
Article 17 (1)

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Text of Article 17 (1)

The General Assembly shall consider and approve the budget of the organization.

Introductory note

1. The structure of this study, covering the period 2000-2009, follows that of the previous studies of Article 17 (1) in the *Repertory* and its *Supplements No. 7, No. 8* and *No. 9*.

I. General survey

2. On 8 May 2006, at its sixtieth resumed session, the General Assembly adopted by a recorded vote of 121 to 50, with 2 abstentions, resolution [60/260](#) entitled Investing in the United Nations: for a stronger Organization worldwide.¹ A week earlier, the Fifth Committee had also taken a recorded vote on the draft of this same resolution.² This was the first departure from the agreement made in 1986 that the Fifth Committee will from thereon operate by consensus.³ During the past twenty years all draft resolutions on financial, budgetary and administrative matters, and on issues of reform and strengthening of the Organization, had been adopted by consensus.⁴

3. The subject of this contentious resolution [60/260](#) was the report of the Secretary-General also entitled Investing in the United Nations: for a stronger Organization worldwide.⁵ Before reporting on the circumstances of this breaking of the consensus agreement in the Fifth Committee, it is useful to recall the main stages of the reform process launched by the

newly elected Secretary-General who took office in January 1997.⁶

4. A few months after his appointment, the Secretary-General, having undertaken a review of the activities of the United Nations and the manner in which they were organized and conducted,⁷ presented to the Assembly a report detailing measures aimed at thoroughly reforming the Organization.⁸ Having considered this report, the Assembly adopted, by consensus, a resolution in two parts⁹ in which it recalled the purposes and principles of the Charter, provided the Secretary-General with guidelines for his reform efforts,¹⁰ and accepted or endorsed some of the proposed measures.¹¹ This report and resolution were

¹ See [A/60/PV.79](#), *Official Records*.

² See [A/C.5/60/SR.50](#), *Official Records*.

³ This agreement was contained in GA resolution [41/213](#) of 19 December 1986, Review of the efficiency of the administrative and financial functioning of the United Nations.

⁴ There was one exception, however, which was the annual resolution on the financing of the United Nations Interim Force in Lebanon (UNIFIL). That exception continued during the period 2000-2009. See for example resolution [56/214](#) A, B, of 27 June 2002 and resolution [64/282](#) of 24 June 2010.

⁵ [A/60/692](#), 7 March 2006, Investing in the United Nations: for a stronger Organization worldwide, Report of the Secretary-General.

⁶ Kofi Annan was appointed Secretary-General of the United Nations by General Assembly resolution [51/200](#) of 17 December 1996. He was reappointed for a second term by resolution [55/277](#) of 29 June 2001 and left office on 31 December 2006. His successor, Ban Ki-moon, was elected by General Assembly resolution [61/3](#) of 13 October 2006.

⁷ The Secretary-General had appointed Mr. Maurice Strong Executive Coordinator for Reform.

⁸ [A/51/950](#), 14 July 1997, Renewing the United Nations: A Programme for Reform, Report of the Secretary-General.

⁹ Resolution [52/12](#), Part A of 12 November 1997, and Part B of 19 December 1997.

¹⁰ In resolution [52/12](#) A, the Assembly “commended the efforts and initiatives of the Secretary-General at reforming the United Nations” and then gave him a number of prescriptive guidelines, including “full respect for (its) mandates, decisions and resolutions”.

¹¹ The following were accepted: the establishment of the post of Deputy Secretary-General; the designation of the Emergency Relief Coordinator as the United Nations Humanitarian Assistance Coordinator; a greater integration of intergovernmental oversight of the main

analysed in the previous supplement of the *Repertory*.¹² It is however opportune to summarize here the main subjects of controversy that surfaced during the debate and adoption of resolution 52/12 A, B, for they persisted during the whole process of reform undertaken by the Secretary-General.¹³

