



General Assembly

Seventy-first session

Official Records

Distr.: General
16 November 2016

Original: English

Fifth Committee

Summary record of the 2nd meeting

Held at Headquarters, New York, on Friday, 30 September 2016, at 10 a.m.

Chair: Ms. King..... (Saint Vincent and the Grenadines)
*Chair of the Advisory Committee on Administrative
and Budgetary Questions:* Mr. Ruiz Massieu

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The meeting was called to order at 10.05 a.m.

Agenda item 135: Programme planning (A/71/6 (Part one), A/71/6 (Prog. 1), A/71/6 (Prog. 2), A/71/6 (Prog. 2)/Corr.1, A/71/6 (Prog. 3), A/71/6 (Prog. 3)/Corr.1, A/71/6 (Prog. 3)/Corr.2, A/71/6 (Prog. 3)/Corr.3, A/71/6 (Prog. 4), A/71/6 (Prog. 5), A/71/6 (Prog. 6), A/71/6 (Prog. 6)/Corr.1, A/71/6 (Prog. 6)/Corr.2, A/71/6 (Prog. 7), A/71/6 (Prog. 8), A/71/6 (Prog. 9), A/71/6 (Prog. 10), A/71/6 (Prog. 11), A/71/6 (Prog. 12), A/71/6 (Prog. 13), A/71/6 (Prog. 13)/Corr.1, A/71/6 (Prog. 14), A/71/6 (Prog. 15), A/71/6 (Prog. 16), A/71/6 (Prog. 17), A/71/6 (Prog. 18), A/71/6 (Prog. 19), A/71/6 (Prog. 20), A/71/6 (Prog. 21), A/71/6 (Prog. 22), A/71/6 (Prog. 23), A/71/6 (Prog. 24), A/71/6 (Prog. 25), A/71/6 (Prog. 25)/Rev.1, A/71/6 (Prog. 26), A/71/6 (Prog. 27), A/71/6 (Prog. 27)/Corr.1, A/71/6 (Prog. 28), A/71/16, A/71/75 and A/71/85)

1. **Mr. Huisman** (Director, Programme Planning and Budget Division), introducing the report of the Secretary-General on the consolidated changes to the biennial programme plan as reflected in the proposed programme budget for the biennium 2016-2017 (A/71/85), said that the proposed changes resulted from new and expanded mandates, in particular those related to the Addis Ababa Action Agenda of the Third International Conference on Financing for Development and the 2030 Agenda for Sustainable Development, and applied to 17 programmes across a broad range of departments and offices.

2. Introducing the proposed strategic framework for the period 2018-2019 (A/71/6 (Part one) and A/71/6 (Progs. 1-28)), he said that the framework provided a translation of legislative mandates into programmes and subprogrammes that would serve as the basis for the biennial programme budget proposals for the biennium 2018-2019; it comprised a plan outline and a biennial programme plan covering 28 programmes.

3. The plan outline, prepared under the leadership of the Secretary-General with the full involvement of his senior management, concentrated on the eight priority areas identified by the General Assembly in its resolution 69/17; the longer-term objectives and strategy of the Organization; the trends in mandates reflecting priorities set by intergovernmental organs; and future challenges.

4. The proposed strategic framework had been subject to intergovernmental review by sectoral, functional and regional bodies. The outcomes of some of those reviews had already been incorporated into the document. In other instances, the intergovernmental review had occurred after the finalization of initial proposals, and modifications had been provided to the Committee for Programme and Coordination (CPC) during its review of the proposed strategic framework at its fifty-sixth session. In accordance with General Assembly resolution 58/269, programmes would be updated as appropriate to reflect the impact of intergovernmental decisions taken subsequent to the preparation of the proposed framework. Such changes would be included in the 2018-2019 proposed programme budget fascicles and submitted to CPC at its fifty-seventh session.

5. The proposed framework reflected the guidance of the General Assembly in its various resolutions on programme planning, including its resolution 70/8, wherein it endorsed the recommendations of CPC in its report on its fifty-fifth session (A/70/16). In particular, the Secretariat had conducted a series of working sessions with programme managers to revise logical frameworks to more clearly indicate the impact of the activities implemented, in line with the request contained in paragraph 85 of the report (A/70/16), as a result of which the large majority of the objectives, expected accomplishments and indicators of achievement proposed were impact-oriented.

