



General Assembly

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Agenda item 134

Review of the efficiency of the administrative and financial functioning of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Felipe **García Landa** (Mexico)

I. Introduction

1. At its 2nd plenary meeting, on 15 September 2017, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-second session the item entitled “Review of the efficiency of the administrative and financial functioning of the United Nations” and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 19th and 29th meetings, on 4 and 23 December 2017. Statements and observations made in the course of the Committee’s consideration of the item are reflected in the relevant summary records.¹

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General entitled “Shifting the management paradigm in the United Nations: ensuring a better future for all” ([A/72/492](#));

(b) Report of the Secretary-General entitled “Shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budgeting process” ([A/72/492/Add.1](#));

(c) Related report of the Advisory Committee on Administrative and Budgetary Questions ([A/72/7/Add.24](#)).

¹ [A/C.5/72/SR.19](#) and [A/C.5/72/SR.29](#).



II. Consideration of proposals

A. Draft resolution [A/C.5/72/L.22](#)

4. At its 29th meeting, on 23 December, the Committee had before it a draft resolution entitled “Shifting the management paradigm in the United Nations” ([A/C.5/72/L.22](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of the Dominican Republic.

5. At the same meeting, the Committee adopted draft resolution [A/C.5/72/L.22](#) without a vote (see para. 8).

B. Draft decision [A/C.5/72/L.23](#)

6. At its 29th meeting, on 23 December, the Committee had before it a draft decision entitled “Questions deferred for future consideration” ([A/C.5/72/L.23](#)), submitted by the Chair of the Committee.

7. At the same meeting, the Committee adopted draft decision [A/C.5/72/L.23](#) without a vote (see para. 9).

III. Recommendations of the Fifth Committee

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Shifting the management paradigm in the United Nations

The General Assembly,

Recalling Article 2, paragraph 1, and Articles 17, 18, 97 and 100 of the Charter of the United Nations,

Recalling also its resolutions [41/213](#) of 19 December 1986, [42/211](#) of 21 December 1987, [52/12 B](#) of 19 December 1997, [54/252](#) of 23 December 1999, [55/231](#) of 23 December 2000, [57/300](#) of 20 December 2002, [58/269](#) of 23 December 2003, [60/260](#) of 8 May 2006, [60/283](#) of 7 July 2006, [64/259](#) of 29 March 2010 and [66/257](#) of 9 April 2012,

Having considered the reports of the Secretary-General entitled “Shifting the management paradigm in the United Nations: ensuring a better future for all”¹ and “Shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budgeting process”² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

Stressing that accountability is a central principle of management reform,

Commending the Secretary-General for his efforts to enhance the management of the Secretariat,

Commending and stressing the importance of the Secretary-General’s commitment to a continued, open and transparent consultation with the General Assembly on his interlinked reform initiatives and with relevant oversight bodies, including the Board of Auditors and the Office of Internal Oversight Services,

1. *Takes note* of the reports of the Secretary-General;^{1,2}
2. *Welcomes* the Secretary-General’s commitment to improving the ability of the United Nations to deliver on its mandates through management reform, and looks forward to deliberations on his proposed reforms;
3. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,³ subject to the provisions of the present resolution;
4. *Recalls* paragraphs 8 and 39 of the report of the Advisory Committee, and looks forward to receiving a comprehensive report on the proposals of the Secretary-General, as contained in his main report, for its consideration;

¹ [A/72/492](#).

² [A/72/492/Add.1](#).

³ [A/72/7/Add.24](#).

