

United Nations financing and programming

During 2014, the financial situation of the United Nations was generally sound. Assessments for the regular budget reflected a slight increase, \$6 million more than in 2013, while levels for peacekeeping operations and the international tribunals decreased. There were no new assessments issued for the capital master plan in 2014. By year's end, unpaid assessments were lower than at the end of 2013 in all categories, except the regular budget, despite the reduction of those assessments from \$1 billion to \$535 million during the last quarter. For peacekeeping operations, unpaid assessments amounted to \$1.3 billion, a decrease of \$916 million compared to the previous year. Cash balances were positive for peacekeeping operations and the tribunals, while a cash shortfall of \$81 million for the regular budget was covered by the Working Capital Fund. Debt owed to Member States for troops, formed police units and contingent-owned equipment totalled \$779 millions. At the end of 2014, a total of 144 Member States had paid their regular budget assessments in full—two less than the number in 2013.

In December, the General Assembly adopted revised budget appropriations for the 2014–2015 biennium of \$5,653,823,300, representing an increase of \$115,271,900 over the revised appropriation of \$5,538,551,400 approved in April and June. It also endorsed the proposed strategic framework for the 2016–2017 biennium, invited the Secretary-General to prepare the proposed programme budget for that biennium on the basis of a preliminary estimate of \$5,558,395,600, and affirmed its commitment to consider and decide on the report of the High-level Panel of Experts on the independent study on recosting and options for the Organization in dealing with fluctuations in exchange rates and inflation.

The Committee on Contributions continued to review the elements of the methodology for the preparation of the scale of assessments of Member States' contributions to the budget and to encourage the payment of arrears through multi-year payment plans. The Assembly granted five Member States exemptions under Article 19 of the UN Charter so that they could be permitted to vote in the Assembly until the end of the sixty-ninth session.

Implementation of the International Public Sector Accounting Standards throughout the UN system continued.

Financial situation

In an October report [A/69/520], on improving the financial situation of the United Nations, the Secretary-General provided an update on the financial strength of the Organization on the basis of four main financial indicators: assessments issued, unpaid assessments, available cash resources and the Organization's outstanding payments to Member States. Overall, the financial indicators for 2014 were positive, but the level of cash available for the regular budget, \$35 million, was low and the situation, which was expected to tighten further towards the end of the year, would depend on contributions in those final months.

As at 2 October 2014, assessments for the regular budget were higher than those for 2013, by \$6 million; assessments decreased for peacekeeping operations and the tribunals; and no new assessments were made for the capital master plan (CMP). A total of \$5.8 billion was assessed in 2014 for peacekeeping operations. Unpaid assessments for the regular budget, peacekeeping and the tribunals totalled \$3.7 billion, which included \$2.6 billion for peacekeeping (compared to \$3.4 billion at 1 October 2013); \$1,037 million for the regular budget (\$92 million higher than in 2013); and \$60 million for the tribunals (the same as in 2013). Member States that had paid their regular budget assessments in full as at 2 October 2014, numbered 125, nine less than at 1 October 2013. Cash available for peacekeeping operations was approximately \$4.3 billion and cash available for the regular budget, taking into account the reserves, totalled \$419 million.

The level of outstanding payments to Member States was projected to decrease considerably. In addition, the approved commitment authority for the United Nations Mission for Ebola Emergency Response (UNMEER) approved by General Assembly **resolution 69/3** (see p. 1361) would draw on regular budget cash, adding pressure to the overall cash position of the General Fund.

At 3 October, a total of some \$1.3 billion was owed to Member States: \$585 million for troops and formed police units, \$602 million for contingent-owned equipment claims for active missions and \$86 million for closed missions.

In his end-of-year review of the Organization's financial situation [A/69/520/Add.1 & Corr.1], the Secretary-General reported that it was gener-

ally sound. Unpaid assessments were lower than at the end of 2013 in all categories, except the regular budget. As at 31 December 2014, unpaid assessments for peacekeeping operations were lower at \$1.3 billion, down from \$2.2 billion at 31 December 2013; and \$40 million for the tribunals, down from \$54 million in December 2013. Despite a significant reduction in the level of unpaid regular budget assessments in the last quarter of 2014 (from \$1 billion to \$535 million), it was necessary to draw on the regular budget cash reserves, both the Working Capital Fund and the Special Account, for the regular budget and CMP during those months.

The cash balances at 31 December were positive for peacekeeping operations and the tribunals. Total cash available for peacekeeping was approximately \$4.3 billion, comprising \$3.8 billion in the accounts of active missions, \$294 million in the accounts of closed missions and \$138 million in the Peacekeeping Reserve Fund. The final cash position for the regular budget reflected a shortfall of \$81 million, which was covered by the Working Capital Fund. Debt owed to Member States for troops, formed police units and contingent-owned equipment totalled \$779 million at 31 December.

On 29 December, (**decision 69/554**), the General Assembly decided that the agenda item on improving the financial situation of the United Nations remained for consideration during its resumed sixty-ninth (2015) session.

UN Budget

Budget for 2014–2015

Revised appropriations

In the first performance report on the 2014–2015 programme budget [A/69/612], the Secretary-General identified adjustments to the level of appropriations as a result of variations in the rates of inflation and exchange, adjustments to standard costs, unforeseen and extraordinary items, as well as additional mandates approved by the General Assembly and the Security Council. The adjustments yielded revised estimates of \$5,573.3 million under the expenditure sections of the budget, an increase of \$34.7 million over the ap-

propriation level approved by the General Assembly in resolutions 68/247 B (see p. 1639), 68/248 A–C [YUN 2013, p. 1446], **68/268** (see p. 756) and **68/279** (see p. 1116). The revised estimates under the income sections increased by \$9.1 million resulting in a revised income estimate of \$533 million.

In December [A/69/661], the Advisory Committee on Administrative and Budgetary Matters (ACABQ) noted that the income estimates in connection with income section 3 (Political affairs) required downward revision over the past three bienniums, calling in question the validity of the initial budget assumptions for the related income-generating activities. The Committee intended to keep that matter under review in the context of its consideration of the proposed programme budget for the 2016–2017 biennium. It further noted, with concern, that the \$8 million limit specified under Assembly resolution 68/249 on unforeseen and extraordinary expenses for the 2014–2015 biennium [YUN 2013, p. 1461] was exceeded by \$905,000 during 2014 and recommended that the Assembly request the Secretary-General to observe those limits and provisions. ACABQ recommended that the Assembly approve the revised estimates contained in the Secretary-General's report, subject to such adjustments as might be necessary as a result of the Assembly's consideration of matters before it, including the consolidated statement of revised estimates and programme budget implications.

GENERAL ASSEMBLY ACTION

On 29 December [meeting 77], the General Assembly, on the recommendation of the Fifth Committee [A/69/422/Add.1], adopted **resolution 69/263 A, B and C** without vote [agenda item 132].

Programme budget for the biennium 2014–2015

A

REVISED BUDGET APPROPRIATIONS FOR THE BIENNIUM 2014–2015

The General Assembly

1. *Resolves* that, for the biennium 2014–2015, the amount of 5,538,551,400 United States dollars appropriated by it in its resolutions 68/248 A of 27 December 2013 and 68/247 B of 9 April 2014, and approved in resolutions 68/268 of 9 April 2014 and 68/279 of 30 June 2014, shall be adjusted by budget appropriations of 115,271,900 dollars, as follows:

Section	Amount approved in resolutions 68/248 A to C and 68/247 B ^a			Revised appropriation
		Increase/ (decrease)		
<i>(United States dollars)</i>				
Part I. Overall policymaking, direction and coordination				
1. Overall policymaking, direction and coordination	117,599,800	1,629,500		119,229,300
2. General Assembly and Economic and Social Council affairs and conference management	664,211,700	9,298,500		673,510,200
Subtotal, part I	781,811,500	10,928,000		792,739,500

Section	Amount approved in resolutions 68/248 A to C and 68/247 B*	Increase/ (decrease)	Revised appropriation
(United States dollars)			
Part II. Political affairs			
3. Political affairs	1,197,957,200	34,702,500	1,232,659,700
4. Disarmament	24,729,600	650,100	25,379,700
5. Peacekeeping operations	113,454,400	(498,200)	112,956,200
6. Peaceful uses of outer space	8,160,600	(1,000)	8,159,600
Subtotal, part II	1,344,301,800	34,853,400	1,379,155,200
Part III. International justice and law			
7. International Court of Justice	52,344,800	(941,700)	51,403,100
8. Legal affairs	47,809,200	177,700	47,986,900
Subtotal, part III	100,154,000	(764,000)	99,390,000
Part IV. International cooperation for development			
9. Economic and social affairs	163,049,600	739,400	163,789,000
10. Least developed countries, landlocked developing countries and small island developing States	11,579,100	-	11,579,100
11. United Nations support for the New Partnership for Africa's Development	17,000,300	10,100	17,010,400
12. Trade and development	147,132,500	782,800	147,915,300
13. International Trade Centre	39,913,900	(459,000)	39,454,900
14. Environment	34,963,500	(452,800)	34,510,700
15. Human settlements	23,260,700	(130,400)	23,130,300
16. International drug control, crime and terrorism prevention and criminal justice	43,883,000	55,300	43,938,300
17. UN-Women	15,328,500	28,000	15,356,500
Subtotal, part IV	496,111,100	573,400	496,684,500
Part V. Regional cooperation for development			
18. Economic and social development in Africa	151,633,600	(681,700)	150,951,900
19. Economic and social development in Asia and the Pacific	103,764,400	(1,248,700)	102,515,700
20. Economic development in Europe	71,706,300	8,26,300	72,532,600
21. Economic and social development in Latin America and the Caribbean	116,669,900	(2,619,900)	114,050,000
22. Economic and social development in Western Asia	70,471,300	1,602,500	72,073,800
23. Regular programme of technical cooperation	58,449,700	(657,500)	57,792,200
Subtotal, part V	572,695,200	(2,779,000)	569,916,200
Part VI. Human rights and humanitarian affairs			
24. Human rights	184,640,800	23,740,900	208,381,700
25. International protection, durable solutions and assistance to refugees	91,496,800	(627,900)	90,868,900
26. Palestine refugees	55,227,500	74,900	55,302,400
27. Humanitarian assistance	31,581,400	3,656,800	35,238,200
Subtotal, part VI	362,946,500	26,844,700	389,791,200
Part VII. Public information			
28. Public information	188,771,300	1,308,600	190,079,900
Subtotal, part VII	188,771,300	1,308,600	190,079,900
Part VIII. Common support services			
29A. Office of the Under-Secretary-General for Management	51,138,200	59,800	51,198,000
29B. Office of Programme Planning, Budget and Accounts	36,762,900	266,400	37,029,300
29C. Office of Human Resources Management	76,236,000	348,200	76,584,200
29D. Office of Central Support Services	19,202,700	1,015,800	19,302,500
29E. Office of Information and Communications Technology	74,255,300	197,800	74,453,100
29F. Administration, Geneva	154,692,200	1,110,500	155,802,700
29G. Administration, Vienna	40,974,400	(44,600)	40,929,800
29H. Administration, Nairobi	32,013,500	(545,600)	31,467,900
Subtotal, part VIII	658,099,500	2,408,300	660,507,800
Part IX. Internal oversight			
30. Internal oversight	40,552,300	79,800	40,632,100
Subtotal, part IX	40,552,300	79,800	40,632,100
Part X. Jointly financed administrative activities and special expenses			
31. Jointly financed administrative activities	11,357,800	53,600	11,411,400
32. Special expenses	143,660,200	-	143,660,200
Subtotal, part X	155,018,000	53,600	155,071,600