5. First, not all Member States were convinced that it was necessary to make “a new United Nations for the new century”.¹⁴ A large number of them were of the view that most important for the health of the Organization was that the political quid pro quo at the heart of resolution 41/213 would be finally honoured: payment on time and in full of assessed contributions — especially by the major contributor — in exchange for developing countries accepting that financial and administrative matters be settled in the Fifth Committee by consensus. Second, there was little enthusiasm in the membership for initiatives such as the outsourcing of activities traditionally carried out by the Organization. Nor was there general agreement on the terms of a greater involvement of the private sector — treated in the report of the Secretary-General as part of civil society — in the life of the United Nations. Third, the institution of a “thorough overhaul of human resources policies and practices”¹⁵ did little to alleviate among developing countries the sentiment that the Secretariat was dominated by Western values and concepts. And, these developing countries were concerned by their under-representation in the Secretariat, particularly in high-level posts. Fourth, the

United Nations funds; a time frame for the conclusion of status-of-force agreements between the United Nations and the host governments of peacekeeping operations, as recommended by the Security Council; and the creation of a development account in the programme budget for 1998-1999. Otherwise, the Assembly agreed to “expedite its consideration” of the Draft Code of Conduct for United Nations Staff and took note of a few proposals, including the introduction of a system of results-based budgeting. It requested a number of reviews and further proposals, including on the idea to convene a Millennium Summit. See resolution 52/12 B and paragraph 24 of *Supplement No. 9* (1995-1999) of the *Repertory*.

¹² See *Supplement No. 9* (1995-1999), Article 17(1), paragraphs 11 to 24.

¹³ See *Official Records*, A/52/PV.49, pages 26-44, and A/52/PV.78, pages 3-22. Resolution 52/12 A B was negotiated and adopted by the Assembly meeting in plenary. For the first time, informal negotiations were held in these plenary meetings.

¹⁴ A/51/950, title of section III of Part One, Overview.

¹⁵ *Ibid.*, Highlights, page 7.

same developing countries were convinced that, at the heart of the reform of the Organization were efforts at cost-cutting and suppression of activities seen as obsolete, and that the prime target for such efforts was the economic and social domain that had been built up since the 1960s to promote their development. Lastly, the demand of the Secretary-General for the restoration of “the Charter-based division of functions”¹⁶ between himself and the General Assembly meant less involvement of the Fifth Committee in the “details” of the administration of the Organization. This demand was coldly received by those Member States that were using the deliberations of the Fifth Committee to influence the functioning of the United Nations in a manner that their limited weight in world affairs would not have otherwise permitted.¹⁷

6. In March 2000, the Secretary-General submitted to the General Assembly his second major report on the Organization, its role, its future, and its functioning. Prepared for the Millennium Summit that the Secretary-General had proposed in his first report on reform¹⁸ and that the General Assembly had accepted,¹⁹ this report was entitled: “We the peoples:

¹⁶ *Ibid.*, paragraphs 47 and 48 of Part II, Initiating change.

¹⁷ This refusal to give more powers to the Secretary-General on administrative and budgetary matters was vividly illustrated by resolution 55/220 of 22 December 1997, Questions relating to the proposed programme budget for the biennium 1998-1999. The Secretary-General had submitted a complement to A/51/950, entitled United Nations reform: measures and proposals. Proposed programme budget for the biennium 1998-1999 (A/52/303 of 11 September 1997) to describe the changes that were required in this already adopted programme budget to implement the proposed reform. In a thirty-page resolution, 55/220, the Assembly made detailed comments and changes on the narrative, posts and other resources presented by the Secretary-General, and, for the first time since the introduction of the programme budget in the mid-1970s, annexed to its resolution a full staffing table for the biennium. For details, see *Repertory, Supplement No. 9*, paragraphs 26 to 31.

¹⁸ See A/51/950, Highlights, page 8, and paragraph 91, section III, A new United Nations for the new century.

¹⁹ In resolution 52/12 the Assembly requested the Secretary-General to elaborate further his proposals on inter alia a Millennium Assembly and a Millennium Forum; in resolution 53/202 of 17 December 1998, it decided to designate the fifty-fifth session “The Millennium Assembly of the United Nations”; and in resolution 53/239 of 8 June 1999 the Assembly decided that the Millennium Summit shall begin on Wednesday, 6 September 2000.

the role of the United Nations in the twenty-first century”.²⁰ Centred on the role of the United Nations in this new century, its Part VI²¹ had a title evoking the report of July 1997: “Renewing the United Nations”. Section D²² of this Part was entitled “Advancing the quiet revolution” (the “quiet revolution” was an expression already used by the Secretary-General in his first report on the reform).