6. **Mr. Baez** (Chief, Policy and Oversight Coordination Service), introducing the Secretary-General's report on the programme performance of the United Nations for the biennium 2014-2015 (A/71/75), noted that, in accordance with General Assembly resolution 61/245, responsibility for preparing the programme performance report had been transferred from the Office of Internal Oversight Services (OIOS) to the Department of Management. The report contained information on the implementation of 34,150 outputs — the traditional measure of performance — and provided an overall account of the results achieved by the Organization for a total of 808 expected accomplishments under the 36 sections of the programme budget.

7. Section II of the report highlighted the main results achieved by the Organization under its 10

programme elements and presented the Secretariat's performance at an aggregate level, while section III covered the output implementation rate in the Secretariat, which had increased from 92 per cent in 2012-2013 to 94 per cent in 2014-2015. Under only two budget sections had the implementation rate been less than 90 per cent of mandated outputs, namely, section 4, Disarmament, with 89 per cent, and section 34, Safety and security, with 68 per cent.

8. Under section 4, the lower output implementation rate was attributable mainly to a lack of agreement on a substantive programme of work in the Conference on Disarmament and to procedural difficulties on the part of Member States in convening the Open-ended Working Group on the Fourth Special Session of the General Assembly Devoted to Disarmament. Under section 34, the low rate was attributable to a reduction in the number of compliance missions as a result of the Department of Safety and Security's efforts to assess compliance through in-country self-assessment and Headquarters desk reviews, as well as to the termination of outputs under substantive servicing of meetings due to a lack of requests for meetings by the relevant intergovernmental bodies. Section IV of the report provided qualitative statements of performance under the different budget sections at the programme and subprogramme levels; information on the challenges that had affected implementation; and lessons learned. Lastly, in its report on its fifty-sixth session (A/71/16), CPC recommended that the General Assembly should take note of the Secretary-General's report (A/71/75).

9. **Ms. Wairatpanij** (Thailand), speaking on behalf of the Group of 77 and China, said that the Group attached great importance to the work of CPC as the main subsidiary organ of the General Assembly and the Economic and Social Council responsible for supporting the crucial task of translating intergovernmental mandates into workable programmes. CPC offered guidance to the Secretariat by interpreting legislative intent and developed evaluation procedures to improve programme design and avoid duplication of efforts; it embodied the core oversight capacity of the General Assembly in that area. The Group reaffirmed its commitment to CPC, and fully endorsed the recommendations and conclusions contained in the report of CPC on its fifty-sixth session.

10. The Group welcomed the guidance provided by CPC on the proposed strategic framework for 2018-2019, but stressed that the task of setting the priorities of the United Nations was the exclusive prerogative of Member States. Given the importance of evaluation processes in the Secretariat, the Group expected the recommendations and conclusions of CPC to be diligently implemented by managers, and also expected the Secretariat, when preparing future plan outlines, to consult widely with Member States before presenting proposals on management reform to the General Assembly.

11. The Group also attached great importance to the programme performance report as a key accountability and management tool for Member States and the Secretariat, particularly with regard to lessons learned, while emphasizing that additional outputs during a biennium should stem primarily from intergovernmental mandates. It was satisfied with the report's content and format; any proposed changes to those elements must be submitted to the General Assembly for its consideration.

12. With regard to the report of the Secretary-General on the consolidated changes to the biennial programme plan, the Group emphasized the importance of the link between the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2016/6) and the Financial Regulations and Rules of the United Nations (ST/SGB/2013/4 and ST/SGB/2015/4).

13. The longer-term priorities identified under the proposed strategic framework for 2018-2019 must reflect the priorities set by Member States, especially with regard to promoting sustained economic growth and sustainable development, internationally agreed development goals and the outcomes of major United Nations conferences and international agreements. Because the 15-year implementation period of the 2030 Agenda would begin in earnest under the 2018-2019 programme plan, it would be particularly critical to ensure that the objectives, expected accomplishments, indicators of achievement and outcomes identified in the plan evolved in line with decisions taken by Member States at intergovernmental meetings. In that regard, the Group looked forward to seeing how the changes related to the 2030 Agenda and the Addis Ababa Action Agenda would be reflected in the budget

outline proposal and proposed programme budget for 2018-2019.