Section	Amount approved in resolutions 68/248 A to C and 68/247 B ^a			Revised appropriation
		Increase/ (decrease)		
(United States dollars)				
Part XI. Capital expenditures				
33. Construction, alteration, improvement and major maintenance	80,709,300	29,155,200	109,864,500	
Subtotal, part XI	80,709,300	29,155,200	109,864,500	
Part XII. Safety and security				
34. Safety and security	241,370,100	2,381,100	243,751,200	
Subtotal, part XII	241,370,100	2,381,100	243,751,200	
Part XIII. Development Account				
35. Development Account	28,398,800	–	28,398,800	
Subtotal, part XIII	28,398,800	–	28,398,800	
Part XIV. Staff assessment				
36. Staff assessment	487,612,000	10,228,800	497,840,800	
Subtotal, part XIV	487,612,000	10,228,800	497,840,800	
Total	5,538,551,400	115,271,900	5,653,823,300	

^a Including additional programme budget implications (see reports of the Fifth Committee A/68/820 and A/68/917).

2. *Decides* to authorize, in addition to the appropriations approved under paragraph 1 above, a commitment authority of 104,582,400 dollars for the Office of the Special Envoy of the Secretary-General on Ebola and the United Nations Mission for Ebola Emergency Response to be apportioned among Member States in accordance with the scale of assessment as set out in its resolution 67/238 of 24 December 2012.

B

REVISED INCOME ESTIMATES FOR THE BIENNIUM 2014–2015

The General Assembly

1. *Resolves* that, for the biennium 2014–2015, the estimates of income of 523,925,200 United States dollars approved by it in its resolutions 68/248 B of 27 December 2013, 68/247 B and 68/268 of 9 April 2014 and 68/279 of 30 June 2014 shall be increased by 11,320,700 dollars, as follows:

Income section	Amount approved in resolutions 68/248 A to C and 68/247 B ^a			Revised estimates
		Increase/ (decrease)		
(United States dollars)				
1. Income from staff assessment	491,965,800	10,337,500	502,303,300	
Subtotal, income section 1	491,965,800	10,337,500	502,303,300	
2. General income	31,228,200	6,668,900	37,897,100	
3. Services to the public	731,200	(5,685,700)	(4,954,500)	
Subtotal, income sections 2 and 3	31,959,400	983,200	32,942,600	
Total	523,925,200	11,320,700	535,245,900	

^a Including additional programme budget implications (see reports of the Fifth Committee A/68/820 and A/68/917).

2. *Also resolves* that, for the biennium 2014–2015, the estimates of income for the Office of the Special Envoy of the Secretary-General on Ebola and the United Nations Mission for Ebola Emergency Response in an amount total-

ling 2,176,000 dollars shall be credited to the Tax Equalization Fund in accordance with the provisions of its resolution 973(X) of 15 December 1955.

C

FINANCING OF THE APPROPRIATIONS AND COMMITMENT AUTHORITY FOR THE YEAR 2015

The General Assembly

Resolves that, for the year 2015:

1. Budget appropriations and commitments totaling 2,993,230,800 United States dollars and consisting of 2,765,174,900 dollars, being half of the appropriation initially approved for the biennium 2014–2015 by the General Assembly in its resolution 68/248 A of 27 December 2013, the additional amount of 8,201,600 dollars for the biennium appropriated in its resolution 68/247 B of 9 April 2014 and approved in its resolutions 68/268 of 9 April 2014 and 68/279 of 30 June 2014, 115,271,900 dollars, being the increase approved in paragraph 1 of resolution A above, and the commitment authority of 104,582,400 dollars for the Office of the Special Envoy of the Secretary-General on Ebola and the United Nations Mission for Ebola Emergency Response, shall be financed in accordance with regulations 3.1 and 3.2 of the Financial Regulations and Rules of the United Nations, as follows:

- (a) 16,962,900 dollars consisting of:
 - (i) 15,979,700 dollars, being half of the estimated income other than staff assessment income approved for the biennium in its resolutions 68/248 B of 27 December 2013, 68/247 B, 68/268 and 68/279;
 - (ii) 983,200 dollars, being the increase in income other than staff assessment income approved for the biennium in paragraph 1 of resolution B above;
- (b) 2,976,267,900 dollars, being the assessment on Member States in accordance with its resolution 67/238 of 24 December 2012;

2. There shall be set off against the assessment on Member States, in accordance with the provisions of its resolution 973(X) of 15 December 1955, their respective share in the Tax Equalization Fund in the total amount of 262,703,300 dollars, consisting of:

(a) 245,592,800 dollars, being half of the estimated staff assessment income approved by the Assembly in its resolution 68/248 B;

(b) 780,200 dollars, being the estimated increase in income for staff assessment approved by the Assembly in its resolutions 68/247 B, 68/268 and 68/279;

(c) 12,513,500 dollars, being the estimated increase in income from staff assessment approved by the Assembly in paragraph 1 of resolution B above, inclusive of the income estimates for the Office of the Special Envoy on Ebola and the United Nations Mission for Ebola Emergency Response;

(d) 3,816,800 dollars, being the increase in income from staff assessment for the biennium 2012–2013, compared with the revised estimates approved by the Assembly in its resolution 68/245 B of 27 December 2013.

On the same date (**decision 69/554**), the Assembly decided that the agenda item on the programme budget for the 2014–2015 biennium would remain for consideration during its resumed sixty-ninth (2015) session.

Questions relating to the 2014–2015 programme budget

The Fifth Committee considered a number of questions related to the 2014–2015 programme budget, including estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council, revised estimates resulting from resolutions and decisions by the Economic and Social Council and by the Human Rights Council, the first performance report on the 2014–2015 programme budget, and the contingency fund.

Other subjects covered concerned the International Public Sector Accounting Standards adopted by the United Nations (see p. 1650); information and communication technology in the United Nations (see p. 1672); the strategic heritage plan of the UN Office at Geneva (see p. 1680); progress in construction of additional office facilities at the Economic Commission for Africa in Addis Ababa, Ethiopia, and proposals for the renovation of conference facilities, including Africa Hall (see p. 1681); the study on the long-term accommodation needs at UN Headquarters from 2014 to 2034 (see p. 1679); revised estimates resulting from the requests in the “Outcome document of the high-level plenary meeting of the General Assembly known as the World Conference on Indigenous Peoples” (see p. 888); revised estimates for the Office of the Special Envoy on Ebola and the United Nations Mission for Ebola Emergency Response (see p. 1366); and financial implications relating to the administration of justice at the United Nations (see p. 1701).

Estimates in respect of special political missions, good offices and other political initiatives

Reports of Secretary-General. In March [A/68/327/Add.10], the Secretary-General submitted additional

resource requirements for 2014 for the United Nations Assistance Mission in Somalia (UNSO) (see p. 374) in the amount of \$22,156,200 net (\$22,205,100 gross). In April [A/68/327/Add.11], he submitted additional resource requirements for 2014 for the Office of the Special Adviser to the Secretary-General on Yemen, and for the newly established Panel of Experts on Yemen (see p. 480) in an amount totaling \$3,940,500 net (\$4,148,000 gross), as well as for the United Nations Support Mission in Libya (UNSMIL) in an amount totaling \$22,793,200 net (\$23,204,400 gross) [A/68/327/Add.12].

ACABQ, in a May report [A/68/7/Add.26] on UNSO, recommended that the General Assembly approve additional resources in the amount of \$21,972,400 net (\$22,016,500 gross).

Also in May, ACABQ recommended approval of additional resources of \$3,265,100 net (\$3,377,900 gross) for the Office of the Special Adviser to the Secretary-General on Yemen and the Panel of Experts on Yemen [A/68/7/Add.27], and total resources of \$22,732,700 for UNSMIL [A/68/7/Add.28].

GENERAL ASSEMBLY ACTION

On 30 June [meeting 99], the General Assembly, on the recommendation of the Fifth Committee [A/68/689/Add.2], adopted **resolution 68/280** without vote [agenda item 134].

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

The General Assembly,

Recalling section VI of its resolution 68/247 A of 27 December 2013, its resolution 68/248 A of 27 December 2013 and section II of its resolution 68/247 B of 9 April 2014,

Having considered the reports of the Secretary-General on the estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council concerning the Office of the Special Adviser to the Secretary-General on Yemen, the Office of the Special Envoy of the Secretary-General for the Sahel, the Panel of Experts on Yemen, the United Nations Assistance Mission in Somalia and the United Nations Support Mission in Libya and the related reports of the Advisory Committee on Administrative and Budgetary Questions,

1. *Takes note* of the reports of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;
3. *Requests* the Secretary-General to strictly abide by all relevant General Assembly resolutions and related internal guidance on the standard of accommodation for air travel in the preparation of future budgets;
4. *Takes note* of paragraphs 12 and 13 of the report of the Advisory Committee;
5. *Recalls* paragraph 5 of the report of the Advisory Committee, and notes that the guard unit of the United

Nations Assistance Mission in Somalia will provide “innering” static protection within Mogadishu International Airport and that the associated costs are included in the resources for the Mission;

6. *Requests* the Secretary-General to provide to the General Assembly for consideration at its sixty-ninth session detailed information on support requirements for the Mission provided by the United Nations Support Office for the African Union Mission in Somalia;

7. *Decides* to adjust the resource requirements for military and police personnel relating to the guard unit to reflect the delayed deployment of personnel;

8. *Takes note* of paragraph 9 of the report of the Advisory Committee, and decides to apply a vacancy rate of 25 per cent for the period from May to December 2014 in respect of the additional posts in the Office of the Special Adviser to the Secretary-General on Yemen;

9. *Encourages* close collaboration between the security and close protection operations of the Office of the Special Adviser and the Panel of Experts on Yemen, in order to avoid, to the extent possible, any duplication;

10. *Recalls* paragraph 14 of the report of the Advisory Committee, and in this regard decides to defer consideration of this matter to the main part of its sixty-ninth session;

11. *Also recalls* paragraph 9 of the report of the Advisory Committee, decides to consider the question of temporary duty assignments at its sixty-ninth session, while maintaining existing arrangements in the interim, and emphasizes that such assignments are intended to meet temporary requirements for up to 90 days;

12. *Takes note* of paragraph 15 of the report of the Advisory Committee, and decides to establish one Local level position in the Transport and Movement Control Section of the United Nations Support Mission in Libya;

13. *Decides* to approve the total amount of 47,693,200 United States dollars net for the budgets of the five special political missions authorized by the General Assembly and/or the Security Council included in the reports of the Secretary-General;

14. *Also decides* to approve a charge totalling 47,693,200 dollars net against the provision appropriated for special political missions under section 3, Political affairs, of the programme budget for the biennium 2014–2015.

