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(g) *Teamwork.* Good interpersonal skills; demonstrated ability to work in a multicultural, multi-ethnic environment and to maintain effective working relations; ability to lead and gain the assistance of others in a team endeavour.

### Qualifications

8. The qualifications are as follows:

(a) *Education.* Advanced university degree (master's degree or equivalent) in business management, economics, finance, banking and portfolio investment management or related fields;

(b) *Work experience.* Over 20 years of proven progressively responsible experience in the management of economic, social security and/or financial policies and activities for governmental or intergovernmental organizations or for substantial private concerns, including a proven track record of extensive relevant experience in the management of the investment of complex portfolios of assets of various classes, such as pension funds, including their risk management, and in financial markets. Demonstrated direct knowledge of and experience in managing financial, economic and investment policies, including:

- (i) Defining and overseeing investment policy for substantial and diversified investment portfolios having long-term return objectives, including policies for investment objectives, risk appetite and tolerance, the risk framework, the investment milieu, restrictions on investments and social responsibility considerations;
  - (ii) Developing strategic asset allocation for portfolios aiming for long-term rates of return, particularly for defined-benefit pension or other similar long-term social security and similar benefit schemes where long-term asset/liability management considerations are paramount;
  - (iii) Developing, implementing and monitoring investment strategies and overseeing research on economic and other trends affecting financial markets;
  - (iv) Managing interdisciplinary and internationally diverse teams of financial professionals;
  - (v) Reporting to and coordinating with governing organs (e.g., legislative bodies, boards and committees) on investment, financial and/or technical matters;
- (c) *Appointment and terms of service:*
- (i) The representative of the Secretary-General shall be appointed for a term of up to 5 years, with the possibility of reappointment(s) up to a total maximum service of 10 years;
  - (ii) The representative may be removed by the Secretary-General, in accordance with existing procedures, for unsatisfactory performance in discharging his or her responsibilities;

(d) *Languages.* English and French are the working languages of the United Nations Secretariat. For the post, fluency in oral and written English is required. Knowledge of other official languages is desirable.

## Proposed programme budget outline for 2016–2017

**Report of Secretary-General.** In October [A/69/416], the Secretary-General presented the proposed programme budget outline for the 2016–2017 biennium, including a preliminary estimate of \$5,698.5 million. The amount was subject to revision based on supplementary information to be provided to the General Assembly during its sixty-ninth (2014) session. The Secretary-General recommended that the level of the contingency fund for 2016–2017 be maintained at 0.75 per cent of the overall budget.

In establishing the preliminary estimate of resources for the 2016–2017 biennium, the approved level of resources appropriated by the Assembly in resolutions 68/247 B (see p. 0000), 68/248 A–C [YUN 2013, p. 1446], **68/268** (see p. 000) and **68/279** (see p. 000) amounting to \$5,538.6 million was taken as the starting point.

**ACABQ report.** With regard to the proposed provisions, ACABQ, in a November report [A/69/556], pointed out that preliminary estimates based only on established activities amounted to \$5,645.2 million. It noted that resource requirements relating to a number of initiatives requiring consideration by the Assembly were still to be determined and might further affect the level of the proposed programme budget for the 2016–2017 biennium. In that regard, the Committee recalled that the preliminary estimates of \$5,645.2 million for 2016–2017 did not include provisions for the implementation of those requirements under consideration by the Assembly, and which would be reflected in the proposed programme budget for the 2016–2017 biennium. The Committee recommended approval of the Secretary-General's proposal that the level of the contingency fund be maintained at 0.75 per cent of the overall budget level for the 2016–2017 biennium. It reiterated the need to go beyond incremental budgeting and to evaluate and consider the entire quantum of resources necessary to carry out the programmes and activities mandated by the Assembly and other organs.

### GENERAL ASSEMBLY ACTION

On 29 December [meeting 77], the General Assembly, on the recommendation of the Fifth Committee [A/69/702], adopted **resolution 69/264** without vote [agenda item 131].

### Proposed programme budget outline for the biennium 2016–2017

*The General Assembly,*

*Reaffirming* its resolution 41/213 of 19 December 1986, in which it requested the Secretary-General to submit, in off-budget years, an outline of the proposed programme budget for the following biennium,

*Reaffirming also* section VI of its resolution 45/248 B of 21 December 1990,

Reaffirming further rule 153 of its rules of procedure, Recalling its resolution 58/269 of 23 December 2003,

Recalling also section XII of its resolution 69/262 of 29 December 2014,

Having considered the report of the Secretary-General on the proposed programme budget outline for the biennium 2016–2017 and the related report of the Advisory Committee on Administrative and Budgetary Questions and the recommendations contained therein,

1. Takes note of the report of the Secretary-General;

2. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;

3. Reaffirms that the budget outline should provide a greater level of predictability of resources required for the following biennium and promote greater involvement of Member States in the budgetary process, thereby facilitating the broadest possible agreement on the programme budget;

4. Also reaffirms that the proposed programme budget outline shall contain an indication of the following:

(a) A preliminary estimate of resources needed 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;

5. Stresses that the budget outline is a preliminary estimate of resources;

6. Decides that the preliminary estimate of resources for the proposed programme budget for the biennium 2016–2017 should therefore include a provision for special political missions, in the amount of 1,130,400,000 United States dollars, which should be reflected in the proposed programme budget for the biennium 2016–2017, and that additional requirements shall continue to be treated in accordance with the provisions of General Assembly resolution 41/213;