14. Reporting to CPC and the Fifth Committee on management initiatives should be improved. In particular, clarification should be provided of how implementation of the mobility framework, the International Public Sector Accounting Standards (IPSAS) and Umoja would facilitate the programme planning process, including their impact on programme delivery, efficiency realization and implementation time frame. In addition, drawing on lessons learned, greater efforts should be undertaken to assess the initiatives' effectiveness and expected accomplishments and benefits, including the impact on productivity.

15. The United Nations System Chief Executives Board for Coordination (CEB) should play a key role in implementing administrative and management initiatives, while aiming to avoid duplication of effort and strengthening programme effectiveness. So as to ensure the alignment of its work with Member States' priorities and intergovernmental mandates, CEB should not undertake initiatives for which there was no intergovernmental mandate and should present all initiatives to the relevant governing bodies prior to implementation.

16. The Group supported the efforts of the Office of the Special Adviser on Africa to implement the New Partnership for Africa's Development and looked forward to receiving detailed information on progress towards the related targets. It remained concerned at the lack of resources and funding for global and regional development frameworks in Africa. Lastly, as the sole independent, external oversight body of the United Nations system, the Joint Inspection Unit (JIU) had a crucial role to play in enhancing the Organization's evaluation function to allow it to achieve its objectives.

17. **Ms. Iwatani** (Japan) said that the fifty-sixth session of CPC had been fruitful: her delegation supported the conclusions and recommendations in its report (A/71/16).

18. CPC played a significant role in drawing up, as well as seeking efficiencies and cost-effectiveness in, the regular budget, particularly by examining legislative mandates and proposed programmes and

identifying areas of overlap and duplication throughout the system.

Agenda item 144: Report on the activities of the Office of Internal Oversight Services (A/71/337 (Part I) and A/71/337 (Part I)/Add.1/Rev.1)

Agenda item 133: Review of the efficiency of the administrative and financial functioning of the United Nations (A/71/295)

19. **Ms. Mendoza** (Under-Secretary-General for Internal Oversight Services), introducing the report of the Office of Internal Oversight Services on its non-peacekeeping activities from 1 July 2015 to 30 June 2016 (A/71/337 (Part I) and A/71/337 (Part I)/Add.1/Rev.1), said that, during the reporting period, OIOS had issued 362 oversight reports, including 7 reports to the General Assembly. The reports included 1,068 recommendations to improve internal controls, accountability mechanisms and organizational efficiency and effectiveness, of which 75 had been classified as critical to the Organization. The reports also provided an analysis, covering a three-year period, of trends in audit recommendations, classified according to the five integrated components of internal control: control environment, information and communication, risk assessment, control activities and monitoring. In each of those years the bulk of the recommendations related to control activities, which referred to a range of policies, procedures and other mechanisms used to minimize risks during programme implementation.

20. OIOS had implemented a number of improvements to improve its focus and accountability for its resources. The Internal Audit Division had updated its organizational structure and reporting lines and established a working group on upgrading audit capacity in the Umoja environment. In addition, with the participation of stakeholders, OIOS had conducted a review of ratings assigned to audits. As a result, starting 1 October 2016, ratings would be replaced by an overall conclusion reflecting the essence of audit findings, with the goal of improving communication of the results of internal audits of the Organization's governance, risk management and control processes. In addition, the Inspection and Evaluation Division had continued to refine its risk-based approach to evaluation and its efforts to develop staff capacity.

21. The Investigations Division had deployed a new investigations case management system, goCASE, providing integrated intake and information-processing capabilities together with advanced analytical tools. The proportion of cases pending for six months or less had increased from 29 per cent to 62 per cent since the previous reporting period; OIOS would continue to reduce its backlog in the coming years. Lastly, OIOS would support the Secretary-General in his oversight responsibilities with a view to creating a strong and accountable United Nations fortified by world-class internal oversight delivering objective and effectual results.

