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## Fifth Committee

### Summary record of the 4th meeting

Held at Headquarters, New York, on Thursday, 13 October 2005, at 10 a.m.

*Chairman:* Mr. Ashe ..... (Antigua and Barbuda)  
*Acting Chairman of the Advisory Committee*  
*on Administrative and Budgetary Questions:* Mr. Saha

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

**Agenda item 126: Improving the financial situation of the United Nations**

1. **Mr. Sach** (Controller) said, with respect to the current financial situation of the United Nations, that the Organization must have a strong and dependable financial base in order to carry out its tasks. His statement would focus on four main indicators of the Organization's financial health: assessments issued, unpaid assessed contributions, available cash resources and debt to Member States.

2. Turning first to the regular budget, he noted that the levels of both assessments and payments were higher as at 7 October 2005 than they had been as at 30 September 2004, by \$345 million and \$247 million, respectively. The level of unpaid assessed contributions as at 7 October 2005 was also higher, by \$14 million. However, 126 Member States had paid their regular budget assessments in full by 7 October 2005, two more than had paid in full by the end of 2004. The total amount outstanding for the regular budget as at 7 October 2005 was \$739 million, over 90 per cent of which was owed by three Member States, and over 80 per cent of which was owed by the Organization's largest contributor. The final outcome for 2005 would therefore depend heavily on the actions taken by those three countries.

3. Based on current projections, the cash deficit for the regular budget would be significantly lower at the end of 2005 than it had been at the end of 2004, while the level of net cash in the combined General Fund, to which assessed contributions were paid, would be over \$100 million higher. Although projections for the period October-December 2005 suggested an increasingly healthy month-by-month cash position, they assumed a repetition of the pattern of payments in 2004. On that basis, the Organization would receive over \$400 million during the final quarter. Should there be any serious delay in those payments, especially those from the major contributor, the combined General Fund could still end the year in deficit.

4. A number of factors made it difficult to draw a comparison between the financial situation of peacekeeping operations and those of the regular budget and the international tribunals: the circumstances surrounding peacekeeping operations were often very unpredictable; the peacekeeping

financial period ran from 1 July to 30 June, rather than from 1 January to 31 December; assessments were issued separately for each operation; and, since assessments could only be issued up until the end of the mandate period approved by the Security Council for each mission, they were issued periodically throughout the year.

5. The amount outstanding for peacekeeping operations had exceeded \$2.5 billion at the end of 2004, compared with a total amount of issued assessments of \$5 billion. During 2005, payments had somewhat exceeded new assessments, including those issued on 27 September 2005. As a result, the total amount outstanding was over \$400 million lower as at 7 October 2005 than it had been as at 31 December 2004. Seven Member States accounted for over 75 per cent of the total amount outstanding as at 7 October 2005, and two Member States accounted for over half the total.

6. Although the amount of cash available for peacekeeping as at 7 October 2005 had exceeded \$2.2 billion, that amount had been divided among the separate accounts maintained for the different peacekeeping missions. The Organization was precluded from borrowing from the accounts of active peacekeeping missions, and the resources of the Peacekeeping Reserve Fund could be used only for new operations and expansions of existing missions.

7. Of the total amount of cash available in the accounts of closed peacekeeping operations, \$262 million related to amounts payable for outstanding liabilities such as troop and equipment payments. Consequently, only \$83 million could potentially be cross-borrowed for other accounts. During 2005 a significant part of that amount had been cross-borrowed for active peacekeeping operations and for the international tribunals. Given that very limited amount, and in view of the uncertainties surrounding the position of several accounts, the Secretary-General would propose that, for the time being, the cash held in the accounts of closed peacekeeping missions should be retained.

8. It was expected that the Organization would owe \$779 million to Member States for troops and contingent-owned equipment at the end of 2005, compared with \$549 million at the end of 2004 and a May 2005 projection of \$628 million for 2005. The increase was due to a delay in the phasing-in of troops

for the United Nations Mission in the Sudan (UNMIS), delays in the signing of memorandums of understanding with troop providers, the deployment of additional troops and police to the United Nations Stabilization Mission in Haiti (MINUSTAH), the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) and the United Nations Operation in Côte d'Ivoire (UNOCI), and a shortage of cash in some missions, including the United Nations Mission for the Referendum in Western Sahara (MINURSO), MONUC, the United Nations Peacekeeping Force in Cyprus (UNFICYP) and the United Nations Interim Administration Mission in Kosovo (UNMIK). In view of the current cash position of MONUC, it was unlikely that December payments would be made to its troop contributors.

9. Concerning the financial position of the international tribunals for the former Yugoslavia and Rwanda, he said that, as at 7 October 2005, 79 Member States had paid their assessments to both tribunals in full, compared with 74 as at 30 September 2004. The total amount received by 7 October 2005 was slightly higher than the amount received by 30 September 2004, and the outstanding amount of \$73 million was significantly lower than the \$111 million owed as at 30 September 2004.

10. Although there were some signs of progress, no fewer than 112 Member States still had amounts outstanding for one or both tribunals, and 10 Member States had made no contributions since the tribunals' inception. Moreover, while the total amount outstanding as at 7 October 2005 was less than the corresponding amount as at 30 September 2004, it was still significantly higher than the figure recorded at the end of 2004. Over 75 per cent of the outstanding amount was owed by just two Member States.

11. Thus far in 2005, cash flow for the tribunals had been significantly stronger than it had been in 2004. However, although projections indicated a net positive balance for the two tribunals at the end of the year, the International Criminal Tribunal for Rwanda would show a cash deficit of \$9 million and the International Tribunal for the Former Yugoslavia would show a positive balance of \$25 million. The tribunals would not be able to complete their work unless Member States met their financial obligations in a fuller, more timely fashion.

12. The General Assembly had authorized assessments totalling \$43.3 million for 2002-2003 and 2005 for preparatory activities for the capital master plan. By 7 October 2005, the Organization had received payments of over \$31 million. The plan's future implementation was currently under review.

13. Although there were some encouraging signs of improvement in the overall financial situation of the Organization, there was still cause for concern. The amounts outstanding were quite highly concentrated, and the positive projections were strongly predicated on the assumption that a relatively small number of Member States would make payments in line with their past pattern of payments. That underlined the continuing fragility of the Organization's financial situation, and it might still be necessary to cross-borrow from the very limited pool of unobligated funds in the accounts of closed peacekeeping operations. The financial health of the United Nations could not be assured unless Member States met their financial obligations to the Organization in a full and timely manner.