In October [A/69/363 & Corr.1–3 & Add.1–5], the Secretary General submitted proposed resource requirements for 2015 for 35 special political missions, which amounted to \$485,160,800 net (\$513,182,600 gross). Of that requirement, \$435,094,000 (net of staff assessment) would be charged against the balance of \$435,094,000 remaining in the provision of \$1,081,089,900 for special political missions appropriated under section 3, Political affairs, of the 2014–2015 programme budget, after taking into account the underexpenditure of \$11,966,000 (net of staff assessment) in 2014. The General Assembly was requested to approve the remaining amount of \$38,100,800, net of staff assessment (\$40,314,500 gross), in additional appropriations for the 2014–2015 biennium.

ACABQ, in a December report [A/69/628], recommended that the Assembly approve the resources

requested by the Secretary-General for the 35 special political missions for the period until 31 December 2015, subject to its observations and recommendations, and requested that the adjusted amount be provided to the Assembly at the time of its consideration of the Secretary-General’s proposals. In that regard, the Assembly was recommended to approve a charge totaling \$435,094,000 net, corresponding to the undistributed balance in the provision for special political missions for the 2014–2015 biennium.

Revised estimates resulting from Economic and Social Council action

In an October report [A/69/535], the Secretary-General submitted additional requirements resulting from resolutions and decisions adopted by the Economic and Social Council during its 2014 session in the amount of \$56,300, of which \$5,400 could be absorbed within resources approved for the biennium. The remaining requirements of \$50,900 would be subject to the procedures established by the General Assembly in its resolutions 41/213 [YUN 1986, p. 1024] and 42/211 [YUN 1987, p. 1098].

ACABQ, in a November report [A/69/609], recommended that additional requirements of up to \$35,100 relating to the Committee of Experts on International Cooperation in Tax matters (see p. 1120) be absorbed by the Department for General Assembly and Conference Management. The Committee stressed that the General Assembly had not yet considered the cost-sharing arrangement for the resident coordinator system and the related UN contribution. The Committee expected that any additional resource requirements relating to the UN share of the resident coordinator system would be submitted alongside the proposed cost-sharing arrangement for consideration and approval by the Assembly.

Revised estimates resulting from Human Rights Council action

In November [A/69/615], the Secretary-General submitted additional requirements totalling \$52,073,200, resulting from resolutions and decisions adopted by the Human Rights Council at its 2014 sessions. Of those requirements, the amount of \$25,048,800 relating to activities of a perennial nature was already included in the 2014–2015 programme budget, while the amount of \$10,097,400 relating to commitment authorities approved by ACABQ in 2014, and the related appropriations, was being sought in the context of the first performance report on the 2014–2015 programme budget. Of the balance of the requirements in the amount of \$12,460,200, it was proposed that \$158,300 be accommodated within the existing appropriations for the 2014–2015 biennium, and that the remaining \$12,301,900 be appropriated, representing a charge against the contingency fund for 2014–2015.

ACABQ, in December [A/69/670], recommended approval of the Secretary-General's proposals, subject to its observations and recommendations.

Recosting and fluctuations in exchange rates and inflation

Report of the High-level Panel of Experts. In September [A/69/381], the Secretary-General transmitted to the General Assembly the report of the High-level Panel of Experts, established by resolution 68/246 [YUN 2013, p. 1448], to conduct the independent study on recosting and options for the Organization in dealing with fluctuations in exchange rates and inflation, drawing on the experience of other international organizations. According to the report, given the biennial nature of the UN budget, the Secretariat frequently revised, or "recosted" budget estimates within a biennium to adjust for variation in currency exchange rates; actual inflation experience; changes in standard staff costs, including payroll and common staff costs; and vacancy rates previously approved by the Assembly. Since the 2004–2005 budget year, the total realized final appropriations submitted to Member States were higher than initial appropriation estimates, owing in part to recosting, and on average, had resulted in upward revisions of \$71.5 million per biennium. The study focused on the regular UN programme budget, excluding the peacekeeping budget; presented options for addressing additional expenditures arising from inflation and currency exchange rate fluctuations; and included recommendations to help the Assembly and the Secretariat update the regular budget process and manage uncertainty over the two-year budget period while meeting the Organization's objectives.

The experts recommended an integrated and complementary set of proposals, addressing both external pressures, such as currency exchange rate fluctuations, and internal challenges. Recommendations included actions to increase the accuracy of budget forecasts, improve visibility and flow of information of risk exposures, reduce frequency of recosting moments, manage recosting risk through hedging, and other potential actions such as authorizing the Secretariat to formulate additional cost-management solution. Some proposals could be implemented immediately, while others, such as implementing an effective hedging programme, would take time and had prerequisite actions that required the Secretariat to be able to measure its relevant exposures. The Panel of Experts recommended that the Assembly could decide on a package of actions in 2014 and the Secretariat could update processes in 2015 in time to shape the 2016–2017 regular budget. A road map for the implementation of the package of actions was proposed and set out in table 4 of the Panel's report.

ACABQ, in its December report [A/69/640], was of the view that the analysis conducted by the Panel of Experts contained several limitations, which had a detrimental effect on the overall quality of the report

and the utility of its findings and recommendations, such as the exclusion of special political missions from the Panel's review; the need for analysis of the different budget sections within the regular budget and the variable effects of inflation and currency movements between different budget sections, analysis of the experiences and practices of other organizations in budgeting different cost factors and their applicability to the United Nations and more detail on the unique nature of the United Nations, including the particularity of its budget processes and sources of funding; as well as limitations with Umoja, the Organization's enterprise resource planning project [YUN 2008, p. 1591], to satisfy the Secretariat's need for timely, detailed information concerning currency exposures. Other concerns included, whether the reduction in the frequency of recosting would necessarily impact the predictability of the budget; the need for the Assembly to determine whether any changes to the recosting methodology were required and, if so, to set its own parameters for implementation; the technical merit and programmatic implications of a decision to impose a recosting cap; and the need to fully analyze the impact of reserve funds, including whether their establishment would lead to higher initial assessments for Member States in respect of the UN programme budget. The Committee also believed that every effort should have been made to form a Panel with as wide a geographic representation as possible, which could have benefited from the relevant expertise available in all regional groups.

The Assembly, in section XII of its resolution 69/262 of 29 December (see p. 1638), affirmed its commitment to consider and decide on the independent study of the High-level Panel of Experts and the recommendations contained therein at the first part of its resumed sixty-ninth (2015) session, without precluding other options.

Contingency fund

The contingency fund, established by General Assembly resolution 41/213 [YUN 1986, p. 1024], accommodated additional expenditures relating to each biennium that derived from legislative mandates not provided for in the programme budget or from revised estimates. Guidelines for its use were annexed to Assembly resolution 42/211 [YUN 1987, p. 1098].

In a December report [A/C.5/69/16] on the contingency fund, the Secretary-General submitted the consolidated statement of programme budget implications and revised estimates for the fund, which included potential new charges amounting to \$25,422,100 that exceeded the remaining balance of the fund by \$11,586,100.

GENERAL ASSEMBLY ACTION

On 29 December [meeting 77], the General Assembly, on the report of the Fifth Committee [A/69/422/Add.1], adopted **resolution 69/262** without vote [agenda item 132].

Questions relating to the programme budget for the biennium 2014–2015

The General Assembly,

I

International Public Sector Accounting Standards

Recalling section IV of its resolution 60/283 of 7 July 2006, section V of its resolution 63/262 of 24 December 2008, its resolution 64/243 of 24 December 2009, its resolution 65/243 A and section II.B of its resolution 65/259 of 24 December 2010, section I of its resolution 66/232 B of 21 June 2012, its resolution 66/246 and sections II and V of its resolution 66/247 of 24 December 2011, section IV of its resolution 67/246 of 24 December 2012 and section II of its resolution 68/247 A of 27 December 2013,

Having considered the seventh progress report of the Secretary-General on the adoption of the International Public Sector Accounting Standards by the United Nations, the note by the Secretary-General transmitting the fourth progress report of the Board of Auditors on the implementation of the Standards and the related report of the Advisory Committee on Administrative and Budgetary Questions,

1. *Takes note* of the seventh progress report of the Secretary-General on the adoption of the International Public Sector Accounting Standards by the United Nations and the note by the Secretary-General transmitting the fourth progress report of the Board of Auditors on the implementation of the Standards;

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

3. *Accepts* the fourth progress report of the Board of Auditors;

4. *Approves* the recommendations of the Board of Auditors contained in its report;

5. *Welcomes* the progress made in the development of the benefits realization plan, and in this regard requests 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 5 key strategic benefits originally envisaged as resulting from the adoption of the International Public Sector Accounting Standards;

II

Information and communications technology in the United Nations

Recalling section II of its resolution 60/283, its resolutions 63/262, 63/269 of 7 April 2009 and 64/243, section XVII of its resolution 65/259, its resolution 66/246 and section I of its resolution 67/254 A of 12 April 2013,

Having considered the report of the Secretary-General and the related report of the Advisory Committee,

Stressing the need to harness the potential of information and communications technology to support the work of the United Nations in the areas of peace and security, development, human rights and international law,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the conclusions and recommendations contained in the present resolution;

3. *Underlines* the importance of information and communications technology in meeting the growing demands of the Organization as it becomes increasingly reliant on its information and communications technology infrastructure;

4. *Also underlines* the importance of information and communications technology in strengthening oversight and accountability and in increasing the availability of accurate and timely information to support decision-making;

5. *Recognizes* the important role played by information and communications technology in facilitating efficient and effective deliberations within intergovernmental bodies, and in this regard requests the Secretary-General to entrust to the Office of Information and Communications Technology its continuing collaboration with the Department for General Assembly and Conference Management of the Secretariat in order that they may continue their efforts to address relevant issues, as appropriate;

