operationalize the principles at the national and subnational levels, including from sectoral perspectives, and to further engage the relevant United Nations organizations, regional organizations and professional and academic communities in this regard, in an inclusive manner, together with all relevant stakeholders;

⁸ *Official Records of the Economic and Social Council, 2018, Supplement No. 24 (E/2018/44)*, chap. III, sect. B, para. 31.

14. *Welcomes* the ongoing initiative of the African Peer Review Mechanism of the African Union to promote the application of the principles among its member States in collaboration with the Department of Economic and Social Affairs of the Secretariat, and encourages other regional mechanisms, such as those associated with the United Nations regional commissions, to develop and implement similar initiatives in alignment with their own mandates and processes;

15. *Notes* the increasing demands for assistance with operationalization of the principles and the Committee's emphasis on the need to strengthen the secretariat of the Committee to enable it to respond effectively;

16. *Encourages* Governments to build the capacity of the public sector in natural capital accounting based on the System of Environmental-Economic Accounting, as well as strengthen the accountability of public institutions with regard to environmental policies by including an assessment of the state of natural resources under their jurisdiction as part of regular performance assessments;

17. *Urges* States, regional and international organizations and other relevant stakeholders to address growing insurance gaps for climate related risks, inter alia, by enhancing the capacity of Governments at all levels to develop comprehensive disaster risk reduction financing strategies in support of national and local disaster risk reduction strategies, to incentivize investments in resilience, prevention and rehabilitation, and to explore the development of tailored financing mechanisms for disaster risk reduction, including forecast-based financing approaches and disaster risk insurance mechanisms;

18. *Reiterates* that the COVID-19 pandemic has both accelerated the digital transition and revealed technological weaknesses of public administrations while exacerbating inequalities caused by digital divides, and encourages Governments to manage digitalization of public services in an inclusive, fair, ethical and people-centred manner, while accelerating efforts to bridge digital divides, inter alia through hybrid models of public service delivery;

19. *Recognizes* that Governments play a central role in ensuring equal access to the benefits of digital technology, protecting digital rights and preventing harm, and *underscores* the need for Governments and the relevant entities and forums of the United Nations system to identify guiding principles and policy priorities for the regulation and use of artificial intelligence by the public sector so that the diffusion of the technology reinforces implementation of the 2030 Agenda and leaves no one behind;

20. *Encourages* Governments, especially in view of stronger budget pressures, to accelerate action to increase transparency and equal participation in and oversight of the budgeting process, establish transparent and sustainable public procurement frameworks as a strategic tool to reinforce sustainable development and curb corrupt practices, and to strengthen budget credibility;

21. *Also encourages* Governments to embed commitments to the Sustainable Development Goals in budgetary and financial processes at the national and subnational levels by adopting practices to monitor, report on and evaluate the use of public financial resources in support of the Goals, such as reorganizing budgets, based on programmes and activities, and mapping and tracking budgetary contributions to each Goal;

22. *Recognizes* that building resilient institutions calls for more creative, flexible and integrated ways of working that are focused on the needs of people, as well as an adequate stock of competencies, capabilities and resources, and encourages Governments to further promote professionalization of the public sector workforce, invest in digital skills, update competency frameworks for implementation of the

2030 Agenda, address inequalities that exist within the public sector workforce, and take steps to address social inequities in the design and delivery of public services;

23. *Recalls* that factors which give rise to violence, insecurity and injustice, such as inequality, corruption, poor governance and illicit financial and arms flows, are addressed in the 2030 Agenda, and *urges* Governments to review and strengthen public financial management frameworks in fragile and conflict-affected countries to accelerate eradication of poverty in all its forms and dimensions, including extreme poverty, build trust and manage long-term financial stressors so that short-term and medium-term gains in peacebuilding and sustainable development can be secured and deepened;

Follow-up

24. *Requests* the Committee, at its twenty-fourth session, to be held from 7 to 11 April 2025, to examine and make recommendations on the theme of the 2025 session of the Council and the 2025 high-level political forum and to contribute to the review of the implementation of Sustainable Development Goal 16, giving particular attention to the cross-cutting nature of all the Goals;

25. *Invites* the Committee to continue to advise on approaches and practices related to the institutions, policies and arrangements to promote the implementation of the Sustainable Development Goals, bearing in mind that the specific contexts and situations of countries differ widely, as well as to advise on making institutions effective, accountable and inclusive;

26. *Requests* the Secretary-General to take the present resolution fully into account in the work of the Organization, inter alia, in addressing gaps in research and analysis and in responding to the capacity-development needs of Member States for building effective, accountable and inclusive institutions at all levels in pursuit of the achievement of the Sustainable Development Goals;

27. *Also requests* the Secretary-General to continue to promote and support innovation and excellence in public services for sustainable development through the United Nations Public Service Awards;

28. *Further requests* the Secretary-General to report on the implementation of and follow-up to the present resolution through the established working methods of the Committee.

