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REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS

Compendium of mandates of subsidiary administrative and budgetary bodies of the General Assembly

Report of the Secretary-General

1. As requested by the General Assembly in paragraph 14 of its resolution 44/200 A of 21 December 1989, the present report provides a compendium of mandates of subsidiary administrative and budgetary bodies of the Assembly, together with information on relevant reviews carried out over the past five years, on the understanding that the decisions of the Assembly relating to those mandates remain valid.

2. Those bodies dealing with administrative and financial matters subsidiary to the General Assembly are listed in alphabetical order in the table, which summarizes their establishing legislation, current composition and references to relevant reviews undertaken since 1985. The present mandates of these bodies are detailed in annex I and the substance of any such reviews carried out within the past five years is contained in annex II.

* A/45/150 and Corr.1.

Table

Administrative and budgetary bodies of the General Assembly

<u>Title and mandate</u>	<u>Current membership</u>	<u>Relevant reviews</u>
Advisory Committee on Administrative and Budgetary Questions [General Assembly resolution 14 A (I)]	16 E	Report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations (A/41/49)
United Nations Administrative Tribunal [General Assembly resolution 351 A (IV)]	7 E	Administration of justice in the United Nations (A/41/640)
Board of Auditors [General Assembly resolution 74 (I)]	3 A	.
Committee for Programme and Co-ordination [Economic and Social Council resolution 2008 (LX) and General Assembly resolution 31/93]	34 G	Improvement of work of the Committee for Programme and Co-ordination (E/AC.51/1986/13) Report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations (A/41/49) Report of the Special Commission of the Economic and Social Council on the In-depth Study of the United Nations Intergovernmental Structure and Functions in the Economic and Social Fields (E/1988/75)
Committee on Applications for Review of Administrative Tribunal Judgements [General Assembly resolution 957 (X)]	29 G	Administration of justice in the United Nations (A/41/640)
Committee on Contributions [General Assembly resolution 14 A (I)]	18 E	

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<u>Title and mandate</u>	<u>Current membership</u>	<u>Relevant reviews</u>
International Civil Service Commission [General Assembly resolution 3042 (XXVII)]	15 E/J	Report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations (A/41/49)
Investments Committee [General Assembly resolution 155 (II)]	9 E	-
Joint Inspection Unit [General Assembly resolution 2150 (XXI)]	11 E/J	Report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations (A/41/49)
Negotiating Committee on the Financial Emergency of the United Nations [General Assembly resolution 3538 (XXX)]	54 G	-
Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency [General Assembly resolution 347 (IV)]	10 A/J	-
United Nations Staff Pension Committee [General Assembly resolution 246 (III)]	12 E/G	-
	8 Alternates	-
Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East [General Assembly resolution 2656 (XXV)]	9 G	-

A: Members are the auditors-general or officials of equivalent rank of designated States.

E: Members serve in their expert or personal capacity.

G: Members are government representatives of States.

J: Joint body of the United Nations and of other organizations of the United Nations system

ANNEX I

Mandates of administrative and budgetary bodies of
the General Assembly

A. Advisory Committee on Administrative and Budgetary Questions

1. In its resolution 14 A (I) of 13 February 1946, the General Assembly decided that an Advisory Committee on Administrative and Budgetary Questions should be appointed with the following functions:

(a) To examine and report on the budget submitted by the Secretary-General to the General Assembly;

(b) To advise the General Assembly concerning any administrative and budgetary matters referred to it;

(c) To examine on behalf of the General Assembly the administrative budgets of specialized agencies and proposals for financial arrangements with such agencies;

(d) To consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies.

2. While the functions set out in General Assembly resolution 14 A (I) may be considered its terms of reference, other basic texts relating to the Advisory Committee are the Rules of Procedure of the General Assembly, the Financial Regulations and Rules of the United Nations, and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation.

Composition

3. According to rules 155 and 156 of the General Assembly's rules of procedure, the Assembly shall appoint an Advisory Committee on Administrative and Budgetary Questions consisting of 16 members, including at least 3 financial experts of recognized standing.

4. The members of the Advisory Committee, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience and shall serve for a period of three years corresponding to three calendar years. Members shall retire by rotation and shall be eligible for reappointment. The three financial experts shall not retire simultaneously. The General Assembly shall appoint the members of the Advisory Committee at the regular session immediately preceding the expiration of the term of office of the members or, in case of vacancies, at the next session.

Functions

5. Rule 157 of the Assembly's rules of procedure amplifies the provisions of resolution 14 A (I), stating, inter alia, that the Advisory Committee shall be responsible for expert examination of the programme budget of the United Nations and shall assist the Administrative and Budgetary Committee (Fifth Committee) of the General Assembly.