**Agenda item 132: Report of the Secretary-General on the activities of the Office of Internal Oversight Services** (*continued*) (A/60/346)

14. **Ms. Galvez** (United Kingdom), speaking on behalf of the European Union; the acceding countries Bulgaria and Romania; the candidate countries Croatia and Turkey; the stabilization and association process countries Albania, Bosnia and Herzegovina, Serbia and Montenegro and the former Yugoslav Republic of Macedonia; and, in addition, the Republic of Moldova and Ukraine, said that the Secretary-General's report (A/60/346) contained a substantial amount of information, presented in a clear fashion.

15. In a year when oversight had assumed an enhanced and more visible significance for the management of the United Nations, the European Union welcomed the attention paid by the Office of Internal Oversight Services (OIOS) to areas of high risk and vulnerability, such as procurement. The European Union was also grateful for the considerable efforts made to investigate incidents of sexual exploitation and abuse in peacekeeping missions.

16. Although the European Union remained concerned at the insufficient level and rate of implementation of OIOS recommendations, it noted

that the Secretary-General had established the senior management oversight mechanism requested by the General Assembly in resolution 59/272, and trusted that the mechanism would become operational in the near future.

17. Having taken note of the problems that had arisen between OIOS and the United Nations funds and programmes with regard to the availability of funds, the European Union agreed with OIOS that the fulfilment of audit or investigation requirements should not depend on the willingness of the audited or investigated body to pay for such services. The funds and programmes were responsible for ensuring that their audit needs were met and properly financed.

18. The European Union remained concerned at the scope and quantity of the problems that had arisen in peacekeeping missions. The attention of the Security Council should be drawn in particular to the many cases of alleged corruption concerning Pristina airport and to other issues at UNMIK. The European Union hoped to see a decline in the number of such incidents as a result of expanded coverage by OIOS auditors and investigators. Full cooperation between the Department of Peacekeeping Operations and OIOS was more important than ever in order to ensure that the appropriate controls were introduced and enforced.

19. OIOS and the Joint Inspection Unit (JIU) should carefully coordinate their activities in order to avoid duplication of effort and ensure mutual reinforcement. In that regard, the European Union welcomed the joint report of JIU and OIOS on the strengthening and monitoring of programme performance and evaluation (A/60/73). It also welcomed the efforts of OIOS to strengthen the results-based management culture within the United Nations as a way to make the Organization's work and use of resources more effective.

20. The European Union shared the concerns of OIOS regarding the potential conflict of interest arising from the processing of OIOS budget requests through the Department of Management, and favoured the establishment of an external oversight committee to advise the General Assembly and to ensure the budgetary independence of OIOS.

21. The external evaluation of auditing and investigation in the United Nations and the specialized agencies which the General Assembly had called for in the 2005 World Summit Outcome must be objective,

independent and comprehensive. At the same time, the strengthening of the capacity, expertise and resources of OIOS should be addressed during the sixtieth session of the General Assembly and should not be deferred pending the outcome of such an evaluation. The European Union had noted the shortage of specialized expertise in areas such as forensic or information technology auditing, and was concerned that there had been insufficient capacity to deal with the full range of procurement contracts. Such deficiencies should be addressed as a matter of urgency, and the Under-Secretary-General for Internal Oversight Services would be well advised to conduct an internal needs assessment in the coming weeks. In the absence of an independent advisory body, such an assessment should be validated through a peer review conducted by an external body before proposals were submitted by OIOS to the Advisory Committee on Administrative and Budgetary Questions (ACABQ) and the General Assembly.

22. **Ms. Taylor Roberts** (Jamaica), speaking on behalf of the Group of 77 and China, welcomed the information which the Secretary-General's report provided, on the implementation of OIOS recommendations. The Group of 77 and China remained convinced of the need for the full and effective implementation of oversight recommendations, and was pleased to note that savings had been realized as a result of OIOS recommendations. However, it was concerned that a number of OIOS recommendations had not been implemented by programme managers.

23. With respect to the Office's investigations of cases of sexual exploitation and abuse, the Group wished to reiterate that the relevant recommendations of OIOS should be carried out on the basis of General Assembly resolution 59/300. The Group also wished to reaffirm the role of the General Assembly as the principal oversight organ of the Organization, in accordance with its resolution 54/244.

24. Given that the General Assembly had reviewed the activities and reaffirmed the mandate of OIOS in its resolution 59/272, she was concerned that emphasis was being placed on audit and investigation at the expense of the critical area of evaluation, and would welcome the views of OIOS on the matter. With respect to the proposed establishment of a high-level oversight coordination mechanism, the Group believed that continued effective coordination and collaboration

among the internal and external oversight bodies of the United Nations system was necessary in order to optimize the use of resources and share experiences, knowledge, best practices and lessons learned.

25. **Ms. Stevens** (Australia), speaking on behalf of the delegations of Australia, Canada and New Zealand, said that it was crucial that the United Nations oversight system should be, and be seen to be, as independent as possible. She welcomed the request, in the 2005 World Summit Outcome, for an independent external evaluation of the auditing and oversight system of the United Nations, including the specialized agencies. The Outcome had also recognized the pressing need to strengthen the capacity of OIOS, and she was pleased that OIOS was conducting an internal review to identify specific urgent resource requirements.

26. The Secretary-General's report raised two issues of particular concern. First, it was not acceptable that OIOS investigations had been either reduced or, in some cases, eliminated because of the lack of an effective and enforceable mechanism for funding both audit and investigation activities in agencies with extrabudgetary funding. Second, she sought assurances about oversight activities in peacekeeping operations, with particular regard to conduct, and wished to know more about investigations into incidents of sexual exploitation and abuse in peacekeeping missions. She also asked whether increased OIOS activities had been effective in discouraging such conduct.