7. Invites the Secretary-General to prepare his proposed programme budget for the biennium 2016–2017 on the basis of a preliminary estimate of 5,558,395,600 dollars at revised 2014–2015 rates;

8. Decides that the proposed programme budget for the biennium 2016–2017 shall contain provisions for re-costing on the basis of the existing methodology;

9. Also decides that the priorities for the biennium 2016–2017 shall be the following:

(a) Promotion of sustained economic growth and sustainable development in accordance with the relevant resolutions of the General Assembly and recent United Nations conferences;

(b) Maintenance of international peace and security;

(c) Development of Africa;

(d) Promotion of human rights;

(e) Effective coordination of humanitarian assistance efforts;

(f) Promotion of justice and international law;

(g) Disarmament;

(h) Drug control, crime prevention and combating international terrorism in all its forms and manifestations;

10. Requests the Secretary-General to reflect the priorities outlined in paragraph 9 above when presenting the proposed programme budget for the biennium 2016–2017;

11. Reaffirms that the budget proposals of the Secretary-General should reflect resource levels commensurate with mandates for their full, efficient and effective implementation;

12. Reaffirms its request to the Secretary-General to propose, in future budget submissions, measures to offset budget increases, wherever possible, in particular through more efficient back-office activities, services, functions and structures, without undermining the implementation of mandated programme activities;

13. Decides that the contingency fund shall be set at the level of 0.75 per cent of the preliminary estimate, namely, at 41,687,967 dollars, that this amount shall be in addition to the overall level of the preliminary estimate and that it shall be used in accordance with the procedures for the use and operation of the contingency fund.

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## Contributions

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According to the Secretary-General's report on the financial situation of the United Nations [A/69/520/Add.1 & Corr.1], unpaid assessments were significantly reduced in the last quarter of 2014, from \$1 billion to \$535 million. By the end of the year, 144 Member States had paid their regular budget assessment in full, two less than the number in 2013. The total amount outstanding for peacekeeping operations at the end of 2014 was \$1.28 billion, reflecting a significant decrease of \$916 million, compared to the 2.2 billion outstanding at the end of 2013. Unpaid assessments for the international tribunals at the end of 2014 was \$40 million, which was significantly lower than the \$54 million outstanding at the end of 2013.

## Assessments

The Committee on Contributions, at its seventy-fourth session (New York, 2–20 June) [A/69/11 & Add.1], reviewed the methodology of the scale of assessment pursuant to rule 160 of the General Assembly's rules of procedure and resolutions 58/1 B [YUN 2003, p. 1424] and 67/238 [YUN 2012, p. 1450]. The Committee examined a number of issues related to the methodology of the scale of assessments. It reaffirmed its recommendation that the scale should be based on the most current, comprehensive and comparable data available for gross national income (GNI). The Committee welcomed the increasing number of Member States implementing the standards under the 1993 System of National Accounts (SNA) [YUN 1993, p. 1112], or the 2008 SNA [YUN 2008, p. 1380]. It supported efforts by the Statistics Division of the Department of Economic and Social Affairs to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national

accounts data on a timely basis with the required scope, detail and quality. It recommended that the Assembly encourage Member States to submit the required national accounts questionnaires under the 1993 SNA or the 2008 SNA on a timely basis. The Committee reaffirmed its recommendation that market exchange rates should be used in preparing the scale, except where that would cause excessive fluctuations and distortions in the GNI of some Member States expressed in United States dollars, in which case price-adjusted rates of exchange or other appropriate conversion rates should be applied, if so determined on a case-by-case basis. It agreed that, once chosen, there were advantages in using the same base period for as long as possible. The Committee decided to further consider all elements of the scale methodology at its future sessions in the light of guidance from the Assembly, and to study further the questions of large scale-to-scale changes and annual recalculation in the light of such guidance. The Committee decided to hold seventy-fifth session from 1 to 26 June 2015.

### Application of Article 19

**Committee on Contributions.** The Committee on Contributions [A/69/11] reviewed requests for exemptions under Article 19 of the UN Charter, whereby a Member State would lose its vote in the General Assembly if the amount of its arrears should equal or exceed the amount of contributions due from it for the preceding two full years. The Committee considered requests for exemption from five Member States: Central African Republic, Comoros, Guinea-Bissau, Sao Tome and Principe and Somalia, which were the same in 2013 [YUN 2013, p. 1463]. Recognizing the continued difficult situation of those States and efforts in some cases to make some payments, the Committee recommended that they be allowed to vote until the end of the Assembly's sixty-ninth session. At the conclusion of its session on 20 June, only one Member, Yemen, was in arrears in the payment of its assessed contributions under Article 19. The Committee encouraged the Member States concerned to address the growth in arrears by making annual payments exceeding current assessments in order to avoid further accumulation of debt, as well as the submission of a multi-year payment plan and to consult with the Secretariat as required.

In September [A/69/11/Add.1], the Committee reported that the number Member States seeking Article 19 exemptions was reduced to four, as the Secretary-General had advised that the Central African Republic had made payment in sufficient amount to reduce its arrears below the limit prescribed by Article 19 of the Charter. Yemen had also done so.

**Report of Secretary-General.** During the year, the Secretary-General reported to the Assembly on payments made by certain Member States to reduce the level of their arrears below that specified in Article

19, so that they could vote. As at 24 January, [A/68/716], 18 Member States were below the gross amount assessed for the preceding two full years (2012–2013). By a series of letters from January to August [A/68/716 Add. 1–11], that number was reduced to five.

### GENERAL ASSEMBLY ACTION

On 9 October [meeting 22], the General Assembly, on the recommendation of the Fifth Committee [A/69/428], adopted **resolution 69/4** without vote [agenda item 136].