6. The principal financial regulations of the United Nations that relate to the functioning of the Advisory Committee are the following: regulations 3.5 to 3.9, which include the Advisory Committee's role in reviewing the proposed programme budget; regulation 6.6, which deals with trust funds, reserve and special accounts; regulation 9.1, relating to short-term investments of moneys not needed for immediate requirements; and regulations 12.7, 12.11 and 12.12, which address the Advisory Committee's role in relation to the work of the Board of Auditors.

7. The principal regulations governing programme planning that involve the Advisory Committee are regulations 3.12 and 3.14 regarding the proposed medium-term plan and regulations 4.7 and 4.8 concerning the proposed programme budget.

8. In addition, the Advisory Committee reports on administrative budgets and other matters to the governing bodies of the United Nations Development Programme, the United Nations Children's Fund, the United Nations Population Fund, the Office of the United Nations High Commissioner for Refugees (voluntary funds), the United Nations Environment Programme (Environment Fund), the United Nations Habitat and Human Settlements Foundation, the United Nations Institute for Disarmament Research, the United Nations University, the World Food Programme, and the United Nations Institute for Training and Research.

B. United Nations Administrative Tribunal

9. In its resolution 351 A (IV) of 24 November 1949, the General Assembly established the United Nations Administrative Tribunal with effect from 1 January 1950 and adopted its statute. Subsequently, article 9 of the statute was amended by Assembly resolution 782 B (VIII) of 9 December 1953 and, by its resolution 957 (X) of 8 November 1955, the Assembly added new articles 11 and 12 establishing a procedure for review of Administrative Tribunal judgements which had previously been "final and without appeal".

Composition

10. In accordance with article 3 of the statute, "the Tribunal shall be composed of seven members, no two of whom may be nationals of the same State. Only three shall sit in any particular case. The members shall be appointed by the General Assembly for three years, and they may be re-appointed; provided, however, that of the members initially appointed, the terms of two members shall expire at the end of one year and the terms of two members shall expire at the end of two years. A member appointed to replace a member whose term of office has not expired shall hold office for the remainder of his predecessor's term".

Functions

11. The Administrative Tribunal's mandate is defined in article 2 of the statute as follows: "The Tribunal shall be competent to hear and pass judgement upon applications alleging non-observance of contracts of employment of staff members of the Secretariat of the United Nations or of the terms of appointment of such staff members".

12. The competence of the Tribunal has been extended to the International Maritime Organization and the International Civil Aviation Organization under article 14 of its statute and to the United Nations Joint Staff Pension Board under article 22 of the rules of the Administrative Tribunal.

C. Board of Auditors

13. The Board of Auditors was established by the General Assembly in its resolution 74 (I) of 7 December 1946, which defined its original mandate as follows: "That the Board, subject to the budgetary provision made by the General Assembly for the cost of audit, and after consultation with the Advisory Committee on Administrative and Budgetary Questions relative to the scope of the audit, may conduct the audit under the provisions of this resolution in such manner as it thinks fit and may engage commercial public auditors of international repute".

Composition

14. Under article XII of the Financial Regulations of the United Nations, the Assembly shall appoint a Board of Auditors to perform the audit of the accounts of the United Nations. The Board shall consist of three members, each of whom shall be the Auditor-General (or officer holding the equivalent title) of a Member State.

15. The members of the Board of Auditors shall be elected for a three-year term of office. The term of office shall commence on 1 July and expire on 30 June three years subsequent thereto. The term of office of one of the members shall expire each year. Consequently the General Assembly shall elect each year a member to take office from 1 July of the following year.

Functions

16. The terms of reference of the Board are set forth in regulations 12.4 to 12.12 and are elaborated upon in an annex to the Financial Regulations, according to which the Board of Auditors shall perform jointly and severally such audits of the accounts of the United Nations, including all trust funds and special accounts as it deems necessary in order to satisfy itself.

17. An Audit Operations Committee functions on behalf of the Board to ensure the implementation of the principle of joint and several responsibility as embodied in the terms of reference of the Board.

D. Committee for Programme and Co-ordination

18. The Committee was first established under the name "Special Committee on Co-ordination" by the Economic and Social Council in its resolution 920 (XXXIV) of 3 August 1962. It was renamed "Committee for Programme and Co-ordination" to reflect its dual responsibilities by the Council in its resolution 1171 (XLI) of 5 August 1966. The Committee's original terms of reference were outlined in the above-mentioned resolutions and General Assembly resolution 3392 (XXX) of 20 November 1975. The Council, in resolution 2008 (LX) of 14 May 1976, approved the current terms of reference for the Committee, which were also approved by the General Assembly in its resolution 31/93 of 14 December 1976.

