United Nations A/C.5/79/SR.2

General Assembly
Seventy-ninth session

Official Records

Distr.: General
15 October 2024

Original: English

Fifth Committee

Summary record of the 2nd meeting
Held at Headquarters, New York, on Tuesday, 8 October 2024, at 10 a.m.

Chair: Ms. González López . . . . (El Salvador)
Chair of the Advisory Committee on Administrative and Budgetary Questions: Mr. Bachar Bong

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

Statement by the President of the seventy-ninth session of the General Assembly

1. **Mr. Yang** (President of the General Assembly) said that administrative and budgetary matters were the backbone of any organization, and the United Nations was no exception. Despite the challenges to multilateralism over the previous decade, Member States had a duty to set aside their political differences and continue to work together towards consensus to keep the Organization running smoothly, in keeping with the Committee's traditional practice. As paralysis in the consideration of administrative and budgetary matters would lead to crisis, Committee members must collaborate and demonstrate flexibility to achieve an effective and timely outcome. They should also liaise with their colleagues on the other Main Committees of the General Assembly in order to be better informed about the matters before the Committee.

2. He hoped that the Committee would adopt a realistic and implementable programme budget for 2025 well before the end of 2024. In addition, a lack of adequate cash would undermine the proper functioning of the United Nations and have repercussions for Member States, as it would prevent mandate implementation. Member States must therefore pay their assessed contributions in full, on time and without conditions.

3. At the current session, the Committee would also consider the scales of assessment for 2025–2028. Its deliberations on the matter should be guided by the recommendations of the Committee on Contributions, which were based on agreed, objective criteria. He trusted that Member States would reach agreement on the scales of assessment as early as possible in order to enable them to focus on the proposed programme budget and other pressing matters.

4. Discussions had been under way in the Committee on the allocation of regular-budget funding to the resident coordinator system. To avoid exacerbating the divisions between Member States on the matter, the Committee should hold broad consultations before making any decisions. It should also demonstrate maximum flexibility and a commitment to strengthening the United Nations system, bearing in mind the importance of the system's effectiveness and accountability. Support for the resident coordinator system was crucial in facilitating field-based United Nations support for country efforts, particularly in relation to the Sustainable Development Goals.

Agenda item 143: Scale of assessments for the apportionment of the expenses of the United Nations (*continued*) (A/C.5/79/L.2)

Draft resolution A/C.5/79/L.2: Scale of assessments for the apportionment of the expenses of the United Nations: requests under Article 19 of the Charter

5. **Mr. Faiq** (Afghanistan) said that his delegation strongly disapproved of, and was deeply disappointed by, draft resolution A/C.5/79/L.2, the report of the Committee on Contributions on its eighty-fourth session (A/79/11 and A/79/11/Add.1) and the inability of the Committee on Contributions to reach agreement on the request of Afghanistan for exemption under Article 19 of the Charter of the United Nations. Despite being underpinned by compelling justifications grounded in the harsh realities faced by Afghanistan, his country's pleas had been disregarded.

6. The refusal of the Committee on Contributions to reinstate the right of Afghanistan to vote in the General Assembly by granting it an exemption under

Article 19 was deeply troubling and disheartening for his country. Notwithstanding the importance of Member States' fulfilling their financial obligations to the United Nations, Afghanistan was enduring extraordinary political, social and economic challenges that severely limited its ability to meet those obligations. Those challenges stemmed largely from the Taliban's wilful failure to address the ongoing crisis, move beyond the impasse and engage constructively with national and international calls for a fair, responsible and inclusive system of governance, particularly by ensuring respect for human rights and dignity, promoting the rightful involvement of women in all aspects of society and committing itself to countering terrorism. That situation had been further compounded by geopolitical tensions and the lack of a strong and cohesive international approach to addressing the crisis in Afghanistan.

7. Rather than being the result of neglect or unwillingness, the situation in Afghanistan was directly linked to circumstances beyond its control. Article 19 of the Charter provided for exemptions in such cases; the situation of Afghanistan fully met the relevant criteria. It was a matter of even greater concern that, despite the well-defined technical and advisory role of the Committee on Contributions, its work appeared to have been politicized. Although Afghanistan appreciated the understanding shown and recommendations made by some members of the Committee on Contributions in support of its request for exemption, it noted with regret that other members, particularly from the region, had allowed political considerations to influence their decision-making, despite being entrusted to act with independence and objectivity. That situation had undermined the fairness of the process and had elicited serious concerns about the impartiality of the deliberations of the Committee on Contributions. The exemption request submitted by Afghanistan under Article 19 at the current General Assembly session had been its first such request. Despite being supported by valid justifications, that request had not been given proper consideration.

8. Afghanistan remained committed to the United Nations and to the principles on which it had been founded. Denying Afghanistan the right to vote at the present, critical juncture would further isolate it and limit its ability to engage meaningfully in the work of the General Assembly, in addition to sending the troubling signal that political motivations could influence decisions that should be based on fairness and objectivity.