B. Draft decision recommended for adoption by the Economic and Social Council

2. Bearing in mind the theme of the 2025 session of the Economic and Social Council and of the high-level political forum on sustainable development, the Committee of Experts on Public Administration recommends that the Council review and adopt the following draft decision:

Dates and provisional agenda of the twenty-fourth session of the Committee of Experts on Public Administration

The Economic and Social Council:

(a) Decides that the twenty-fourth session of the Committee of Experts on Public Administration will be held at United Nations Headquarters from 7 to 11 April 2025;

(b) Approves the provisional agenda of the twenty-fourth session of the Committee as set out below:

1. Election of officers.
2. Adoption of the agenda and other organizational matters.
3. Institutional aspects of the theme of the 2025 session of the Economic and Social Council and the 2025 high-level political forum on sustainable development.
4. Peer exchange with voluntary national review countries and voluntary local review cities on experiences and promising practices in implementing Sustainable Development Goals 16 and 17.
5. Principles of effective governance for delivery of equitable and sustainable development for all.
6. Ensuring transparency and accountability in artificial intelligence governance and the role of oversight institutions.
7. Sustainable public finance.
8. Strategies for changing mindsets in the public sector, retaining talent and attracting younger workers.
9. Leveraging key advances in building strong institutions and governance for climate action, focussing on clean energy transition.
10. Institution building in fragile and conflict-affected countries.
11. Dedicated consultation with observers.
12. Provisional agenda of the twenty-fifth session of the Committee.
13. Adoption of the report of the Committee on its twenty-fourth session.

(c) Decides that documentation in support of the provisional agenda should continue to be prepared through the established working methods of the Committee.

C. Contribution of the Committee to the high-level political forum on sustainable development

3. The Committee would like to draw the attention of the Economic and Social Council to its contribution to the thematic review of the 2024 high-level political forum on sustainable development on the subject of new governance insights to advance the Sustainable Development Goals and eradicate poverty, conveyed to the President of the Council as Chair of the high-level political forum on 23 February 2024.⁹

4. In its contribution, the Committee elaborated on key governance and institutional areas where new sustainable, resilient and innovative solutions for achieving the Goals were being delivered effectively and provided examples of specific actions, policies and measures that were needed most urgently to eradicate poverty and reinforce the 2030 Agenda. Five key transformative actions were highlighted: anchoring the Goals in the public discourse as a policy framework for the future; promoting sustainability through national budgets to increase public trust; investing in changing mindsets in the public sector; applying the principles of effective governance for sustainable development; and closing gaps in awareness of the Goals and their importance at all levels.

⁹ See <https://hlpf.un.org/inputs/committee-of-experts-on-public-administration-1>.

5. The Committee further examined the 2024 theme from a governance and public administration perspective at its twenty-third session and reaffirmed the main messages of its earlier contribution. The Committee also engaged in a peer exchange with four voluntary national review countries (Azerbaijan, Malawi, Romania and Sierra Leone) and two voluntary local review cities (Tokyo, Japan; and São Paulo, Brazil) with the objective of promoting direct interaction on the institutional aspects of Goals 16 and 17. Each presented concrete experiences and good practices for discussion.

6. Further observations and conclusions pertaining to the 2024 theme of the high-level political forum on sustainable development are set out in chapter III of the present report.

Chapter II

Organization of the session

A. Work of the session

7. The Committee of Experts on Public Administration, established by the Economic and Social Council in its resolution 2001/45, consists of 24 experts appointed in their personal capacity by the Council upon nomination by the Secretary-General. The Committee held its twenty-third session at United Nations Headquarters in New York from 15 to 19 April 2024.

8. The Director of the Division for Public Institutions and Digital Government, Juwang Zhu, called the session to order. The President of the Council, H.E. Paula Narváez, and the Assistant Secretary-General Economic Development, Navid Hanif, made opening remarks. The Committee considered all the items on the agenda of the twenty-third session and concluded by adopting the draft report.

B. Attendance

9. The following 19 Committee members attended the session in person: Yamini Aiyar (India), Rolf Alter (Germany), Patricia Arriagada Villouta (Chile), Linda Bilmes (United States of America), Augustin Fosu (Ghana), Geraldine J. Fraser-Moleketi (South Africa), Paul Jackson (United Kingdom of Great Britain and Northern Ireland), Aigul Kosherbayeva (Kazakhstan), Louis Meuleman (Netherlands (Kingdom of the)), Lamia Moubayed Bissat (Lebanon), Juraj Nemec (Slovakia), Katarina Ott (Croatia), Alketa Peci (Brazil), Soonae Park (Republic of Korea), David Moinina Sengeh (Sierra Leone), Sherifa Fouad Sherif (Egypt), Aminata Touré (Senegal), Lan Xue (China) and Najat Zarrouk (Morocco). The following five Committee members participated remotely: Ronald U. Mendoza (Philippines), Mauricio Rodas (Ecuador), Devon Rowe (Jamaica), Carlos Santiso (France) and Henry Sardaryan (Russian Federation).

10. The following entities of the United Nations system were represented at the session: United Nations Development Programme, United Nations Environment Programme, Office on Drugs and Crime, Office of the United Nations High Commissioner for Refugees, Office of the Special Adviser on Africa, Economic and Social Commission for Western Asia, Food and Agriculture Organization of the United Nations, United Nations University, International Monetary Fund and The World Bank.

11. Observers from governmental, non-governmental and related organizations also attended. Observers were invited to provide written statements in advance of the session. The list of observers who attended the twenty-third session can be viewed on the website of the Committee.

C. Agenda

12. The agenda of the twenty-third session of the Committee was as follows:

1. Election of officers.
2. Adoption of the agenda and other organizational matters.
3. Institutional aspects of the 2024 theme of the Economic and Social Council and the high-level political forum on sustainable development.

4. Peer exchange with voluntary national review countries and voluntary local review cities on experiences and promising practices in implementing Sustainable Development Goals 16 and 17.
5. Institutions, climate action and environment.
6. Principles of effective governance for sustainable development.
7. Public sector workforce matters.
8. Public financial management.
9. Digital government.
10. Institution-building in fragile and conflict-affected areas.
11. Dedicated consultation with observers.
11. Provisional agenda of the twenty-fourth session of the Committee.
12. Adoption of the report of the Committee on its twenty-third session.