27. **Mr. Torres Lépori** (Argentina), speaking on behalf of the Rio Group, said that he was concerned at the low rate of implementation of OIOS recommendations, and urged all offices and departments to implement the recommendations as soon as possible. Second, he stressed the importance of referring to General Assembly resolution 59/300 on the elimination of sexual exploitation and abuse, which should form the basis for the recommendations of OIOS. Third, technical details on the proposals for the establishment of various committees should be provided so that the Committee could address the issue in an objective manner. Fourth, because the independence and strengthening of OIOS were vitally important to the effectiveness of internal oversight and accountability mechanisms, the relevant Fifth Committee decisions should be based on the results of the system-wide evaluation and technical details on the evaluation should be provided by OIOS, the Board of

Auditors and JIU. Fifth, it was extremely important that internal oversight mechanisms' technical proposals should include oversight measures for the highest levels of the Organization.

28. Two further issues of particular importance to the Rio Group were those of procurement and poverty eradication. Measures should be introduced to increase the transparency, effectiveness and efficiency of procurement practices and to ensure that procurement policies and practices within the United Nations system effectively incorporated suppliers from all regions, and especially from developing countries.

29. He highlighted the importance of evaluating the United Nations poverty eradication efforts undertaken in the framework of the Millennium Declaration. As pointed out in paragraph 59 of the Secretary-General's report, the highly complex system of linkages that connected and coordinated the poverty eradication activities of Headquarters, regional and field offices was not conducive to the consistent and systematic transmission of knowledge, guidance and experience. The Rio Group supported the relevant recommendations of the Committee for Programme and Coordination (CPC), especially with regard to the need to improve the coordination of United Nations mechanisms to combat hunger.

30. **Ms. Lock** (South Africa) said that her delegation attached great importance to the work of the Organization's internal oversight mechanisms and had been encouraged by the remarks of the Under-Secretary-General for Internal Oversight Services to the effect that any review of OIOS must be objective, independent and comprehensive. OIOS was to be commended for its contribution to enhancing the effectiveness of programme implementation through the constant improvement of internal control mechanisms.

31. The Secretary-General's report gave Member States an opportunity to undertake an objective evaluation of the Organization's performance and use of resources. Her delegation welcomed the ongoing efforts of OIOS to refine the format of the report and to improve the quality of the information provided. The large number of reports submitted to the General Assembly during the period under review, the wide range of issues that they covered and the actual savings of \$18 million achieved as a result of the implementation of OIOS recommendations

demonstrated the importance of having effective oversight mechanisms. The Department of Management should therefore make every effort to ensure the full implementation of OIOS recommendations, especially those that were deemed critical.

32. **Mr. El-Rashid** (Saudi Arabia) said that OIOS performed one of the most important functions in the United Nations in terms of internal oversight, detection of corruption and protection of the funds contributed by the Member States. The savings identified by the Office were most welcome. It also performed the important function of reducing the Organization's exposure to risks through its risk assessments in connection with the tsunami relief operations and the cases of sexual misconduct in peacekeeping missions, as well as through its auditing of procurement policies. The Office's production of a tutorial and glossary and its conduct of training to enhance programme performance monitoring and reporting were also most useful.

33. United Nations managers must attach utmost importance to acting on the main OIOS recommendations which had not yet been implemented. He hoped that the establishment of small OIOS offices in six peacekeeping missions would improve monitoring and limit corruption and that the conduct and discipline units established in some peacekeeping missions would be replicated in all of them. In the case of information technology, his delegation welcomed the Office's efforts to develop audit strategies to mitigate the risk of unauthorized persons' gaining access to sensitive material. It had been a useful move to establish a working group to draft the Organization's whistleblower protection policy.

34. **Mr. Sun Xudong** (China) said that the implementation rate of OIOS recommendations, especially the critical ones, was not encouraging. Furthermore, despite an implementation rate of 95.5 per cent for 2001-2002, one recommendation made that biennium still remained unimplemented. He hoped that the Secretariat would provide an explanation and that the high-level oversight coordinating mechanism would succeed in improving the implementation rate. The identification of a total of \$35.1 million in recommended savings was of course welcome.

35. The extensive OIOS auditing of peacekeeping operations had exposed many problems, some of which could be avoided through strengthened management and accountability. As the number of problems declined as a result of improved administration, the OIOS resources saved would represent savings for the Member States. The Department of Peacekeeping Operations in particular should further improve its management of peacekeeping missions.

36. The Chinese delegation would welcome information about the root causes of the many problems identified at UNMIK and about any action taken by MONUC to end the fraudulent over-reporting of troop strength in its records. Since that problem had been found in some other missions as well, the Department of Peacekeeping Operations must lay down clear rules to correct it. Information as to the recovery of the \$1.1 million mentioned in the previous year's report in connection with the abuse of the telephone billing system at the United Nations Mission in Ethiopia and Eritrea (UNMEE) would be welcome. The Chinese delegation would also like to know exactly why UNMEE had signed a contract with a private hospital for the provision of services.

37. The Office's hard work had saved millions of dollars for the Member States. Of course, that work needed further improvement, and the Chinese delegation was therefore in favour of giving OIOS greater independence in terms of budgetary and human resources management.

38. **Ms. Zobrist Rentenaar** (Switzerland) said that many of the issues covered in what was a clear and comprehensive report deserved to be pursued further. In particular, the implementation rate of OIOS recommendations was still too low, especially in the first six months after the issuance of critical recommendations. She hoped that the new Management Performance Board would produce an improvement in that regard.

39. In view of the inadequacy of oversight resources, it was imperative for the negotiations on appropriate funding arrangements to be concluded without delay. The Office's proposal to set apart a percentage of the budgets of new programmes and activities for internal oversight deserved support and would further strengthen its independence. Such a funding scheme should in fact be envisaged for all mandated programmes and activities; the proposal should be

taken up in the context of the external evaluation of OIOS.

40. With regard to the failure to conclude the discussions between OIOS and the United Nations Compensation Commission on the proper scope of the audit of the Commission, her delegation drew attention to paragraph 3 of resolution 59/270 and paragraph 11 of resolution 59/271, which requested the Secretary-General to ensure that OIOS continued to provide internal oversight of the Commission's entire claims process.

41. The management of peacekeeping operations was one of the areas of biggest risk to the Organization. A more detailed account of the findings of the OIOS survey of discipline in peacekeeping missions would therefore be welcome. Her delegation would also like to learn from the Department of Peacekeeping Operations what action it intended to take to strengthen internal controls to prevent the widespread theft of fuel by staff and troop contingents.