9. The Committee on Contributions should reconsider the request of Afghanistan for exemption under Article 19, restore its voting rights and reaffirm the principles of fairness and impartiality, as they were fundamental to the United Nations. Lastly, as the Committee on Contributions had, in its report on its eighty-fourth session (A/79/11 and A/79/11/Add.1), failed to provide an accurate account of the statement delivered by the representative of Afghanistan at the relevant meeting of that session, he had attached the written version of that statement to the written version of his current statement.

10. *Draft resolution A/C.5/79/L.2 was adopted.*

Agenda item 150: Report on the activities of the Office of Internal Oversight Services (A/79/309 (Part I) and A/79/309 (Part I)/Add.1)

Agenda item 137: Review of the efficiency of the administrative and financial functioning of the United Nations (A/79/310)

11. **Ms. Ndiaye** (Under-Secretary-General for Internal Oversight Services), introducing the report of the Office of Internal Oversight Services (OIOS) on its non-peacekeeping activities from 1 July 2023 to 30 June 2024 (A/79/309 (Part I) and A/79/309 (Part I)/Add.1), said that OIOS aligned its internal oversight activities with the enterprise risk management frameworks of the Secretariat and the other entities

in its purview, developing a risk-based workplan that focused on areas of higher risk. During the reporting period, OIOS had issued 252 oversight reports relating to non-peace operations, including 6 that had been provided to the General Assembly. The reports included 706 recommendations to improve risk management, governance and operations, all but 4 of which had been accepted by management and were being implemented. In its annual report (A/79/309 (Part I) and A/79/309 (Part I)/Add.1), OIOS highlighted the types of risks that it had addressed in the recommendations that it had made during the year, grouped within each of its priority areas.

12. The addendum to the report (A/79/309 (Part I)/Add.1) provided an analysis of the implementation of OIOS recommendations, which remained high. A total of 1,209 recommendations had remained open as at 30 June 2024, slightly more than half of which had been open for less than 12 months, and about a quarter of which had been open for more than 24 months. OIOS engaged with management to ensure the timely implementation of its recommendations.

13. The annual report also contained a summary of the recommendations arising from the external quality assessment of the internal audit function conducted in 2023, together with the steps taken to implement them. The results of the review of the inspection and evaluation function, which had nearly been completed, would be provided in the next annual report.

14. OIOS had received effective cooperation during the period, and no inappropriate limitations of scope had impeded its work or independence.

15. **Mr. Vanker** (Chair of the Independent Audit Advisory Committee (IAAC)), introducing the report of IAAC on its activities for the period from 1 August 2023 to 31 July 2024 (A/79/310), said that, pursuant to General Assembly resolution 77/278, the role of IAAC in strengthening the ethics function had been enhanced. To implement that resolution, IAAC had deemed it necessary to propose amendments to its original terms of reference, as set out in General Assembly resolution 61/275. Those amendments, which had been prepared following close consultations with such stakeholders as the Ethics Office, OIOS and management, had been included in the report of IAAC for approval by the General Assembly.

16. IAAC had reviewed trends in the rates of implementation of the recommendations of the Board of Auditors, OIOS and the Joint Inspection Unit (JIU) and had noted that, overall, implementation had been uneven, with worrying trends in some entities. Management must therefore make meaningful progress in that regard.

17. OIOS continued to conduct audit work in order to address many critical organizational risks. In assessing the effectiveness of OIOS, IAAC had considered progress made with regard to external assessments, performance metrics, the status of the investigation function and the advancement of the 2030 Agenda for Sustainable Development.

18. With regard to the status of the investigation function, IAAC had examined such key performance indicators as growth in the investigation caseload, the number of cases referred back to management and the length of time taken to complete investigations. IAAC was concerned about the trends observed in those indicators, including the resulting backlog of cases, and therefore recommended that a review be conducted to address the increasing load of complaints and cases, with the understanding that such a review would necessitate input from OIOS, management and other stakeholders beyond that required for the recent external quality assessment of the investigation function.

19. The Organization should use enterprise risk management to enhance results and should document the benefits of such risk management. To reap the maximum benefit

from enterprise risk management, such risk management should embedded in all departments and offices and should be linked to the performance plans of the relevant units and individual staff members. With regard to financial reporting, after-service health insurance liabilities remained significant and, together with the liquidity situation, were a considerable risk.

20. The existing coordination among the Board of Auditors, JIU and OIOS would facilitate future cooperation among those entities. IAAC supported such cooperation, which was aimed not only at avoiding duplication and minimizing oversight gaps but also at ensuring sufficient monitoring of significant risks.