5. *Emphasizes* that reform initiatives should be integrated, coherent and mutually reinforcing;
6. *Recalls* paragraph 46 of the report of the Advisory Committee, approves the proposed change from a biennial to an annual budget period on a trial basis, beginning with the programme budget for 2020, and requests the Secretary-General to conduct a review of changes to the budgetary cycle in 2022, following the completion of the first full budgetary cycle;
7. *Decides* to review at its seventy-seventh session, with a view to taking a final decision, the implementation of the annual budget;
8. *Recalls* paragraph 49 of the report of the Advisory Committee, and decides that the plan outline shall be submitted every three years;
9. *Also recalls* its resolutions [41/213](#), [58/269](#) and [62/224](#) of 22 December 2007 and paragraph 53 of the report of the Advisory Committee, and decides that the plan outline and programme plan are the principal policy directives of the United Nations, which serve as the basis for programme planning, budgeting, evaluation and monitoring;
10. *Decides* that the proposed programme budget document shall consist of three parts:
 - (a) Part I: the plan outline, which endorses the long-term priorities and the objectives of the Organization;
 - (b) Part II: the programme plan for programmes and subprogrammes and programme performance information;
 - (c) Part III: the post and non-post resource requirements for the programmes and subprogrammes;
11. *Also decides* that parts I and II shall be submitted through the Committee for Programme and Coordination and part III through the Advisory Committee for the consideration of the General Assembly;
12. *Reiterates* that the Committee for Programme and Coordination and the Advisory Committee should examine the proposed programme budget in accordance with their respective mandates and, preserving the sequential nature of the review processes, submit their conclusions and recommendations to the General Assembly for the final approval of the programme budget, and requests the Secretary-General to assess the impact of the changes to the budgetary cycle on the work of the relevant subsidiary bodies of the Assembly;
13. *Reaffirms* that no changes to the budget methodology, established budgetary procedures and practices or the financial regulations may be implemented without prior review and approval by the General Assembly in accordance with established budgetary procedures;
14. *Takes note* of paragraphs 64 and 67 to 69 of the report of the Advisory Committee, and decides not to implement any changes at present regarding any expansion of exceptional budgetary authorities, unforeseen and extraordinary expenses, the Secretary-General's limited budgetary discretion and the current level

of commitment authority for additional resource requirements arising from decisions of the Security Council related to the maintenance of international peace and security;

15. *Requests* the Secretary-General to undertake an assessment of the mechanisms and levels of discretionary managerial authorities that may be required in order to address unanticipated programmatic needs and to report thereon to the General Assembly at its seventy-third session;

16. *Recalls* paragraph 70 of the report of the Advisory Committee, and decides not to increase the level of the Working Capital Fund.

9. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

Questions deferred for future consideration

A

The General Assembly decides to defer consideration of the following documents:

Item 136

Proposed programme budget for the biennium 2018–2019

Proposed regional restructuring of the Office of the United Nations High Commissioner for Human Rights

Report of the Secretary-General on the proposed regional restructuring of the Office of the High Commissioner for Human Rights: increasing efficiency and effectiveness in the implementation of General Assembly resolution [48/141](#)¹

Related report of the Advisory Committee on Administrative and Budgetary Questions²

B

The General Assembly decides to defer until the first part of its resumed seventy-second session consideration of the following documents:

Item 136

Proposed programme budget for the biennium 2018–2019

Review of the experience of the utilization of the contingency fund

Report of the Secretary-General on the review of the experience of the utilization of the contingency fund³

Related report of the Advisory Committee on Administrative and Budgetary Questions⁴

C

The General Assembly decides to defer until the main part of its seventy-third session consideration of the following documents:

Item 135

Programme budget for the biennium 2016–2017

Capital master plan

Fifteenth annual progress report of the Secretary-General on the implementation of the capital master plan⁵

Report of the Board of Auditors on the capital master plan for the year ended 31 December 2016⁶

¹ [A/71/218](#) and [A/71/218/Corr.1](#).

² [A/71/584](#).

³ [A/70/395](#).

⁴ [A/70/7/Add.7](#).

⁵ [A/72/294](#) and [A/72/294/Corr.1](#).

⁶ [A/72/5](#) (Vol.V).

Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2016 on the United Nations and on the capital master plan⁷

Related report of the Advisory Committee on Administrative and Budgetary Questions⁸

Fourteenth annual progress report of the Secretary-General on the implementation of the capital master plan⁹

Report of the Board of Auditors on the capital master plan¹⁰

Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its report on the capital master plan for the year ended 31 December 2015¹¹

Related report of the Advisory Committee on Administrative and Budgetary Questions¹²

Item 136

Proposed programme budget for the biennium 2018–2019

Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council

Report of the Secretary-General on the review of arrangements for funding and backstopping special political missions¹³

Related report of the Advisory Committee on Administrative and Budgetary Questions¹⁴

⁷ A/72/355.

⁸ A/72/536.

⁹ A/71/309.

¹⁰ A/71/5 (Vol. V).

¹¹ A/71/331.

¹² A/71/541.

¹³ A/66/340.

¹⁴ A/66/7/Add.21.