42. The comprehensive tsunami relief risk assessment was welcome, and the Office should take the lead in the joint audit of the relief efforts in order to ensure proper accountability for funds amounting to \$1 billion.

43. Switzerland supported the suggestion to modify the title of the agenda item, for that would be in line with the new reporting procedure established in General Assembly resolution 59/272, under which OIOS reports were to be submitted directly to the Assembly.

44. Simply to approve additional posts for OIOS was not an adequate response to the call in the 2005 World Summit Outcome for a significant strengthening of OIOS resources. Such strengthening must be based on a needs assessment produced in the near future, separately from the independent external evaluation of the oversight system.

45. **Ms. Patterson** (United States of America) said that the new Under-Secretary-General had assumed her responsibilities at a critical time for the United Nations, when its accountability, transparency and integrity were evidently in need of substantial strengthening. The Office's work was of key importance to the viability and effectiveness of the United Nations, and the World Summit had identified

Secretariat and management reform as a central priority.

46. The report illustrated why the Office's work remained so crucial to the Organization's effective functioning. The Office was to be commended for identifying \$35.1 million in recommended savings and for actually saving and recovering \$18 million. Immediate action should be taken to realize the other savings recommended but not yet achieved.

47. At a time when the United Nations had come under repeated criticism for alleged fraud, abuse and mismanagement, there must be a renewed effort to expedite implementation of all the OIOS recommendations, particularly the nearly 800 identified as critical. Programme managers who ignored oversight recommendations must be held accountable. The broad range of the 266 oversight reports issued during the reporting period illustrated the complexity of the task and the breadth of knowledge required for the fulfilment of oversight responsibilities.

48. Since the United States strongly supported the commitment made in the 2005 World Summit Outcome to substantially improve the United Nations oversight and management processes, it was eager to learn what action had been taken in response to the General Assembly's call for the significant strengthening of the expertise, capacity and resources of OIOS; the submission by the Secretary-General of an independent external evaluation of the audit and oversight system and of detailed proposals for the creation of an independent oversight advisory committee; and the examination by OIOS of the feasibility of providing oversight to other United Nations agencies.

49. Taking advantage of the increased transparency provided for in General Assembly resolution 59/272, the United States delegation had asked to see many OIOS reports and had thus gained an even better understanding of the problems of building a culture of accountability at the United Nations. In one of its audit reports, OIOS had determined that United Nations staff members had violated procurement rules. Information about the action taken to hold those staff members accountable would be welcome, as would more details of the action taken in connection with instances of theft, collusion between staff members and vendors, misuse of equipment, and waste. It was important to send a clear signal that persons who reported fraud and



mismanagement would be protected. Her delegation would welcome a status report on the Organization's whistleblower protection policy and an indication of how many staff members had been granted whistleblower status.

50. The United States delegation welcomed the strategic initiatives already launched by OIOS and the increased focus on audits in the Department of Peacekeeping Operations and the Office for the Coordination of Humanitarian Affairs. It assumed that efforts had been made to address the lack of skilled auditors in the area of information and communication technology.

51. **Ms. Udo** (Nigeria) said that the Office's achievement of \$18 million in savings and recoveries was commendable. Noting that the rate of implementation of the Office's recommendations was about 50 per cent, she asked for a further update on the implementation of the remaining recommendations, some of which were classified as critical. She also asked whether consideration had been given to the possibility of ploughing a percentage of the savings realized from OIOS recommendations back into other investigations which lacked resources.

52. The idea of modifying the relevant agenda item so as to bring it into line with the new reporting procedure set out in General Assembly resolution 59/272 deserved consideration. She wondered whether the additional resident auditor posts had been filled and whether they had made an impact on the Office's work.

53. It was encouraging that the Department of Peacekeeping Operations and the peacekeeping missions were implementing the audit recommendations and that conduct and discipline units had been established in a number of missions. Nigeria also welcomed the improvements in rations contracts in UNMEE and the United Nations Mission of Support in East Timor (UNMISSET), the decision by MONUC to take advantage of early payment discounts for the supply of rations and the strengthening of the evaluation of contractor performance and food quality controls in the United Nations Mission in Liberia (UNMIL).

54. Since the welfare and security of troops was a paramount concern, there might still be a need for a rethinking of security operations, especially in the light of the deficiencies noted in the report. Since a comprehensive strategy for security management was

supposed to have been put in place throughout the United Nations system, why had a security strategy not yet been developed for the Economic Commission for Africa? It would be useful to know whether the findings of the OIOS audit of the administration of staff entitlements could be used to address the real causes of the high vacancy rates at some duty stations.

55. Nigeria had been pleased to learn that, thanks to the Office's audit work, the United Nations Office for Project Services had remitted funds on behalf of the Office of the United Nations High Commissioner for Human Rights to contractors for completed projects and that the operations which the United Nations Office on Drugs and Crime was carrying out in Nigeria, Afghanistan and Bolivia were functioning well.

56. Adequate precautions must be taken to project a positive image of the United Nations in connection with the tsunami relief efforts; all of the relevant OIOS recommendations must be fully implemented, and the Office must ensure proper coordination of the work of all United Nations organizations involved in the relief operations, as well as coordinating its own activities with those of other United Nations oversight bodies.

57. Although the Office had issued 154 audit reports and 691 recommendations on procurement since 2000, the number of recommendations implemented and the current status of the common procurement management system were not clear. Updated information on the subject would be welcome.

58. Her delegation commended OIOS on its first thematic report, on evaluation of linkages between Headquarters and field activities in the area of poverty eradication, which had been presented to the Committee for Programme and Coordination (CPC). It would discuss that issue further in the context of the Fifth Committee's consideration of the CPC report.

59. On the question of the discussions between OIOS and the United Nations Compensation Commission, the Nigerian delegation joined other delegations in noting that the General Assembly had given its ruling on the subject in paragraph 11 of resolution 59/271.