6. *Welcomes* the new information and communications technology strategy for the United Nations, as contained in the report of the Secretary-General;

7. *Recalls* paragraphs 22 and 64 of the report of the Advisory Committee, endorses all the elements of the proposed information and communications technology strategy, and requests the Secretary-General to ensure its implementation, taking into account the comments, observations and recommendations of the Board of Auditors and of the Advisory Committee, subject to future decisions of the General Assembly;

8. *Requests* the Secretary-General to provide, at its seventieth session, detailed information on the implementation of all the elements of the proposed new strategy, including an implementation plan, with a clear timeline, a list of strategic information and communications technology goals linked to the overall goals of the Organization and a list of ongoing and future strategic information and communications technology initiatives supporting those goals and their costs, benchmarks and deliverables to measure their performance, expected benefits and risks, as well as an indicative five-year overall information and communications technology budget projection for the Secretariat;

9. *Recalls* paragraph 34 of the report of the Advisory Committee, and in this regard requests the Secretary-General to continue his efforts to reduce the level of fragmentation of the current information and communications technology environment across the Secretariat and at all duty stations and field missions;

10. *Notes* the ongoing reform and initiatives by the Office of Information and Communications Technology that aim to support the work of the Organization, and in this regard emphasizes the need for the Office to continue its efforts, with the aim of facilitating the work of the Organization and its support to Member States, including through the provision of relevant services to delegates at all main duty stations, as appropriate;

11. *Requests* the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to invite the heads of United Nations entities to consider the possible harmonization and sharing of services as well as the related costs of information and communications technology, as appropriate, in particular at field locations, and to report thereon in the context of future progress reports;

12. *Underlines* the importance of strong and accountable management of information security, and recognizes the need to ensure central control of information security and the Chief Information Technology Officer as the central authority for information security;

13. *Recalls* paragraph 23 of the report of the Advisory Committee, and requests the Secretary-General to submit to the General Assembly at its seventieth session a progress report on the status of the 10-point action plan to strengthen information security, as well as the actions taken to fully address the mandates specified in its resolution 68/247 A;

14. *Acknowledges* that the lack of effective governance and leadership in the area of information and communications technology has resulted in a high level of duplication and fragmentation of the information and communications technology functions within the Secretariat;

15. *Encourages* the Secretary-General to continue to foster deeper coordination and collaboration within the Organization, and emphasizes that the full support and commitment of senior management, as well as close and continuous engagement with all stakeholders, keeping in mind the need to address all operational requirements, are integral to the successful implementation of the information and communications technology strategy;

16. *Recalls* its resolution 63/262, acknowledges the responsibilities and the importance of the strong central leadership of the Chief Information Technology Officer for the overall direction and performance of information and communications technology activities within the Organization, and in this regard emphasizes the need for appropriate delegation of authority and procedures for ensuring compliance with the revised information and communications technology strategy guidelines on, inter alia, operations, security, investment and oversight at United Nations offices, in particular those related to the field;

17. *Requests* the Advisory Committee to request the Board of Auditors to expand coverage of its audit of the information and communications technology expenditures of all entities of the Secretariat, main duty stations, peacekeeping operations and other field-based offices and to report thereon in the context of future reports of the Board;

18. *Recalls* paragraph 43 of the report of the Advisory Committee, requests the Secretary-General to ensure that all entities of the Secretariat report to the Chief Information Technology Officer on all issues relating to information and communications technology activities, resource management, standards, security, architecture, policies and guidance, and also requests the Secretary-General to provide, at the seventieth session of the General Assembly, a progress report on lessons learned in this regard, for its consideration;

III

Strategic heritage plan of the United Nations Office at Geneva

Recalling part XI of its resolution 64/243, section VII of its resolution 66/247 and section V of its resolution 68/247 A,

Having considered the report of the Secretary-General and the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

3. *Welcomes* the continued support of the Government of Switzerland for the construction project in Geneva;

4. *Recalls* paragraph 12 of the report of the Advisory Committee, and requests the Secretary-General to provide to the General Assembly at its seventieth session detailed information on measures to expedite the commencement of construction work related to the strategic heritage plan;

5. *Reiterates* paragraph 8, section V, of its resolution 68/247 A;

6. *Recalls* paragraph 13 of the report of the Advisory Committee, and reaffirms paragraphs 5 and 6 of section V of its resolution 68/247 A;

7. *Welcomes* the loan package offered by the Government of Switzerland, and notes that both the loan package and other alternative funding mechanisms will be discussed in the context of the financing scheme at the main part of its seventieth session;

8. *Recalls* paragraph 29 of section V of its resolution 68/247 A and paragraph 63 of the report of the Advisory Committee, and requests the Secretary-General to continue to negotiate with the host country on the most preferential terms and modalities for the loan arrangements for both the renovation and the construction portions of the strategic heritage plan and to report thereon at the main part of its seventieth session;

9. *Also recalls* paragraph 69 of the report of the Advisory Committee, and in this regard requests the Secretary-General to continue to explore all possible alternative funding mechanisms in order to reduce the overall assessment on Member States and to report on concrete steps taken in this regard at the main part of its seventieth session;

10. *Requests* the Secretary-General to explore the possibility of attracting additional United Nations entities to be accommodated at the renovated Palais des Nations and to report thereon in his next progress report;

11. *Recalls* paragraph 78 of the report of the Advisory Committee, and requests the Secretary-General to explore the feasibility and ways of factoring future rental income into a comprehensive plan for the financing of the strategic heritage plan;

12. *Stresses* the importance of ensuring effective governance and oversight with respect to the implementation of the strategic heritage plan at the earliest stages of the project;

13. *Requests* the Secretary-General to present revised proposals with regard to the governance and oversight framework, with a view to ensuring effective oversight at the earliest stages of the project, and to include more detailed information on the scope, composition, technical expertise and decision-making mechanisms as well as the functional arrangements of the Steering Committee and the Advisory Board in the context of his next progress report;

14. *Emphasizes* that the Advisory Board shall be independent and impartial, with its membership reflecting a wide geographical representation while ensuring that the required expertise is ensured;

15. *Also emphasizes* the importance of ensuring integrated and independent project assurance for the strategic heritage plan;

16. *Requests* the Secretary-General to present a proposal for the donation policy for the consideration of the General Assembly no later than at the main part of its seventieth session;

17. *Stresses* that the proposal for the donation policy should not be restrictive and that it should be in full conformity with the international and intergovernmental character of the Organization, as well as with the Financial Regulations and Rules of the United Nations and without prejudice to the scope, specifications and design of the project;

18. *Requests* the Secretary-General to ensure that works of art, masterpieces and other gifts are handled appropriately during the design and renovation stages of the strategic heritage plan at the Palais des Nations, and also requests him to cooperate with those Member States that wish to take care of their gifts of works of art, masterpieces and other items;

19. *Also requests* the Secretary-General to ensure that implementation of the strategic heritage plan takes into account measures to eliminate physical, communications and technical barriers to persons with disabilities, in particular regarding improvement of the conference facilities, with full respect for the provisions of the Convention on the Rights of Persons with Disabilities, and to report on this subject in future annual progress reports;

20. *Further requests* the Secretary-General to follow up with the relevant authorities in the host country on the application of construction standards, including the revision of earthquake safety codes, and to report thereon in the context of his next progress report;

21. *Requests* the Secretary-General to ensure that any revision to earthquake safety codes does not lead to cost escalation of the project;

22. *Emphasizes* the importance of achieving all the key objectives of the strategic heritage plan, and in this regard encourages the Secretary-General to continue his efforts to preserve the heritage and architectural integrity of the Palais des Nations throughout all phases of the project;

23. *Encourages* the Secretary-General to continue to assess the potential for flexible workplace strategies in the context of the strategic heritage plan, subject to a decision by the General Assembly on this matter;

24. *Also encourages* the Secretary-General to continue to explore the possibilities for the re-use of the existing furniture and to report thereon in the context of future progress reports;

25. *Decides* to establish seven positions comprising three project team positions and four operational experts, effective 1 January 2015;

26. *Reaffirms* that the project team is a time-limited and mission-specific endeavour and that the team should therefore not be a permanent addition to the existing structure of the Organization;

27. *Decides* to appropriate an additional amount of 26,112,600 Swiss francs, or 28,199,400 United States dollars, at initial 2014–2015 appropriation rates, under section 33, Construction, alteration, improvement and major maintenance, of the programme budget for the biennium 2014–2015;

28. *Also decides* to revert to the establishment of the multi-year special account for the strategic heritage plan at the main part of the seventieth session of the General Assembly;

IV

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

Recalling section VI of its resolution 68/247 A, its resolutions 68/248 A and C of 27 December 2013, section II of its resolution 68/247 B of 9 April 2014 and its resolution 68/280 of 30 June 2014,

Having considered the report of the Secretary-General and the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

3. *Takes note* of recommendation (b) of paragraph 18 and paragraphs 80, 93, 142 (a) and (d) and 211 of the report of the Advisory Committee;

4. *Recalls* paragraph 132 of the report of the Advisory Committee, and decides to establish the post of Medical Officer (United Nations Volunteer) at the United Nations Assistance Mission in Somalia;

5. *Takes note* of paragraph 142 (f) of the report of the Advisory Committee, and decides on a vacancy rate of 25 per cent for the international staff, National Professional Officer, Local level and United Nations Volunteer categories for the United Nations Electoral Observer Mission in Burundi;

6. *Also takes note* of paragraph 153 of the report of the Advisory Committee, and decides on a reduction in the resources proposed by the Secretary-General for the Cameroon-Nigeria Mixed Commission from eight civilian observers to seven;

7. *Further takes note* of paragraph 91 (a) of the report of the Advisory Committee, and decides on a vacancy rate of 40 per cent for the Office of the Special Envoy of the Secretary-General for Syria;

8. *Recalls* paragraph 53 of the report of the Advisory Committee, and emphasizes the importance of alignment between the current arrangements being deployed under the global field support strategy and the pending global service delivery model being presented to the General Assembly for its consideration;

9. *Also recalls* paragraph 38 of the report of the Advisory Committee, and expresses support for the efforts of the Secretary-General to ensure the safety and security of United Nations personnel and premises;

10. *Further recalls* paragraph 48 of the report of the Advisory Committee, underlines the importance of United Nations mediation activities and the need to maintain the operational readiness of the Organization to implement and support mediation efforts, including the flexible use of the rapid response capacity, and requests the Secretary-General to consider all funding options, including the existing ones;

11. *Emphasizes* that the United Nations Office to the African Union and the Office of the Special Envoy of the Secretary-General for the Sudan and South Sudan are separate entities with dedicated responsibilities, notes that the current joint leadership arrangement needs to be reviewed, and requests the Secretary-General to make every effort to appoint expeditiously the Head of the United Nations Office to the African Union and Special Representative to

the African Union and to report thereon to the General Assembly at the main part of its seventieth session;

