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## Fifth Committee

### Summary record of the 2nd meeting

Held at Headquarters, New York, on Tuesday, 8 October 2019, at 10 a.m.

*Chair:* Mr. Mavroyiannis. . . . . (Cyprus)  
*Chair of the Advisory Committee on Administrative and Budgetary Questions:* Mr. Terzi

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*The meeting was called to order at 10 a.m.*

**Agenda item 136: Programme planning (continued)**

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**Agenda item 135: Proposed programme budget for 2020**

*Introduction of the proposed programme budget for 2020 (A/74/6 (Introduction), A/74/6 (Sect. 1), A/74/6 (Sect. 2), A/74/6 (Sect. 3), A/74/6 (Sect. 4), A/74/6 (Sect. 5), A/74/6 (Sect. 5)/Corr.1, A/74/6 (Sect. 6), A/74/6 (Sect. 7), A/74/6 (Sect. 8), A/74/6 (Sect. 8)/Corr.1, A/74/6 (Sect. 9), A/74/6 (Sect. 10), A/74/6 (Sect. 11), A/74/6 (Sect. 12), A/74/6 (Sect. 13), A/74/6 (Sect. 14), A/74/6 (Sect. 15), A/74/6 (Sect. 16), A/74/6 (Sect. 17), A/74/6 (Sect. 18), A/74/6 (Sect. 19), A/74/6 (Sect. 20), A/74/6 (Sect. 21), A/74/6 (Sect. 22), A/74/6 (Sect. 23), A/74/6 (Sect. 24), A/74/6 (Sect. 25), A/74/6 (Sect. 26), A/74/6 (Sect. 27), A/74/6 (Sect. 28), A/74/6 (Sect. 29), A/74/6 (Sect. 29A), A/74/6 (Sect. 29B), A/74/6 (Sect. 29C), A/74/6 (Sect. 29E), A/74/6 (Sect. 29F), A/74/6 (Sect. 29G), A/74/6 (Sect. 30), A/74/6 (Sect. 31), A/74/6 (Sect. 32), A/74/6 (Sect. 33), A/74/6 (Sect. 34), A/74/6 (Sect. 35), A/74/6 (Sect. 36), A/74/6 (Income sect. 1), A/74/6 (Income sect. 2), A/74/6 (Income sect. 3), A/74/7, A/74/85, A/74/92, A/74/93 and A/74/108)*

1. **The Secretary-General** said that all members of the Fifth Committee were aware of the diverse and enormous global challenges – from climate change to multiplying conflicts, from increasing inequality to rising intolerance – that the Organization was currently facing. Expectations of the United Nations were profound. Fortunately, the international community had in its hands a number of inspiring agreements, frameworks and blueprints for tackling the world's ills and generating shared progress – most notably the 2030 Agenda for Sustainable Development. It must work with

more urgency and ambition to bring those visions to life. The seventy-fifth anniversary of the United Nations, which would be marked in 2020, offered a compelling opportunity to renew commitment to international cooperation, which was needed more than ever.

2. The current reform effort aimed to ensure that the Organization and its members built on those decades of experience and lessons, and were fully equipped for the challenges of the twenty-first century. In that connection, before elaborating on the budget proposals, he wished to address briefly the current state of the reform process, especially since the programme budget for 2020 was the first prepared in accordance with the reform agenda.

3. In support of the reform agenda, the General Assembly had adopted landmark resolutions outlining a roadmap for the peace and security pillar, the development system and the management of the Organization. Together, those initiatives would make the Organization more agile and effective in delivering on its mandates and more responsive and accountable to Member States. In 2020, efforts would be focused on implementing the reforms, capturing their benefits and making adjustments if implementation was not on track. To achieve those goals, adequate and sustained financing was required.

4. Reform in the field of peace and security was providing unified leadership that integrated peacebuilding more closely into all of the Organization's activities. That new approach had been applied in recent reports to the Security Council and in assessment missions to Darfur, Haiti and Mali. Improvements had been observed in country and regional strategies, and in planning for transition. The reform of the United Nations development system was well advanced. The goal of the reform was clear: to strengthen the effectiveness, cohesion, accountability and capacities of the system to better support Member States and help countries accelerate progress in implementing the 2030 Agenda. An independent and empowered development coordination system, centred on the Resident Coordinators, had been established. The United Nations Sustainable Development Group had been revamped, to reinforce strategic direction in, and oversight of, system-wide activities in support of the 2030 Agenda. Tools, structures and mechanisms had been developed to support the functioning of a new generation of United Nations country teams. The accountability of the United Nations development system to Member States in the General Assembly and Economic and Social Council, and locally to the host Governments, had been increased. He had also put forward further proposals to reposition the United

Nations regional architecture; and to bolster capacities of United Nations country teams to support Member States, particularly in the case of small island developing States.

5. With respect to management reform, new internal accountability frameworks were being put in place, and efforts were being made to improve, standardize and speed up processes. The new delegation of authority framework was up and running, and various steps were being taken to support managers in the exercise of their new decision-making authority. The Performance Management Board would convene shortly to assess the performance of managers. The new management dashboards would improve transparency in the use of resources and programme delivery. The first Secretariat-wide evaluation policy would ensure annual and systematic assessment of the performance of programmes. An internal benefits-management tracking register was being used to measure progress across the three reform streams. That would make it possible to make course corrections, and move away from focusing on structures and processes towards focusing on delivery and results. Reform-enabling mechanisms were being rolled out across the United Nations system. The newly adopted United Nations data cube would standardize financial reporting. A climate action plan would focus on reducing carbon emissions and moving towards carbon neutrality at headquarters and in the field. A new toolkit for innovation, supported by a dashboard to monitor its use, would be launched soon, once again across the United Nations system.

6. Turning to the programme budget itself, he recalled that, in 2017, the Member States had approved the biggest change in the Organization's planning and budgeting process since the 1970s. The move from a biennial to an annual programme budget was a huge step forward to more realistic budgeting and a greater focus on results. It would improve the accuracy of resource estimates, and make it possible to adapt more quickly to changes in mandates. It would enable the Organization to adjust planning based on actual programme performance, thereby improving the delivery of mandates and holding managers accountable for actual results.