60. **Mr. Berti Oliva** (Cuba) said that he appreciated the work of OIOS and that its current annual report showed an improvement in quality. The General Assembly, in its resolution 59/270, had noted the description of the Office's mission as outlined in its

annual report (A/59/359), and in that regard had stressed that the Office's mission should be in full conformity with its mandate, as approved by the Assembly in its resolution 48/218 B. However, the description of the Office's mission contained in paragraph 1 of the current year's report (A/60/346) was identical to the one contained in the preceding year's report; the Assembly's observation should have been taken into account. Moreover, paragraph 2 of the current report described the status of implementation of the key goals identified in the Office's 2004 self-evaluation, yet the Assembly had already analysed those goals in detail at the fifty-ninth session and had adopted resolution 59/272 in consequence. The report on the Office's operational independence requested in paragraph 15 of that resolution had not yet been submitted.

61. Paragraph 4 of the OIOS report referred to a recommendation contained in the interim report of the Independent Inquiry Committee headed by Paul A. Volcker. The General Assembly had not analysed the content of that Committee's report, and he wondered whether OIOS had implemented any other recommendations contained therein. He requested further details from OIOS on its cooperation with the Board of Auditors and the Joint Inspection Unit. Lastly, he recalled that the 2005 World Summit Outcome had requested an external evaluation of the Organization's oversight system and that his delegation had expressed reservations concerning that request. He hoped that adequate justification and technical details would be provided in respect of the evaluation so that the General Assembly could take appropriate action.

62. **Mr. Ramlal** (Trinidad and Tobago), after voicing his delegation's support for the independence and strengthening of OIOS, said that the savings of \$18 million achieved over the past year underscored the effectiveness of the Office's work. Much remained to be done, however, if the General Assembly's consistent call for the full implementation of all the Office's recommendations was to be answered. There had been a disturbing tendency in recent times to throw resources at problems in the hope of resolving them. The issue of safety and security was a case in point. Problems must be carefully assessed and possible means of addressing them must be thoroughly analysed; that approach also applied to deficiencies in the oversight function.

63. There was some cause for concern. A core element of the Office's mandate was evaluation. Paragraph 13 of General Assembly resolution 59/272 had reaffirmed the vital importance of the evaluation function. Yet, in the past, there had been too overwhelming a preoccupation with the audit and investigation functions, perhaps to the detriment of evaluation. He took it that the omission was not so much deliberate as due to the fact that proposals were not well thought out. Similar doubts arose concerning the so-called United Nations Oversight Committee that was being established pursuant to General Assembly resolution 59/272. The term might well be a misnomer; the phrase "oversight committee" had a connotation entirely different from the function of the new body, which could more accurately be termed a high-level follow-up and coordination mechanism. The overriding objective of the new body must be to ensure the full and effective implementation of all oversight recommendations, in line with the provisions of paragraph 8 of General Assembly resolution 59/272. His delegation shared the concern expressed about an advisory body that called into question the independence of the oversight bodies.

64. **Mr. Sena** (Brazil) drew attention to the OIOS report on the evaluation of linkages between Headquarters and field activities: a review of best practices for poverty eradication in the framework of the United Nations Millennium Declaration (E/AC.51/2005/2), which had been submitted to the Committee for Programme and Coordination (CPC) at its forty-fifth session. Concluding, inter alia, that the highly complex system of linkages between the poverty eradication activities of Headquarters and those of regional and field offices was not conducive to the consistent and systematic transmission of knowledge, guidance and experience, the report recommended an enhanced strategic approach to system-wide knowledge management networks and more collaboration among country teams within the United Nations system. The eradication of poverty and hunger was of critical significance and must be tackled using a comprehensive, multisectoral and coordinated approach. His delegation would welcome information on the implementation of the Office's recommendations, which had been endorsed by CPC during informal consultations.

65. **Mr. Elji** (Syrian Arab Republic) said that General Assembly resolution 59/272 had laid the foundation for

greater independence in the work of OIOS and for its relations with the Secretariat, and had been decisive in improving the quality and accuracy of its reports. Despite the general high quality of the report on the work of the Office (A/60/346) and the valuable information that it contained, his delegation noted that in respect of some of the issues mentioned, the Office had exceeded its mandate. It was important to avoid issues that should be dealt with solely by the legislative organs. His delegation would revert to that matter in the informal consultations.

66. With respect to the Office's exercise of its audit functions, his delegation had noticed that the report referred to the lack of the expertise that it needed to undertake some of its functions, including the lack of auditors specializing in information and communications technology. Such shortcomings should be addressed through the recruitment of staff with the necessary expertise. He then referred to a report on the review of the appeals process at the United Nations which was not of high quality and had been prepared by a former staff member who was neither a legal scholar nor a specialist in administrative law. He called on the Office, in that connection, to exercise care in the selection of outside experts.

67. Referring to the auditing of the accounts of the United Nations Compensation Commission, his delegation was concerned that the Commission continued to prevent the Office from exercising oversight of all aspects of the settlement of claims, including the legal aspects, and was concerned at the Commission's failure to implement 17 critical recommendations since 2002. It was surprised that OIOS had referred in its report to the legal opinion of the Office of Legal Affairs on the memorandum of understanding between the Office and the Commission, pointing out that General Assembly resolutions 59/270 and 59/271 provided a legal mandate to review the claims procedure. His delegation considered that the opinion of the Office of Legal Affairs was therefore irrelevant, and requested clarification in that regard.

68. In connection with the United Nations Joint Staff Pension Fund, his delegation noted that the Office had concentrated on monitoring the Fund's investments and administration while neglecting the beneficiaries who faced problems as a result of administrative shortcomings. Large sums were deducted from the entitlements of many beneficiaries because transfers were made through intermediary banks. That was

contrary to the rules of the Fund, under which beneficiaries should receive their entitlements in full. The adoption by the Fund of a single bank for deposits and transfers entailed serious risks. That matter should be investigated by the Office, and his delegation requested clarification as to why that issue had not been covered in the report.

69. Evaluation and monitoring was one of the most important tasks of the Office because it ensured effective implementation of legislative mandates. He was disappointed, therefore, that the report did not underscore the importance of the Monitoring, Evaluation and Consulting Division, which had performed its tasks despite the meagreness of its resources.

70. Noting that the report referred to the role of the Office in reporting on evaluation policies and practices in the United Nations system, his delegation wondered whether that was consistent with the Office's mandate, particularly as that function was usually entrusted to external audit bodies. Moreover, the report concentrated on financial savings without giving due emphasis to the quality of the outputs and performance of the Secretariat within legislative mandates; the business of the Office should be to report on the best financial and economic practices with a view to achieving the required quality.