D. Election of officers

13. The following members served as officers of the Committee during the twenty-third session:

Chair:

Geraldine J. Fraser-Moleketi (South Africa)

Vice-Chairs:

Louis Meuleman (Netherlands (Kingdom of the))

Lamia Moubayed Bissat (Lebanon)

Alketa Peci (Brazil)

Rapporteur:

Rolf Alter (Germany)

Chapter III

New governance insights to advance the Sustainable Development Goals and eradicate poverty

A. Building inclusive institutions that leave no one behind at the midpoint of the 2030 Agenda

14. Building on its work on the principles of effective governance for sustainable development and emphasizing the need to implement them, the Committee examined trends and issues in the application of the principle of leaving no one behind for the achievement of the Sustainable Development Goals.

15. Leaving no one behind required a holistic, enabling, coordinated and sustainable approach involving all stakeholders. Countries were encouraged to develop integrated, multidimensional people-centred strategies and build inclusive institutions, mutually reinforcing processes and targeted equity-based, responsive laws, policies and interventions at national and subnational levels. An emphasis should be placed on reducing inequalities, intersectional discrimination and exclusion, whether inadvertent or deliberate, especially where these challenges could be linked to the rise of conflict with sometimes severe, even fatal, consequences for women and vulnerable groups. Application of a human rights-based approach and gender perspective to policymaking and service delivery were found to be highly relevant.

16. The Committee observed that building such institutions depended on identifying and mapping vulnerable groups, particularly affected by ongoing multiple crises, using different criteria and concepts. It also required implementing targeted policies as well as addressing systemic issues and root causes of persistent inequalities, discrimination and exclusion linked, for example, to different religious beliefs, digital illiteracy and lack of education. These actions would foster the conditions needed to enable equality of opportunity. Interventions should aim at addressing the needs of those furthest behind first and be paired with preventive policies to ensure that new groups did not fall behind at the same time as others escaped poverty and deprivation.

17. Creating an enabling environment, with interministerial collaboration occurring in line with the whole-of-government approach and the aim to change the mindsets of public servants could usefully be part of this effort. At the same time, governments could reinforce support to and empowerment of vulnerable groups through responsive service delivery, accessible and inclusive public communication, education, awareness-and capacity building efforts, while aiming to close digital divides and address potential risks of emerging technologies.

18. Ensuring meaningful participation of all stakeholders in decision-making, monitoring and review processes, applying a whole-of-society approach. Civic engagement through a participatory approach, supporting local communities and civil society organizations, could help shape public decisions and hold Governments accountable regarding realizing the rights of vulnerable groups. The increased participation of women, the youth and other vulnerable groups in political, parliamentary and electoral processes as candidates and voters should be promoted.

19. Macroeconomic policy instruments, such as fiscal and monetary policy, should work towards equitable sustainable growth, job creation and the reduction of poverty and inequalities, while also aiming to achieve debt sustainability. A dedicated and adequate budget should be attributed to interventions addressing the deprivations of those being left behind. Various options for financing such policies should be

assessed, with the goal to provide safety net packages to the most vulnerable. Gender-based budgeting and auditing should be promoted.

20. Accessible, reliable and robust data were required to guide policymaking, facilitate prioritization and drive change. Governments and other stakeholders should be supported in order to identify, embed and report effectively on the Goals essential for leaving no one behind, expanding on the use of voluntary national reviews and voluntary local reviews. The development of new tools to capture data on the informal economy could be especially useful in addressing the needs and challenges faced by the large proportion of workers in the informal sector in many countries.

21. Localization of the Goals should be encouraged to better understand and address divergent rates of progress, while strengthening, regional, national and subnational capacities to better gather, analyse and use disaggregated data, understand disadvantages and deprivations that were leaving people behind and track progress in achieving the Goals, using suitable indicators. Collective action should be taken by Governments, human rights institutions and civil society to institutionalize community feedback mechanisms and collect people-centred data. At the same time, all stakeholders, including marginalized communities, should be mobilized to bridge disaggregated data gaps.

22. Ongoing monitoring, evaluation and adaptive management of efforts aimed at leaving no one behind were essential to ensure that strategies remained effective and responsive to the changing circumstances of vulnerable groups. Transparent, people-centred and gender-sensitive reporting, follow-up and review processes for the Goals should be ensured that respected human rights and focused on those furthest behind. Lessons learned and good practices should be used to continuously improve policies and interventions. Addressing the challenges above through a comprehensive action plan for policy coherence for sustainable development was suggested as one concrete approach to leaving no one behind that could result in synergetic effects across policy areas.

Regional collaboration

23. The Committee noted that regional differences remained in the progress made in leaving no one behind, emphasizing the need for effective monitoring and review processes and policy coherence within and across countries. It appreciated the further work undertaken by the African Peer Review Mechanism of the African Union to promote the application of the governance principles, including the principle of leaving no one behind, among its Member States in collaboration with the Department of Economic and Social Affairs of the Secretariat, and continued to encourage other regional mechanisms, such as those associated with the United Nations regional commissions, to develop and implement similar initiatives in alignment with their own mandates and processes.