7. Seven points were made in section D: (1) “Real structural reform” of the Organization has to be “willed” by its Member States;²³ (2) The “sobering truth” is that “our resources are not commensurate with our global tasks”;²⁴ (3) Member States are “imposing strains on us by adding new mandates without adding new resources”;²⁵ (4) The “constraints are not only financial”; there are “disagreements among Member States” and “the *highly intrusive and excessively detailed mode of oversight that Member States exercise over our programme activities* (emphasis added) makes it very difficult for us to maximize efficiency or effectiveness”;²⁶ (5) Since 1997, to “make the United Nations a leaner and more effective organization” we have: “streamlined management procedures”, “shifted resources from administration to development work”, “introduced cabinet-style management”, and “greatly improved coordination among the far-flung members

of the United Nations family”;²⁷ (6) The “institutional inertia that has afflicted our work” would be reduced by “sunset provisions for initiatives involving new organizational structures or major commitments of funds”;²⁸ (7) “A more people-oriented United Nations must be a more *results-based organization* both in its staffing and its allocation of resources”.²⁹

8. In the conclusion of this report, the Secretary-General highlighted four tasks “to make the United Nations a more effective instrument in the hands of the world’s people”: “reform the Security Council”; “ensure that the Organization is given the necessary resources to carry out its mandates”; “ensure that the Secretariat makes good use of those resources [...] by *allowing it to adopt the best management practices and technologies available* (emphasis added)”; and, “give full opportunities to non-governmental organizations and other non-state actors to make their indispensable contribution to the Organization’s work”.³⁰

9. The Millennium Declaration, prepared on the basis of this report and adopted by the General Assembly on 8 September 2000,³¹ includes section VIII entitled “Strengthening the United Nations”.³² To make the

²⁰ A/54/2000, 27 March 2000, We the peoples: the role of the United Nations in the twenty-first century, Report of the Secretary-General.

²¹ The parts of A/54/2000 were the following: I. New century, new challenges, II. Globalization and governance, III. Freedom from want, IV. Freedom from fear, V. Sustaining our future, VI. Renewing the United Nations, VII. For consideration by the Summit.

²² The sections of Part D of A/54/2000 were the following: A. Identifying our core strengths, B. Networking for change, C. Making digital connections, D. Advancing the quiet revolution.

²³ A/54/2000, paragraph 352; the need for “real structural reform” was likened to a “structure” reflecting “decades of mandates conferred by Member States and, in some cases, the legacy of deep political disagreements”.

²⁴ Ibid., paragraph 353; “the budget for our core functions [...] is just \$1.25 billion a year. That is 4 per cent of New York City’s annual budget and nearly one billion dollars less than the annual cost of running Tokyo’s Fire Department”.

²⁵ Ibid., paragraph 354; the opening sentence of this paragraph was: “Our difficulties in coping with stagnant budgets and non-payment of dues are well known. Less well understood ...” (sentence quoted on the “strains”).

²⁶ Ibid., paragraph 355.

²⁷ Ibid., paragraph 356.

²⁸ Ibid., paragraph 357.

²⁹ Ibid., paragraph 358.

³⁰ Ibid., paragraph 367, in section VII, For consideration by the Summit. In this section, six values reflecting the “spirit of the Charter” were identified: freedom, equity and solidarity, tolerance, non-violence, respect for nature, and shared responsibility. Then, to “apply these values to the new century”, four “priorities” were presented: freeing humanity from “abject and dehumanizing poverty”; freeing humanity “from the scourge of war”; freeing (present and future generations) from “the danger of living on a planet irremediably spoilt by human activities, and whose resources no longer provide for their needs”. The fourth and last priority was “to make the United Nations a more effective instrument in the hands of the world’s people”, with the four tasks mentioned in this paragraph.

³¹ GA resolution 55/2, 8 September 2000, United Nations Millennium Declaration. Since this declaration was adopted as a draft, but in identical terms, at the closing of the fifty-fourth session of the General Assembly (resolution 54/282 of 5 September 2000), its relevant part was reviewed in paragraph 33 of *Supplement No. 9* (1995-1999), Article 17(1) of the *Repertory*.