7. The first programme budget covering an annual period had been prepared in accordance with General Assembly resolution 72/266 A. The change to an annual budget was of course a process. The General Assembly had decided on a trial period running until 2022, and the 2020 budget had already benefitted from thorough discussions in the Committee on Programme and Coordination (CPC) and in the Advisory Committee on Administrative and Budgetary Questions. As the

Organization began preparations for the annual budget for 2021, it would build on the guidance of Member States regarding the format of presentation. The proposed programme budget for 2020 included information on all three reform pillars and how they were expected to contribute to concrete results. Some of those results were outlined in the proposal before the Member States; the Organization was committed to delivering many more in the years ahead.

8. In its resolution 72/266 A, the General Assembly had decided to divide the proposed programme budget into three parts: the plan outline; the programme plan, and post and non-post resource requirements. The budget proposal for 2020 was directly aligned with the priorities established by the General Assembly. The plan outline highlighted the policy orientation of the United Nations, its longer-term objectives and strategy, and future challenges. As before, the long-term objectives revolved around the transformative agendas set by Member States. Those agendas were linked to the respective budget sections, demonstrating how the Secretariat would support their implementation during the budget year. For the first time, the budget document incorporated both programme planning and performance, as well as post and non-post resource requirements, enabling the Organization to shorten the cycle by approximately two years, bringing plans, budgets and performance reports closer to the point of implementation.

9. The proposal contained richer and more tangible information on the Organization's work and on how the Organization contributed to results. More than one thousand examples illustrated the changes that the Organization had helped to bring about – double the number of previous achievement indicators. To ensure more responsive planning, and again for the first time, a “challenge” and a “response” had been indicated for each subprogramme, in order to showcase how the Organization intended to take account of past performance and lessons learned, as part of a continuous improvement process. Information was being presented in a more accessible format, with the focus on what had been delivered to beneficiaries. Moreover, the changing nature of the Organization's work was depicted across years, with explanations of variances. Taken as a whole, the outcome of that new process was more substantive, and closer to the reality of the Organization's work. Programme managers had adopted less siloed approaches in their planning to ensure that different areas of work were reflected. That, in turn, had brought about an internal mindset change. The narratives better captured how different work areas contributed to results, reinforcing collaboration and coherence.

10. With regard to post and non-post resource requirements, the Organization, in order to do its work and achieve the planned results, needed \$2.87 billion, which represented no growth in real terms compared to 2019, despite additional initiatives and newly mandated activities. In keeping with the budgetary methodology, the budget proposal included \$71.6 million for preliminary recosting, resulting in total requirements of \$2.94 billion. It called for a net decrease of 96 posts, and included \$643.9 million for special political missions.

11. Those figures reflected four main areas of change. First, in response to requests to maximize support for the achievement of the Sustainable Development Goals, the Organization proposed to increase funding for technical cooperation projects by \$3.3 million, or about 10 per cent. Those projects would meet the increased demands of Member States in a responsive and agile fashion, and would complement the reformed Resident Coordinator system. He acknowledged that many would regard that figure as symbolic when compared to the whole amount of the budget, which was admittedly itself rigid, but his intention was to give a very clear signal about the priority accorded to development by the Organization, and about the priority accorded to technical cooperation with Member States' projects. If he had the freedom to move further, he would like to expand that orientation in the work of the Secretariat, with more and more concern devoted to development and more and more concern devoted to supporting Member States themselves in their projects.

12. Second, the Organization was seeking to expand funding for staff training and development by \$2.4 million to support the culture change and capacity development underpinning the success of the reforms. Investing in staff training and development would be crucial to achieving the required cultural shift towards results. In the light of current world circumstances and changes in technology and working methods, it was clear that any organization that failed to invest massively in its staff and in training its staff would be unable to adequately face the challenges of the new times. Once again, his proposal was considerably short of what he would have liked to make, but it provided a clear indication of according priority to training and to improving the capacity of staff to be able to deliver according to the Organization's mandates.

13. Third, the United Nations was currently operating three investigative mechanisms, covering Myanmar, Da'esh/ISIL and Syria. In response to requests from the General Assembly, the Organization proposed the amount of \$17.8 million, including 60 temporary posts, for the International, Impartial and Independent Mechanism to Assist in the Investigation and

Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011.

14. Fourth, the General Assembly had entrusted the Organization with new and expanded mandates, resulting in budgetary proposals amounting to \$18.2 million, to support activities resulting from resolutions of the General Assembly, Security Council, Economic and Social Council and Human Rights Council. Reductions of \$59.2 million, representing meaningful savings without affecting the full and effective implementation of mandates, had also been made.

15. The presentation of information on the proposed resource requirements, including information on policymaking organs, had been made more accessible. New visual elements included graphs and diagrams. Transparency had been strengthened by providing a perspective over time as well as a detailed breakdown of resources by subprogramme and budget class. In keeping with his commitment, and the General Assembly's request, to make the Organization more environmentally sustainable, the budget document offered information on measures taken by all offices towards that objective. Moreover, for the first time, the Organization had leveraged the Umoja enterprise resource planning project to prepare the proposed programme budget. Umoja was one of the enablers of an annual budget and would also facilitate the monitoring of implementation globally. The changes to all three parts of the proposal – the plan outline, the programme plan and the resource requirements – sought to better demonstrate how the United Nations was working to deliver on its mandates.

16. The proposed programme budget was the result of profound reflection on the path ahead and deep commitment to the shared work of the Organization. Yet the Organization was facing a severe financial crisis. To be more specific, a severe liquidity crisis. The equation was simple: without cash, the budget could not be properly implemented. For the current biennium, budget implementation was no longer being driven by programme planning, but by the availability of cash at hand. In 2019, managers had been instructed to adjust their hiring and non-post expenditures, owing to liquidity constraints. That undermined mandate delivery and went against the Organization's efforts to focus less on inputs and more on results. The situation also meant that the Organization's expenditure patterns were not an accurate indication of its real needs over the year. Rather, those expenditure patterns were an indication of money that could not be spent as and when it was required, because it had not been received on time. He was therefore urging the members of the Committee not

to reduce the requirements for 2020 based on past expenditure patterns, an approach that would only worsen an already alarming situation. Instead, he urged the Committee allow the use of unspent balances – even if they were small – to supplement liquidity reserves.