Composition

19. The General Assembly, by its decision 42/450 of 17 December 1987, increased the membership of the Committee to 34 Member States, elected for three-year terms on the basis of equitable distribution as follows: nine seats for African States; seven seats for Asian States; seven seats for Latin American and Caribbean States; seven seats for Western European and other States; and four seats for Eastern European States.

Functions

20. In accordance with Council resolution 2008 (LX), the Committee shall function as the main subsidiary organ of the Economic and Social Council and the General Assembly for planning, programming and co-ordination. In particular, the Committee shall:

(a) Review the programmes of the United Nations as defined in the medium-term plan. In performing this function, the Committee shall:

(i) Review the medium-term plan in the off-budget years and the programme budget in budget years;

In reviewing the medium-term plan, the Committee shall examine, in the light of its budgetary implications, the totality of the Secretary-General's work programme, giving particular attention to programme changes arising out of decisions adopted by intergovernmental organs and conferences or suggested by the Secretary-General;

The Committee shall concern itself with medium-term plans formulated for the organizational units involved in each programme of the United Nations and assess the results achieved from current activities, the continuing validity of legislative decisions of more than five years' standing, and the effectiveness of co-ordination with other units of the Secretariat and members of the United Nations family;

(ii) Recommend an order of priorities among United Nations programmes as defined in the medium-term plan;

(iii) Give guidance to the Secretariat on programme design by interpreting legislative intent so as to assist it in translating legislation into programmes. In this connection, the memoranda on the implementation of resolutions, prepared by the Secretariat after each session of the General Assembly and the Economic and Social Council, shall be made available to the Committee, which, in the periods immediately following the sessions of those bodies, shall co-operate with the Secretariat departments concerned in integrating the new legislation into continuing programmes;

(iv) Consider and develop evaluation procedures and their use in the improvement of programme design;

(v) Make recommendations with respect to work programmes proposed by the Secretariat to give effect to the legislative intent of the relevant policy-making organs, taking into account the need to avoid overlapping and duplication.

(b) Assist the Economic and Social Council in the performance of its co-ordination functions within the United Nations system.

21. In discharging those responsibilities, the Committee shall:

(a) Consider on a sector-by-sector basis the activities and programmes of the agencies of the United Nations system in order to enable the Council effectively to perform its functions as co-ordinator of the system and ensure that the work programmes of the United Nations and its agencies shall be compatible and mutually complementary;

(b) Recommend guidelines for the agencies of the United Nations system on their programmes and activities, taking into account their respective functions and responsibilities and the need for coherence and co-ordination throughout the system;

(c) Undertake from time to time, upon the recommendation of the General Assembly or the Economic and Social Council, a review and appraisal of the implementation of important legislative decisions, so as to determine the degree of co-ordinated effort undertaken throughout the United Nations system in certain priority fields designated as such as by legislative bodies. The Committee shall perform this work, both independently and in consultation with the Administrative Committee on Co-ordination, and shall be required to report on the results of its review to the legislative body that requested that it be undertaken;

(d) The Committee shall study the reports of the Administrative Committee on Co-ordination, appropriate reports of United Nations organs, the annual reports of the specialized agencies and the International Atomic Energy Agency and other relevant documents.

22. The Committee shall establish useful co-operation with the Advisory Committee on Administrative and Budgetary Questions.

23. The members of the Joint Inspection Unit shall be free to participate in meetings of the Committee for Programme and Co-ordination and arrangements shall be made for periodic joint consultations. The Joint Inspection Unit shall also bring to the attention of the Committee any problem which it may consider important within the scope of the Committee's responsibilities.

24. The reports of the Joint Inspection Unit concerning the economic, social and human rights programme of the United Nations system, including the reports dealing with the United Nations Development Programme, the United Nations High Commissioner for Refugees and the United Nations Institute for Training and Research, shall be examined by the Committee for Programme and Co-ordination, which shall report thereon to the Economic and Social Council and the General Assembly. In its review, the Committee shall take account of any comments which the Secretary-General and the Advisory Committee on Administrative and Budgetary Questions may wish to make on these reports.

25. In addition to the above terms of reference, the functioning of the Committee for Programme and Co-ordination is subject to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation.

E. Committee on Applications for Review of Administrative Tribunal Judgements

26. The Committee on Applications for Review of Administrative Tribunal Judgements was established by the General Assembly in its resolution 957 (X) of 8 November 1955, which added new articles 11 and 12 to the statute of the Administrative Tribunal to include the mandate of the Committee, thereby establishing a procedure for review of Administrative Tribunal judgements which had previously been "final and without appeal".