³² The last paragraph of this section, and of the Declaration, reads as follows: “We solemnly reaffirm, on this historic occasion, that the United Nations is the indispensable common house of the entire human family, through

Organization “a more effective instrument” for pursuing their “priorities”, Member States highlighted eleven goals, two of them being directly relevant to Article 17 (1) of the Charter. The first concerned the resources. These, in a very traditional language, had “to be provided on a timely and predictable basis” so that “mandates (could be) carried out”. The second relevant goal concerned the Secretariat and needs to be quoted in its entirety, for it illustrates the large gap between the wishes of the Secretary-General and the dominant view of the membership regarding the process of reform and the distribution of responsibilities for its implementation: “We resolve [...] To urge the Secretariat (emphasis added) to make the best use of those resources, in accordance with *clear rules and procedures agreed by the General Assembly* (emphasis added), in the interests of all Member States, by adopting the best management practices and technologies available and by concentrating on those tasks *that reflect the agreed priorities of Member States*”(emphasis added).³³ The plea of the Secretary-General for a less “intrusive” General Assembly leaving him more freedom to reform the Organization had not met with the approval of a majority of Member States.

10. A few months after the Millennium Declaration, the General Assembly adopted a resolution on the follow-up of the Millennium Summit calling upon “the entire United Nations system to assist Member States in every way possible in the implementation of the Millennium Declaration” and requesting the Secretary-General “to ensure system-wide coordination” for the same purpose.³⁴ No reference was made to the reform of the Organization. In September 2001, the Secretary-General issued a report entitled “Road map towards the implementation of the United Nations Millennium Declaration”.³⁵ Following the structure of the

which we will seek to realize our universal aspirations for peace, cooperation and development. We therefore pledge our unstinting support for these common objectives and our determination to achieve them”.

³³ GA resolution 55/2, paragraph 30, sixth and seventh subparagraphs.

³⁴ GA resolution 55/162, 14 December 2000, Follow-up to the outcome of the Millennium Summit, paragraphs 3 and 11.

³⁵ A/56/326, 6 September 2001, Road map towards the implementation of the United Nations Millennium Declaration, Report of the Secretary-General. This “road-map” had been requested by the Assembly in its

Millennium Declaration, the Secretary-General commented upon the degree of achievement of the goals figuring in the Declaration and, for each of them, indicated “strategies for moving forward”. Regarding the two goals directly relevant for Article 17(1) and mentioned in the preceding paragraph of this review, these strategies were briefly stated and non-controversial.³⁶

11. The Assembly took note with “appreciation” of this report and recommended that the “road map be considered as a useful guide in the implementation of the Millennium Declaration by the United Nations system”.³⁷ On 31 July 2002, the Secretary-General submitted his first annual report on this implementation.³⁸ Its brief section entitled “Strengthening the United Nations” contained a judgment on what had been achieved since 1997,³⁹ the

resolution 55/162, paragraph 18. Also requested in this resolution were an annual report and a comprehensive report every five years “on progress achieved towards implementing the Millennium Declaration” (paragraph 19).

³⁶ Ibid., see paragraphs 275-283. On the goal concerning the resources of the Organization, “strategies for moving forward” were payment of dues “in full, on time and without conditions” and “continuing efforts to reform the budget methodology and practice of the United Nations” (paragraph 278); on the goal concerning the Secretariat, strategies were “ensuring that information technologies are allocated sufficient resources [...]”, “managing knowledge within the United Nations so that it is made available to civil society and others partners”, “continuing the modernization of human resources policies and procedures” and “continuing to streamline administrative processes” (paragraph 283).

³⁷ GA resolution 56/95, 14 December 2001, Follow-up to the outcome of the Millennium Summit, paragraphs 1-2.

³⁸ A/52/270, 21 July 2002, Implementation of the United Nations Millennium Declaration, Report of the Secretary-General.