17. Earlier in 2019, he had proposed measures to resolve the financial crises facing the Organization. The Member States had responded positively to some of the proposals for the peacekeeping budget; he was grateful for that response, which would reduce, but not cancel completely, the debt to troop- and police-contributing countries. However, the regular budget crisis had not been addressed, and the situation continued to deteriorate. In October 2019, the Organization would experience the deepest deficit of the decade. It risked exhausting the cash reserves from closed peacekeeping missions, and entering November 2019 without enough cash to cover payroll.

18. The situation would have been much worse if he had not worked since January 2019 to curtail spending, align the Organization's real vacancy rate with the approved rate, and manage cash on a month-by-month basis. Without those steps, there would not have been enough liquidity to support the opening of the General Assembly debate and the mandated high-level meetings in September 2019. Only the previous week, he had been forced to introduce extraordinary measures to cope with the record-level shortage of cash. Vacant posts could not be filled, travel would be limited to essential travel only, meetings might have to be cancelled or deferred, webcasting of non-mandated events would not be available, and support to meetings would have to be adjusted. The Secretariat would no longer be able to support any non-mandated events after 6 p.m. Those steps would affect operations in New York, Geneva, Vienna and Nairobi and at the regional commissions. The Organization's work and reforms were at risk.

19. As he introduced the 2020 programme budget proposals, he was reiterating his call to the Member States to recommit to meeting their financial obligations on time and in full. He thanked the Member States that had done so. He also thanked those that continued to make every effort to meet their obligations, notwithstanding the difficult economic conditions that they faced. He equally urged the Member States to consider measures to ease the structural impediments preventing the Organization from managing resources more effectively.

20. The full and efficient implementation of the Organization's programme of work depended on the financial support of Member States through the adoption of realistic budget levels and the provision of timely

contributions to ensure a stable financial situation throughout the year. He and his representatives would remain available to answer questions, allay concerns and facilitate decisions.

21. **Mr. Terzi** (Chair of the Advisory Committee on Administrative and Budgetary Questions), presenting the report of the Advisory Committee on the proposed programme budget for 2020 (A/74/7), said that that report was the outcome of extensive examination of the Secretary-General's budget proposal, as contained in the main documents and the supplementary information connected with the proposal, and had also drawn on information provided in the course of the Advisory Committee's discussions by the Secretary-General and his representatives. The Advisory Committee report covered the estimated resource requirements for the United Nations Secretariat, with the exception of proposed resources for special political missions, a detailed review of which would be presented separately.

22. While the Advisory Committee recognized the challenge of presenting budgetary information that facilitated comparison between the resources proposed for 2020 and the resources approved for the biennium 2018–2019, given the absence of both a General Assembly-approved appropriation level for 2019 or a preliminary estimate for 2020, it considered that a clearer explanation and justification for the baseline used could have been provided. The Advisory Committee noted that there would be additional elements, not contained in the budget proposal being introduced at the current meeting, that would impact the overall level of resources required for 2020. They included the requirements for ongoing construction projects, the proposal for the United Nations Mission to Support the Hudaydah Agreement, and a number of activities for which resource implications had yet to be determined. The Advisory Committee trusted that those additional requirements would be considered in accordance with established budgetary procedures.

23. The Secretary-General had indicated that his proposal allowed the Organization to fully and effectively implement its mandates, and, following an internal review of resources, included reductions of \$59.2 million. The Advisory Committee considered that resource changes presented in future budget proposals should be clearer, particularly with respect to those arising from efficiency measures, productivity gains and/or technical improvements. The Advisory Committee had also commented extensively on the methodology, format and presentation of the 2020 budget proposal and had made recommendations for future proposals. In particular, it recommended that the General Assembly should request the Secretary-General

to include clear, comprehensive explanations of the approved methodologies to be applied in the context of the programme budget proposals for the 2021 and 2022 budget periods, with reference to the applicable provisions of relevant General Assembly resolutions, including resolutions [47/212 A](#) and [72/266 A](#). In addition, the Secretary-General should clearly identify any provisions and rules that that he proposed should be suspended or no longer applied during the trial period for annual budgeting.

24. The effects of the Secretary-General's presentation of the 2020 programme plan and budget proposal in a consolidated report for concurrent review by different subsidiary bodies serviced by the same Secretariat offices included an impact on the Advisory Committee's own related hearings with Secretariat officials, on the timeliness of the review process, and on the accuracy of the related documentation. The Advisory Committee trusted that the Secretary-General would assess the impact of the budgetary-cycle changes on the work of the relevant subsidiary bodies of the General Assembly, and that he would include proposals to preserve the sequential nature of the review processes, and transmit the results to the General Assembly for its consideration.

25. While recognizing that the transition to an annual budget period presented a challenge, the Advisory Committee considered that the challenge had been made greater by difficulties caused by the fragmented presentation of budgetary information, the absence of information on the variances between the proposed resources for 2020 and the appropriation for 2019, and the impact of the revised presentation on the Advisory Committee's own review process. Overall, in the view of the Advisory Committee, the new budget format did not promote overall budgetary coherence in terms of drawing clear-cut, explicit links between resource proposals and the mandated activities of the Secretariat.

26. Under the new presentation, the programmatic information and the financial information for each subprogramme or component of the budget was spread across different parts of the budget fascicle and supplementary information, whereas previously both programmatic and financial information had been presented together, with more details in the supplementary information to enable a comprehensive analysis of individual classes of expenditure to be made. The supplementary information provided in support of the 2020 budget proposal included explanations of the changes in the proposed level of the resources in only a few cases. Furthermore, while noting the inclusion in the budget fascicle of a bar chart illustrating the variances between the proposed resources for 2020 and

the appropriation for 2019, the Advisory Committee pointed out that the accompanying narratives were mostly of a very general nature, devoid of specific financial information. Furthermore, as no aggregated programme-level comparative information had been presented, it was difficult to analyse overall changes and trends.