21. **Mr. Ainomuhisha** (Uganda), speaking on behalf of the Group of 77 and China, said that OIOS played an important role in strengthening internal oversight of the Organization through internal audit, inspection, evaluation and investigation, thereby contributing significantly to improving internal controls, accountability and organizational efficiency and effectiveness. The Group supported the operational independence of OIOS, in line with General Assembly resolution 48/218 B, which should be fully, unselectively and effectively implemented, without exceptions.

22. The Group welcomed the coordination between OIOS and other oversight entities, including the Board of Auditors and JIU, in order to enhance internal and external oversight with a view to achieving a healthy and efficient Organization that functioned in everyone's best interests against a backdrop of global challenges. Such coordination should be enhanced, and information thereon should be reported to the General Assembly. All relevant United Nations entities should cooperate fully with OIOS. The Secretary-General should ensure continuous reporting on any impediments to the work of OIOS and take measures to prevent such impediments.

23. The Group noted that a total of 1,209 OIOS recommendations had remained open as at 30 June 2024, 24 per cent of which had been open for more than 24 months. In addition, about 48 per cent of the total number of open recommendations were overdue for implementation. OIOS could not improve its performance and its recommendations would be ineffective in the long term if the Secretariat and the other United Nations system entities within its purview did not accept all its recommendations and did not implement in a timely manner the recommendations that they had accepted. The Group was also concerned that some critical recommendations that addressed risks requiring the immediate attention of management had remained open as at 30 June 2024, as a failure to take action in that regard could have a significant adverse impact on the Organization. The Group nevertheless acknowledged that the implementation of some recommendations with financial implications had resulted in estimated savings and recoveries of $2.99 million.

24. The Group welcomed the ongoing efforts to reduce the average time taken to complete an investigation, including the conduct of an end-to-end review of the investigation process. The Group also supported the role of OIOS in enforcing the zero-tolerance policy for acts of corruption, fraud and misconduct, as such acts led to millions of dollars in losses and undermined trust in the Organization.

25. The Group was seriously concerned that, among the 280 staff members of OIOS, as many as 70 were nationals of just four Member States; there was also a high vacancy rate in the Office. OIOS should therefore take specific steps to enhance geographical representation by recruiting staff from unrepresented and underrepresented countries in addressing the vacancy rate, and should prioritize equitable geographical representation as an important part of organizational culture.

26. The Group appreciated the expert advice of IAAC and the assistance provided to it by the Advisory Committee on Administrative and Budgetary Questions, and

encouraged continued interaction between IAAC and the Board of Auditors, OIOS and JIU. The Group attached great importance to the recommendations and observations of IAAC, which were aimed at ensuring compliance with audit and oversight recommendations, bolstering the overall effectiveness of the risk management procedures in the Organization's internal control systems, facilitating prevention and addressing significant risks. The work of IAAC should contribute to strengthening accountability in the Organization.

27. Given the important role of OIOS in improving internal controls, accountability and organizational efficiency and effectiveness, it was well-positioned to examine the occupancy issue at United Nations Headquarters and other Secretariat offices, as well as the abuse of flexible working arrangements caused by the absence of internal control in some field missions. The physical presence of United Nations staff was fundamental for the work of the Organization and must meet the requirements set by the Member States in United Nations rules and regulations. The Group was deeply concerned that some staff intentionally divided prolonged periods of telework outside their duty station into multiple parts in order to avoid exceeding the maximum annual duration.

28. **Ms. Schmied** (Switzerland), speaking also on behalf of Liechtenstein, said that the two delegations were committed to a strong, transparent and accountable United Nations; a robust OIOS was essential to ensuring successful governance and improving the Organization's accountability. In addition, an effective internal oversight function was crucial to enabling the United Nations to fulfil its mandates efficiently and in accordance with the Secretary-General's management reform.

29. She emphasized the value of the ongoing efforts of OIOS to combat violations of ethical standards, including retaliation, discrimination, sexual exploitation and abuse, and sexual harassment, as such acts not only caused suffering but also undermined the Organization's credibility. The two delegations therefore attached great importance to the investigations carried out by the Investigations Division, noting that the significant increase in the number of such investigations in recent years reflected the growing confidence placed in OIOS. The two delegations also supported a victim-centred approach, accompanied by specialized interventions, in order to ensure that investigations were conducted rigorously and sensitively.

30. OIOS played a critical role in strengthening accountability at all levels of the United Nations. The swift and careful implementation of the recommendations of OIOS and IAAC was essential to improving the Organization's governance and functioning. Obstacles to the implementation of those recommendations must therefore be identified and addressed. Accountability was key to advancing ongoing reforms, including those relating to delegation of authority and other management-related challenges.