Composition

27. In accordance with article 11 of the statute of the Administrative Tribunal, the Committee shall be composed of the Member States, the representatives of which have served on the General Committee of the most recent regular session of the General Assembly.

28. As stipulated in rule 38 of the rules of procedure of the General Assembly, the General Committee consists of the President of the Assembly, the 21 Vice-Presidents and the Chairmen of the seven Main Committees of the Assembly.

Functions

29. As stated in paragraph 1 of article 11, if a Member State, the Secretary-General or the person in respect of whom a judgement has been rendered by the Tribunal (including anyone who has succeeded to that person's rights on his death) objects to the judgement on the ground that the Tribunal has exceeded its jurisdiction or competence or that the Tribunal has failed to exercise jurisdiction vested in it, or has erred on a question of law relating to the provisions of the

Charter of the United Nations, or has committed a fundamental error in procedure which has occasioned a failure of justice, such Member State, the Secretary-General or the person concerned may, within 30 days from the date of the judgement, make a written application to the Committee established by paragraph 4 of this article asking the Committee to request an advisory opinion of the International Court of Justice on the matter.

30. Within 30 days from the receipt of an application under paragraph 1 of that article, the Committee shall decide whether or not there is a substantial basis for the application. If the Committee decides that such a basis exists, it shall request an advisory opinion of the Court, and the Secretary-General shall arrange to transmit to the Court the views of the person referred to in paragraph 1 of article 11.

F. Committee on Contributions

31. The Committee on Contributions was established by the Assembly in its resolution 14 A (I) of 13 February 1946, which adopted its original terms of reference, later incorporated in rule 160 of the rules of procedure of the General Assembly. While there have been a number of Assembly resolutions modifying the methodology and directives involving the work of the Committee, only a decision taken at its twenty-eighth session on 9 November 1973 amended the original mandate as follows: "the General Assembly decided to delete from the terms of reference of the Committee on Contributions the provision concerning the temporary dislocation of national economies arising out of the Second World War".

Composition

32. In accordance with rules 158 and 159 of its rules of procedure, the General Assembly shall appoint an expert Committee on Contributions consisting of 18 members.

33. The members of the Committee on Contributions, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience and shall serve for a period of three years corresponding to three calendar years. Members shall retire by rotation and shall be eligible for reappointment. The General Assembly shall appoint the members of the Committee on Contributions at the regular session immediately preceding the expiration of the term of office of the members, or in case of vacancies, at the next session.

Functions

34. As stated in rule 160 of the rules of procedure, the Committee shall advise the General Assembly concerning the apportionment, under Article 17 of the Charter, of the expenses of the Organization among Members, broadly according to capacity to pay. The scale of assessments, when once fixed by the General Assembly, shall not be subject to a general revision for at least three years unless it is clear that there have been substantial changes in relative capacity to pay. The Committee shall also advise the General Assembly on the assessments to be fixed for new

Members, on appeals by Members for a change of assessments and on the action to be taken with regard to the application of Article 19 of the Charter.

G. International Civil Service Commission

35. Following the adoption of General Assembly resolution 13 (I) on 13 February 1946, in which the Assembly called for the establishment of an International Civil Service Commission, the International Civil Service Advisory Board (ICSAB) was set up with terms of reference endorsed by Assembly resolution 1981 B (XVIII). The Assembly, in its resolution 3042 (XXVII), decided that the International Civil Service Commission should be established as of 1 January 1974 and that ICSAB should remain in being until the International Civil Service Commission was constituted and operational. The statute of the Commission was adopted by the Assembly in its resolution 3357 (XXIX) of 18 December 1974 for the regulation and co-ordination of the conditions of service of the United Nations common system.

Composition

36. According to articles 2 and 3 of the statute, the Commission shall consist of 15 members appointed by the General Assembly, of whom 2 shall be designated Chairman and Vice-Chairman respectively, shall serve full-time.

37. The members of the Commission shall be appointed in their personal capacity as individuals of recognized competence who have had substantial experience of executive responsibility in public administration or related fields, particularly in personnel management.

38. The members of the Commission, no two of whom shall be nationals of the same State, shall be selected with due regard for equitable geographical distribution.

Functions

39. The Commission's mandate is reflected in article 9 of its statute, as follows: In the exercise of its functions, the Commission shall be guided by the principle set out in the agreements between the United Nations and the other organizations, which aims at the development of a single unified international civil service through the application of common personal standards, methods and arrangements.

H. Investments Committee

40. The General Assembly, in its resolution 155 (II) of 15 November 1947, approved the appointment by the Secretary-General, under section 25 of the provisional regulations of the United Nations Joint Staff Pension Scheme, of members in an Investments Committee to advise the Secretary-General "in regard to the investment of special and other funds under the control of the United Nations as well as the pensions funds". The regulations of the United Nations Joint Staff Pension Fund

were subsequently adopted by the General Assembly in resolution 248 (III) of 7 December 1948.