#### Scale of assessments for the apportionment of the expenses of the United Nations: requests under Article 19 of the Charter

*The General Assembly,*

*Having considered* chapter V of the report of the Committee on Contributions on its seventy-fourth session,

*Reaffirming* the obligation of Member States under Article 17 of the Charter of the United Nations to bear the expenses of the Organization as apportioned by the General Assembly,

1. *Reaffirms* its role in accordance with the provisions of Article 19 of the Charter of the United Nations and the advisory role of the Committee on Contributions in accordance with rule 160 of the rules of procedure of the General Assembly;

2. *Also reaffirms* its resolution 54/237 C of 23 December 1999;

3. *Requests* the Secretary-General to continue to bring to the attention of Member States the deadline specified in resolution 54/237 C, including through an early announcement in the *Journal of the United Nations* and through direct communication;

4. *Urges* all Member States requesting exemption under Article 19 of the Charter to submit as much information as possible in support of their requests and to consider submitting such information in advance of the deadline specified in resolution 54/237 C so as to enable the collation of any additional detailed information that may be necessary;

5. *Agrees* that the failure of the Comoros, Guinea-Bissau, Sao Tome and Principe and Somalia to pay the full minimum amount necessary to avoid the application of Article 19 of the Charter was due to conditions beyond their control;

6. *Decides* that the Comoros, Guinea-Bissau, Sao Tome and Principe and Somalia shall be permitted to vote in the General Assembly until the end of its sixty-ninth session.

On 29 December (**decision 69/554**), the Assembly decided that the agenda item on the scale of assessments for the apportionment of the expenses of the United Nations remained for consideration during its sixty-ninth session.

#### Multi-year payment plans

In accordance with General Assembly resolutions 54/7 B [YUN 2002, p. 1385] and 67/238 [YUN 2012, p. 1450], the Secretary-General, in March [A/69/70], reported on the multi-year payment plan, under which, each year a Member State would pay for the current year's assessment and a part of its arrears, so as to



eliminate the arrears within six years. The report provided information on the status of implementation of the plan submitted by Sao Tome and Principe as at 31 December 2013. The plan, which had a duration of eight years (2002–2009) would involve payments of \$694,411, if fully implemented. Payments by Sao Tome and Principe, however, had fallen below the level foreseen for that period in its schedule of payments, with only \$34,254 in payments and credits being applied for those years. During the period from 2010 to 2013, credits amounting to \$3,536 were applied. The outstanding assessed contributions at 31 December 2013 amounted to \$900,062.

The Committee on Contributions, at its June session [A/69/11], welcomed the payment made by Sao Tome and Principe in May 2014 and encouraged the country to review the plan and revise its terms, when possible. The Committee noted that no new multi-year payment plans had been submitted. It recalled the past experience of the successful implementation of plans by several Member States and recommended that the Assembly encourage those Member States in arrears under Article 19 of the Charter to consider submitting multi-year payment plans.

### Other matters related to payment of assessed contributions

#### Collection of contributions

The Committee on Contribution [A/69/11] noted that, at the conclusion of its session on 20 June, only one Member State, Yemen, was in arrears in the payment of its assessed contributions to the United Nations under the terms of Article 19 of the Charter and had no vote in the General Assembly. In addition, the five Member States (Central African Republic, Comoros, Guinea-Bissau, Sao Tome and Principe, Somalia) were in arrears in the payment of their assessed contributions under the terms of Article 19, but had been permitted to vote in the Assembly until the end of the sixty-eighth session, pursuant to Assembly resolution 68/5 [YUN 2013, p. 1463]. The Committee decided to authorize its Chair to issue an addendum to the report, if necessary. That addendum [A/69/11/Add.1] was issued in September.

The Committee noted that, as at 31 May, \$2.6 billion was owed to the Organization for the regular budget, peacekeeping operations, the international tribunals and the capital master plan, reflecting a slight increase compared with the amounts of \$2.4 billion and \$2.5 billion outstanding as at 31 May 2013 and 2012, respectively.

#### Payment in currencies other than the United States dollar

Under the provisions of paragraph 16 (a) of its resolution 67/238 [YUN 2012, 1450], the General Assembly

authorized the Secretary-General to accept, at his discretion and after consultation with the Chair of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2013, 2014 and 2015 in currencies other than the United States dollar. The Committee on Contributions noted that, in 2013, the Secretary-General had accepted the equivalent of \$3,556,449.61 from Cyprus, Ethiopia, Morocco and the Sudan in non-United States dollar currencies acceptable to the Organization.

## Accounts and auditing

The General Assembly, at its resumed sixty-eighth (2014) session, considered the report of the Board of Auditors on UN peacekeeping operations for the period from 1 July 2012 to 30 June 2013 [A/68/5 (Vol. II)] and the related ACABQ report [A/68/843], together with the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors for the financial period ended 30 June 2013 [A/68/751], including updated information on those relating to prior periods as not having been fully implemented. The Assembly, in June, accepted the financial reports and audited financial statements of UN peacekeeping operations for the period from 1 July 2012 to 30 June 2013, and requested the Secretary-General to provide, in his next report on the implementation of the Board's recommendations on UN peacekeeping operations, a full explanation for the delays in implementing all outstanding recommendations, the root causes of the recurring issues and the measures to be taken.

### GENERAL ASSEMBLY ACTION

On 30 June [meeting 99], the General Assembly, on the recommendation of the Fifth Committee [A/68/610/Add.1], adopted **resolution 68/19 B** without vote [agenda item 131].