B. Regulating and reforming the insurance industry to combat climate change

Public-private partnerships in insurance

24. The Committee observed that the insurance industry played an important role in partnering with governments to measure, monitor and mitigate the impact of climate risks. Its role in estimating risks and helping governments to mitigate losses due to disasters, made it important for governments to ensure that the insurance market was regulated in ways that worked for all stakeholders.

25. Climate change had exacerbated the gap between the amount of insurance coverage provided by the industry, and the amount of harm that individuals and

households suffered due to catastrophes, such as floods, droughts, storms, wind and extreme heat. This growing protection gap was especially pronounced for vulnerable groups and communities and could severely undermine Government efforts to protect public assets. It was also important for governments to provide some oversight to ensure that insurance companies maintained a presence in local markets, provided insurance at reasonable prices and planned for situations where government may need to adjust zoning, regulations, or other policies to help mitigate damages before climate disasters strike.

26. Such programmes involved collaboratively sharing the risk burden with private insurers, providing a financial backstop for extreme events and ensuring that resources are efficiently mobilized to address the economic fallout of disasters. By engaging in partnerships with the insurance industry, governments could enhance the overall sustainability of the insurance market and generate additional capacity to support new insurance products.

27. In addition, reinsurance companies provided insurance to the insurance companies themselves and were thus a backstop for the industry. Governments needed to better understand this sector and help ensure that it is functioning as a true backstop to the retail insurance sector. This may require governments to step in to regulate and oversee the reinsurance industry, to ensure that the private sector does not withdraw from a region or fail to maintain reasonable coverage for the most vulnerable.

Innovative insurance products and financing

28. The Committee agreed that governments should actively encourage the development and use of innovative insurance mechanisms to cope with climate risks. This included supporting the use of innovative products and approaches, such as parametric insurance, micro-insurance to support crops for small scale farmers, and specific types of green bonds, catastrophe bonds and other measures. These mechanisms provided opportunities to attract capital from a broader pool of non-traditional investors, creating an additional source of financial support for climate risk insurance capacity.

29. Governments could also multiply the benefits of partnership with the multi-trillion-dollar insurance sector to advance the Sustainable Development Goals through, for example, investments that were environmentally sustainable, reduced greenhouse gas emissions and protected natural capital. Harnessing these assets for environmental purposes could help reduce the number of climate disasters.

Greater transparency from insurance companies

30. For public policies to work effectively, it would be critical to foster a better understanding of the protection gap in climate risk insurance. Regulators should require insurance companies to disclose more information about who was being covered against critical natural hazards as well as the premiums being charged. This would allow governments to clearly identify where the gaps were most acute and devise instruments to address market failures.

31. The insurance industry maintained the largest databases on risks, as well as actuarial and historical data, but it was difficult to ensure that reduced climate risk was reflected in lower insurance pricing. Proactive disclosure could enable governments to quantify the impact of public investment in new resilience measures, such as flood barriers or storm drainage, on the risk premiums being charged.

32. Regulators should also ensure that insurance companies improved the quality and scope of their routine climate disclosures. Insurance played a critical role in the operation of many types of carbon-emitting activities, including the fossil-fuel industry itself. Detailed disclosure of the climate impact of insurers' underwriting

activities, both directly and indirectly, could help foster a more rapid transition to a low-carbon economy.

Better climate forecast data to assess risks

33. Governments were urged to conduct thorough macro risk assessments using the latest data and forecasting related to climate change. Such a proactive approach could ensure better preparedness, allowing for informed decision-making and the development of targeted risk management strategies. This required a shift in mentality toward an open-data approach where insurers were sharing data routinely, and otherwise made their data easily accessible to governments.

34. By leveraging advanced climate data, governments could identify emerging risks, assess vulnerabilities and formulate adaptive measures to mitigate the impacts of climate change. Thorough risk assessments were crucial for developing resilient infrastructure, enhancing early warning systems and implementing effective climate adaptation strategies.

Product innovation in climate insurance

35. The regulatory system for insurance markets often made it difficult or costly for insurers to experiment with new ways of delivering climate risk protection. Governments could incentivize innovation by establishing regulatory sandboxes where new products could be tested and by providing financial support for initiatives that had the potential to become viable commercial products.

36. Specific innovations were needed to help cities lower climate risks for critical structural assets, such as electrical grids and transport systems, cultural and historical assets, as well as homes, schools and hospitals. This required partnerships to help de-risk the assets themselves and ensure that they could be insured directly, and that cities had direct access to financial assistance in the event of disasters.

37. In developing countries, it was essential that governments and the insurance industry took steps to insure smallholder farmers against the risk of volatile crop yields due to climate change. Insurance mechanisms, such as Pula, which provided microinsurance to millions of smallholder farmers, were able to protect against ruin in the event of major natural disasters.

Expanding the use of environmental-economic accounting

38. The adoption of the System of Environmental-Economic Accounting for estimating risks to ecosystems and biodiversity would allow insurance companies to measure the financial benefits of protecting ecosystems and biodiversity, ensuring a comprehensive approach to assessing the environmental impact of their operations and promoting sustainable practices within the industry.

International collaboration and regional risk pools

39. To adapt to the evolving nature of climate risks, cross-border regulatory frameworks, increased international coordination and regulatory innovation were also required. The establishment of regional risk pools was one way to promote efficient risk-sharing and facilitate coordinated responses to shared challenges, while addressing the transnational impacts of climate change.

C. Artificial intelligence governance to reinforce the 2030 Agenda and leave no one behind

40. The Committee continued its analysis of issues in digital government with a focus on the role of governments in the regulation and use of the use of artificial intelligence in the private sector, the public sector and society, taking into account its

potential to accelerate the implementation of the 2030 Agenda, and the need to mitigate potential risks. To unlock its transformative power, well-designed governance frameworks were essential.