Composition

41. As defined in article 20 of the Regulations and Rules of the United Nations Joint Staff Pension Fund, the Investments Committee shall consist of nine members appointed by the Secretary-General after consultation with the United Nations Joint Staff Pension Board and the Advisory Committee on Administrative and Budgetary Questions, subject to confirmation by the General Assembly.

Functions

42. The Investment Committee's mandate is contained in article 19 of the Regulations and Rules of the United Nations Joint Staff Pension Fund, which states that "the investment of the assets of the Fund shall be decided upon by the Secretary-General after consultation with an Investments Committee and in the light of observations and suggestions made from time to time by the Pension Board on the investments policy. The Secretary-General shall arrange for the maintenance of detailed accounts of all investments and other transactions relating to the Fund, which shall be open to examination by the Board".

43. Article IX of the Financial Regulations and Rules of the United Nations also relates to the functioning of the Investments Committee and states, inter alia, that the Secretary-General may, after consultation with the Investments Committee, make long-term investments of moneys standing to the credit of trust funds, reserve and special accounts, except as may be otherwise provided by the appropriate authority in respect of each such fund or account and having regard to the particular requirements as to the liquidity of funds in each case. In addition, the Controller may make short-term investments of moneys not needed for immediate requirements, and may, after consultation with the Investments Committee, make long-term investments on account of the United Nations Joint Staff Pension Fund, the Library Endowment Fund and other trust funds and special accounts, subject always to the provisions of the appropriate regulations, rules, terms or conditions relating to such funds and accounts.

I. Joint Inspection Unit

44. The General Assembly, in its resolution 2150 (XXI) of 4 November 1966, created the Joint Inspection Unit on an experimental basis and resolutions 2360 (XXII), 2725 A (XXV) and 2924 B (XXVII) extended its experimental phase. By its resolution 31/192 of 22 December 1976, the Assembly approved the Statute of the Joint Inspection Unit and its establishment with effect from 1 January 1978 as a subsidiary organ of the Assembly and of the legislative bodies of other participating organizations.

Composition

45. In accordance with article 2 of its statute, the Unit shall consist of not more than 11 Inspectors, chosen from among members of national supervision or inspection bodies, or from among persons of a similar competence on the basis of their special experience in national or international administrative and financial matters, including management questions. The Inspectors shall serve in their personal capacity.

Functions

46. The Joint Inspection Unit's functions, powers and responsibilities are defined in chapter III of its statute, which includes the following provisions: the Inspectors shall have the broadest powers of investigation in all matters having a bearing on the efficiency of the services and the proper use of funds. They shall provide an independent view through inspection and evaluation aimed at improving management and methods and at achieving greater co-ordination between organizations. The Unit shall satisfy itself that the activities undertaken by the organizations are carried out in the most economical manner and that the optimum use is made of resources available for carrying out these activities.

J. Negotiating Committee on the Financial Emergency of the United Nations

47. Expressing the determination to arrive at a lasting solution of the financial problems of the Organization, the General Assembly decided, in its resolution 3538 (XXX) of 17 December 1975, to establish a Negotiating Committee on the Financial Emergency of the United Nations.

Composition

48. The General Assembly, by resolution 3538 (XXX), decided that the Committee should consist of 54 Member States and requested the President of the General Assembly, after consultation with the chairmen of the regional groups, to appoint Member States, on the basis of an equitable geographical balance, to serve on the Committee.

Functions

49. General Assembly resolution 3538 (XXX) defined the Committee's mandate as follows: to bring about a comprehensive settlement of the critical financial situation of the United Nations, taking into account, inter alia:

(a) The need to implement the consensus of the Special Committee on Peace-keeping Operations adopted by the General Assembly at its nineteenth session, on 1 September 1965, regarding the financial difficulties of the Organization;

(b) Paragraphs 11 and 19 of the report of the Special Committee on the Financial Situation of the United Nations (A/8729) and the terms of General Assembly resolution 3049 (XXVII) of 19 December 1972;

(c) Progress which has been achieved on the basis of paragraph 4 of resolution 3049 A (XXVII) and as a result of changes in announced policy;

(d) The elimination of certain differences between Member States as a result of supervening action by the General Assembly at its twenty-eighth session.

50. The Assembly further requested the Committee to examine the appropriate level of the Working Capital Fund as well as the financial regulations governing its operation in the light of the changing requirements of the Organization.