#### Financial reports and audited financial statements, and reports of the Board of Auditors B

*The General Assembly,*

*Recalling* its resolutions 67/235 B of 28 June 2013 and 68/19 A of 4 December 2013,

*Having considered* the financial report and audited financial statements for the 12-month period from 1 July 2012 to 30 June 2013 and the report of the Board of Auditors on United Nations peacekeeping operations, the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2013 and the related report of the Advisory Committee on Administrative and Budgetary Questions,

1. *Accepts* the financial report and audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2012 to 30 June 2013;

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;

4. *Recalls* paragraph 11 of the report of the Board of Auditors and paragraph 36 of the report of the Advisory Committee, and decides to consider the question of the authority to move staff within the area of an individual mission during the second part of its resumed sixty-ninth session, while maintaining existing arrangements in the interim;

5. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

6. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2013;

7. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

8. *Also requests* the Secretary-General to continue his efforts to improve asset management across peacekeeping missions, including by holding mission management accountable for checking stock levels before undertaking any acquisition activity in order to ensure compliance with established asset management policies, taking into account the importance of the full implementation of the International Public Sector Accounting Standards;

9. *Further requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

10. *Requests* the Secretary-General to provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

**Board of Auditors reports.** The Chairman of the Board of Auditors transmitted to the Secretary-General the financial reports and audited financial statements for the biennium ended 2013 on the United Nations [A/69/5 (Vol. I) & Corr. 1], and on the following entities: the International Trade Centre [A/69/5 (Vol. III)]; the United Nations University [A/69/5 (Vol. IV)]; the Capital master plan [A/69/5 (Vol. V)]; the United Nations Development Programme [A/69/5/Add.1 & Corr.1]; the United Nations Capital Development Fund [A/69/5/Add.2]; the United Nations Children's Fund [A/69/5/Add.3]; the United Nations Relief and Works Agency for Palestine Refugees in the Near East [A/69/5/Add.4]; the United Nations Institute for Training and Research [A/69/5/Add.5]; the Voluntary funds administered by the United Nations High Commissioner for Refugees [A/69/5/Add.6]; the Fund

for the United Nations Environment Programme [A/69/5/Add.7]; the United Nations Population Fund [A/69/5/Add.8]; the United Nations Human Settlement Programme [A/69/5/Add.9 & Corr.1]; the United Nations Office on Drugs and Crime [A/69/5/Add.10]; the United Nations Office for Project Services [A/69/5/Add.11 & Corr.1]; the United Nations Entity for Gender Equality and the Empowerment of Women [A/69/5/Add.12]; the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 [A/69/5/Add.13]; the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 [A/69/5/Add.14]; and the International Residual Mechanism for Criminal Tribunals [A/69/5/Add.15].

In a July note [A/69/178 & Corr.1-7], the Secretary-General presented a concise summary of the principal findings and conclusions contained in those reports, and in August [A/69/353 & Add.1] he reported on the implementation of the Board's recommendations contained in its reports for the biennium ended 31 December 2013, as well as on the capital master plan for 2013.

Commenting on the financial reports and audited financial statements and reports of the Board, ACABQ, in October [A/69/386], noted that all entities had received unmodified audit opinions from the Board. The Advisory Committee noted that there were no explicit guidelines concerning appropriate standards for the level of reserves across UN entities, and recommended that the General Assembly request the Secretary-General to invite the heads of UN entities to develop appropriate guidance with regard to reserves, clearly specifying the minimum and maximum levels, taking into consideration the distinct funding models and operational requirements for different UN entities.

**JIU report.** In a September note [A/69/378], the Secretary-General transmitted a report of the Joint Inspection Unit (JIU) entitled "Review of the management of implementing partners in United Nations system organizations." According to the report, partnerships with public and non-public entities had become essential for most UN system organizations in pursuing their mandates, many of which assigned implementation of programme activities to those implementing partners (IPs), and allocated resources to enable programme delivery. Overall, the volume of UN resources entrusted to IPs was significant, with some organizations expending over half their annual budgets via IPs. In transferring funds to third parties, UN system organizations were expected to establish governance structures and other measures of accountability

to ensure that funds were used efficiently, for intended purposes, and with minimum risk of fraud, corruption and mismanagement. Against that standard, the UN internal and external auditors had repeatedly raised concerns over IPS performance and oversight. Member States, reflecting those concerns, were demanding greater accountability on resources allocated to IPS. JIU reviewed the methods used by those organizations to select and manage IPS and attempts to find common elements and challenges, and identified good practices. The report also included observations and suggestions addressed to executive management.

JIU found that a number of UN system organizations lacked a strategic approach to partnering and had ad hoc and incoherent efforts in engaging IPS. There were, however, on-going efforts in some organizations to improve or develop institutional frameworks (policies, procedures and guidelines) for managing IPS. JIU made 12 formal recommendations (two to the legislative organs, and ten to executive heads of organizations). Among them, JIU recommended that executive heads of UN system organizations should ensure that their respective partnership arrangements involving the transfer of UN resources to third parties, notably IPS, were clearly defined as being distinct from other types of partnerships not receiving UN funding, as well as from commercial contracts, in order to make sure that appropriate rules and regulations applied in the different cases; ensure also that key information on IPS, such as expenditures by purpose, modality, and evaluation of their performance were readily available in their organizations and reported regularly to legislative bodies; establish rigorous IP assessment and selection processes to establish their capacity and potential weaknesses and risks and ensure their capability to fulfil programme delivery requirements; establish risk-based monitoring frameworks; and institute training in fraud awareness and prevention, with emphasis on fraud related to third parties, for staff engaged with IPS.