27. The recommendations made by the Advisory Committee in its report would entail an overall reduction of \$11.4 million to the Secretary-General's budget proposal for 2020. Overall, the Committee had noted that for 16 budget sections and one subsection, there were no proposed changes in the post allocations for 2020, while net reductions were proposed in 10 budget sections and 3 subsections. The Advisory Committee reiterated its concern that the proposed staffing profile of the Secretariat again showed an increasing number and proportion of senior posts at the level of D-1 and above, and that continuing reductions in the lower-level professional grades could negatively impact important human resources management initiatives, such as the young professionals programme, and other efforts to achieve important human resources targets, such as those pertaining to geographic and gender balance, as well as efforts to rejuvenate the Secretariat workforce. As a result, on an exceptional basis, the Advisory Committee recommended against the proposed abolishment of the six P-2 posts contained in the 2020 budget proposal.

28. Furthermore, the Advisory Committee stressed again its concern regarding cases of protracted temporary assignments of staff to high-level positions, and recommended expeditious filling of all vacant positions. The Advisory Committee had also made a number of observations and recommendations concerning non-post resources, including other staff costs, travel, consultants, and grants and contributions.

29. **Mr. Kelapile** (Botswana), speaking in his capacity as Chair of the Committee for Programme and Coordination (CPC) and introducing the report on the work of CPC at its fifty-ninth session ([A/74/16](#)), said that particular attention had been focused, when examining the programme questions relating to the proposed programme budget for 2020, to programme changes stemming from decisions of intergovernmental organs and conferences, or from proposals of the Secretary-General. The fifty-ninth session marked the first occasion on which CPC had considered documentation relating to the proposed programme budget in a new format determined by the decisions made by the General Assembly in its resolution [72/266 A](#) on shifting the management paradigm in the United Nations. In particular, in accordance with its mandate,

CPC had examined the plan outline for the proposed programme budget; the programme plan for programmes and subprogrammes for 2020; and programme performance information for 2018. It had also considered information on the review of the proposed programme plan for 2020 by sectoral, functional and regional bodies.

30. In view of the differences among Member States on some aspects of part II, the programme plan for programmes and subprogrammes and programme performance information for 2018 of the proposed programme budget for 2020, CPC had recommended that the General Assembly review all of the programme plans (1–28) of the proposed programme budget for 2020 at its seventy-fourth session, under the agenda item entitled “Programme planning”. In connection with evaluation, it had made specific recommendations relating to the reports of the Office of Internal Oversight Services on a number of United Nations Secretariat departments, United Nations funds and programmes and human rights structures, and had examined, but not made recommendations on, the report of the Office of Internal Oversight Services on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives (A/74/67 and A/74/67/Corr.1). In connection with coordination, it had made specific recommendations on, and urged that the General Assembly take note of, the annual overview report of the United Nations System Chief Executives Board for Coordination for 2018 (E/2019/10). Lastly, it had considered, but made no recommendations on, the report of the Secretary-General on United Nations system support for the New Partnership for Africa’s Development (NEPAD) (E/AC.51/2019/10).

31. **Mr. Bamya** (Observer for the State of Palestine), speaking on behalf of the Group of 77 and China on agenda item 136, said that the Fifth Committee was facing the complex and arduous task of examining the first programme plan and budget to be drawn up in annual form in nearly 45 years. Since the adoption of programmed budgeting in 1974, the Group had repeatedly affirmed the importance of programme planning, and, subsequently, the role of CPC in enabling the General Assembly to translate its mandates into implementable programmes. The General Assembly, whether acting through the plenary or through the main committees, must retain its role in reviewing, and taking action on, CPC recommendations. Recalling that that CPC provided assistance by interpreting legislative mandates and developing evaluation procedures to improve programme design and avoid overlap and duplication, the Group continued to uphold that body’s

prerogatives as the main subsidiary organ of the General Assembly and Economic and Social Council dealing with planning, programming and coordination.

32. Having examined the report of CPC, the Group was concerned that the General Assembly decisions enshrined in resolution 72/266 A had not been followed by the Secretariat in the expected manner. While the current trial period for annual budgeting was inevitably imperfect to some degree, that fact could not explain the apparent disregard for certain established rules and procedures. As its members had been unable to reach agreement on the programme plan and on the Office of Internal Oversight Services evaluation of a number of entities, CPC had taken the unprecedented step of referring the entire programme plan back to the General Assembly for consideration without making accompanying recommendations. The Group was troubled by the compressed timetable followed for the preparation of the programme budget by the Secretariat, the analysis of the proposal by the Advisory Committee and the presentation of the proposal to the General Assembly without an intergovernmentally-agreed programme plan. That was equivalent to a national government lacking a national plan and priorities on which to build a budget. The legitimacy of the Organization’s mandates would be compromised if intergovernmental supervision of the budgetary process and consideration of the programme guidelines provided by CPC were sidelined or ignored.

33. The Group recognized the need for efficiency, and was therefore willing to be flexible on the matter of the informal consultations on the programme plan and the programme budget being scheduled close together. However, the Group stressed that those items, though closely related, were not synonymous with each other, and consultations on each must therefore follow separate tracks. In order to comply with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, agreement regarding the various sections of the budget could not be achieved without considering their corresponding programmes and subprogrammes.

34. During the informal consultations on the item, the Group would address other important aspects of the work of CPC, including evaluation of the programme of the Office of the United Nations Conference on Trade and Development and of the regional economic commissions, and evaluation of United Nations system support for NEPAD. It would also call for more coordination with the Joint Inspection Unit (JIU), particularly as no JIU reports had been presented to CPC in 2019.

35. Speaking on agenda item 135, he said that the budget, which provided the resource base for the Organization to fulfil its role and implement its mandates, was not simply a financial and accounting tool, but a reflection of the strategic vision of the Secretary-General for delivering the priorities and mandates agreed by the Member States. The Group called on the Secretariat and all Member States to abide strictly by the decisions of the General Assembly. Accordingly, no changes to the established budget methodology, budget procedures and practices or financial regulations should be implemented without prior review and approval by the General Assembly. As the programme budget was one of the most important of the agenda items for consideration at the main part of the session, it must be allocated adequate time in the Committee's programme of work.