31. In order for OIOS to fully assume its responsibilities, it must have real and perceived independence. The support of Member States thus remained indispensable to enabling OIOS to perform its role effectively and independently. The two delegations welcomed the efforts of OIOS to coordinate its activities with other United Nations system entities in order to benefit from synergies and achieve increased effectiveness. In addition, transparent communication of the results of investigations and of recommendations remained essential for building confidence within the Organization and among its stakeholders. However, in order for OIOS to address its growing workload, it must have adequate resources and staff, as well as an effective core structure. The two delegations therefore welcomed efforts to restructure teams within OIOS and develop its capacity to respond to the increasing demand for investigations.

32. **Ms. Brash** (Israel) said that Israel supported OIOS and its efforts to better protect whistleblowers from retaliation, foster a culture of accountability and incorporate a gender perspective into the victim-centred methodology underpinning investigations of sexual exploitation and abuse and sexual harassment. As prevention and accountability for sexual exploitation and abuse were essential, the Organization should continue to demonstrate its commitment to a zero-tolerance policy for such acts, uphold trust and ensure justice for victims and survivors.

33. The development of a culture of accountability started with the Organization's leadership. Effective oversight was essential to strengthening the capacity of the United Nations to fulfil its mandates, facilitating the responsible and transparent use of resources and ensuring that all forms of misconduct were diligently confronted. The Organization's integrity must be upheld. Rather than being a formality, oversight must guarantee effective checks and balances, due process and the swift rendering of justice following violations, as they tarnished the reputation of the United Nations. All United Nations staff involved in acts that violated the Charter of the United Nations must be held accountable. Israel would continue its long-standing support for the work of OIOS and encouraged the Organization's efforts to promote oversight and accountability and uphold the highest standards of integrity; anything less would run counter to the values upon which it was built.

34. **Mr. Laputin** (Russian Federation) said that the Russian Federation attached great importance to ensuring the full independence of OIOS in relation to the Organization and the funds and programmes in the Office's purview. OIOS reviews of reports of alleged misconduct or abuse must be impartial and objective. Acting impartially meant treating all staff members equally, regardless of their position; no individuals should be exempt from the general rules of the Organization. Complaints related to managers at the United Nations or its funds or programmes should be fully examined and, if warranted, investigated. Leaders had a special responsibility for setting the tone of an ethical climate.

35. While his delegation welcomed the decrease in the number of OIOS recommendations that had remained unimplemented for long periods of time, it was concerned that the number of such recommendations continued to be high. In addition, noting that the average time for the completion of investigations had increased to 15.8 months, the Russian Federation stressed that, in accordance with best practices and due process standards, investigations should be carried out swiftly in order to prevent impunity and a sense of uncertainty in the workplace. His delegation shared the opinion of IAAC that addressing the root causes of the increase in the duration of investigations would help to tackle the problem in the long term.

36. OIOS was facing considerable challenges in properly implementing its mandate with its current high vacancy rate. Requests were periodically submitted to Member States for the creation of new posts, but OIOS should focus on filling vacancies, and any posts that were not required should be proposed for abolition.

37. OIOS should continue to prioritize oversight of the Secretariat's procurement activities, in particular the identification of waste, fraud and other causes of unwarranted or inefficient use of resources.

Agenda item 145: Report on the activities of the Ethics Office (A/79/76)

38. **Ms. Nguyen** Thi Kim Xuan (Acting Director, Ethics Office), introducing the report of the Ethics Office for 2023 (A/79/76), said that the Ethics Office had continued to deliver on its mandate of assisting the Secretary-General in fostering a culture of ethics, transparency and accountability to safeguard public trust in the work of the United Nations. In 2023, the Office had responded to 1,850 requests for services, compared with 1,822 in 2022. The Office had continued to advise staff

members on outside activities, gifts and honours and other conflict-of-interest-related matters, as well as on issues concerning institutional integrity and reviews of pre-appointment declarations of interest for senior positions.

39. Under the financial disclosure programme, a total of 4,873 disclosure statements had been reviewed in 2023, with all Secretariat staff that had been required to submit such statements having done so. A total of 88.2 per cent of eligible senior officials had participated in the Secretary-General’s voluntary public disclosure initiative, the highest level of participation since the initiative’s inception.

40. The 2023 Leadership Dialogue had focused on the theme “Personal use of social media: how is my online behaviour?”. More than 34,000 United Nations personnel had participated to discuss the importance of responsible social media use in an era of misinformation and disinformation. The 2024 Leadership Dialogue, on the topic “Navigating outside activities”, had been launched in June 2024.

41. The Ethics Office had received 187 enquiries about the policy on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations. The Office had completed preliminary reviews of 40 requests for such protection, referred for investigation 3 prima facie determinations of retaliation and determined 4 cases of retaliation following investigation. The Director of the Ethics Office had also participated in conferences involving the various ethics offices of the United Nations system. In addition, the Ethics Office had been considering ways in which to further strengthen its work in the field, and the Secretary-General had proposed measures in that regard.

The meeting rose at 10.55 a.m.