The Secretary-General, in a September note [A/69/378/Add.1], transmitted to the Assembly his comments and those of the United Nations System Chief Executives Board for Coordination on the JIU report.

#### GENERAL ASSEMBLY ACTION

On 29 December [meeting 77], the General Assembly, on the recommendation of the Fifth Committee [A/69/688], adopted **resolution 69/249 A** without vote [agenda item 130].

#### **Financial reports and audited financial statements, and reports of the Board of Auditors**

*The General Assembly,*

*Recalling* its resolution 52/212 B of 31 March 1998 and its decision 57/573 of 20 December 2002,

*Recalling also* its resolutions 68/19 A of 4 December 2013 and 68/19 B of 30 June 2014,

*Having considered*, for the period ended 31 December 2013, the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors on the United Nations, the International Trade Centre, the United Nations University, the United Nations Development Programme, the United Nations Capital Development Fund, the United Nations Children's Fund, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Institute for Training and Research, the voluntary funds administered by the United Nations High Commissioner for Refugees, the Fund of the United Nations Environment Programme, the United Nations Population Fund, the United Nations Human Settlements Programme, the United Nations Office on Drugs and Crime, the United Nations Office for Project Services, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994, the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 and the International Residual Mechanism for Criminal Tribunals, the note by the Secretary-General transmitting the concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the biennium 2012–2013 and annual financial periods 2012 and 2013, the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2013 and on the capital master plan for the year ended 31 December 2013 and on the implementation of the recommendations of the Board contained in its reports on the United Nations funds and programmes for the financial period ended 31 December 2013 and the report of the Advisory Committee on Administrative and Budgetary Questions,

*Having also considered* the note by the Secretary-General transmitting the report of the Joint Inspection Unit entitled "Review of the management of implementing partners in United Nations system organizations" and his comments and those of the United Nations System Chief Executives Board for Coordination thereon,

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations;
2. *Approves* the recommendations and conclusions contained in the reports of the Board of Auditors;
3. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;
4. *Reaffirms* that the Board of Auditors shall be completely independent and solely responsible for the conduct of audits;
5. *Affirms* that nothing in the present resolution presents a change to the intergovernmental budgetary process of the Organization;

6. *Requests* the Secretary-General not to implement the recommendations contained in paragraphs 85 and 89, in chapter II.F, of volume I of the report of the Board of Auditors;

7. *Decides* to consider further the reports of the Board of Auditors on the International Criminal Tribunal for Rwanda, the International Tribunal for the Former Yugoslavia and the International Residual Mechanism for Criminal Tribunals under the respective agenda items relating to the Tribunals and the Mechanism;

8. *Commends* the Board of Auditors for the continued high quality of its reports and the streamlined format thereof;

9. *Reaffirms* its resolution 62/224 of 22 December 2007;

10. *Also reaffirms* the role of the Committee for Programme and Coordination as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and coordination;

11. *Further reaffirms* the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

12. *Reaffirms* the established budgetary procedures and methodologies, based on resolutions 41/213 of 19 December 1986 and 42/211 of 21 December 1987;

13. *Requests* the Advisory Committee to request the Board of Auditors to continue to report on the cross-entity issues in its future reports;

14. *Requests* the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to invite the executive heads of the participating organizations to report on the ratios of programme delivery and overhead costs to help to drive cost-effective delivery of mandates;

15. *Notes with concern* general deficiencies identified by the Board of Auditors in control and fraud prevention, which are particularly necessary given the high-risk environments in which the United Nations operates, and requests the Secretary-General to take measures to address those deficiencies, such as through the issuance of standard operating procedures for addressing fraud prevention;

16. *Takes note* of the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2013 and on the capital master plan for the year ended 31 December 2013 and on the implementation of the recommendations of the Board contained in its reports on the United Nations funds and programmes for the financial period ended 31 December 2013;

17. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board;

18. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for

the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that are two or more years old;

19. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities for their implementation and the office holders to be held accountable;

20. *Welcomes* the report of the Joint Inspection Unit entitled "Review of the management of implementing partners in United Nations system organizations", and requests the Secretary-General, in his capacity as Chair of the Chief Executives Board for Coordination, to invite the executive heads of the participating organizations to consider implementing the recommendations contained in the report.

Also on 29 December (**decision 69/553**), the Assembly decided to defer consideration of the Secretary-General's report on implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2013, and on the capital master plan for the year ended 31 December 2013 and the related ACABQ report.

On the same date (**decision 69/554**), the Assembly decided that the agenda item on the financial reports and audited financial statements and reports of the Board of Auditors remained for consideration during its sixty-ninth session.

## Financial management practices

### International Public Sector Accounting Standards

In August [A/69/367], the Secretary-General transmitted the seventh progress report on the adoption of the International Public Sector Accounting Standards (IPSAS), which were approved by General Assembly resolution 60/238 [YUN 2006, p. 1580]. The report reviewed the progress of IPSAS implementation at the United Nations and throughout the UN system from 1 September 2013 to 31 August 2014. The Secretary-General noted that during the period 2008–2012, of 24 UN organizations, 21 had successfully migrated to IPSAS, and produced IPSAS-compliant financial statements for 2013, attesting to the capability of UN system organizations to sustain compliance with the standards. Implementation was on schedule for the remaining three organizations which, with an adoption date of 2014, were on schedule to produce their first IPSAS-compliant financial statements.