36. While the Group acknowledged that the transition to an annual budget carried challenges, and recognized the Secretariat's efforts to present a more accessible budget proposal, it was concerned that the sequential nature of the review by CPC and the Advisory Committee had not been preserved, therefore conflicting with the requirements of paragraph 12 of General Assembly resolution 72/266 A. That situation had affected not just the timeliness of the review processes, but also the accuracy of the related documentation. As the proposed resource requirements were based on a programme plan that had not yet been approved by the General Assembly, the link between resource proposals and the Organization's mandated activities was being undermined. The Group had also noted the concerns expressed by the Advisory Committee regarding the level of detail in the new budget proposal format, and looked forward to discussing that matter in informal consultations. In connection with the proposed programme budget itself, the Group had noted a lack of clarity regarding, and justification for, "efficiency measures" and "productivity gains". It agreed with the Advisory Committee that clearer explanations were needed if resource changes connected with those subjects were to be presented in the future.

37. As four years had passed since the adoption of the 2030 Agenda for Sustainable Development, and less than a decade remained until the target date for achievement of the related goals, the Group wished to recall that the foundations of peace and stability would not be laid if the development agenda was not implemented. International peace and security and international development were two sides of the same coin. The Group therefore called for the Organization's development pillar to be strengthened. It was concerned at the resource reductions in the proposed budget

targeting bodies essential to that pillar. They included the Secretariat's Department of Economic and Social Affairs, the United Nations Conference on Trade and Development and the regional economic commissions. It would seek further information on those proposed reductions in the informal consultations.

38. The Group had noted with concern the growing imbalance between assessed and voluntary contributions. While assessed contributions experienced a continuous reduction, the proposed budget provided for a substantial increase in extrabudgetary contributions over 2019 estimates, leading to a situation in which, even as legislative bodies established mandates and priorities, those priorities could be skewed towards areas that received more voluntary funding. The Group firmly rejected any such manipulation of the fulfilment of the Organization's mandates, and reiterated its long-standing position that adequate resources must be allocated for fulfilment of those mandates. Furthermore, having noted a 34 per cent growth in total extrabudgetary resources between 2014 and 2020, the Group emphasized that all posts funded from such resources must be administered and managed with the same rigour as posts funded from the regular budget, and that use of extrabudgetary resources must remain consistent with the policies, aims and activities of the Organization.

39. **Mr. Vale de Almeida** (Observer for the European Union), speaking also on behalf of the candidate countries Albania, Montenegro, North Macedonia, Serbia and Turkey; the stabilization and association process country Bosnia and Herzegovina; and, in addition, the Republic of Moldova and Ukraine, said that the European Union was grateful to the Secretary-General for presenting a programme budget that focused clearly on results and fairly and accurately reflected the needs of the Organization, striking a balance between taking account of new and emerging mandates and accommodating more modern working methods for support functions. Moving to an annual cycle should enable the programme budget to provide the agility that the United Nations needed in a changing world. The budget should be strategic, with an overall resource level that ensured effective delivery of mandates at headquarters and in the field, and left the Secretary-General and his team of senior managers the flexibility to achieve results and obtain efficiencies at all levels of the Organization.

40. The European Union had long supported the Secretary-General's reform agenda, and welcomed the results already achieved, while recognizing that further steps could and must be taken to make the programme budget more responsive. The Secretariat's brightest



minds should be focused on reform and the delivery of mandates rather than on managing liquidity. As the already over-rigid budget process was being made even more inflexible by the current cash situation, the European Union called on all Member States to pay their contributions in full and on time.

41. The Fifth Committee played a key role in supporting the vision of the Secretary-General and achieving better support structures, smarter decentralization, more transparency and stronger accountability. Its resolution on the programme budget must reflect that role. The European Union was a long-standing defender of effective multilateralism, and reiterated its commitment to providing the Organization with the resources necessary to fulfil the mandates with which the Member States had entrusted it.

42. **Mr. Gafoor** (Singapore), speaking on behalf of the Association of Southeast Asian Nations (ASEAN), said that a dynamic United Nations was more necessary than ever at a time when multilateralism was under threat. ASEAN supported the efforts of the Secretary-General to make the Organization more nimble and responsive, and to improve the fulfilment of its mandates. For the United Nations to be effective, it required strong and sensible programme-planning and budgeting procedures. The transition from a biennial to an annual budget was an opportunity to improve the budgeting process, but the Committee should not disregard the established and proven procedures that had facilitated rigorous discussion on the budget in the past. Taking note of the Advisory Committee's comments on the new budget-presentation format, ASEAN acknowledged that the transition was complex, but, seeing room for improvement, encouraged the Secretariat to build on best practice continuously.

43. Although the regular budget of the Organization had not grown in real terms, the mandates of the Organization were still increasing steadily. Member States must be realistic, as they could not demand that the United Nations do more while giving it less. The resources of the United Nations must be commensurate with the mandates it had been asked to fulfil. Although there should be no place within the Organization for arbitrary cuts to the proposed budget, or deliberate withholding of resources, such practices had been a reality for years. If left unchecked, those artificial constraints would only undermine the Organization's efforts. As the Secretary-General had stated his commitment to producing results on the ground, the Member States must support his efforts through their words and actions.

44. Noting that the initial estimates for the financing of special political missions accounted for over 22 per cent of the proposed budget for 2020, ASEAN – while valuing the role of the missions in the work of the Organization relating to international peace and security – believed that the General Assembly should discuss in earnest the funding arrangements for those missions, comparing those funding arrangements to those for other development priorities. The ongoing reform of the Organization's peace and security architecture made such a review all the more pertinent.

45. **Mr. Lauber** (Switzerland), speaking also on behalf of Liechtenstein, said that the Organization, which was more needed than ever, derived its strength from its ability to properly fulfil the mandates entrusted to it by the Member States and from having resources sufficient to achieve the ambitious goals established in the Charter and in fundamental documents including the 2030 Agenda for Sustainable Development. The Member States were collectively responsible for ensuring a suitable level of resources, using as their main strategy tool the budget planning and implementation process.

46. While welcoming the adoption and speedy implementation of the existing reform proposals, Switzerland and Liechtenstein believed that reform must go further. With the Organization facing a difficult situation caused by lasting liquidity problems, they supported a strengthening of the Secretary-General's role as chief administrative officer. That role brought with it the obligation to maintain accountability and transparency vis-à-vis the Member States. The Member States, for their part, must not micromanage the Organization, for example by establishing or abolishing individual posts.