³⁹ Ibid., paragraph 110. In particular: “The depth of the change [...] is often underestimated. The innovations endorsed by the General Assembly in response to the recommendations contained in my 1997 report [...] and in the Brahimi report, have enabled the Organization to act with greater unity of purpose, coherence of efforts and agility”. Recent examples of this capacity “to cope successfully with serious challenges” were “Kosovo, Sierra Leone, East Timor and Afghanistan”. The Millennium Development Goals were “the common development agenda for the next 15 years”. Coordination had “improved significantly”. These and other achievements “have taken place in a context of diminishing resources for the regular budget”.

assessment that there was “still much room for improvement” and the announcement of the submission to the General Assembly “this northern autumn (the fall of 2002) of a report that will propose further programmatic, institutional and process improvements [...]”.⁴⁰ The Assembly took note, also with “appreciation”, of this first annual report.⁴¹ It recognized “the uneven progress” in achieving the objectives of the Millennium Declaration and decided “to consider, at its fifty-eighth session, convening a high-level plenary meeting during (its) sixtieth session on the review of the implementation of the Millennium Declaration [...]”.⁴² This high-level meeting, known as

the 2005 World Summit, and the announced report of the Secretary-General for the fall of 2002, became the next steps in the unfolding of the reform of the Organization launched in 1997.

12. The report issued on 9 September 2002 was the third major report of the Secretary-General on issues of reform of the Organization and was entitled “Strengthening the United Nations: an agenda for further change”.⁴³ It was placed in the framework of the Millennium Declaration. It stated that since the reforms began in 1997 “much has already been achieved”. The Organization “is evolving with the times” and “it is more efficient, more open and more creative”. Yet, “more changes are needed” to ensure that “the Organization devotes its attention to the priorities fixed by the Member States and that the Secretariat gives better service. However, the intergovernmental organs must also change”.⁴⁴ Thirty-six “actions” were outlined, the first being the submission in 2003 of a “thoroughly revised” programme budget for the biennium 2004-2005, and

⁴⁰ Ibid., paragraph 111.

⁴¹ GA resolution 57/144, 16 December 2002, Follow-up to the outcome of the Millennium Summit, paragraph 1. It ought to be noted that, under the same item, Follow-up to the outcome of the Millennium Summit, the Assembly also adopted resolution 57/145 of 16 December 2002, Responding to global threats and challenges. Noting “with concern various global threats and challenges, in particular those posed by international terrorism in all its forms and manifestations, transnational organized crime, regional conflicts, poverty, unsustainable development, illicit drug trafficking, money-laundering, infectious diseases, environmental degradation, natural disasters, complex emergency situations and others”, the Assembly acknowledged “the importance of further adapting the United Nations to address (these) threats and challenges” and requested the Secretary-General, “in consultation with the executive heads of the agencies and organizations of the United Nations system [...] to study ways and means to promote further [...] a more comprehensive and coherent response to the global threats and challenges of the twenty-first century” (fourth preambular paragraph and paragraph 2 of resolution 57/145).

⁴² Ibid., paragraphs 2 and 6. In paragraph 7 of this resolution the Assembly also decided that the “development goals contained in the Millennium declaration will be considered within the framework of the integrated and coordinated follow-up to the outcomes of the major United Nations conferences and summits in the economic and social field [...]”. Consequently, GA resolution 58/291, containing the decision to convene in New York in 2005, at the commencement of the sixtieth session, a high-level plenary meeting of the Assembly “with the participation of heads of State and Governments”, was entitled Follow-up to the outcome of the Millennium Summit and integrated and coordinated implementation of and follow-up to the outcomes of the major United Nations conferences in the economic and social fields. This title represented the merger of two agenda items of the fifty-

eighth session of the Assembly — item 50 on the follow-up to the Millennium Assembly and item 60 on the integrated follow-up of major conferences and summits in the economic and social fields — and it took seven months of negotiations to find an agreement on the meaning of such merger for the scope of the high-level meeting. In broad terms, developing countries wanted this meeting to focus on development issues whereas developed countries wanted it to focus on all the goals of the Millennium Summit, including the reform of the Organization. The Millennium Development Goals (MDGs), seen very favourably by the developed countries, were viewed with serious reservations by a number of developing countries. The result of these negotiations was paragraph 2 of the very short resolution 58/291. The high-level meeting “will undertake a comprehensive review of the progress made in the fulfillment of *all the commitments* (emphasis added) contained in the Millennium Declaration, *including the internationally agreed development goals and the global partnership required for their achievement* (emphasis added) [...]”. A final decision on the modalities, format and organization of the high-level meeting was to be suggested by the Secretary-General, taking into account open-ended consultations that the President of the General Assembly will continue to carry out (paragraph 3 of 58/291). See resolution 58/291 of 6 May 2004 and *Official Records*, A/58/PV.86, pages 1-5.