The achievement of key IPSAS project milestones during the reporting period, in particular for peacekeeping operations, included the finalization of IPSAS opening balances, and their review by the Board of Auditors, as well as the preparation of IPSAS dry run financial statements as at 31 December 2013. For the other operations of the United Nations, opening bal-

ances, as at 1 January 2014, were submitted by offices and were vetted and consolidated; further, the process of preparing dry run financial statements as at 30 June 2014 was launched. Another significant achievement was the agreement with the Board of Auditors on the definition and treatment of inventories in peacekeeping operations, including the methodology for estimating the value of non-financial inventory that would be presented in the IPSAS-compliant financial statements. The Assembly was requested to take note of the report, including the status of the IPSAS benefits realization plan and the proposed framework for IPSAS sustainability.

**Board of Auditors report.** By a July note [A/69/155], the Secretary-General transmitted the fourth and final progress report of the Board of Auditors on the implementation of IPSAS as at 30 June 2014. The report presented findings on the extent to which entities were realizing benefits from the adoption of IPSAS, the state of progress in its implementation in the United Nations and its peacekeeping operations and progress in the remaining entities going live in 2014. The Board also followed up on progress in implementing its previous recommendations. According to the report, there was tangible progress on benefits realization within UN entities that had already implemented IPSAS, with evidence of the new information under IPSAS being used as an enabler for improved financial reporting to management and for improved financial management capability and processes. That was laying the foundations for greater transparency in relation to the costs of operations and supporting improved decision-making at all levels of management. Nonetheless, the real test would be whether the entities could translate the new information into measurable improvements in operations and the cost-effective delivery of mandates—that was where more progress was needed and where the Board would focus in its future audits at the entity level. By the end of 2014 all UN system entities, including the United Nations and its funds and programmes, would have implemented IPSAS. The level of progress reflected the commitment and energy of the entities concerned and represented a major step towards the modernization of the UN system. All entities that went live in 2012 received a second unqualified audit opinion, and the remaining entities going live in 2014 had made significant progress. Given the complexities of a highly federated organization and the challenges of a parallel roll-out of a new global enterprise resource planning system, the implementation of IPSAS in the United Nations and its peacekeeping operations was inherently risky. Nevertheless, the Board was confident that it saw strong managerial resolve to secure first-time IPSAS-compliant financial statements.

The Board recommended that entities take stock of their investments in improved financial management capacity and capability and consider whether there

was need for a more structured and formalized approach; and consider how the new information from the accounting framework could be used to drive improved longer-term and more strategic planning in important business functions. The Board also recommended that the Secretary-General should encourage the development of plans to transform the role of finance functions as leaders in driving forward the quality of financial management across the UN system. The Board further recommended that for peacekeeping operations, the Administration should prepare dry run financial statements for the first six months to 31 December 2013, as far in advance as possible of the full audit of the first set of IPSAS statements in the third quarter of 2014, and for the United Nations, Volume I opening balances by 1 September 2014. It should also complete the consolidation of all information for plant and equipment in relation to offices away from Headquarters, and verify that items were consistently capitalized and records were complete and accurate, and confirm that the reporting capability in Umoja, the UN resource enterprise system, could support the accurate allocation of cash and investments among cash pool participants.

In terms of mitigating the risk of using multiple legacy systems, the Administration should assure the completeness and reliability of accounting data for the United Nations and its peacekeeping operations financial statements, by 1 September 2014: document the consolidation process, showing the data flows between the different systems and the IPSAS Integrated Management Information System (IMIS) ledgers, and document and test the internal controls to check the accuracy and completeness of the data transferred between systems and posted to the IPSAS IMIS ledger. For the remaining entities going live in 2014, the Board's recommendations were set out in the report for each entity.

**ACABQ report.** In its October report [A/69/414], ACABQ recommended that the General Assembly take note of the progress made since the issuance of the sixth progress report and request the Secretary-General to continue to report on the status of IPSAS implementation projects in the UN Secretariat and throughout the UN system.

In resolution 69/262 (see p. 0000), the General Assembly took note of the reports, endorsed the ACABQ conclusions and recommendations, and approved the recommendations of the Board of Auditors. It welcomed the progress made in the development of the benefits realization plan, and in that regard requested the Secretary-General, in the context of future progress reports, to include information related to capturing the quantitative and qualitative benefits across 15 key categories relating to the five key strategic benefits originally envisaged as resulting from the adoption of IPSAS.

## Review of UN administrative and financial functioning

In 2014, the General Assembly continued its consideration of the efficiency of the administrative and financial functioning of the United Nations. To that end, the Secretary-General issued a report on the Independent Audit Advisory Committee (see below).

On the same date (**decision 69/554**), the Assembly decided that the item “Review of the efficiency of the administrative and financial functioning of the United Nations” remained for consideration during its sixty-ninth session.

## Administrative and budgetary coordination

On 29 December (**decision 69/554**), the General Assembly decided that the item “Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency” remained for consideration during its sixty-ninth session. **CEB report.** In an August note [A/69/305], the Secretary-General transmitted to the General Assembly the UN system Chief Executives Board for Coordination (CEB) statistical report on the budgetary and financial situation of UN system organizations, prepared in accordance with Assembly resolution 63/311 [YUN 2009, p. 1368] and decision 67/553 B [YUN 2013, p. 1418] requesting the Secretary-General to create a central repository of information on operational activities for development, and to coordinate the annual compilation and analysis relating to the financial situation of those organizations. The CEB secretariat had worked to enhance the structure and content of the report. In particular, each new release of the survey included more comprehensive data on revenue and expenses relating to extrabudgetary resources from Governments and from non-State donors. The report followed the structure as the previous report, with a transparent presentation of revenue, expenses and approved budgets, in line with the International Public Sector Accounting Standards, as well as a table on total expenses for 2012–2013 by major programme category. Those categories allowed CEB to collect the financial data used by the Department of Economic and Social Affairs in its report on operational activities for development, thereby reducing the reporting burden on organizations.