12. *Recalls* paragraph 10 of its resolution 68/280, and requests the Secretary-General to keep the leadership arrangement of the Office of the Special Envoy of the Secretary-General for the Sahel under review and to report thereon to the General Assembly at the main part of its seventieth session;

13. *Takes note* of paragraph 109 of the report of the Advisory Committee, and decides to approve the establishment of the two positions at the P-4 and P-3 levels in the Counter-Terrorism Committee Executive Directorate and the reclassification of the P-2 position to the P-3 level;

14. *Recalls* paragraph 138 of the report of the Advisory Committee, and notes that proficiency in the Russian language is desirable for the post of the Special Representative of the Secretary-General and Head of the United Nations Regional Centre for Preventive Diplomacy for Central Asia;

15. *Takes note* of paragraphs 146 and 148 of the report of the Advisory Committee, and decides to approve 808,400 dollars for consultants at the United Nations Assistance Mission in Somalia;

16. *Also takes note* of paragraph 158 of the report of the Advisory Committee, and decides to apply a 50 per cent reduction in the level of resources proposed under official travel to workshops and training for the United Nations Assistance Mission in Somalia;

17. *Recalls* paragraph 197 of the report of the Advisory Committee, encourages the Secretary-General to undertake more robust efforts to strengthen the national staffing component, whenever appropriate, by nationalizing positions, considering the availability of qualified individuals in the local labour market, and requests the United Nations Assistance Mission for Iraq to nationalize eight international positions;

18. *Approves* budgets totalling 480,262,600 dollars for the 35 special political missions authorized by the General Assembly and/or the Security Council listed in table 6 of the report of the Secretary-General;

19. *Also approves* a charge totalling 435,094,000 dollars net, corresponding to the undistributed balance in the provision for special political missions for the biennium 2014–2015;

20. *Decides* to appropriate, under the procedures provided for in paragraph 11 of annex I to resolution 41/213 of 19 December 1986, an amount of 31,501,300 dollars under section 3, Political affairs, of the programme budget for the biennium 2014–2015, after taking into account the unspent balance of 11,966,000 dollars against the amounts approved for 2014;

21. *Also decides* to appropriate an amount of 1,797,800 dollars under section 36, Staff assessment, to be offset by a corresponding amount under income section 1, Income from staff assessment, of the programme budget for the biennium 2014–2015;

V

Progress in the construction of additional office facilities at the Economic Commission for Africa in Addis Ababa and proposals for the renovation of conference facilities, including Africa Hall

Recalling its resolution 56/270 of 27 March 2002, section IV of its resolution 58/272 of 23 December 2003,

sections IX and X of its resolution 62/238 of 22 December 2007, section I of its resolution 63/263 of 24 December 2008, its resolution 64/243, section III of its resolution 65/259, section VII of its resolution 66/247, section II of its resolution 67/246 and section III of its resolution 68/247 A,

Having considered the report of the Secretary-General on progress in the construction of additional office facilities at the Economic Commission for Africa in Addis Ababa, proposals for the renovation of conference facilities, including Africa Hall, and revised estimates relating to the programme budget for the biennium 2014–2015 under section 18, Economic and social development in Africa, section 33, Construction, alteration, improvement and major maintenance, and section 34, Safety and security, as well as the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

3. *Notes with appreciation* the continued efforts of the Government of Ethiopia, as the host country, in facilitating the construction of additional office facilities at the Economic Commission for Africa in Addis Ababa;

4. *Encourages* the Secretary-General to continue his efforts to include local knowledge and capacity throughout the implementation of the construction projects, as appropriate;

5. *Recalls* paragraph 5 of section VII of resolution 66/247 and paragraph 14 of the report of the Advisory Committee, and in this regard requests the Secretary-General to pursue his efforts to bring this matter to a swift conclusion and to provide an update in his next progress report;

6. *Acknowledges* the successful substantial completion of the construction of additional office facilities, and requests the Secretary-General to ensure the completion of the remaining ancillary work by June 2015;

7. *Notes with concern* the continued deterioration of Africa Hall at the Economic Commission for Africa, as presented in the report of the Secretary-General;

8. *Requests* the Secretary-General to ensure robust internal project control mechanisms in the context of the scope, cost, schedule and quality of the Africa Hall renovation project;

9. *Also requests* the Secretary-General to take appropriate measures to mitigate potential risks and to monitor closely the Africa Hall renovation project in order to avoid any further delay;

10. *Further requests* the Secretary-General to ensure full accountability for the delays in the Africa Hall renovation project at the Economic Commission for Africa and to include that information in his next annual progress report;

11. *Re-emphasizes* the importance of guidance, interaction and coordination between the United Nations Secretariat in New York, on the one hand, and the Economic Commission for Africa in Addis Ababa, on the other, with clear reporting lines;

12. *Recalls* paragraphs 20, 34 and 35 of the report of the Advisory Committee, and in this regard requests the Secretary-General to submit to the General Assembly detailed information on expenditure and total cost estimates of the Africa Hall renovation project;

13. *Encourages* the Secretary-General to seek voluntary contributions for the Africa Hall renovation project and to

report to the General Assembly on the progress at the main part of its seventieth session;

14. *Recalls* paragraph 37 of the report of the Advisory Committee, and in this regard looks forward to receiving updates on the study in the next progress report;

15. *Requests* the Secretary-General to continue to explore additional means to increase the utilization of the conference centre at the Economic Commission for Africa, including with its partners, such as the African Union, and to report thereon, including on the impact of the initiatives of the Commission, to the General Assembly at its seventieth session;

16. *Takes note* of paragraph 12 of the report of the Advisory Committee;

17. *Decides* to make a final decision on the establishment of a separate and multi-year account for the renovation of Africa Hall at the Economic Commission for Africa at its seventieth session in the context of its consideration of the budget proposal;

18. *Also decides* to appropriate an additional amount of 2,610,000 dollars net, before recosting, comprising 125,200 dollars under section 18, Economic and social development in Africa, 2,184,000 dollars under section 33, Construction, alteration, improvement and major maintenance, 300,800 dollars under section 34, Safety and security, and 46,200 dollars under section 36, Staff assessment, to be offset by a corresponding amount under income section 1, Income from staff assessment, of the programme budget for the biennium 2014–2015;

19. *Emphasizes* the need for the Office of Internal Oversight Services of the Secretariat to continue to provide oversight of the construction projects at the Economic Commission for Africa, in particular the renovation of Africa Hall, and to continue to include information on key findings in the context of the annual reports of the Office on its activities;

20. *Requests* the Secretary-General, in the context of the annual progress report on the construction projects at the Economic Commission for Africa, to include information on progress related to the implementation of the Africa Hall renovation project;

21. *Also requests* the Secretary-General to update Member States, through the Office of Central Support Services of the Secretariat, on the progress of the construction projects;

VI

Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its 2014 session

Having considered the report of the Secretary-General and the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

3. *Recalls* paragraph 9 of the report of the Advisory Committee, notes the consideration of the cost-sharing arrangement by the General Assembly, and looks forward to receiving all relevant information on the resource requirements for the United Nations share in the arrangement in the proposed programme budget for the biennium 2016–2017;

VII

Study on the long-term accommodation needs at United Nations Headquarters for the period from 2014 to 2034

Recalling its resolution 60/282 of 30 June 2006, section III of its resolution 67/254 A and its decision 68/549 B of 9 April 2014,

Having considered the report of the Secretary-General as well as the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

3. *Recognizes* the need to resolve the long-term accommodation needs of the Organization, and identifies four viable options, namely options 1, 2, 3 and 4 presented in the report of the Secretary-General, or a combination of any of those options;

4. *Recalls* paragraph 10 of section III of its resolution 67/254 A, and requests the Secretary-General to present, at the main part of its seventieth session, comprehensive information on all aspects pertinent to option 3, which, subject to additional information to be provided, appears to be a very feasible and serious option;

5. *Urges* the Secretary-General to ensure equal treatment of all viable options identified in the present resolution and to work towards securing the most favourable terms for the Organization in addressing its long-term accommodation needs;

6. *Encourages* the Secretary-General to continue to conduct high-level dialogue with all relevant entities regarding the long-term accommodation needs for United Nations Headquarters, and decides that these consultations on all options shall not represent a commitment by the Organization and shall be without prejudice to any future decision by the General Assembly;

7. *Recalls* paragraph 7 of section III of its resolution 67/254 A, and requests the Secretary-General to provide updated comprehensive information on the four viable options identified in the present resolution at its seventieth session, in particular:

(a) Financial costs and accurate cost projections related to a building on the North Lawn, funded through a special assessment, including the projected United Nations space accommodation and design requirements;

(b) Financial costs, availability of third-party financing and accurate cost projections related to a building on the North Lawn, including the projected United Nations space accommodation and design requirements;

(c) Financial costs on the basis of a preliminary credit rating issuance, proposed lease terms and accurate cost projections related to the United Nations Consolidation Building, including projected United Nations space accommodation and design requirements;

(d) Financial costs and accurate cost projections related to continuing commercial lease arrangements;

(e) Any other relevant issues, including the cost of exploring each option;

8. *Affirms* that nothing in the present resolution shall incur financial or legal obligations for the United Nations in relation to the United Nations Consolidation Building or

any other option for the long-term accommodation needs of the Organization;

9. *Requests* the Secretary-General to ensure effective oversight and audit coverage in all phases of the project;

10. *Recalls* paragraph 16 of the report of the Advisory Committee, and, without prejudice to a decision the General Assembly may take on the implementation of a flexible workplace strategy, requests the Secretary-General to pursue further analysis in order to obtain statistically substantiated estimations of the impact that the implementation of a flexible workplace strategy would have on the projection of the office space requirements;

11. *Requests* the Secretary-General, without prejudice to any decision it may take on the new global service delivery model, to inform the General Assembly of the possible impact that the implementation of Umoja and the new global service delivery model could have in terms of the number, skills and location of staff, as this can be of capital importance for the planning of future office space requirements;

12. *Recalls* paragraph 4 of section III of its resolution 67/254 A, and underlines the need to respect the architectural integrity of the United Nations complex and of the original design of the Board of Design Consultants in considering the long-term accommodation needs at United Nations Headquarters;

13. *Requests* the Secretary-General to include, as appropriate and within the scope of his reports on the strategic capital review and the global service delivery model, information concerning the long-term accommodation needs for United Nations offices away from Headquarters, including in Geneva, Nairobi and Vienna and for the regional commissions;

VIII

Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its twenty-fifth, twenty-sixth and twenty-seventh sessions and its twenty-first and twenty-second special sessions