⁴³ A/57/387, 9 September 2002, Strengthening the United Nations: an agenda for further changes, Report of the Secretary-General.

⁴⁴ Ibid., Summary, second and fourth paragraphs.

the last, the entrusting to the Deputy Secretary-General of the “overseeing of the implementation of the approved reforms”.⁴⁵

13. Although all the measures envisaged and proposed had a bearing on the structure and functioning of the Organization, section V,⁴⁶ entitled “Allocating resources to priorities”, concerned directly the budget(s) of the United Nations and suggested four specific actions on the planning and budgeting process, the intergovernmental review of plans and budgets, the peacekeeping budgets, and the management of trust funds.⁴⁷ The measures presented in the whole report, argued the Secretary-General, “add up to a very different way of doing business” and, “the Secretary-General is seeking a strong endorsement from Member States for the entire package”.⁴⁸

14. Short of a “strong endorsement”, the General Assembly “welcome(d) the efforts and initiatives of the Secretary-General aimed at further reforming the United Nations to cope with contemporary challenges and address new priorities facing the Organization in the twenty-first century”.⁴⁹ There were, in this resolution, other “welcomes” for “intentions”, “efforts” and “proposals” of the Secretary-General, but all with restrictive clauses and all subjected to further review and approval.⁵⁰ Only one decision of the Secretary-General was “endorsed” and the Assembly made clear its determination to continue examining in great detail all aspects of the organization of the Secretariat.⁵¹

⁴⁵ Ibid., Action 1, page 11, and Action 36, page 34.

⁴⁶ The seven sections of the report were: I. Strengthening the United Nations; II. Doing what matters; III. Serving Member States better; IV. Working better together; V. Allocating resources to priorities; VI. The Organization and its people: investing in excellence; VII. Managing change.

⁴⁷ Ibid., pages 26-29.

⁴⁸ Ibid., last paragraph of the Summary.

⁴⁹ GA resolution [57/300](#), 20 December 2002, Strengthening the United Nations: an agenda for further change.

⁵⁰ See for example paragraph 11 of resolution [57/300](#): “(The Assembly) Welcomes the proposals of the Secretary-General to improve the effective and targeted delivery of public information activities, including the restructuring of the Department of Public Information of the Secretariat, *in accordance with the relevant resolutions and decisions of the General Assembly* (emphasis added)”.

⁵¹ In paragraph 25 of resolution [57/300](#), the Assembly endorsed the decision of the Secretary-General to entrust the Under-Secretary-General and Special Adviser on

Regarding the request of the Secretary-General for more flexibility in his administration of approved programme budgets, the Assembly asked for the development of “criteria”, including “specification of the exceptional circumstances in which (such flexibility) would be used”.⁵²

15. Clarifications were also requested by the Assembly for the proposal of the Secretary-General to simplify the planning and budgeting process,⁵³ and, one year later, upon presentation of an additional report,⁵⁴ the Fifth Committee accepted, on a trial basis, to replace the current four-year medium-term plan by a “strategic framework” covering, in its main part, the same period as the biennial programme budget.⁵⁵ The Assembly also accepted that the Committee for Programme and Coordination would cease to consider the budget outline, thus eliminating a duplication of responsibilities with the Advisory Committee on Administrative and Budgetary Questions.⁵⁶ These were significant changes in the planning and budgeting process established in resolution [41/213](#) of 19 December 1986. They are examined in more detail in Part II.A.1 of this review.

16. The high-level plenary meeting held by the General Assembly from 14 to 16 September 2005 adopted a document which became, in resolution [60/1](#), The 2005 World Summit Outcome.⁵⁷ This document

Africa with a number of responsibilities. And, the Assembly felt the need to enumerate precisely these responsibilities in subparagraphs (a) and (b).