K. Panel of External Auditors of the United Nations,
the Specialized Agencies and the International
Atomic Energy Agency

51. General Assembly resolution 347 (IV) of 24 November 1949 provided "that there should be a panel of external auditors of the United Nations and the specialized agencies composed of persons having the rank of Auditor-General (or its equivalent in the various Member States)". Those provisions were replaced by those annexed to Assembly resolution 1438 (XIV) of 5 December 1959, which defined the terms of reference for the Panel of External Auditors.

Composition

52. According to Assembly resolution 1438 (XIV), the members of the United Nations Board of Auditors and the appointed external auditors of the specialized agencies and of the International Atomic Energy Agency shall constitute the Panel of External Auditors.

53. Current membership of the Panel is composed of the three members of the United Nations Board of Auditors and seven members representing other organizations of the United Nations system.

Functions

54. As stated in the annex to Assembly resolution 1438 (XIV), the purpose of the Panel of External Auditors shall be to further the co-ordination of the audits for which its members are responsible and to exchange information on methods and findings.

55. The Panel may submit to the executive heads of the participating organizations any observations or recommendations it may wish to make in relation to the accounts and financial procedures of the organizations concerned.

56. The executive heads of the participating organizations may, through their auditor (or auditors), submit to the Panel for its opinion or recommendation any matter within its competence.

57. The Panel shall elect its chairman and adopt its rules of procedure. Meetings shall be held when necessary, but normally not less frequently than once every two years.

L. United Nations Staff Pension Committee

58. The General Assembly, in its resolution 248 (III) of 7 December 1948, adopted the Regulations of the United Nations Joint Staff Pension Fund which defined the United Nations Staff Pension Committee's mandate. There have been a number of subsequent Assembly resolutions amending the Regulations, which are enumerated with the Regulations in JSPB/G.4/Rev.14 dated 1 January 1990.

Composition

59. According to article 6 of the Regulations and Rules of the United Nations Staff Pension Fund, the United Nations Staff Pension Committee shall consist of four members and four alternate members elected by the General Assembly, four members and two alternate members appointed by the Secretary-General, and four members and two alternate members, who shall be participants in the Fund and on the staff of the United Nations, elected by the participants in service in the United Nations, by secret ballot.

Functions

60. As provided in article 4 (a) of the Regulations and Rules of the United Nations Joint Staff Pension Fund, the Fund shall be administered by the United Nations Joint Staff Pension Board, a staff pension committee for each member organization, and a secretariat to the Board and to each such committee.

61. In accordance with article 5 of the Regulations, the United Nations Staff Pension Committee appoints 12 members to the United Nations Joint Staff Pension Board, which also consists of 21 members appointed by the staff pension committees of the other member organizations.

M. Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

62. Noting the acute financial situation of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the General Assembly, in its resolution 2656 (XXV) of 7 December 1970, decided to establish a Working Group to study all aspects of the financing of the Agency.

Composition

63. In accordance with Assembly resolution 2656 (XXV), the President of the General Assembly, in consultation with the Secretary-General, designated nine Member States whose representatives comprise the Working Group.

Functions

64. The Assembly, in its resolution 2656 (XXV), requested the Working Group to assist the Secretary-General and the Commissioner-General in reaching solutions to the problems posed by the Agency's financial crisis, to prepare a comprehensive

report on all aspects of the financing of the Agency, and to recommend possible measures to prevent a reduction of its services.

65. Reaffirming its mandate, the General Assembly in resolution 44/47 B of 8 December 1989, requested the Working Group to continue its efforts, in co-operation with the Secretary-General and the Commissioner-General, for the financing of the Agency for a further period of one year.

ANNEX II

Reviews of administrative and budgetary bodies of the General Assembly undertaken since 1985

A. Advisory Committee on Administrative and Budgetary Questions

Report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations (A/41/49)

1. In its review of planning and budgetary procedures in the United Nations, the Group of High-level Intergovernmental Experts made a number of recommendations concerning, *inter alia*, the related and separate responsibilities of the Advisory Committee and the Committee for Programme and Co-ordination (A/41/49, paras. 57-69).
2. In its consideration of the report of the Group of High-level Intergovernmental Experts, the General Assembly, in its resolution 41/213 of 18 December 1986, introduced adjustments to the budget process, which, *inter alia*, have an impact on the work of the Advisory Committee. However, such new directives are to be carried out in accordance with the Advisory Committee's existing terms of reference. These new procedures include the following.

Off-budget years

3. The Secretary-General shall submit an outline of the programme budget for the following biennium, which shall contain an indication of the following:

- (a) Preliminary estimate of resources to accommodate the proposed programme of activities during the biennium;
- (b) Priorities, reflecting general trends of a broad sectoral nature;
- (c) Real growth, positive or negative, compared with the previous budget;
- (d) Size of the contingency fund expressed as a percentage of the overall level of resources.