Having considered the report of the Secretary-General and the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee;

3. *Approves* an additional appropriation in the amount of 11,705,800 dollars net, including 3,308,700 dollars under section 2, General Assembly and Economic and Social Council affairs and conference management, 8,383,900 dollars under section 24, Human rights, 2,000 dollars under section 28, Public information, and 11,200 dollars under section 29F, Administration, Geneva, of the programme budget for the biennium 2014–2015; in addition, an amount of 174,100 dollars will be required under section 36, Staff assessment, to be offset by an equivalent amount under income section 1, Income from staff assessment, of the programme budget for the biennium 2014–2015;

4. *Also approves* the establishment, as from 1 January 2015, of nine posts (1 P-5, 1 P-4 and 7 P-3) under section 24, Human rights, of the programme budget for the biennium 2014–2015;

IX

Revised estimates resulting from the requests contained in General Assembly resolution 69/2, entitled “Outcome document of the high-level plenary meeting of the General Assembly known as the World Conference on Indigenous Peoples”

Having considered the report of the Secretary-General and the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee;

3. *Decides* to appropriate resources in the amount of 101,800 dollars under section 2, General Assembly and Economic and Social Council affairs and conference management, of the programme budget for the biennium 2014–2015, representing a charge against the contingency fund;

X

Revised estimates relating to the programme budget for the biennium 2014–2015 for the Office of the Special Envoy of the Secretary-General on Ebola and the United Nations Mission for Ebola Emergency Response

Having considered the report of the Secretary-General on the revised estimates relating to section 5, Peacekeeping operations, section 8, Legal affairs, section 27, Humanitarian assistance, section 29B, Office of Programme Planning, Budget and Accounts, section 29C, Office of Human Resources Management, section 29D, Office of Central Support Services, section 34, Safety and security, and section 36, Staff assessment, of the programme budget for the biennium 2014–2015 for the Office of the Special Envoy of the Secretary-General on Ebola and the United Nations Mission for Ebola Emergency Response and the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

3. *Expresses gratitude* for the efforts of the Secretary-General and other actors in tackling the crisis caused by the outbreak of the Ebola virus disease and for the dedicated service and commitment of the personnel of the United Nations system who are engaged in the effort to combat the spread of Ebola;

4. *Encourages* greater emphasis on reallocating resources and activities from the headquarters of the United Nations Mission for Ebola Emergency Response to the front line in order to achieve maximum impact on the ground;

5. *Also encourages* the Mission to make maximum use of existing United Nations assets and capabilities in the region;

6. *Regrets* that the proposed staffing structure appears to be large, with a number of positions at high levels, and requests the Secretary-General to review, in the context of the next budget proposal, the staffing requirements of both the Mission and the Office of the Special Envoy of the Secretary-General on Ebola, with a view to ensuring that the staffing structure is commensurate with their mandates and that the financial resources are concentrated on operational activities;

7. *Takes note* of paragraphs 60 to 62 and 68 of the report of the Advisory Committee;

8. *Recalls* paragraph 36 of the report of the Advisory Committee, and requests the Secretary-General to provide detailed information on the coordination role of the Mission with regard to the United Nations system-wide response effort to the Ebola virus disease in the context of his next budget report;

9. *Also recalls* paragraph 64 of the report of the Advisory Committee, and in this regard requests the Secretary-General to provide the requested information in the context of his next budget report;

10. *Authorizes* the Secretary-General to enter into commitments in the amount of 104,582,400 dollars, inclusive of the amount of 49,943,600 dollars authorized by its resolution 69/3 of 9 October 2014 for the biennium 2014–2015, to provide for the requirements of the Office of the Special Envoy on Ebola and the United Nations Mission for Ebola Emergency Response for the period from 19 September 2014 to 30 June 2015, pending the submission of a detailed budget at the second part of the resumed sixty-ninth session of the General Assembly, and decides to assess the amount of 104,582,400 dollars;

XI

Financial implications relating to the administration of justice at the United Nations

Recalling its resolution 69/203 of 18 December 2014 on the administration of justice at the United Nations,

Decides to approve an additional amount of 2,591,400 dollars gross (2,461,100 dollars net), before recosting, reflecting an increase of 2,413,400 dollars under section 1, Overall policymaking, direction and coordination, 47,700 dollars under section 29D, Office of Central Support Services, and 130,300 dollars under section 36, Staff assessment, to be offset by a corresponding amount under income section 1, Income from staff assessment, of the programme budget for the biennium 2014–2015;

XII

First performance report on the programme budget for the biennium 2014–2015

Having considered the first performance report of the Secretary-General and the related report of the Advisory Committee,

Recalling its resolutions 68/248 A and B, 68/247 B and 68/280,

1. *Reaffirms* the budgetary process as approved in its resolutions 41/213 and 42/211 of 21 December 1987 and reaffirmed in subsequent resolutions;

2. *Takes note* of the first performance report of the Secretary-General;

3. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee;

4. *Reaffirms* that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters, and urges the Secretary-General to ensure that information is provided in a timely manner and as required, with regard to potential programme budget implications arising from resolutions of the Main Committees or the plenary of the Assembly, as well as from initiatives discussed in subsidiary organs, in order to enable a fully informed decision-making process;

5. *Urges* the Secretary-General to ensure that oral statements detailing resource requirements are presented to the General Assembly in a timely manner before the adoption of substantive resolutions, in accordance with rule 153 of the rules of procedure of the Assembly, and to provide information on the full scope of additional resources needed;

6. *Recalls* paragraph 18 of the report of the Advisory Committee, and requests that the Secretary-General provide a comprehensive assessment of the experience of forward purchasing of foreign currencies in the context of the second performance report on the programme budget for the biennium 2014–2015;

7. *Requests* the Secretary-General to review the recent experience of the utilization of the contingency fund in all its relevant aspects and to report thereon to the General Assembly at its seventieth session;

8. *Affirms its commitment* to consider and decide on the independent study on recosting and options for the Organization in dealing with fluctuations in exchange rates and inflation and the recommendations contained therein at the first part of its resumed sixty-ninth session, without precluding other options;

9. *Approves* a net increase of 34,715,300 dollars in the appropriation approved for the biennium 2014–2015 and a net increase of 9,103,200 dollars in the estimates of income for the biennium, to be apportioned among expenditure and income sections as indicated in the first performance report of the Secretary-General;

XIII

Contingency fund

Notes that a balance of 248,900 dollars remains in the contingency fund.

Special subjects relating to the 2014–2015 programme budget

In March, the Fifth Committee considered a number of special subjects relating to the 2014–2015 programme budget: the subvention to the Extraordinary Chambers in the Courts of Cambodia (see p. 480); the Panel of Experts on the Central African Republic (see p. 232); progress in the implementation of the organizational resilience management system and of the recommendations from the after-action review of storm Sandy (see p. 1674); implementation of a flexible workplace at UN Headquarters (see p. 1679); the strategic capital review (*ibid.*); revised estimates under section 22, Economic and social development in Western Asia, and section 33, Construction, alteration, improvement and major maintenance (see p. 1154); the capital master plan (see p. 1677); and the terms of reference for the representative of the Secretary-General for the investment of the assets of the United Nations Joint Staff Pension Fund (see p. 1706).

Revised estimates in respect of special political missions, good offices and other political initiatives

In February [A/68/327/Add.9 & Corr.1], the Secretary-General submitted proposed additional net requirements

for 2014 for the Panel of Experts on the Central African Republic, amounting to \$1,476,100 (see p. 233).

In March [A/68/7/Add.25], ACABQ recommended approval of the Secretary-General's request.

GENERAL ASSEMBLY ACTION

On 9 April [meeting 81], the General Assembly, on the recommendation of the Fifth Committee [A/68/689/add.1], adopted **resolution 68/247 B** without vote [agenda item 134].

Special subjects relating to the programme budget for the biennium 2014–2015

B

The General Assembly,

I

Subvention to the Extraordinary Chambers in the Courts of Cambodia

Having considered the report of the Secretary-General on the request for a subvention to the Extraordinary Chambers in the Courts of Cambodia and the related report of the Advisory Committee on Administrative and Budgetary Questions,

1. *Takes note* of the report of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, subject to the provisions of the present resolution;
3. *Affirms* the high priority accorded to the work of the Extraordinary Chambers in the Courts of Cambodia;
4. *Notes with concern* the adverse cash position of the Extraordinary Chambers and its difficult financial situation;
5. *Recalls* article 15 of the Agreement between the United Nations and the Royal Government of Cambodia concerning the Prosecution under Cambodian Law of Crimes Committed during the Period of Democratic Kampuchea of 6 June 2003;
6. *Takes note* of paragraphs 33, 34 (a) and 35 of the report of the Advisory Committee;
7. *Authorizes* the Secretary-General, as an exceptional measure, to enter into commitments in an amount not to exceed 15,540,000 United States dollars to supplement the voluntary financial resources of the international component of the Extraordinary Chambers for the period from 1 January to 31 December 2014;
8. *Requests* the Secretary-General to submit to the General Assembly at the main part of its sixty-ninth session a report on the use of the commitment authority as well as information on a comprehensive examination of the future financing of the Extraordinary Chambers for 2015 and beyond;
9. *Encourages* all Member States to provide voluntary support for both the international and national components of the Extraordinary Chambers, and requests the Secretary-General to intensify his efforts to obtain additional voluntary contributions, including by broadening the donor base, for funding the future activities of the Extraordinary Chambers;
10. *Recalls* paragraph 36 (e) of the report of the Advisory Committee, and in this regard requests the Secretary-General to ensure that the Extraordinary Chambers, in consultation with the key actors, prepare a completion strategy with a clear

road map and to report to the General Assembly thereon by no later than at the main part of its sixty-ninth session;

II

Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council: thematic cluster II—Panel of Experts on the Central African Republic

Recalling section VI of its resolution 68/247 A and its resolution 68/248 A both of 27 December 2013,

Having considered the report of the Secretary-General on estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council, as well as the related report of the Advisory Committee,

1. *Takes note* of the report of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;
3. *Takes note* of paragraph 8 of the report of the Advisory Committee;
4. *Welcomes* the efforts made by the Secretary-General to improve efficiency under thematic cluster II (sanctions monitoring teams, groups and panels) of the special political missions, and requests the Secretary-General to continue to make efforts to improve the efficiency of the Panel of Experts on the Central African Republic;
5. *Approves* the budget for the Panel of Experts on the Central African Republic in the amount of 1,476,100 dollars net, as proposed by the Secretary-General in his report;
6. *Also approves* a charge totalling 1,476,100 dollars net against the provision appropriated for special political missions under section 3, Political affairs, of the programme budget for the biennium 2014–2015;