On 29 December (**decision 69/551**), the General Assembly took note of the Secretary-General’s note transmitting the CEB statistical report on the budgetary and financial situation of UN system organizations, and decided to revert to the issue of the composition of the report.

## Independent Audit Advisory Committee

In accordance with General Assembly resolution 67/258 [YUN 2013, p. 1471], the Independent Audit

Advisory Committee submitted its seventh annual report [A/69/304] covering the period from 1 August 2013 to 31 July 2014. The report contained an overview of the Committee’s activities, the status of its recommendations, and its plans for 2015. It set out also the Committee’s detailed comments, including in response to the Assembly’s specific request for comments regarding the mandate review of the Office of Internal Oversight Services (OIOS) (see p. 0000) and on the pilot project for the public disclosure of internal audit reports.

During the reporting period, the Advisory Committee held four sessions and submitted two reports to the Assembly: its annual report to the Assembly for the period from 1 August 2012–31 July 2013 [YUN 2013, p. 1467]; and a report, through ACABQ, on the budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2014 to 30 June 2015.

In **resolution 69/253** (see p. 0000) of 29 December, the Assembly requested the Advisory Committee to continue to keep under review the practice of the publication of audit and evaluation reports, including those on the relationship of OIOS with management, the reputation of the Organization and the effectiveness of the new report format, and to provide relevant comments and observations in the context of its future reports.

In **resolution 69/252** of the same date, the Assembly reaffirmed the terms of reference of the Committee as contained in resolution 61/275 [YUN 2007, p. 1471], and endorsed the observations and recommendations contained in its report.

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## Programme planning

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### Strategic framework for 2016–2017

The Secretary-General submitted the proposed strategic framework for 2016–2017 [A/69/6 (Part one & Corr.1)]. The framework comprised two parts: the plan outline reflecting the Organization’s long-term objectives and priorities (Part one) and the biennial programme plan (Part two), covering 28 programmes, to be carried out by the respective departments. The framework constituted the principal policy directive of the United Nations and served as the basis for programme planning, budgeting, monitoring and evaluation.

The nine programme areas for the 2016–2017 biennium were: promotion of sustained economic growth and sustainable development in accordance with the relevant resolutions of the General Assembly and UN conferences; maintenance of international peace and security; development of Africa; promotion of human rights; effective coordination of humanitarian assistance efforts; promotion of justice

and international law; disarmament; drug control, crime prevention and combating international terrorism in all its forms and manifestations; and effective functioning of the Organization.

The Committee for Programme and Coordination (CPC), at its fifty-fourth session (New York, 2–27 June) [A/69/16], examined the proposed framework and recommended that the General Assembly approve the eight priorities for the 2016–2017 biennium, as set out in paragraph 34 of the plan outline. In view of the differences among Member States on some aspects of the plan outline, the Committee recommended that the Assembly review the plan outline at its sixty-ninth session, under the agenda item entitled “Programme planning”.

On 2, 5 and 10 December, the General Assembly took note of the reports on the item “Programme planning” of the First (Disarmament and International Security) Committee [A/69/450] (**decision 69/521**); the Fourth (Special Political and Decolonization) Committee [A/69/464] (**decision 69/526**); the Sixth (Legal) Committee [A/69/508] (**decision 69/530**); the Third (Social, Humanitarian and Cultural) Committee [A/69/492] (**decision 69/540**); and the Second (Economic and Financial) Committee [A/69/477] (**decision 69/549**).

#### GENERAL ASSEMBLY ACTION

On 18 November [meeting 55], the General Assembly, on the recommendation of the Fifth Committee [A/69/539], adopted **resolution 69/17** without vote [agenda item 133].

#### Programme planning

*The General Assembly,*

*Recalling* its resolutions 37/234 of 21 December 1982, 38/227 A of 20 December 1983, 41/213 of 19 December 1986, 55/234 of 23 December 2000, 56/253 of 24 December 2001, 57/282 of 20 December 2002, 58/268 and 58/269 of 23 December 2003, 59/275 of 23 December 2004, 60/257 of 8 May 2006, 61/235 of 22 December 2006, 62/224 of 22 December 2007, 63/247 of 24 December 2008, 64/229 of 22 December 2009, 65/244 of 24 December 2010, 66/8 of 11 November 2011, 67/236 of 24 December 2012 and 68/20 of 4 December 2013,

*Recalling also* the terms of reference of the Committee for Programme and Coordination, as outlined in the annex to Economic and Social Council resolution 2008(LX) of 14 May 1976,

*Recalling further* the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, by which the relevant programmes and subprogrammes of the proposed strategic framework shall be reviewed by the relevant sectoral, functional and regional intergovernmental bodies, if possible during the regular cycle of their meetings,

*Having considered* the report of the Committee for Programme and Coordination on the work of its fifty-

fourth session, the proposed strategic framework for the period 2016–2017: part one: plan outline and part two: biennial programme plan and the report of the Secretary-General on the programme performance of the United Nations for the biennium 2012–2013,

1. *Reaffirms* the role of the Committee for Programme and Coordination as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and coordination;