22. **Mr. Mihm** (Chair of the Independent Audit Advisory Committee), introducing the report of the Independent Audit Advisory Committee (IAAC) on its activities for the period from 1 August 2015 to 31 July 2016 (A/71/295), welcomed the improvement in implementation by peacekeeping operations of recommendations by the Board of Auditors and JIU. While overall there was a declining trend in the number of past due critical recommendations by OIOS, the bulk of such recommendations, as well as unsatisfactory audit reports, related to peacekeeping missions, an issue that called for concerted action. In that regard, OIOS should ensure that stakeholders had a clear understanding of how ratings were arrived at and recommendations developed.

23. Noting the Administration's continued interest in implementing enterprise risk management, he underscored the need for the Secretary-General to ensure provision of the capacities required for its effective implementation and maintenance, an issue of particular importance considering the upcoming appointment of a new Secretary-General. IAAC would continue to review and document examples of how enterprise risk management was being used to manage organizational risks and achieve better results.

24. Of the six enterprise risks identified by the Secretariat, IAAC had undertaken an in-depth analysis of the risk relating to extrabudgetary funding and had pointed to the need for caution in relying on such funding, in view of the growing gap between voluntary contributions and assessed contributions. While the majority of extrabudgetary funding-dependent entities had some form of resource mobilization strategy and an office dedicated to raising funds, a Secretariat-wide

mobilization strategy should be developed, drawing on the lessons learned and good practices identified by JIU in its report on resource mobilization (JIU/REP/2014/1). While the reliance on extrabudgetary funding could be perceived as influencing the Organization to focus on donors' priorities as opposed to those of Member States, most of the extrabudgetary resources that departments and offices received were framed within their specific mandates and programmes of work. The Secretariat should nevertheless monitor any effect of donor influence on the Organization's programme priorities. Dedicated capacity was also required to establish an optimal structure and controls for trust funds. Given the reality of the need for extrabudgetary funding, the Organization must fully assess and manage the related risks, including by developing new organizational arrangements and capacity within the Secretariat.

25. With regard to the efficiency and impact of the audit services of OIOS, in line with the related IAAC recommendation OIOS would ensure that no advice or public comments on situations subject to audit or investigation were made unless the related assignment had been completed. It would also guarantee that its internal guidance manuals contained sections on advisory services, a measure that should be finalized without delay. However, IAAC regretted that its recommendation regarding the need for a central intake mechanism remained unimplemented, as such a mechanism would strengthen overall investigation efforts, particularly by improving the completeness and accuracy of reports of fraud and presumptive fraud.

26. OIOS must consolidate its important work in the area of sexual exploitation and abuse in peacekeeping operations so as to identify the specific set of management controls required from the outset of a peacekeeping operation. That would allow OIOS to audit the strength of controls as new peacekeeping operations were established, with a view to preventing cases of abuse and reducing the need for investigations.

27. OIOS was capitalizing on the link between the organizational risk enterprise management strategy and its programme of work to enhance integration across its divisions and consistency among its workplans and budget proposals in line with the major risks facing the Organization. IAAC was encouraged by the Office's

initiatives to develop a detailed oversight strategy related to the implementation of the 2030 Agenda and its commitment to provide management and the General Assembly with the information needed to assess progress and pinpoint opportunities for improvement in the Secretariat's efforts to support national implementation efforts.

28. Welcoming the progress made by the Secretariat towards implementing IPSAS, including the finalization of the benefits realization plan and the articulation of the major expected benefits, IAAC looked forward to receiving details of those and other documented benefits of IPSAS. In addition, as Umoja stabilization progressed, the Organization must develop the capacity to utilize the related outputs, including for identification of cost savings. IAAC also emphasized the need to educate managers and staff as to the importance of strong internal controls and commended the Secretariat on its completion of its anti-fraud policy, which must now be consistently implemented across the Organization.

29. With respect to coordination among oversight bodies, the relationship between the Board of Auditors, JIU and OIOS had been strengthened through tripartite meetings and sharing of work plans to avoid duplication of effort. In addition, OIOS and the Board of Auditors were exploring opportunities to examine the Organization's efforts to support the 2030 Agenda as part of their audit work. A coordinated strategy bringing together the collective work of the oversight bodies would give decision-makers a more complete picture of matters needing to be addressed, thereby strengthening the oversight regime and contributing to improvements in effectiveness, transparency and accountability.