III

Progress in the implementation of the organizational resilience management system and of the recommendations from the after-action review of storm Sandy

Recalling section II of its resolution 64/260 of 29 March 2010, section I of its resolution 66/247 of 24 December 2011 and sections II and IV of its resolution 67/254 A of 12 April 2013,

Having considered the reports of the Secretary-General on progress in the implementation of the organizational resilience management system and on progress in the implementation of the recommendations from the after-action review of storm Sandy, as well as the related report of the Advisory Committee,

1. *Takes note* of the reports of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

A. Progress in the implementation of the organizational resilience management system

3. *Welcomes* the progress achieved so far in the implementation of the organizational resilience management system, and looks forward to receiving information on the next phases of implementation;

4. *Underlines* the importance of the full implementation of the organizational resilience management system in the offices away from Headquarters, regional commissions, field missions of the Department of Peacekeeping Operations and the Department of Political Affairs of the Secretariat and the participating specialized agencies, funds and programmes of the United Nations system in the next step of its implementation;

5. *Emphasizes* the importance of the organizational resilience management system in managing operational risks to the United Nations under an all-hazards approach;

6. *Recalls* paragraphs 19 and 46 of the report of the Advisory Committee, and in this regard requests the Secretary-General to continue to provide a detailed accounting of the cost of the organizational resilience management system initiative in the context of future progress reports;

7. *Requests* the Secretary-General to submit to the General Assembly, not later than at its seventieth session, a progress report on the implementation of the organizational resilience management system, including information on the steps taken to expand the system to include offices away from Headquarters, regional commissions, field missions of the Department of Peacekeeping Operations and the Department of Political Affairs and the participating specialized agencies, funds and programmes of the United Nations system;

B. Progress in the implementation of the recommendations from the after-action review of storm Sandy

8. *Requests* the Secretary-General to complete the implementation of the recommendations emanating from the after-action review of storm Sandy, to finalize the global information technology disaster recovery plan and assessment and to comprehensively address the weaknesses identified in the area of business continuity during the storm and to report thereon in the context of the next progress report;

9. *Welcomes* the efforts of the Secretary-General with respect to the tracking, monitoring and settlement of insurance claims for work related to the storm that was covered by insurance policies;

10. *Encourages* the Secretary-General to ensure that the post-storm remediation and mitigation work is completed in a timely manner;

11. *Requests* the Secretary-General to provide, during the main part of the sixty-ninth session of the General Assembly, a comprehensive briefing to Member States on the status of the remediation and mitigation work undertaken as a result of the damage caused by the storm, including a full accounting of the related expenditures and infrastructure recovered;

12. *Also requests* the Secretary-General to consider all means of risk mitigation, including through the insurance market and/or self-insurance mechanisms, with a view to securing adequate coverage at a reasonable cost for all United Nations installations and premises exposed to natural hazards and emergencies and to report thereon in the next progress report;

IV

Implementation of a flexible workplace at United Nations Headquarters

Recalling section V of its resolution 67/246 of 24 December 2012 and section III of its resolution 67/254 A,

Having considered the report of the Secretary-General on the implementation of a flexible workplace at United Nations Headquarters, as well as the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

3. *Notes* that flexible workplace strategies in the United Nations should be aimed at improving the overall productivity and efficiency of the Organization, as well as the staff workplace environment;

4. *Encourages* the Secretary-General to keep under review the functioning of the interdisciplinary working group on flexible workplace strategies to ensure that all relevant stakeholders, including staff representatives, are appropriately engaged;

5. *Takes note* of paragraph 5 of the report of the Advisory Committee, and in this regard requests the Secretary-General to submit to the General Assembly no later than at its sixty-ninth session a report containing a comprehensive business case for the application of flexible workplace strategies at the United Nations;

6. *Requests* the Secretary-General to ensure that the comprehensive business case includes linkages to ongoing reform initiatives, such as the Umoja enterprise resource planning project;

V

Strategic capital review

Recalling section III of its resolution 65/259 of 24 December 2010,

Having considered the report of the Secretary-General on the strategic capital review and the related report of the Advisory Committee,

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

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

3. *Emphasizes* the technical nature of the subject matter and the need for a shared understanding and consistent application of terms, moving towards the development of a long-term capital programme and a prioritization strategy for the global premises of the United Nations Secretariat, and requests the Secretary-General to set out precise definitions and to provide additional information on the scope, content and nature of the strategic capital review;

4. *Also emphasizes* the importance of ensuring the compliance of all United Nations premises with the Convention on the Rights of Persons with Disabilities, and considers that this should be given due weight in the prioritization strategy;

5. *Takes note* of paragraphs 15 to 18 of the report of the Advisory Committee, decides that the review should include all premises owned and managed by the United Nations that are managed by the Office of Central Support Services of the Department of Management of the Secretariat, and further decides to assess the feasibility of disseminating the best practices learned from this process to all locations owned and/or managed by the Organization that have permanent long-term capital requirements;

6. *Recalls* paragraph 22 of the report of the Advisory Committee, and further recalls that any potential proposals

stemming from the strategic capital review with budgetary implications should follow the procedure set out in the Financial Regulations and Rules of the United Nations;

VI

Revised estimates, under section 22, Economic and social development in Western Asia, and section 33, Construction, alteration, improvement and major maintenance, of the programme budget for the biennium 2014–2015

Having considered the report of the Secretary-General on revised estimates, under section 22, Economic and social development in Western Asia, and section 33, Construction, alteration, improvement and major maintenance, of the programme budget for the biennium 2014–2015 and the related report of the Advisory Committee,

1. *Takes note* of the report of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee;
3. *Decides* to appropriate an additional non-recurrent amount of 5,722,400 dollars, representing a charge against the contingency fund, comprising, under section 22, Economic and social development in Western Asia, 281,800 dollars, section 33, Construction, alteration, improvement and major maintenance, 5,440,600 dollars and the amount of 29,000 dollars under section 36, Staff assessment, to be offset by a corresponding amount under income section 1, Income from staff assessment, of the programme budget for the biennium 2014–2015;

VII

Capital master plan

Recalling its resolutions 54/249 of 23 December 1999, 55/238 of 23 December 2000, 56/234 and 56/236 of 24 December 2001, 56/286 of 27 June 2002, section II of its resolution 57/292 of 20 December 2002, its resolution 59/295 of 22 June 2005, section II of its resolution 60/248 of 23 December 2005, its resolutions 60/256 of 8 May 2006, 60/282 of 30 June 2006, 61/251 of 22 December 2006, 62/87 of 10 December 2007, 63/270 of 7 April 2009, 64/228 of 22 December 2009, 65/269 of 4 April 2011, section III of its resolution 66/258 of 9 April 2012, section V of its resolution 67/246 and section IV of its resolution 68/247 A and its decisions 58/566 of 8 April 2004, 65/543 of 24 December 2010 and 66/555 of 24 December 2011,

Having considered the reports of the Secretary-General on the update of the eleventh annual progress report on the implementation of the capital master plan and on updated information on final expenditure for associated costs for the period from 2008 to 2013 and the related report of the Advisory Committee,

1. *Takes note* of the reports of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;

A. Update of the eleventh annual progress report

3. *Welcomes with appreciation* the donations from Member States that are contributing to the capital master plan project;

4. *Notes* that as at 28 March 2014 an amount of 678,214 dollars in assessments remained unpaid to the

capital master plan for 2013 and prior periods, and urges the Member States concerned to arrange for the disbursement of those contributions expeditiously;

5. *Stresses* the special role of the host country Government with regard to support for United Nations Headquarters in New York;

6. *Notes* the benefits, including economic ones, accruing to host countries from the presence of the United Nations, and the costs incurred;

7. *Recalls* paragraphs 7 and 8 of the report of the Advisory Committee, and urges the Secretary-General to make every effort to reduce the delay in the schedule for the completion of the project, to confirm the timing of the closure for the Office of the Capital Master Plan and to report, in the context of the twelfth annual progress report on the implementation of the capital master plan, on the plans for the management and supervision of the work remaining after the closure of the Office, including the accountability mechanisms that will be put in place;

8. *Also recalls* paragraphs 7 and 12 of section IV of its resolution 68/247 A, and requests the Secretary-General to report thereon in the context of the twelfth annual progress report;

9. *Reaffirms* the scope of the capital master plan project in accordance with paragraph 10 of its resolution 61/251 and as affirmed in subsequent resolutions;

10. *Notes* that the Secretary-General refers in his report to the funding shortfall as an unfunded portion of the project scope, and in this regard requests the Secretary-General to take fully into account the provisions of paragraph 6 of section IV of its resolution 68/247 A in the context of the twelfth annual progress report;

11. *Invites* the Secretary-General to provide, from within existing resources, adequate office space for the Group of 77 and China in the Secretariat Building, with at least the same square footage as it had before the initiation of the capital master plan project and with due regard paid to its functional needs;

B. Funding of the project

12. *Recognizes* the need to fund the budget shortfalls, including those related to associated costs, on the basis of project costs provided by the Secretary-General in the twelfth annual progress report and that a decision on the final appropriation will be required at the main part of the sixty-ninth session;

13. *Authorizes* the Secretary-General, on an exceptional basis, to make use of the Working Capital Fund and the Special Account established by the General Assembly in its resolution 3049 A(XXVII) of 19 December 1972 as a bridging mechanism to address possible cash flow challenges of the project during the time remaining until its completion, and requests the Secretary-General to submit a report thereon to the Assembly at the main part of its sixty-ninth session;

14. *Decides*, in this context, that the bridging mechanism will be replenished at the main part of the sixty-ninth session of the General Assembly through the established budget assessment in order to maintain the robust liquidity of the Organization;

15. *Requests* the Secretary-General to keep Member States informed with regard to the liquidity of the Organization, as appropriate;

16. *Also requests* the Secretary-General to continue to make every effort to find savings to offset the budget shortfall, including through value engineering and other exercises;

17. *Further requests* the Secretary-General to make every effort to solicit additional voluntary contributions to help finance the budget shortfall;

VIII

Terms of reference for the representative of the Secretary-General for the investment of the assets of the United Nations Joint Staff Pension Fund

Recalling paragraphs 7 and 8 of section VII of its resolution 68/247 A,

Having considered the report of the Secretary-General on proposed terms of reference for the representative of the Secretary-General for the investment of the assets of the United Nations Joint Staff Pension Fund and the related report of the Advisory Committee,

1. *Takes note* of the report of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee, subject to the provisions of the present resolution;
3. *Decides* to establish the post of a full-time representative of the Secretary-General for the investment of the assets of the United Nations Joint Staff Pension Fund at the Assistant Secretary-General level;
4. *Requests* the Secretary-General to ensure broad dissemination of the vacancy announcement for the post of his representative for the investment of the assets of the Fund, including by circulating notes verbales to Member States and targeting industry publications and relevant institutions to allow for a competitive pool of candidates, and to report thereon in the context of the report on the investments of the Fund;
5. *Also requests* the Secretary-General to ensure that the process of the recruitment of his representative for the investment of the assets of the Fund is undertaken in strict adherence to the relevant provisions governing recruitment in the United Nations, subject to the terms of reference annexed to the present resolution;
6. *Decides* that the terms of reference for the representative of the Secretary-General for the investment of the assets of the Fund shall be as annexed to the present resolution;
7. *Requests* the Secretary-General, in the context of future reports on the investments of the Fund, to provide information on the performance of his representative in discharging his or her responsibilities.