41. Traditional and generative artificial intelligence were two distinct forms of the technology. Traditional artificial intelligence excelled in efficiency, interpretability and specific task solving while the advantages of generative artificial intelligence lied in creativity, the handling of uncertainty, and novel applications. Both approaches had their strengths and limitations, and their future held tremendous potential for groundbreaking advancements.

Use of artificial intelligence in public sector

42. The integration of artificial intelligence in the public sector held immense promise for enhancing decision-making and service delivery. For example, by leveraging artificial intelligence capabilities, governments could help mitigate biases and enhance efficiency education, taxation and other critical functions. As systems were deployed to support government functions, however, attention must be paid to questions of ethics and potential bias in algorithmic decision-making. Careful consideration was also imperative when employing AI for surveillance to safeguard privacy, security, and prevent misuse such as racial profiling.

43. Ensuring that artificial intelligence tools respected fundamental rights and ethical principles was essential to mitigate the risk of discriminatory practices and uphold principles of fairness and equity. The use of artificial intelligence in the public sector thus called for a robust framework of accountability across diverse sectors, as well as for transparency and oversight mechanisms to ensure that AI-driven processes align with societal values and respect fundamental rights. It was essential to facilitate dialogue and collaboration among stakeholders to exchange insights and lessons learned, thereby advancing the responsible use of artificial intelligence as a common good, and as a tool to augment human expertise rather than replace it in policy development and service delivery.

Elements of artificial intelligence governance

44. Artificial intelligence governance should comprise a legal framework to ensure that artificial intelligence technologies were researched and developed with the goal of helping humanity to navigate the adoption and use of these systems in ethical and responsible ways. Artificial intelligence governance should aim to close the gap between accountability, transparency, ethics and integrity in technological advancement.

45. Governments served dual roles as both regulators and users of AI, holding significant responsibility in establishing robust safeguards and guardrails for privacy, security, and ethical AI use. Leading by example, they not only set standards but also gained valuable insights into effective regulation through their own use of the technology. Additionally, artificial intelligence governance must prioritize the focus on achieving the Sustainable Development Goals while ensuring equitable benefits for all and avoiding exacerbating inequalities. Capacity-building for developing countries was crucial to avoid them being left behind.

46. Multistakeholder involvement was essential for the effective shaping of artificial intelligence governance. Governments, civil society, the private sector, and academia all needed to be engaged in an active dialogue in the development and implementation of artificial intelligence governance frameworks. Regular dialogue and review mechanisms should be established to facilitate continuous evaluation of such frameworks. This iterative process was crucial to adapt to the evolving technology landscape and address emerging challenges effectively.

Risks and challenges

47. Artificial intelligence systems carried inherent risks and challenges that warranted attention, such as biases that could perpetuate inequalities and discrimination if fairness was not central to their development and implementation. Equally significant were data security and privacy concerns, the environmental impact of large data centres and the imperative of robust data governance. Additionally, the lack of quality data, particularly for underrepresented groups, further compounded these challenges, highlighting the need for comprehensive data management practices.

48. The evolving landscape of artificial intelligence also raised pertinent issues related to the workforce, including potential job displacement and the emergence of skills gaps. Addressing these challenges necessitated proactive measures, such as workforce retraining to mitigate the risk of deepening digital disparities. Moreover, ensuring transparency and interpretability in artificial intelligence decision-making processes was essential for upholding public trust and fostering accountability. Overdependence on technology and potential loss of traditional skills further underscored the importance of balancing technological advancements with the preservation of essential human capabilities.

49. The misuse of artificial intelligence posed serious ethical and societal concerns, potentially leading to human rights violations, undermining democratic principles and exacerbating income inequalities. The dominance of big technology companies in artificial intelligence development and its impact on geopolitics necessitated careful consideration and regulatory oversight to ensure equitable access and utilization of artificial intelligence resources. In addition, governments should remain cognizant of risks associated with artificial intelligence systems that could act independently of their human developers, especially as they related to potential uses in warfare and fragile contexts as underscored by various artificial intelligence safety Summits.

Relevance of ongoing global dialogue

50. The Committee noted that the year 2024 could be pivotal for efforts to promote a fairer distribution of the benefits of artificial intelligence, with greater inclusion of vulnerable groups and developing countries. Intergenerational equity also needed to be considered to ensure that artificial intelligence benefitted everyone.

51. A global dialogue should continue to be fostered to build the evidence base required to regulate artificial intelligence and ensure that it was aligned with shared global values, contributed to the achievement of the 2030 Agenda and left no one behind. The Committee also noted the relevance of ongoing efforts by Governments, the United Nations system and other stakeholders to address governance issues, including the adoption of General Assembly resolution 78/265 in March 2024 and elaboration of a global digital compact to be agreed upon at the Summit of the Future in 2024.

52. The G20 presidency of Brazil in 2024 presented another opportunity to further the global agenda for a just digital transition and responsible use of artificial intelligence in favour of greater social inclusion and the reduction of inequality between and within countries. The G7 presidency of Italy, with the support of OECD and UNESCO, also underscored the importance of promoting responsible use of artificial intelligence in the public sector.