47. As prevention was better than cure, conflict-prevention efforts were vital, and were justifiably at the centre of the Secretary-General's reform plans. In order to fulfil their potential, conflict-prevention and mediation measures must be a focus of attention and must be adequately funded. Taking the same approach to the question of accountability, the two delegations lent their firm support to holding accountable the perpetrators of the most serious of crimes, and therefore welcomed the inclusion in the regular budget of the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011.

48. In order to achieve its objectives, particularly the Sustainable Development Goals, and in order to prevent

conflicts and thus promote peace and security, the United Nations must have a strong human rights pillar. The other pillars of the Organization – sustainable development and peace and security – were linked to the human rights pillar. They constituted core priorities, and were an integral part of the Secretary-General's programme of reform. Switzerland and Liechtenstein were committed to ensuring that the human rights pillar received from the regular budget the resources needed to fulfil the mandates conferred on the United Nations by its Member States.

49. **Mr. Blanchard** (Canada) said that his delegation wholeheartedly supported the Secretary-General's programme budget proposals, including the prospective 10 per cent increase in funding for technical cooperation projects in connection with support for the achievement of the Sustainable Development Goals. While that increase was small, it served to encourage the Member States to join the Secretariat in pursuing visible results on the ground, helping to maintain the credibility of multilateral action. Canada also supported the proposal to increase funding for staff training and development. While reform of the United Nations system had progressed, United Nations staff – ranging from resident coordinators to Secretariat personnel – required help to adapt to new tasks. Canada, which prided itself on paying its dues in full and on time, was saddened by the liquidity crisis that the Organization was facing. As the statements made on behalf of ASEAN and the European Union had made clear, the Member States must play their part in helping the Organization to succeed. At a time of heightened importance of the role of the United Nations, no attempts should be made to weaken its mission and effectiveness by reducing the inflow of funds.

50. **Ms. Norman-Chalet** (United States of America) said that the changes to the Organization's budget, long advocated by the United States, marked an accomplishment for the reform programme of the Secretary-General, and should provide more predictable resources. She wished to assure the Secretary-General that the United States took seriously the financial concerns that he had mentioned, and would continue to play its part by ensuring that its payments were received, taking into consideration its financial year and the availability of funds. Her delegation applauded the changes to the format of the budget, with a focus on results and ownership by senior managers, and urged continued innovation and improvement in that connection. While the use of performance measures rather than indicators of achievement was welcome, further efforts should be made to make those performance measures a tool for proper accountability.

51. The change to an annual format for the budget was also an opportunity to reassess what was required to fulfil mandates, particularly given the four departments newly created or reorganized as part of the Secretary-General's reform. All departments and offices must make further efforts to identify and eliminate duplication. When considering the proposed programme budget, the Fifth Committee should look for efficiencies in all parts of the budget, and that search for efficiencies should not be limited or subject to ring-fencing of resources.

52. A source of concern was the existence of additional requirements, and the practice of recosting, leading to the likelihood that over \$200 million would be added to the proposed programme budget. While some of the additional resources resulted from new mandated activities, and would be evaluated for efficient budgeting, many of what were termed "add-ons" were in fact foreseen and recurring requirements. The best example was that of ongoing construction projects, but there were other instances of costs that recurred every year in fluctuating amounts. Estimates could and should be included in the proposal, so that they could be properly analysed in the context of the entire budget and subsequent budget level. In the longer term, her delegation expected the fluctuations within each annual budget to shrink, and the practice of recosting to be eliminated. It looked forward to engaging constructively to approve a budget level that reflected the Secretary-General's reforms, maintained financial discipline and ensured that the Organization had the resources that it needed to perform its missions in key priority areas.

53. **Ms. Xue Ailong** (China) said that her delegation wished to make a number of points. First, programme planning – a concrete manifestation of the Organization's mandates – must always be a process owned and led by the Member States and must adhere to the purposes and principles of the Charter of the United Nations and respect the prerogatives of its principal organs. Believing in the old Chinese saying that being prepared led to success, while being unprepared led to failure, her delegation called for the role of programme planning to be duly recognized, and for the process to take maximum account of the Member States' interests and aspirations, and pursue the broadest possible consensus. Second, programme planning, as the policy guide for the Organization's activities, should focus more on the 2030 Agenda, emphasizing priorities including economic growth, sustainable development and development in Africa. Member States should monitor and evaluate the implementation of programmes to achieve continuous improvement of

their efficiency, effectiveness, transparency and accountability. Third, bearing in mind its long-standing contribution to the work of the Fifth Committee, the functions and role of CPC should be upheld, its deliberative role should be enhanced, and the sequence of discussion of programme planning in the relevant bodies should be followed.

54. Fourth, programme planning should form the basis for the preparation of the budget: the intrinsic logic of the Organization's budget process was that legislative mandates were the starting point, leading on to programmes and subprogrammes and culminating in the programme budget, which guaranteed the Organization's performance of its functions and was a fundamental part of the Organization's governance. China supported the adequate and sustainable funding of programmes, particularly those focusing on development, and called for the Fifth Committee to increase its supervision and management of extrabudgetary resources to ensure that their use was transparent, regulated and in line with United Nations policies. Fifth, the establishment of an annual budget for a trial period, as a central part of the Secretary-General's management reform, must abide strictly by the resolutions of the General Assembly, given the trial's implications for the implementation of mandates while it was in progress, and its implications for future budget management. Accordingly, the mandate provided by General Assembly resolution 72/266 A should be implemented by adhering to the procedures and format established, improving accuracy and pragmatism in the preparation of the budget, strengthening budget performance and internal control, and ensuring that the Member States received the information needed for them to carry out their review.

55. In the 70 years since its foundation, the People's Republic of China had achieved much in the cause of advancing socialism with Chinese characteristics and significantly contributing to world peace and development. At the same time, it was still fully a developing country, faced with the prominent problem of uneven and inadequate development. As a responsible developing country and as the second-largest contributor to the Organization's budget, it had fulfilled its financial obligations in full and on time, demonstrating with its actions its firm support for the cause of the United Nations and for multilateralism.