71. With regard to investigation, his delegation was pleased that its request at the previous session that the Investigations Division should be strengthened in terms of financial and human resources had been followed up, but was concerned to note from paragraph 101 of the report that responsibility for handling certain lower-risk investigations was being given to programme managers, and requested clarification of that matter.

72. In annex II, section B, on the status of recommendations, his delegation noted that the Office of Human Resources Management was expected to implement recommendations relating to possible discrimination with regard to nationality, race, sex, religion and language in recruitment, promotion and placement, and wondered how the recommendations could be implemented, given that the General Assembly had found that they were incompatible with established policies on reports relating to human resources. He asked the Office of Human Resources

Management to clarify that matter and to correct the error.

73. **Mr. Farooq** (Pakistan) said that, while it was encouraging that the recommendations of OIOS had resulted in savings of \$18 million, it was a matter of concern that, of more than 2,000 recommendations representing potential savings of \$35.1 million, programme managers had implemented only half. There was a need for an institutional structure to ensure the full implementation of the Office's recommendations. Similarly, coordination and collaboration between the various United Nations oversight bodies were essential if resources were to be used efficiently. In that context, his delegation agreed that the terms of reference of the United Nations Oversight Committee that the Secretary-General intended to set up in pursuance of General Assembly resolution 59/272 would need to be reviewed in order to ensure that the proposed committee's establishment fully addressed the request contained in the resolution. His delegation fully supported the independence of the Office and believed that strengthening it and its accountability to the General Assembly would help to address concerns about mismanagement at the United Nations.

74. **Ms. Ahlenius** (Under-Secretary-General for Internal Oversight Services) said that her Office would provide detailed answers on all the concerns raised. With respect to the independence of the Office, the amount and modalities of the Office's funding were a major problem. For example, one of the Office's major auditors played an important role in decisions on its regular-budget funding, and OIOS managers spent a significant amount of time persuading the funds and programmes that they needed audit services and should pay for them. Another difficulty was the weakness of mechanisms for enforcing recommendations. With respect to the Office's reporting structure, there were no formal channels for the transmission of OIOS reports to the Security Council. All the Office's shortcomings would be addressed in an objective, independent and comprehensive review, from which the appropriate conclusions would be drawn. Indeed, she was exploring the possibility of fast-tracking the review so that there would be a solid basis for deciding on a proper structure and adequate financing for the Office.

**Agenda item 122: Review of the efficiency of the administrative and financial functioning of the United Nations** (*continued*)

**Agenda item 132: Report of the Secretary-General on the activities of the Office of Internal Oversight Services** (*continued*)

*Report of the Office of Internal Oversight Services on the inspection of programme and administrative management of the subregional offices of the Economic Commission for Africa* (*continued*) (A/60/120)

**Agenda item 121: Financial reports and audited financial statements, and reports of the Board of Auditors** (*continued*)

**Agenda item 122: Review of the efficiency of the administrative and financial functioning of the United Nations** (*continued*)

*Measures to strengthen accountability at the United Nations* (*continued*) (A/60/312 and A/60/418)

**Agenda item 122: Review of the efficiency of the administrative and financial functioning of the United Nations** (*continued*)

*Contribution made by the Department of Management to the improvement of management practices, and time-bound plan for the reduction of duplication, complexity and bureaucracy in the United Nations administrative processes and procedures* (*continued*) (A/60/342 and A/60/418)

75. **Ms. Taylor Roberts** (Jamaica), speaking on behalf of the Group of 77 and China, said that the Group welcomed the report of OIOS on the inspection of programme and administrative management of the subregional offices of the Economic Commission for Africa (A/60/120). The Commission and its subregional offices played a significant role in support of the New Partnership for Africa's Development (NEPAD). Those offices must therefore have clearly stated mandates and responsibilities, qualified staff and adequate resources and infrastructure. In addition, there must be close coordination between the subregional offices and the Commission. The Group noted with satisfaction that the Commission was

cooperating fully with OIOS with a view to implementing its recommendations.

76. While the Group welcomed the efforts to strengthen accountability at the United Nations, it regretted that such efforts had begun not in response to the numerous calls by Members, but rather as a reaction to widespread allegations that had adversely affected the Organization's credibility. Any accountability framework must be founded on the principle that the General Assembly was the primary oversight body and that the Secretariat was accountable to it. Furthermore, there must be clear lines of authority and responsibility.

77. The General Assembly, in its resolution 57/278 A, had called for a comprehensive review of governance structures, principles and accountability throughout the United Nations system. The review was already long overdue, and the Group therefore noted with concern that its outcome would not be submitted to the Assembly until its sixty-first session. The review should be conducted as soon as possible in accordance with international best practice. At the same time, the unique international character and the purposes of the United Nations should be taken into account. The review should focus on programme delivery, as well as resource management; its terms of reference should be submitted to the Committee for review.

78. The problems that arose in the Organization could not be addressed merely through the creation of new structures and the provision of additional resources. Such structures must be well thought out so that they would have clear objectives and make a demonstrable contribution to improved management. In that connection, the Group wished to know how the new entities referred to in the report of the Secretary-General on measures to strengthen accountability at the United Nations (A/60/312) would enhance transparency and accountability in the Secretariat and whether the oversight bodies had been consulted prior to their establishment. It also wished to receive clarification concerning the functioning of the Management Performance Board in relation to the Oversight Committee, the measures taken to avoid duplication between the work of those bodies, the differences between the Policy and Management Committees and the Senior Management Group, and the interaction of those Committees with the United Nations System Chief Executives Board for Coordination and the High-level Committee on

Management. The Administration should also explain the benefits of separating policy-setting and management functions, given the need for coherence and coordination between the various entities of the United Nations system on those matters.

79. The Group believed that staff members must not only be held accountable for the use of the Organization's resources but must also be required to demonstrate that their actions were aimed at attaining the objectives of the United Nations and implementing its mandates in a timely manner. There was a need for a transparent process to assess the achievements of managers with respect to programme delivery. In that connection, the effectiveness of the existing monitoring system and of self-evaluation by managers must be addressed. It was also important to develop a clear understanding of the respective roles and responsibilities of managers and of the oversight bodies regarding monitoring and evaluation. The Group maintained that management should assign responsibilities and set time frames for implementing the recommendations of the oversight bodies, while the oversight bodies should assess the reasonableness of the management response.