4. Throughout this process, the mandate and functions of the Advisory Committee shall be fully respected. The Advisory Committee shall consider the outline of the programme budget in accordance with its terms of reference.

Budget years

5. The Secretary-General shall submit his proposed programme budget to the Committee for Programme and Co-ordination and the Advisory Committee in accordance with the existing procedures.

6. The Committee for Programme and Co-ordination and the Advisory Committee shall examine the proposed programme budget in accordance with their respective mandates and shall submit their conclusions and recommendations to the General Assembly, through the Fifth Committee, for the final approval of the programme budget.

B. United Nations Administrative Tribunal

Administration of justice in the United Nations - report of the
Joint Inspection Unit (A/41/640)

7. While the report of the Joint Inspection Unit covered the broad issue of administration of justice in the United Nations, the following excerpts relate to the composition and role of the Administrative Tribunal.

8. The jurisdiction of the Administrative Tribunal should be reviewed, taking into account the power of the General Assembly. With reference to the Administrative Tribunal's structure or composition, its members should be elected among persons who have legal training and extensive experience in this field, such as judges at the national level or lawyers with expertise in administrative or labour law, thereby ensuring coherent jurisprudence (A/41/640, para. 43).

9. The creation of another permanent body in charge of the administration of justice in addition to the Administrative Tribunal is justifiable for a huge organization like the United Nations. A system of two jurisdictions, if implemented, would contribute to the efficient settlement of internal administrative disputes, thereby resulting in the reduction of costs which the Organization is charged under the present system (A/41/640, paras. 57-64).

10. Two jurisdictions should be introduced. A Claims Court would constitute the first instance. The Administrative Tribunal, therefore, should be the second instance (A/41/640, recommendation 3).

C. Committee for Programme and Co-ordination

1. Improvement of the work of the Committee under its mandate with, inter alia, a view to its consideration of future programme budgets and medium-term plans (E/AC.51/1986/13)

11. The note by the Secretary-General on improvement of the work of the Committee under its mandate with, inter alia, a view to its consideration of future programme budgets and medium-term plans, reviewed the functioning of the Committee and made a number of proposals to improve implementation of its mandate and enhance its effectiveness (E/AC.51/1986/13).

12. In its consideration of that report, the Committee acknowledged that there was no need to recommend any modification of its terms of reference as set out in Economic and Social Council resolution 2008 (LX), but recommended, inter alia,

compliance with relevant regulations of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation as regards the medium-term plan and the programme budget. It also stressed the need to discharge more effectively its co-ordination responsibilities and recommended certain procedural and methodological adjustments intended to improve Secretariat services and the Committee's effectiveness (A/41/38, paras. 25-54).

2. Report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations (A/41/49)

13. The Group of High-level Intergovernmental Experts reviewed planning and budget procedures and mechanisms in the United Nations and made certain recommendations regarding the role and functioning of the Committee for Programme and Co-ordination (A/41/49, paras. 57-69).

14. The General Assembly considered the report of the Group of High-level Intergovernmental Experts and, in section II of its resolution 41/213, reaffirmed the need to improve the planning, programming and budgeting process through, inter alia, full implementation of regulation 4.8 of the Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, which governs co-ordination between the Committee and the Advisory Committee, implementation of the recommendations contained in paragraphs 25 to 54 of the Committee's report on its twenty-sixth session (A/41/38), ensuring follow-up of implementation of the recommendations of the Committee, and improvement of the representation of Member States in the Committee in conformity with paragraph 46 of the annex to Assembly resolution 32/197. The Assembly also agreed that the Committee should continue its practice of reaching decisions by consensus with explanatory views, if any, presented to the Assembly.

15. Annex I to resolution 41/213 provided that the Committee, acting as a subsidiary organ of the General Assembly, should consider an outline of the programme budget in off-budget years and submit its conclusions and recommendations to the Assembly through the Fifth Committee. During budget years, the Committee and the Advisory Committee should examine the proposed programme budget in accordance with their respective mandates and should submit their conclusions and recommendations to the Assembly through the Fifth Committee for final approval.

3. Report of the Special Commission of the Economic and Social Council on the In-depth Study of the United Nations Intergovernmental Structure and Functions in the Economic and Social Fields (E/1988/75)

16. In response to recommendations 2 and 8 of the Group of High-level Intergovernmental Experts (A/41/49), the Special Commission of the Economic and Social Council established to implement General Assembly resolution 41/213, section 1, paragraph 1 (e), carried out an in-depth study of the United Nations

intergovernmental structure and functions in the economic and social fields (E/1988/75).

17. According to the report of the Special Commission, the functioning of the Committee for Programme and Co-ordination, among that of other bodies, was reviewed at the Special Commission's fifth session in January 1988 (E/1988/75, para. 37).