D. Accelerating public financial management reform in times of multiple crises

53. Building on the work of previous sessions, the Committee considered matters relating to public financial management reform within the context of multiple crisis. Pointing to the trend of declining trust in government, the Committee stressed that increased efficiency and effectiveness of fiscal management can have a substantial bearing on public perceptions and contribute to renewed trust on the part of individuals and businesses. A strategic approach to fiscal institution building, financial processes and prioritization should be employed for the greatest impact.

Accumulation of fiscal buffers

54. Spending in times of crises should be sustainable and build on reserves accumulated during better times, when accountable Governments were expected to save. However, as fiscal buffers had not been established by many Governments, recent crises prompted them to borrow significantly, leading them to subsequently face the challenges of debt management. Strengthening medium-term budgeting, more systematically identifying and managing fiscal risks, establishing fiscal rules and accumulating adequate fiscal buffers, were critical components of sound public financial management. Establishment of fiscal rules could strengthen the government position by restricting overspending while at the same time deterring reckless behaviour.

Programme-based budgeting and national financing frameworks

55. Programme-based budgeting should be used as a tool for connecting economic and social priorities with budgets and enabling evaluations of value for money of existing or planned expenditure programmes at all levels. Countries should increasingly make use of integrated national financing frameworks in the elaboration of strategies to finance national sustainable development priorities and the Sustainable Development Goals.

56. Acceleration of progress towards achieving the Goals would also strongly depend on the improvement of fiscal relations across levels of government. A more effective balance between central and local, as well as public and private provision of key government services should be established.

Value for money

57. Searching for efficiency gains should be a priority when confronted with cross-sectional budgetary cuts aimed at balancing public finances. Recalibrating and/or targeting public service provisions might contribute to greater effectiveness. Accountability institutions, such as fiscal councils, watchdog organizations and think tanks should identify and promote possibilities for more effective and efficient government spending.

58. Existing public expenditure programmes should be systematically evaluated ex-ante and ex-post in terms of costs and outcomes and newly proposed expenditures should not be approved without a comprehensive evaluation of financial and programmatic impact. Countries were encouraged to develop and/or improve spending review frameworks and strategies and integrate them into the budget process.

Strengthening financial oversight

59. The Committee highlighted the role of State audit functions in strengthening public financial management, and budget credibility and drew renewed attention to the important role of Supreme Audit Institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national sustainable development objectives. It was equally important to engage fiscal councils as independent, non-partisan agencies

assessing fiscal policy, plans and rule compliance, in providing fiscal oversight, monitoring fiscal rules and assessing the credibility of budgets and the quality of public policies. Competent and well-equipped parliamentary budget offices and a culture of accessible and inclusive public communication could also be extremely helpful.

60. Budget credibility was of utmost importance as the Goals required governments to mobilize additional funding, prioritize and track budget allocations and ensure that funds were spent as planned. There should be no deviations of executed from planned budgets beyond generally accepted norms. When excessive deviations did arise due to unforeseen circumstances, timely, comprehensive and detailed reports on how public funds had been spent should be provided.

61. More generally, governments should enhance budgetary transparency and a culture of accessible and inclusive public communication. Governments should also enhance education to increase fiscal literacy so that citizens could understand all aspects of public finance and contribute to related discussions. Providing access to high-quality open financial data could help civil society organizations monitor activity and improve accountability.

Transparency in the use of emergency funding

62. Governments should restrict the use of emergency funding to actual emergencies and not allow such funding to be utilized for routine functions. While emergency funding was typically subject to less oversight than regular funding, it should still be subject to scrutiny. At a minimum, allocations and spending should be audited after the fact and in accordance with reporting rules and requirements that were known in advance.

63. To ensure integrity in public procurement, detailed guidelines on procurement strategies in times of crisis should be developed and framework agreements used, with all emergency procurement processes being subjected to audit and oversight. In times of emergencies, beneficial ownership transparency was key to detecting cases of non-competitive procurement. Governments were encouraged to incorporate beneficial ownership transparency in their public procurement regulations and issuing regulation to request and publish beneficial ownership information for all public procurement contracts.

64. The functionalities of e-procurement platforms should be expanded to keep specific records on the procurement of emergency goods and services and allow the public to track all emergency acquisitions. Professionalization of the public procurement function was key to effective implementation, with support to training in public procurement as a recognized professional occupation.

Digitalization of public financial management

65. A number of challenges were reported hindering the digitalization of public financial management functions, including the lack of interoperability or siloed systems, poor data quality, cybersecurity risks and evolving needs that were not supported by legacy systems. The IMF Digital Solutions Guidelines for Public Financial Management and an accompanying implementation tool (DiGIT) could provide a comprehensive framework for developing a strategic plan for the digital transformation of public financial management.

66. To fully realize the benefits of digitalization in the public finance domain, the right policies and underlying digital public infrastructure should be implemented, paired with integrated national digital strategies that could help achieve government-wide digital adoption.

E. Insights into public sector workforce governance

Sustaining the momentum of innovation

67. The Committee underscored that the public sector workforce was key for ensuring effective crisis response and reinforcing the 2030 Agenda. The momentum of innovation in the public sector workforce prompted by the COVID-19 pandemic, including transformations in the ways in which public institutions and political leadership related to each other and their constituencies, should be sustained, rather than allowing it to fade away in the face of pandemic recovery and multiple ongoing crises diverting managerial and political attention.

68. To promote innovation in public sector workforce arrangements, it was important to overcome overly rigid and bureaucratized public administrative cultures and ensure a systematic and comprehensive understanding of the factors that enabled important innovations to emerge. Governments should continue to promote experimentation, behavioural insights and collaboration with experts, researchers and other non-governmental stakeholders to boost innovative solutions. Improving regulatory and inter-organizational frameworks that enabled partnerships, co-production arrangements and innovative forms of public service delivery were necessary.