80. There was no clear distinction in the Secretary-General's report between audit committees and oversight committees. Indeed, it appeared that many organizations had established hybrids that combined elements of both types of committee. The report also failed to provide a clear assessment of experience with audit and oversight committees within the United Nations system and in other international organizations. Detailed information in that regard should be provided in the informal consultations on the report.

81. The Group shared the Advisory Committee's doubts about the appropriateness of the United Nations Oversight Committee's providing advice and suggestions on the priorities, long-term strategy and annual audit workplans of the oversight bodies, since that might call into question the independence of those bodies. The Fifth Committee should reflect on whether the terms of reference of the Oversight Committee fully addressed the General Assembly's request in its resolution 59/272. An indication of the qualifications of the external expert referred to in paragraph 6 of the Secretary-General's report (A/60/312) would be helpful.

82. The Group looked forward to receiving the terms of reference of the proposed United Nations Office of Ethics. It would also welcome a detailed explanation concerning codes of conduct and conflict-of-interest rules, since the information contained in the report lacked clarity. The General Assembly had not approved the establishment of a Conduct and Discipline Unit, either at United Nations Headquarters or in the field. The Secretariat should therefore clarify the reference to the Unit in paragraph 48 (c) of the Secretary-General's report.

83. Transparency was an important element of the system of accountability and decision-making. The comprehensive governance review requested by the General Assembly should assess whether information was managed in a transparent manner in the United Nations, whether its accuracy could be verified and whether it was used properly by managers when taking decisions. The Group welcomed any effort to make the selection and appointment of senior officials more transparent and more reflective of the international character of the Organization. It would appreciate additional information concerning the new selection process outlined in paragraphs 53 to 55 of the report. Procurement practices, too, must be more transparent, efficient and effective, and steps must be taken to ensure that suppliers came from all regions, including from developing countries. Concerning the external validation of the procurement system commissioned by the Secretary-General, the Secretariat should explain the terms of reference and current status of the review and indicate when its findings would be submitted to the General Assembly.

84. **Ms. Lock** (South Africa), referring to the report of OIOS on the subregional offices of the Economic Commission for Africa (ECA) (A/60/120), recalled that the adoption of General Assembly resolution 57/7 had been an important expression of international solidarity with the New Partnership for Africa's Development (NEPAD). In that context, ECA and its subregional offices played an important role in efforts to advance the development agenda in Africa. Her delegation welcomed the focus of OIOS on the management of the Organization's African offices. Since 2002 ECA had made considerable progress in aligning its activities and goals with the goals and priorities of NEPAD, as well as with the internationally agreed development goals. It therefore seemed logical that OIOS should

shift its focus to the subregional outposts of the Commission.

85. She was pleased that the OIOS inspection had reaffirmed the importance of the subregional offices. The Secretary-General's report also highlighted a number of areas that required urgent action by the management of the offices and of the Commission, with the assistance of the Secretariat. Her delegation was therefore encouraged by the assurances that ECA was working constructively with OIOS to address those areas.

86. However, her delegation was concerned to learn that the mandated core functions of the five subregional offices were not supported by adequate resources, that their outreach in the subregions was limited, that coordination and support from ECA headquarters was weak and that the offices continued to face high vacancy rates. It was imperative to ensure that the development of Africa, which was one of the Organization's eight main priorities, received not only political support, but also more concrete and visible action.

87. **Mr. Chhatwal** (India) said that the Secretariat should issue a biennial report on accountability, beginning with a comprehensive report on the measures currently under way to be submitted to the General Assembly at its sixty-first session. While the Secretary-General's recent initiatives on accountability were welcome, much remained to be done. The establishment of committees and working groups could not of itself ensure that an effective system of accountability was in place.

88. The Secretary-General's report (A/60/312) recognized that the accountability framework at the United Nations should be based on a hierarchy headed by the General Assembly, yet the measures outlined therein related for the most part to the accountability of programme managers to their superiors within the Secretariat structure. The tools available to the Assembly, including the biennial programme performance report, were inadequate. He therefore trusted that efforts were being made to improve the format and timing of programme performance and evaluation reports, as requested by the Assembly in its resolution 58/269.

89. Transparency was an essential feature of any system of accountability. It could not, however, be defined solely in terms of availability of information.

Transparency must also exist at every level of decision-making and in the implementation of mandates. His delegation welcomed the steps taken to improve transparency in the selection and appointment of senior officials. The Secretariat should indicate whether the new procedures described in the report would also apply to under-secretaries-general, assistant secretaries-general and special representatives of the Secretary-General.

90. Another prerequisite for accountability was effective oversight. In that connection, there was a need to strengthen the capacity of OIOS. It was important for the Office to provide input for decisions in that regard, not only because it was best placed to determine which areas of its activities needed strengthening, but also because a larger role for OIOS in that process would help ensure its independence. Regrettably, the implementation of audit recommendations left much to be desired. In order to address that problem, the General Assembly had called for the establishment of a high-level follow-up mechanism to effectively feed findings and recommendations of OIOS, as well as relevant findings of the Joint Inspection Unit and the Board of Auditors, into executive management processes. The recently created Oversight Committee might not serve that purpose, however, owing to potential conflicts of interest faced by members appointed from the Secretariat.

91. With regard to the report of the Secretary-General on the contribution made by the Department of Management to the improvement of management practices, and time-bound plan for the reduction of duplication, complexity and bureaucracy in the United Nations administrative processes and procedures (A/60/342), his delegation agreed with the Advisory Committee that, in the absence of any quantification of the impact of the measures taken by the Department, its role in promoting improved management practices in the Secretariat was hard to evaluate. India nevertheless welcomed the report as the first such effort on the part of the Department, and looked forward to future periodic follow-up reports.