18. As noted by the General Assembly in resolution 43/174 of 9 December 1988, although the Special Commission had conducted the in-depth study entrusted to it, the Special Commission was unable to reach agreed recommendations regarding intergovernmental structures and functions in the economic and social fields.

D. Committee on Applications for Review of Administrative Tribunal Judgements

Administration of justice in the United Nations - report of the Joint Inspection Unit (A/41/640)

19. The report by the Joint Inspection Unit on the administration of justice in the United Nations included the following comments which relate to the mandate of the Committee on Applications for Review of Administrative Tribunal Judgements.

20. There are four phases in the United Nations administration of justice. The first phase is the mediation or conciliation process, the second phase is the recourse to the Joint Advisory Boards which have been established in New York, Geneva, Vienna and Nairobi, recourse to the Administrative Tribunal constitutes the third phase of the present system, and the last and exceptional phase is a review of Administrative Tribunal judgements by means of an advisory opinion of the International Court of Justice. The only organ that may request such a review by the International Court of Justice is the Committee on Applications for Review of Administrative Tribunal Judgements (A/41/640, paras. 12-15).

21. A request for the review of an Administrative Tribunal judgement can be submitted to the Committee by the applicant, the Secretary-General, or any Member State. This Committee's function is only to decide the possibility of submission for review to the International Court of Justice. However, its decision to request an advisory opinion will have an effect to suspend the judgement concerned (A/41/640, para. 45).

22. Under the rules of the Tribunal of the International Labour Organisation, the possibility of a recourse to the International Court of Justice is open only to the organization. However, under the rules of the Administrative Tribunal, the recourse is contingent upon the authorization of a Committee of the General Assembly, which is a political body and not a judicial body (A/41/640, para. 49).

E. International Civil Service Commission

Report of the Group of High-level Intergovernmental Experts
to Review the Efficiency of the Administrative and Financial
Functioning of the United Nations (A/41/49)

23. The Group of High-level Intergovernmental Experts, in its review of personnel matters in the United Nations, recommended that the mandate of the International Civil Service Commission should be modified so that it can also monitor the implementation of certain standards by the United Nations and report thereon to the General Assembly (A/41/49, recommendation 53).

24. In its consideration of the report of the Group of High-level Intergovernmental Experts, the General Assembly, in section I of its resolution 41/213, decided that the Secretary-General should transmit to the International Civil Service Commission those recommendations having direct impact on the United Nations common system, including recommendation 53, and requested the Commission to report to it at its forty-second session.

25. Reporting as requested, the Commission informed the General Assembly that, with regard to recommendation 53 of the Group of High-level Intergovernmental Experts, the Commission decided to recommend that the mandate of the Commission should not be modified since its monitoring function was clearly covered by articles 1, 9, 13, 14 and 17 of its statute (A/42/30, para. 44).

26. In response to General Assembly resolutions 42/221, section VIII, 43/226, section II, and 44/198, section II, a study of the functioning of the Commission will be presented to the Assembly at its forty-sixth session.

F. Joint Inspection Unit

Report of the Group of High-level Intergovernmental Experts
to Review the Efficiency of the Administrative and Financial
Functioning of the United Nations (A/41/49)

27. The Group of High-level Intergovernmental Experts believed that there was a need to improve the existing system for monitoring, evaluation and inspection of the activities of the United Nations and made specific comments and recommendations concerning the functioning and role of the Joint Inspection Unit as well as the appointment of its Inspectors (A/41/49, paras. 51-56).

28. In its annual report to the General Assembly in 1987, the Unit stated, *inter alia*, that recommendations of the Group of High-level Intergovernmental Experts had helped to cast clear light on the future orientation of the Unit's work. The report included an assessment of the results of its activities with the aim of bringing about improvements in the preparation and quality of its reports, follow-up procedures concerning implementation of recommendations and measuring the impact of its work (A/42/34 and Corr.1, sect. VI).

29. Concluding remarks on the assessment of results of its activities were that the Unit had approached the undertaking from the following perspective: the use of the Unit's body of work and the policies and procedures followed in producing that body of work to unearth deficiencies which might suggest that change was required. Shortcomings had indeed surfaced. Those, along with the steps planned to overcome them, were set forth throughout the text (A/42/34 and Corr.1, para. 46).

30. The General Assembly, in its resolution 42/218 of 21 December 1987, bearing in mind the recommendations in the report of the Group of High-level Intergovernmental Experts, invited the Joint Inspection Unit to introduce immediately the improvements recommended in section VI of its report (A/42/34 and Corr.1) in order to increase the quality and effectiveness of its reports.