69. Public administrations could also benefit from releasing the creativity and innovative forces of the public sector workforce by recognizing the role of bureaucratic hackers in solving complex problems, equipping public servants with the knowledge and skills required to pursue innovative initiatives, promoting mobility for public servants within the administration, and supporting managerial discretion and flexibility.

70. Particular attention should be paid to incremental innovations, both legitimate and socially accepted, as well as effective in terms of public service delivery and societal outcomes. In addition, peer and policy learning related to innovation should be enhanced, covering different policy areas. Oversight institutions, respecting their legal mandates, could go beyond their audit and control functions and become true catalysts for policy learning and innovation, including through forms of social accountability and partnerships with social organizations and citizens.

Reflecting sustainable development objectives in human resources development strategies

71. The Committee stressed that governments at all levels should be equipped to anticipate risks and effectively adapt and transform their public sectors to support sustainable development in line with the aspirations of their citizens. Governments should invest in intellectual capital and human resources, including in the skills, competencies, resources, working conditions and values of public servants, which could support the building of strong institutions and the achievement of effective public service delivery. This could also promote and anchor trust in public institutions. Comprehensive human resources development strategies premised on streamlined national and international development objectives and based on standards were required to achieve that objective, which should include merit-based human resources management and performance management and monitoring.

72. Public institutions should create an enabling, supportive and motivating institutional environment for public servants, not only to attract candidates to join the public sector workforce, but also to motivate and retain them once hired. This included investing in and building new capacities in different areas, such as artificial

intelligence and climate risk assessment, respecting and leveraging intergenerational knowledge.

73. There was also an urgent need to build the capacities and competencies of subnational governments, while evaluating and improving their approach to human resources development and management. Public administration institutes, schools of government and civil service training schools and institutes played a pivotal role.

Investing in changing mindsets and raising awareness of the Sustainable Development Goals

74. New strategies to change mindsets should be adopted to generate attitudes and beliefs among political leaders and public servants that were aligned with the 2030 Agenda, which should ultimately lead to a transformation in their behaviour. Further steps should be taken to integrate working methods related to the Sustainable Development Goals into the curricula of schools of administration and other training facilities, with particular emphasis on policy coherence. The Committee also supported the ongoing review of the standards of excellence for public administration education and training undertaken by the United Nations Department of Economic and Social Affairs and the International Association of Schools and Institutes of Administration.

75. There was also an urgent need to increase understanding and knowledge of the Goals to make public servants and non-government stakeholders aware of their ambitious nature and potential and accelerate their achievement.

Increasing public sector workforce diversity

76. Governments should foster public sector workforce diversity by adopting the principles of non-discrimination and leaving no one behind and aiming for broad societal representation. While advances had been observed regarding gender equality, more needed to be done regarding other dimensions. Racial equity, for example, should be promoted through affirmative actions and a representative public sector workforce.

77. After identifying gaps in the public sector workforce representation, governments should foster and enforce inclusive and non-discriminatory policies that could contribute both to correcting discriminatory human resources policies and ameliorating working conditions in the public sector through an equitable and inclusive environment. To be effective, diversity and inclusion strategies should be grounded in merit-based employment policies, open recruitment systems and robust legal protection from discrimination.

F. Strengthening public financial management in fragile and conflict-affected settings to eradicate poverty in all its forms

78. The Committee stressed that effective governance was clearly linked to emergence from conflict and particularly important in post-conflict contexts in which resource management might be challenging. Financial management was at the heart of the ability of Governments to undertake meaningful and effective interventions, and financial approaches outlined in the principles of effective governance for sustainable development might contribute to sounder public financial management which could reduce poverty in fragile and conflict-affected settings. This would also allow States to build legitimacy while keeping a long-term perspective and acknowledging and managing long-term stressors so that short-term and medium-term gains could be secured and deepened.

79. Acknowledging the links between the principles of effective governance, the Public Expenditure and Financial Accountability framework and Sustainable Development Goal 1 (in particular target 1.4) constituted an essential step in bridging the divide between theory and practice. It allowed for the design of poverty reduction strategies that took into consideration the implications of poor governance and public financial management deficits on achieving Goal 1. While the context might vary considerably, in particular in post-conflict environments, the importance of the principles of effective governance remained the same.

80. Ineffective financial governance was a systemic cause of poverty and conflict. In fragile and conflict-affected settings, sounder public financial management practices and improved capacities, including greater budget credibility, while difficult to implement, were essential to prevent socioeconomic tensions from reaching a tipping point, target multidimensional poverty and prevent more people from falling into poverty.

81. Poverty reduction expenditure initiatives, in particular pro-poor budgeting, ought to be consistently evaluated. It was essential to recognize the role that economic growth-enhancing investments, such as in infrastructure and agriculture, could play in poverty reduction and in offsetting increases in expenditure that carried with them long-term stressors, such as inflation and debt financing.

82. Recognizing pro-poor budgeting as a tool that carried macroeconomic risks, in particular in relation to the long-term allocation of public resources and the efficiency-related impact of such allocations on private sector development, did not mean that the financing of key areas, such as education, ought to be curtailed. Instead, linking short-term targets to economic growth-enhancing strategies might yield a greater return on investment. An example would be linking education financing to current job market needs.