30. **Mr. Chamlongrasdr** (Thailand), speaking on behalf of the Group of 77 and China, said that OIOS played an essential role in strengthening oversight by improving internal controls, accountability mechanisms and organizational efficiency and effectiveness. In that regard, the Group reaffirmed the Office's operational independence, in line with General Assembly resolution [48/218 B](#), as well as its central role in assisting the Secretary-General in fulfilling his internal oversight responsibilities through internal audit, monitoring, inspection, evaluation and investigation. The Group also looked forward to the leadership of the new Under-

Secretary-General for Internal Oversight Services in ensuring the implementation of the Office's mandates and to receiving updates on measures taken to restore its credibility, which at times had been questioned by Member States. The Group reaffirmed the separate and distinct roles of internal and external oversight mechanisms, and, in that regard, welcomed the role that coordination among the oversight bodies had played in improving delivery of their mandates.

31. He noted the various recommendations issued by OIOS relating to cost savings, recovery of overpayments, efficiency gains and other improvements to ensure that risks were managed consistently and systematically through focused control processes. The Group also noted that the financial implications of the recommendations issued in prior periods that had been satisfactorily implemented during the reporting period totalled approximately \$2.1 million. Stakeholders must ensure that all recommendations by OIOS were implemented and that risks were mitigated across the Organization.

32. Given the continued challenges posed by the vacancy rate in OIOS, particularly in the field, the Group looked forward to updates on recruitment, retention and human resources development and encouraged efforts to address the related underlying issues to ensure the Office's capacity to deliver its mandates. It noted the highlights relating to oversight of the capital master plan, the United Nations Compensation Commission, and construction at the International Residual Mechanism for Criminal Tribunals in Arusha. Further noting that the results of the audit of the management of the additional construction activities at the Economic Commission for Africa had been finalized in July 2016 but not included in the current OIOS report ([A/71/337](#) (Part I)), the Group stressed the need for timely submission to the General Assembly of all reports on non-peacekeeping matters.

33. The Group thanked IAAC for its expert assistance to the General Assembly in fulfilling its oversight responsibilities, in accordance with General Assembly resolution [61/275](#), and welcomed its comments and recommendations aimed at enhancing the efficiency and impact of the audit activities and oversight functions of OIOS. Lastly, the Group looked

forward to discussion of the operational independence of OIOS.

34. **Ms. Baumann** (Switzerland), speaking also on behalf of Liechtenstein, highlighted the central role of OIOS in strengthening the governance and functioning of the United Nations, and the need for a robust internal oversight function to enhance the Organization's accountability, transparency, and effectiveness.

35. Independence was a vital precondition for any oversight function. OIOS must maintain an appropriate degree of real and perceived independence from the Administration at the United Nations and funds and programmes, including with respect to determining its workplans and the content of its reports, requesting the resources needed to undertake its work, conducting its work objectively and free from intervention and with the cooperation of management and stakeholders, selecting its staff, and communicating with the General Assembly and the Secretary-General on matters of critical importance.

36. Underscoring the need for a risk-focused approach to oversight, she concurred with IAAC on the importance of encouraging management to ensure that systematic identification and management of risks became a standard way of doing business and on the need to build the capacities of departments and offices to implement and sustain enterprise risk management. She likewise concurred with regard to the need for consolidation of the work of OIOS in the area of sexual exploitation and abuse. OIOS should identify the specific management controls that needed to be in place in a peacekeeping mission from the outset, and monitor their effectiveness as new operations were formed, thereby making the Organization better able to stop abuse before it occurred. In that regard, the Office must have adequate resources to investigate allegations in a timely manner in order to prevent loss of evidence and hold perpetrators accountable.

37. **Ms. Pilleri** (Observer for the European Union), speaking also on behalf of Albania, Montenegro, Serbia, the former Yugoslav Republic of Macedonia and Turkey; the stabilization and association process country Bosnia and Herzegovina; and, in addition, Armenia, Georgia, the Republic of Moldova and Ukraine, said that the work of OIOS made the Organization stronger, more efficient and more effective. She welcomed the Office's clear reporting on

its activities and its endeavours to improve its own performance. She likewise commended its initiatives to strengthen cooperation and coordination with other oversight entities and encouraged it to expand and intensify those activities to avoid potential duplication of effort. She also welcomed the ongoing efforts by OIOS to establish systematic risk management. Lastly, she stressed the need for full implementation of the Office's recommendations, for programme managers to establish and adhere to realistic time frames for implementation, and for efficient monitoring of implementation.