56. **Ms. Khyne** (Myanmar) said that her delegation was very conscious of the specific role and responsibilities of the Fifth Committee, and therefore had no intention of starting a thematic discussion regarding human rights issues. However, it wished to express serious reservations regarding the Independent

Investigative Mechanism for Myanmar, referred to in the proposed programme budget (A/74/6 (Sect. 8)), the related report of the Advisory Committee (A/74/7) and the report of CPC (A/74/16). As it had stated on previous occasions, her delegation rejected the establishment of the Mechanism, and would not cooperate with it. It was the product of a pattern of highly polarized, partial and discriminatory resolutions regarding Myanmar adopted by the Human Rights Council, and was no more than an addition to the existing human rights mechanisms focusing on a single Member State, resulting in duplication and a waste of resources. While Myanmar held the work of the United Nations in high regard, had made cooperation with the Organization a basic tenet of its foreign policy and did not fear scrutiny by the international community, it had no choice but to reject multiple unjust and blatant attempts to exert unwarranted political pressure on it, accompanied by groundless accusations whose pretext was human rights.

57. Myanmar had been the focus of at least seven mechanisms, including the independent international fact-finding mission on Myanmar and the Special Rapporteur on the situation of human rights in Myanmar, leading to expenditure of over \$35 million from the regular budget, whose resources were precarious. The mechanisms' flawed investigation methods had resulted in countless one-sided and biased reports which contained sensational narratives and violated the country's sovereignty. Many of the mechanisms had considerably overstepped their mandates, and had demonstrated hostility towards the democratically-elected Government and peace-loving people of Myanmar. The Independent Investigative Mechanism was a further attempt to endorse unverified narratives compiled by the international fact-finding mission, and prepare cases for future tribunals that Myanmar would never accept. The resources proposed for the Independent Investigative Mechanism for 2020 alone exceeded \$15 million; that would bring the total expenditure for the two years since its establishment to approximately \$27 million and represent nearly 26 per cent of United Nations resources for legal affairs as a whole. The proposed staffing level of 62 would be funded in full from the regular budget, and it was not known how long the Mechanism would continue in existence.

58. One of the main responsibilities of the Fifth Committee was to ensure the existence of resources sufficient to achieve the delivery of mandates in the most effective and efficient way. The delegation of Myanmar wished to remind the Committee that addressing a long-standing and complex situation required cooperation and a full understanding of the

realities of that situation. The problem would not be solved merely by enabling several redundant mechanisms of questionable impartiality to use the Organization's scarce resources. Such disproportionate expenditure on Myanmar would be better targeted at helping the ongoing repatriation process. Without the consent and cooperation of the country concerned, no mechanism could produce tangible results.

59. Her delegation wished to reiterate that the Government of Myanmar was not opposed to accountability for any wrongdoing, was willing and able to tackle the accountability issue, and sympathized sincerely with those affected by the problems in Rakhine state. However, contrary to the planning assumption in the proposed programme plan, Myanmar would not engage with the Independent Investigative Mechanism, being opposed to double standards and selective and discriminatory application of human rights. The practice of integrating the results of the politicized, country-specific resolutions of the Human Rights Council into the legal-affairs activities of the United Nations undermined the United Nations system and the system of international law. Fully sharing Myanmar's legitimate concerns, a number of CPC delegations had expressed their strong opposition to, and disagreement with, the inclusion of the Independent Investigative Mechanism in the proposed programme budget. While it fully supported the Organization's work to protect and promote human rights, her delegation believed that the Fifth Committee should give serious consideration during its subsequent consultations to ending the practice of wasting time and resources on unjustifiable and discriminatory mechanisms targeting a single Member State and creating duplication.

60. **Ms. Al-Thani** (Qatar) said that her delegation continued to lend its full support to the Secretary-General's reforms, which were targeted at making the Organization more efficient, transparent and accountable, and better able to fulfil its functions in the twenty-first century. It agreed with the content of the proposed programme budget for 2020, particularly with regard to the implementation of the 2030 Agenda. It supported, and called for the provision of regular-budget resources for, the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011. The allocation of such resources would improve planning and predictability and reinforce the transparency and credibility of the Mechanism.

61. In order to ensure the fulfilment of the Organization's international peace and security

mandates in the most optimal and cohesive way, her country had announced in 2018 a contribution to the core funding of the United Nations that had included a contribution to the resident coordinator system special purpose trust fund.

62. **Mr. Hoshino** (Japan) said that, with the proposed programme budget for 2020 being the first of its kind since the start in January 2019 of the implementation phase of the Secretary-General's reforms, he wished to recall the emphasis placed by his delegation on full transparency and accountability during the discussion of those reforms. In that connection, the delegation of Japan would examine carefully the methodology employed, particularly in the light of the relevant General Assembly resolutions, and their associated budgetary requirements. While noting that the Secretary-General had proposed a 2020 budget of \$2.8683 billion before recosting, the delegation of Japan wished to make an objective assessment of the overall level of the budget and to benefit from a comprehensive picture of that budget, encompassing the elements not included in the present proposals but destined to be considered subsequently.

63. **Mr. Sandoval Mendiola** (Mexico) said that the transition to an annual budget affected not only the interval between budgets, but also the presentation and format of the income and expenditure relating to the fulfilment of the Organization's aims and priorities over the short and medium terms. His delegation appreciated the efforts of the Secretary-General to propose a budget that maintained a realistic view of needs, matched against requests for resources. The aim was to respond to the substantive mandates of the Organization in a manner that was dynamic, cohesive and efficient at all levels.

64. Supporting the speeding-up of the current reforms in order to enable a culture of results-based management to take root, the delegation of Mexico called for transparency and accountability to prevail in the use of the resources that the Member States supplied to the Organization. Mexico also valued the place given in the proposed programme budget to initiatives for sustainable development, seen as a way of helping to prevent conflict and promote lasting peace. In its view, sufficient resources must be allocated to make possible the repositioning of the development system and the funding of special political missions and mechanisms reinforcing human rights.

65. Mexico valued the recommendations of the Advisory Committee regarding the proposed programme budget, believing that they would help the analysis and shaping of a responsible, realistic and

balanced budget that provided the Secretariat with the means to fulfil the Organization's mandates on time, and in the manner intended.