83. Often pro-poor budgeting and peace- and resilience-building initiatives were accompanied by the expansion of the public sector workforce as a “quick-fix” strategy to reduce poverty. This, however, came with large-scale and long-term political and economic risks. To mitigate such risks, it was essential to link public sector employment to objectives and performance indicators and to the 11 governance principles and related strategies on public sector recruitment.

84. Donors and multilateral development banks should opt for conditional official development assistance to ensure that recruitment was merit-based and performance-driven, so as to curtail the possibility of State capture and the erosion of inclusiveness, a catalyst for the politicization of poverty. Transparent reporting regarding monetary policy and performance was also an essential precondition.

85. Remittances would unarguably continue to play a role in fragile and conflict-affected settings, and reducing long-term dependency on remittances began with acknowledging the importance of adopting a public financial management agenda conducive to economic growth, job creation and capacity-building rather than being solely dedicated to the reduction of poverty through expenditure.

86. The Committee noted that scaling back humanitarian aid directed at the poorest and most vulnerable could not be considered as a dependency-avoidance strategy given the direct negative impacts on their livelihoods and well-being. Instead, a participatory approach, essential for improving inclusiveness, remained central to evaluating the actual needs of vulnerable population groups.

87. Until economic growth strategies drove job creation in the private sector and needs were met through the generation of new subsistence and revenue flows, it was less risky to pursue humanitarian relief than to curtail it on the grounds that it might deepen aid dependency. Progressively scaling back public expenditure for public

sector employment while redirecting financing towards infrastructure development, lifelong learning to facilitate the acquisition of market-adapted skills and the establishment of voluntary exit strategies would avoid deepening such dependencies.

88. Referring to the work of the IMF, the Committee noted the value of a two-step approach to build financial management capacity in cases where fiscal institutional capacity was extremely weak. An essential first step would be to target basic public financial management functions to regain control over the budget, link with policy priorities and consolidate government bank accounts, supported by qualified managers and technical experts. A second step would involve establishing a financial management strategy based on diagnostics that moved towards more active cash management, more detailed reporting, and development of a comprehensive legal framework. Experience suggested that related progress depended on evolving country context and the types of entities involved. Some countries had moved out of the first stage, but then regressed.

89. Acknowledging the difficulties and challenges of implementing sound public financial management in fragile and conflict-affected settings was a crucial first step in deciding on the right strategy as well as the support required by countries to implement the 2030 Agenda.

Chapter IV

Future work of the Committee

90. The Committee will continue to align its work programme with the needs and priorities established by the Economic and Social Council, with a view to contributing effectively to the deliberations of the Council and assisting it in the performance of its functions. At its twenty-fourth session, the Committee will work on the theme that was adopted for the 2025 session of the Council and the high-level political forum on sustainable development and prepare policy recommendations on the governance and institutional aspects of that issue. The Committee will again invite countries and cities to present their voluntary national and local reviews, respectively, and share their experiences and views on promising practices in implementing Goals 16 and 17, taking into account interlinkages with all the Goals.

91. The Committee reaffirmed that the principles of effective governance for sustainable development, endorsed by the Council in its resolution [2018/12](#), continued to provide a useful cross-cutting and interconnected framework for its work. Subnational perspectives could also become a cross-cutting component of the Committee's future policy analysis. Similarly, in preparation for and during the next session, the Committee could consider pursuing interdisciplinary approaches to the items on its agenda. Its analysis of problems could be accompanied by actionable advice on policy solutions.

92. The Committee decided to continue the practice of organizing informal intersessional working groups to prepare the groundwork for its next session, bearing in mind the need to produce technical and expert analysis, assessments and policy recommendations to inform efforts to implement the 2030 Agenda, as stipulated in General Assembly resolution [72/305](#).

93. The ongoing contribution of observers was welcomed. Further attention could be given to ways of further improving interaction with observers from all regions, for example through expanded member engagement with academic networks and communities of practice on specific agenda items during the intersessional period.

94. The Committee decided to keep its methods of work under review and looked forward to continuing engagement with the other subsidiary bodies of the Council and other processes, as well as the United Nations system, with a view to promoting linkages and informing the integrated view of the Council.

Annex

List of documents

<i>Agenda item</i>	<i>Title or description</i>
2	Annotated provisional agenda (E/C.16/2024/1)
3	Note by the Secretariat transmitting the expert paper on new governance insights to advance the Sustainable Development Goals and eradicate poverty (E/C.16/2024/2)
3	Conference room paper on progress on budgeting for the Sustainable Development Goals
3	Conference room paper on FutureGov: Building public sector capabilities for the future
5	Note by the Secretariat transmitting the expert paper on regulating and reforming the insurance industry to combat climate change and accelerate implementation of the 2030 Agenda (E/C.16/2023/3)
6	Note by the Secretariat transmitting the expert paper on building inclusive institutions that leave no one behind at the midpoint of the 2030 Agenda for Sustainable Development (E/C.16/2024/4)
7	Note by the Secretariat transmitting the expert paper on insights into public sector workforce governance to advance the Sustainable Development Goals (E/C.16/2024/5)
8	Note by the Secretariat transmitting the expert paper on accelerating public financial management reform to reinforce the 2030 Agenda for Sustainable Development and eradicate poverty in times of multiple crises (E/C.16/2024/6)
9	Note by the Secretariat transmitting the expert paper on artificial intelligence governance to reinforce the 2030 Agenda and leave no one behind (E/C.16/2024/7)
10	Note by the Secretariat transmitting the expert paper on sound public financial management in fragile and conflict-affected settings to eradicate poverty in all its forms (E/C.16/2024/8)