92. **Mr. Menon** (Singapore) said that his delegation supported the principle of reform as a means of rejuvenating the United Nations and ensuring its long-term effectiveness and relevance. However, reform must not be seen as having been undertaken simply in response to a crisis, criticism or even pressure from certain quarters. Every Member State, regardless of its

share of the budget, owned an equal share in the United Nations and should therefore have an equal say on how it was run. Second, reform should be a constant, ongoing exercise in which systems were constantly updated. Third, management reform must be carried out at a pace that was comfortable for Member States and in a way that did not unduly affect the delivery of programmes and initiatives mandated by the General Assembly or erode the legislative powers of Member States. Due regard should be paid to existing rules and regulations, especially on administrative, budgetary and human resource matters. Fourth, if one objective of reform was to rehabilitate the Organization's image, better ways to deal with sources of bad news must be found. Admittedly, the Secretariat suffered from some systemic inadequacies with regard to transparency in decision-making and accountability, but the United Nations also received much criticism that it did not deserve, either because expectations were too high or because it was the target of unfair attacks from certain quarters. The use of the United Nations as a scapegoat was not new, but the multiplier effect of the modern mass media amplified bad news. It was worth bearing in mind that, whatever management reforms were implemented, the barrage of attacks against the Organization was unlikely to abate.

93. Related to management and Secretariat reform were the concepts of flexibility and accountability. It was worth asking, however, what "accountability" really meant, since it was viewed in various ways by different Member States. For some, it applied only within the hierarchy of the Secretariat in terms of responsibility for the management of General Assembly-mandated programmes. For others, it applied to the relationship between the Secretariat and the General Assembly. United Nations staff, however, as international civil servants, were accountable only to the Organization and the Secretary-General and not to any individual Government, including their own. Thus, while his delegation supported giving the Secretary-General greater flexibility, its view was that Member States would be amenable to according him such flexibility only when they were satisfied with the Secretariat's professional neutrality. There was also a tendency to devote undue attention to the financial accountability of United Nations staff. That was not surprising, given the recent developments, but accountability in the area of effective mandate and programme delivery was also crucial.

94. It was, moreover, important for accountability to be applied fairly and equitably at all levels so that no one, irrespective of nationality or position, was exempt. For example, in the case of the oil-for-food programme, no serious attempt appeared to have been made to point out the failure of the Security Council, and particularly of the permanent members, to prevent the breaking of sanctions. It was no secret that certain key permanent members of the Council had made the crucial decisions on the operation and oversight of the programme, yet the United Nations as a whole had had its reputation tarnished. Similarly, with regard to the revelations of sexual exploitation and abuse in peacekeeping operations worldwide, it was clear that such behaviour had gone uncensured for a long time. The question arose as to who should be held responsible for such inaction and what measures had been taken to bring them to account.

95. Another example of a lack of accountability was the recurring problem of the late issuance of documents, which was not being addressed through any concerted action by senior management. Departments within the Secretariat blamed one another and no one had been held accountable. Better coordination and more information-sharing were required between the various departments.

96. With regard to the Secretary-General's report (A/60/312), his delegation fully endorsed the view that there should be clearly defined responsibilities and performance expectations. It was also pleased to note the Secretary-General's action to enhance the accountability of senior managers. It doubted, however, whether the Management Performance Board, comprising mostly senior management and only one external expert, would be in a position to assess the performance of individual senior managers in an impartial manner. Perhaps the number of senior staff should be reduced and the number of external experts increased. Current efforts to strengthen the oversight mechanisms were also commendable, especially the insistence that bodies such as OIOS should be independent. It was also essential, however, that those bodies' recommendations should be effectively acted upon by programme managers. In that context, his delegation shared the concerns expressed in the ACABQ report (A/60/418) about the proposed United Nations Oversight Committee, which would essentially act as a high-level follow-up mechanism. His delegation looked forward to discussing the terms of

reference, composition and working methods of that Committee. The Secretary-General's report omitted one key element: the need for sanctions, without which the proposed accountability measures would have no real impact and would be difficult to enforce. Serious consideration should be given to establishing a whole range of specific disincentives for failure to perform satisfactorily, including dismissal or the non-renewal of contracts. Such sanctions should apply at all levels. Conversely, staff whose performance exceeded expectations should be rewarded.

97. Reforms were needed not just because of recent failings but also because any good organization needed renewal. The United Nations, for all its shortcomings, was a good, solid organization. The irresponsible acts of a minority of its staff should not be a reason to condemn or, worse still, destroy it. Moreover, the core values and principles of the Organization must not be sacrificed in the quest for reform. The 2005 World Summit Outcome laid out a good blueprint for follow-up action in that regard.

98. **Ms. Lock** (South Africa) said that her delegation welcomed the report of the Secretary-General (A/60/312), which would provide a good point of departure for deliberations on the elements to be considered in the context of the comprehensive governance review. Both the Organization and the membership would benefit from an objective assessment of the mechanisms and processes required to enable the United Nations to meet its objectives, perform effectively, make efficient use of its resources, identify and manage risks and abide by good governance principles. As a first step, the review should consider whether the Organization had the necessary mechanisms, systems and processes in place to support proper decision-making, accountability and attainment of objectives. Next, it should assess whether those mechanisms, systems and processes were effective and robust in such areas as risk management, financial management, performance management, information management and internal controls and whether they provided reliable, quality information to the Secretariat and Member States. The oversight bodies had an important role to play in that phase of the review.

99. The review should also examine whether the Organization's internal decision-making processes and the actions of its staff were in line with its objectives. It should focus not only on the regulatory and financial



aspects of good governance, but also on broader principles such as good leadership and conduct consistent with organizational values. While the review must be comprehensive, it might need to be conducted in a phased manner. It should be based on a well-structured project plan with clear time frames for the submission of individual reports. The independent external evaluation of the United Nations oversight system called for in the 2005 World Summit Outcome could be undertaken in the context of the review.

100. **Mr. Elnaggar** (Egypt) said that his delegation fully supported the statements made by the previous speakers. It wished to reaffirm that the General Assembly remained the Organization's supreme authority on all aspects of oversight and accountability. The Assembly must consider those issues in a comprehensive manner so as to arrive at a clear vision and provide strong leadership in those areas. Without such a vision, and without clear direction from the Assembly, the new administrative structures established by the Secretary-General would not succeed in solving the problems facing the Organization. Proposals for strengthening accountability and oversight at the United Nations must be carefully thought out. In particular, they must take account of the roles and responsibilities of the existing oversight mechanisms and avoid encroaching on their independence. Such proposals could best be considered in the context of the comprehensive governance review requested by the General Assembly. Regarding that review, his delegation fully supported the proposals made by the representative of South Africa, and it trusted that the Committee would consider them in depth in informal consultations.

*The meeting rose at 1 p.m.*