2. *Re-emphasizes* the role of the plenary and the Main Committees of the General Assembly in reviewing and taking action on the appropriate recommendations of the Committee for Programme and Coordination relevant to their work, in accordance with regulation 4.10 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

3. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination on the programme performance of the United Nations for the biennium 2012–2013, contained in chapter II, section A, of its report on the work of its fifty-fourth session, and on the proposed strategic framework for the period 2016–2017, contained in chapter II, section B;

4. *Decides* that the priorities of the United Nations for the period 2016–2017 shall be the following:

(a) Promotion of sustained economic growth and sustainable development in accordance with the relevant resolutions of the General Assembly and recent United Nations conferences;

(b) Maintenance of international peace and security;

(c) Development of Africa;

(d) Promotion of human rights;

(e) Effective coordination of humanitarian assistance efforts;

(f) Promotion of justice and international law;

(g) Disarmament;

(h) Drug control, crime prevention and combating international terrorism in all its forms and manifestations;

5. *Stresses* that setting the priorities of the United Nations is the prerogative of the Member States, as reflected in legislative mandates;

6. *Also stresses* the need for Member States to participate fully in the budget preparation process, from its early stages and throughout the process;

7. *Requests* the Secretary-General to prepare the proposed programme budget for the biennium 2016–2017 on the basis of the above priorities and the strategic framework as adopted in the present resolution;

8. *Decides* not to take a decision on the content of part one: plan outline of the proposed strategic framework for the period 2016–2017;

9. *Requests* the Secretary-General to ensure, when preparing future plan outlines, that the proposed strategic frameworks take fully into account the guidelines provided by the General Assembly in its resolutions 59/275, 61/235, 62/224, 63/247 and subsequent relevant resolutions;

10. *Emphasizes* the need for the Secretary-General to strictly adhere to the concepts, terms and mandates approved in the strategic frameworks, while preparing the related programme performance reports;

11. *Recognizes* the importance of continuing to improve the logical framework, and in this regard encourages

programme managers to further improve the qualitative aspects of indicators of achievement in order to enable better evaluation of results, bearing in mind the importance of defining the indicators in a way that ensures their clear measurability;

12. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination on evaluation, contained in chapter II, section C, of its report, on the annual overview report of the United Nations System Chief Executives Board for Coordination for 2013, contained in chapter III, section A, and on United Nations system support for the New Partnership for Africa's Development, contained in chapter III, section B, and requests the Secretary-General to ensure the timely implementation of the above-mentioned recommendations.

On 29 December (**decision 69/554**), the Assembly decided that the agenda item on programming planning remained for consideration during its sixty-ninth (2015) session.

### Programme performance

Reporting in March [A/69/144] on the programme performance of the United Nations for the 2012–2013 biennium, the Secretary-General provided a comprehensive overview of the major developments and the work performed by the UN Secretariat during that period. Specifically, it included information on the results achieved by the Organization in terms of expected accomplishments and the achievement of outputs. The key results achieved by the Organization under its 10 programme elements gave Member States a high-level overview of the Secretariat's performance. The analysis of programme performance in regard to 33,696 mandated and additional outputs indicated an increase in implementation rates, from 90 to 91 per cent for mandated outputs and from 90 to 92 per cent for all outputs, compared with the previous biennium. The report also included a detailed recounting of the results obtained by each individual budget section on 876 expected accomplishments implemented under the 36 sections of the programme budget, as well as a brief summary of the main challenges encountered in the implementation of each programme and lessons learned to improve performance.

**CPC consideration.** Following consideration of the Secretary-General's report, CPC, at its fifty-fourth session (New York, 2–27 June) [A/69/16], stressed the importance of the Secretariat using programme performance reports as a management tool in the strategic framework planning process, in line with the principles of results-based management, including by regularly reviewing programme performance. It rec-

ommended that the General Assembly request the Secretary-General to continue to provide information on the strains on some programme budgets and their impact on programme implementation. CPC noted the absence of information requested by the Assembly in resolution 67/236 [YUN 2012, p. 1459] on the impact of the reduction in the number of printed documents on the intergovernmental decision-making process in UN conferences and meetings, and therefore recommended that the Assembly request the Secretary-General to pursue full implementation of the decision in future programme performance reports. With a view to improving the presentation of the report, it stated that the Secretary-General should also be requested to include in future reports, under each section of the programme, a comparison with the previous biennium of the rate of implementation of mandated outputs, a comparison with the previous biennium of additional outputs implemented at the initiative of the Secretariat, and information on the main factors affecting the implementation of mandated outputs, when the rate of implementation for the biennium was below 90 per cent.

### Programme evaluation

CPC considered the report of the Office of Internal Oversight Services (OIOS) on the triennial review of the implementation of recommendations made by the Committee at its fifty-first session on the programme evaluation of the Department of Economic and Social Affairs (DESA) [E/AC.51/2014/2].

Support was expressed for the efforts made by DESA to successfully develop an implementation matrix to organize system-wide efforts to implement conference outcomes; the view was expressed that that initiative could be used as a best practice. CPC was of the view that the overall reduction by DESA in its report titles and printed copies should not adversely affect Member States' access to information or access to reports in those countries with poor Internet access. Further, the paper-smart initiative had been approved only as a pilot and should not be seen as a means to increase the use of technology; there should be assurance, however, that the target audience was being reached. The view was also expressed that the paper-smart concept was a good one since it helped to reduce, among other things, the carbon footprint.

CPC recommended that the General Assembly request the Secretary-General to entrust OIOS to include in its future recommendations indicators that make the impact/result of implementing such recommendations measurable.