66. **Mr. Chumakov** (Russian Federation) said that his delegation noted the increased burden on Member State delegations resulting from the need to be present for discussions in the Fifth Committee and CPC, and wished to thank the representatives of the Secretariat and the Advisory Committee for the information provided. However, the Russian Federation had serious questions about the format and content of the proposed programme budget. No violations of programming methodology or budget discipline must be permitted. His delegation was unable to understand the criteria leading certain initiatives of the Secretary-General to be moved from being financed from voluntary contributions to being financed from the regular budget. It believed strongly that resource requirements for mandates that had not been agreed should be provided for separately, subject to their inclusion in the strategic framework by CPC; it was inadmissible for proposals to be considered without the approval of CPC.

67. His delegation wished to recall the letter of 24 April 2019 addressed by the Permanent Representative of the Russian Federation to the Secretary-General on the subject of the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011, and to reiterate that it was prepared to participate in decision-making regarding the financing of programmes only after they had been approved.

68. His delegation was unable to understand, based on the existing methodology, how the overall level of resources requested related to the level of appropriations agreed by the General Assembly for the biennium 2018–2019. Like other delegations, it wished to recall the requirements of General Assembly resolution 72/266 A, and agreed with the Advisory Committee that the new budget format failed to facilitate analysis and discussion of the budget documentation. In particular, scant consideration had been given to the requirements regarding structure and format, according to which information on the expected goals of the Organization, indicators of achievement, strategies and mandates, should be provided. For some reason, in comparison with past budget proposals, there were considerably fewer expected results. Also lacking was information on the implementation of recommendations and observations of oversight bodies; in the past, that information had been provided in annexes.

69. His delegation was ready to engage in constructive discussion on those and other matters, bearing in mind that the Fifth Committee faced an unprecedented workload at its current session. The Russian Federation had already signalled its willingness to consider programme-related and budget-related documents in parallel, but it wished to emphasize that the budget could be adopted only once programmes had been approved.

70. **Mr. Ajeeb** (Syrian Arab Republic) said that having reviewed the report of the Secretary-General containing proposed programme budget and the related report of the Advisory Committee, his delegation wished, in connection with the so-called International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011, to reiterate its rejection of the establishment of that body and its uncategorical reservation about all references to the Mechanism in the reports of the Secretary-General and the Advisory Committee. It did not accept or recognize the mandate, activities or illegal actions of the Mechanism, and vehemently rejected, and objected to, the principle of funding such an illegal entity from the regular budget of the Organization.

71. His delegation wished to reaffirm and clarify a number of political realities and legal principles based on the Charter of the United Nations and on international law demonstrating clearly that the Mechanism was an illegal entity which the General Assembly lacked any prerogative to establish. First, General Assembly resolution 71/248, which had been adopted without consensus and had led to the creation of the Mechanism, contravened Article 12 of the Charter, given that the Security Council was still actively engaged in the exercise of its mandate and responsibilities in connection with the situation in the country. The fact that the General Assembly had intervened without being requested to do so by the Security Council therefore constituted a flagrant and reprehensible violation of the Charter. Second, Articles 2, 11, 12 and 22 of the Charter expressly and unequivocally defined the mandates of the General Assembly. There was no mention whatsoever of any mandate to establish an investigatory or judicial entity – of the kind represented by the so-called International, Impartial and Independent Mechanism – for any purpose. That prerogative belonged solely to the Security Council. Third, the Government of the Syrian Arab Republic had made no request for technical assistance from the United Nations to set up the Mechanism; the latter had been established without

consultation or coordination with, or the approval of, that Government. Fourth, the Government of the Syrian Arab Republic could not accept the collection of evidence outside the country's national borders by an illegal entity established without consultation or coordination with that Government and lacking the smallest guarantee or standards regarding the credibility of the process by which evidence was obtained and preserved – what was known in criminal law as the chain of custody. Fifth, the mandate of the Mechanism was not defined in terms of place or time, and was subject to no restrictions or standards consistent with the Charter or established rules of conduct in the Organization. Sixth, the outcomes of any political process in the Syrian Arab Republic would be based on ensuring justice as part of a national process led by Syrians through national judicial and legal institutions. The Government of the Syrian Arab Republic, in close coordination with its Russian and Iranian friends, and in cooperation with the Special Envoy of the Secretary-General for Syria, had – as announced by the Secretary-General – succeeded in establishing a Syrian-led and Syrian-owned Constitutional Committee that would be free of any external interference. The United Nations must preserve the impartiality and credibility of the process and disassociate itself from any political and financial pressures or attempts by Member States that promoted the so-called International, Impartial and Independent Mechanism to polarize opinions.

72. His delegation called on the Member States to disassociate themselves from the illegal entity that was the Mechanism, to refrain from cooperating with it, and to counter any attempts to fund it from the regular budget of the Organization, particularly in the light of the great divisions and lack of consensus surrounding it. The Member States should not allow those behind that illegal entity to involve the United Nations in funding it or to contrive to establish an illegal precedent that manipulated the principles of international law and that relied on divisive and deeply controversial concepts. The risk of doing otherwise would be to allow the Mechanism to be used as a template by influential States whenever they decided to intervene in the internal affairs of other States and to target the stability of those other States through the United Nations.

73. **The Secretary-General** said that he wished to express his deep gratitude and appreciation to the members of the Committee for their commitment. Just as they had heeded his message, he wished to assure them that he had heeded the message conveyed during the current discussions. Recalling that during those discussions comments had been made regarding the past and present situations, he wished to comment briefly on

the past situation. Three years previously, at the beginning of January 2017, he had assumed his functions as Secretary-General. At the current time, he found himself implementing a budget based on a programme plan approved at the end of 2016, and with a budgetary ceiling also approved at the end of 2016. Knowing that all of the Member States had budgets, he doubted that there was any example of a national executive operating, in a context that had changed completely, with a programme plan, budget and budgetary ceiling adopted three years previously. While he recognized that many improvements could be made, he urged the representatives of the Member States not to believe that returning to an absurd situation would resolve current problems.

**Agenda item 139: Scale of assessments for the apportionment of the expenses of the United Nations** (*continued*) (A/C.5/74/L.42)

*Draft resolution A/C.5/74/L.42: Scale of assessments for the apportionment of the expenses of the United Nations*

74. *Draft resolution A/C.5/74/L.42 was adopted.*

*The meeting rose at 11.55 a.m.*