38. **Ms. Norman Chalet** (United States of America) welcomed the significant improvements in the Investigations Division of OIOS under the leadership of the new Under-Secretary-General, including the appointment of its new Director, more timely completion of investigations and a decline in the number of long-outstanding cases. She also welcomed the improvement in the implementation rate of OIOS recommendations.

39. IAAC provided valuable insight on issues critical to the effectiveness and performance of the United Nations. In that regard, she noted its recommendations to OIOS, particularly in relation to organizational risk management, internal controls and investigations, and welcomed its candid assessments of the Office's work.

40. The various oversight entities had voiced concern about underreporting of fraud. OIOS must work to proactively mitigate fraud risk, investigate fraud, and prioritize efforts to identify and prevent fraud, waste and abuse. She commended the Office's efforts in recent years to strengthen investigation of cases of fraud and sexual exploitation, including by training national investigations officers to investigate allegations of sexual abuse levelled against uniformed military personnel. OIOS must continue to explore ways to assist troop-contributing countries to conduct impartial and thorough investigations of misconduct in the field. Lastly, notwithstanding the difficult conditions in the field, managers must promptly implement the recommendations to address the unsatisfactory reports relating to peacekeeping missions.

41. The challenges to the Office's operational independence remained a concern. In that regard, greater authority over its budget would allow OIOS to

perform its oversight functions more effectively. The Office should also finalize its guidelines and protocols on advising management about situations subject to audit or investigation. While the Office's risk-based approach to defining its annual workplan and its work on implementation of a risk register and internal controls would enable more effective targeting of resources, any new systems and policies should be accompanied by appropriate training and capacity-building for staff. Lastly, welcoming the Under-Secretary-General's efforts to strengthen performance on the part of the Office's divisions and coherence among them, she underscored the need for an integrated, Office-wide approach to risk management.

42. **Ms. Chay** (Singapore) said that she supported the role of OIOS in championing accountability and fairness at the United Nations and commended the Under-Secretary-General's efforts to meet challenges and uphold the highest ethical and professional standards throughout the Secretariat.

43. While welcoming the Office's efforts to assist the Organization in ensuring cost savings, efficiency gains and systematic risk management, she encouraged further initiatives to address the issue of vacancy rates, which could affect the Office's substantive achievements. Her delegation appreciated the improvements in respect of the Office's work suggested by IAAC, as well as its advice to the General Assembly, and looked forward to further discussion of the Office's operational independence. Reaffirming the need to preserve the distinct roles of the internal and external oversight mechanisms and the mutually reinforcing framework for building a stronger and more efficient Organization formed by the oversight entities, she called upon the Assembly to convey the importance of the work of OIOS to the incoming Secretary-General.

44. **Mr. Kisoka** (United Republic of Tanzania), drawing the Committee's attention to paragraph 70 of the OIOS report (A/71/337 (Part I)), said that he wished to clarify the components of the figure of \$7.9 million cited in reference to the International Residual Mechanism for Criminal Tribunals in Arusha, as it did not correspond to the budgetary appropriation of \$8,787,800 recognized by his delegation.

45. **Ms. Mendoza** (Under-Secretary-General for Internal Oversight Services) said that restoring the

credibility of OIOS was as critical a task as that of ensuring its operational independence, and would be among the Office's foremost concerns as it worked to strengthen its capacity, build partnerships with clients and other oversight entities and improve the timeliness and quality of its reports. She would respond to the question posed by the representative of the United Republic of Tanzania in informal consultations.

46. **Mr. Mihm** (Chair of the Independent Audit Advisory Committee) said that the perspective and guidance of the Fifth Committee were vital in strengthening the work of IAAC.

Agenda item 138: Scale of assessments for the apportionment of the expenses of the United Nations
(continued) (A/C.5/71/L.2)

Draft resolution A/C.5/71/L.2: Scale of assessments for the apportionment of the expenses of the United Nations: requests under Article 19 of the Charter

47. *Draft resolution A/C.5/71/L.2 was adopted.*

The meeting rose at 11.20 a.m.