Annex

Terms of reference of the representative of the Secretary-General (Assistant Secretary-General) for the investment of the assets of the United Nations Joint Staff Pension Fund

1. Article 19 (a) of the regulations of the United Nations Joint Staff Pension Fund provides 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 United Nations Joint Staff Pension Board on the investments policy. The General Assembly, in its resolution 35/216 B of 17 December 1980, reaffirmed the fiduciary responsibility of

the Secretary-General for the interests of the participants and beneficiaries of the Fund under the Regulations and Rules of the Fund. In addition, on numerous occasions, the Assembly has emphasized that the Secretary-General's decisions concerning the investment of the assets of the Fund should be guided by the key criteria of safety, profitability, liquidity and convertibility.

2. In order to assist the Secretary-General in carrying out the fiduciary responsibilities for the investment of the assets of the Fund, the Secretary-General shall appoint a representative for the investment of the assets of the Fund. The representative shall oversee the Investment Management Division of the Fund.

Responsibilities

3. The representative of the Secretary-General, reporting to the Secretary-General and in consultation with the Investments Committee of the Fund and in the light of observations and suggestions made from time to time by the Board on investments policy, will exercise discretionary authority over the investment of the assets of the Fund and will be responsible for the overall investment policy and for oversight and management of the investments of the Fund.

4. The representative of the Secretary-General will lead the investment operations in terms of strategy and policy analysis, asset allocation, portfolio management and investment decision-making; risk management and compliance and monitoring; and back-office accounting, trade settlement, cash management and systems and information technology requirements. The representative, supervising the Director of the Investment Management Division, will ensure that all the operations and functions of the Division are properly coordinated and coherent, are aligned to safeguard fiduciary responsibilities, support the goals of the office and enhance the long-term sustainability of the Fund. He or she will work closely with the Chief Executive Officer of the Fund. The representative is responsible for investment policy, strategic and tactical asset allocation and the appropriate investment strategy in consultation with the Investments Committee and in the light of observations and suggestions made from time to time by the Board on investment policy. He or she will oversee the implementation of investment decisions and ensure that the approved investment policy and asset allocation are followed. He or she will be responsible for carrying out the responsibilities of the Secretary-General under article 19 (b) of the regulations of the Fund, including to ensure that detailed accounts of all investments and other transactions relating to the Fund are maintained and to report to the Board, the Advisory Committee on Administrative and Budgetary Questions and the General Assembly on the Fund's investments.

5. Within delegated authority, the representative of the Secretary-General will provide overall oversight and management of the investment of the Fund, involving the following:

(a) *Investments.* In consultation with the Investments Committee established in accordance with article 20 of the regulations of the Fund, and in the light of observations and suggestions made from time to time by the Board on investment policy, the representative will be responsible for an investment strategy and a coherent framework of investment operations aimed at meeting and exceeding the long-term real rate of return goal. In consultation with the Investments Committee,

he or she will define the Investment Management Division's globally diversified portfolio and the strategic and tactical asset allocation of the Fund; define the main investment strategies for diversified portfolios to generate investment returns corresponding to the long-term real rate of return issued in the Fund's actuarial assumptions to meet its long-term obligations of maintaining the solvency of the Fund; ensure adherence to the investment criteria established by the General Assembly (i.e., safety, profitability, liquidity and convertibility) and to the objectives of preserving the principal of the Fund and of obtaining optimal investment return without undue risk; ensure consistency between investments and overall established risk tolerance; ensure the implementation of the established investment strategy and asset allocation; and conduct general monitoring and management of the investments and portfolio management;

(b) *Risk and compliance.* The representative will ensure the establishment and maintenance of appropriate internal controls and risk management systems;

(c) *Operations.* The representative will ensure the alignment of the operations and information systems technology with the Fund's investment strategy and policy;

(d) *Accounting.* The representative will be responsible for carrying out the responsibilities of the Secretary-General under article 19 (b) of the regulations of the Fund to maintain detailed accounts of all investments and other transactions relating to the Fund and ensure the integrity and reliability of investment data reflected in the financial statements of the Fund, as well as to implement risk management and adequate financial controls on investments;

(e) *Intergovernmental bodies.* The representative will liaise with the Board, the Advisory Committee and the General Assembly on the performance of the Fund's investments, providing answers and explanations to questions on performance, structure of the portfolio, investment policies and strategies, custodial arrangements, global economic and market conditions, investment forecast/outlook and requirements for the financing of operations; present proposals on the financing and servicing of the Investment Management Division; and liaise and work closely with the Board and its committees;

(f) *Oversight bodies.* The representative will liaise and consult with the Fund's oversight bodies (the United Nations Board of Auditors, the Audit Committee of the Fund and the Office of Internal Oversight Services of the Secretariat) and ensure the implementation of the accepted recommendations of such oversight bodies as appropriate.

6. The representative of the Secretary-General must also work closely and effectively with the Chief Executive Officer of the Fund with regard to the performance of their respective functions. The representative must collaborate closely with the Chief Executive Officer to ensure optimum results with respect to the Fund's asset/liability management.

Competencies

7. The competencies are as follows:

(a) *Professionalism.* Demonstrated competence in and adherence to the standards of conduct of the profession and in the application of best practices; strong conceptual and analytical skills; proven conscientiousness and efficiency in meeting commitments, observing deadlines and achieving results; ability to direct, review and guide the work of others, particularly in terms of substantive soundness;

(b) *Vision.* Demonstrated ability to identify strategic issues, opportunities and risks and to generate and communicate broad and compelling organizational direction and objectives to all stakeholders;

(c) *Leadership.* Proven track record of excellent management and technical leadership skills; proven ability to develop clear goals that are consistent with agreed strategies and to establish good relationships and build team spirit with a broad range of people; demonstrated competence for incorporating gender perspectives and ensuring the equal participation of women and men in all areas of work; demonstrated knowledge of strategies and commitment to the goal of gender balance in staffing;

(d) *Planning and organizing.* Demonstrated excellence in successful planning with strong managerial skills; proven ability to plan and establish priorities and to ensure effective work structure to maximize productivity and achieve goals;

(e) *Judgement/decision-making.* Mature judgement and initiative, imagination and resourcefulness, energy and tact; demonstrated ability to provide strategic direction; proven ability to identify key issues in complex situations and to take adequate decisions while being aware of their impact on others and on the Organization;

(f) *Communication.* Excellent oral and written communication and negotiation skills with proven ability to defend and explain difficult issues with respect to key decisions and positions to intergovernmental bodies, senior officials and staff; proven ability to communicate complex concepts orally; ability to prepare written reports that are clear, concise and meaningful;

(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.

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 the 2016–2017 biennium 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. 1639), 68/248 A–C [YUN 2013, p. 1446], **68/268** (see p. 756) and **68/279** (see p. 1116) amounting to \$5,538.6 million was taken as the starting point.

ACABQ report. With regard to the preliminary estimate of \$5,698.5 million for the 2016–2017 budget outline, ACABQ, in November [A/69/556], noted that the amount included initiatives that were under consideration by the General Assembly and could further affect the level of the 2016–2017 proposed programme budget. The Committee was of the view that the latest approved level of resources for the current mandates should be used as the basis for determining preliminary estimates in the budget outline, including for special political missions. In that regard, the Committee recalled that the preliminary estimate of \$5,645.2 million for the 2016–2017 programme budget did not include provisions for the implementation of those requirements under consid-

eration by the Assembly. Subject to approval by the Assembly, those requirements 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.

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 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.

Contributions

According to the Secretary-General's report [A/69/520/Add.1 & Corr.1] on improving the financial situation of the United Nations, unpaid assessments at the end of 2014 were lower than in 2013 in all categories, except the UN regular budget, which totalled \$535 million (compared to \$461 in 2013); outstanding peacekeeping arrears were \$1.3 billion (compared to 2.2 billion in 2013); and total unpaid assessments for the international tribunals decreased to \$40 million (compared to \$54 million in 2013).

The number of Member States paying their regular budget assessments in full decreased slightly to 144 (compared to 146 in 2013).

Assessments

The Committee on Contributions, at its seventy-fourth session (New York, 2–20 June) [A/69/11 & Add.1], considered the review of the methodology for preparing the scale of assessments, multi-year payment plans, the application of Article 19 of the UN Charter and other matters. Annexes to the session report included, the outline of the methodology used for preparing the scale of assessments for the 2013–2015 period; a summary of the main changes between the 1968 System of National Accounts (SNA), the 1993 SNA and the 2008 SNA having an impact on the level of gross domestic product; and the systematic criteria to identify Member States for which market exchange rates may be reviewed for possible replacement.

The General Assembly took action on the Committee's recommendations in October (see p. 1646).

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. 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 the Committee's session on 20 June, only one Member, Yemen, was in arrears in the payment of its assessed contributions under Article 19 and had no vote. 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 of 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.

Reports 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 in the Assembly. 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 would remain for consideration during its resumed sixty-ninth (2015) session.

Multi-year payment plans

In accordance with General Assembly resolutions 57/4 B [YUN 2002, p. 1385] and 67/238 [YUN 2012, p. 1450], the Secretary-General, in March [A/69/70], reported on multi-year payment plans, 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, 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]. 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 2014 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 2014 [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 A**), 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 until its resumed sixty-ninth (2015) session.

On the same date (**decision 69/554**), the General Assembly decided that the item on the financial reports and audited financial statements of and reports of the Board of Auditors on the United Nations; United Nations peacekeeping operations; the International Trade Centre; the capital master plan; the United Nations Development Programme; the United Nations Capital Development 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; 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 would remain for consideration during its resumed sixty-ninth (2015) 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 balances, as at 1 January 2014, were submitted by offices and were vetted and consolidated; and 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 that would go 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 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. 1631), 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 29 December (**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 resumed sixty-ninth (2015) 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 resumed 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 a planned mandate review of the Office of Internal Oversight Services (OIOS) 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. 1660) 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.

Programme planning

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, 10, 18 and 19 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 resumed 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 recommended 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.