⁵² See paragraph 35 of resolution [57/300](#).

⁵³ See paragraph 37 of resolution [57/300](#).

⁵⁴ [A/57/786](#), 15 April 2003, Strengthening of the United Nations: an agenda for further change, Intergovernmental review of the medium-term plan and the programme budget, Report of the Secretary-General.

⁵⁵ See GA resolution [58/269](#), 23 December 2003, Strengthening of the United Nations: an agenda for further change; paragraphs 5 to 10.

⁵⁶ Ibid., paragraph 11.

⁵⁷ GA resolution [60/1](#), 16 September 2005, 2005 World Summit Outcome. The fifty-ninth session of the Assembly adopted the same text, as a draft, on 13 September 2005, in resolution [59/314](#), Draft outcome document of the High-level Plenary Meeting of the General Assembly of September 2005. At the conclusion of this fifty-ninth session, which coincided with the year marking the sixtieth anniversary of the United Nations, the President of the General Assembly said that “we also had to spend half, and perhaps even most of our time, preparing for that important summit meeting, in which more than 150

had a Part V, “Strengthening the United Nations”,⁵⁸ in which one of the ten sub-parts⁵⁹ was entitled “Secretariat and management reform”.⁶⁰ Under this title, a strong emphasis was put on “effective and efficient mechanisms for responsibility and accountability of the Secretariat”⁶¹ — including the development of “a system-wide code of ethics for all United Nations personnel”.⁶² Also emphasized was “the urgent need to substantially improve the United Nations oversight and management processes”.⁶³ Vigorous encouragements were addressed to the Secretary-General to promote “best management practices” for a “more efficient use of the financial and human resources available to the Organization”.⁶⁴ The role of the Secretary-General as the chief administrative officer of the Organization having being

heads of State and Government will participate” (see *Official Records*, [A/59/PV.118](#), page 4). Among the documents considered were the report of the High-level Panel on Threats, Challenges and Change ([A/59/565](#)), the report of the Millennium Project ([A/59/727](#)), and the report of the Secretary-General entitled “In larger freedom: towards development, security and human rights” ([A/59/2005](#)).

⁵⁸ The parts of the text were: I. Values and principles; II. Development; III. Peace and collective security; IV. Human rights and the rule of law; V. Strengthening the United Nations.

⁵⁹ The sub-parts of Part V. were: General Assembly; Security Council; Economic and Social Council; Human Rights Council; Secretariat and management reform; System-wide coherence; Regional organizations; Cooperation between the United Nations and parliaments; Participation of local authorities, the private sector and civil society, including non-governmental organizations; and, Charter of the United Nations.

⁶⁰ GA resolution [60/1](#), Annex, paragraphs 161 to 167.

⁶¹ *Ibid.*, paragraph 161 (b). The context of this emphasis on accountability and ethical behavior ought to be recalled: first, the controversy over the management of the Oil for Food Programme established by the Security Council in 1991 and formally ended on 21 November 2003, had been intense since 2000 and the report of the Independent Inquiry Committee (the “Volcker report”) which contributed greatly to dissipate rumors and accusations, was presented to the Security Council only on 7 September 2005; second, evidence of cases of sexual abuse and exploitation by United Nations peacekeeping personnel had surfaced in 2004/2005 and the General Assembly adopted its first resolution on that matter on 6 June 2005 (resolution [59/300](#)).

⁶² *Ibid.*, paragraph 161 (d).

⁶³ *Ibid.*, paragraph 164.

⁶⁴ *Ibid.*, paragraph 161 (f).

“reaffirmed”, he was requested “to make proposals on the conditions and measures necessary for him to carry out his managerial responsibility effectively”.⁶⁵

17. Also, having “commended” the Secretary-General for his “previous and ongoing efforts to enhance the effective management of the United Nations and to update the Organization”, the 2005 World Summit “emphasize[d] the need to decide on additional reforms in order to make more efficient use of the financial and human resources available to the Organization [...]” and called on the Secretary-General “to submit proposals for implementing management reforms to the General Assembly for consideration and decision in the first quarter of 2006 [...]”.⁶⁶

18. The main report issued in response to this resolution [60/1](#) on the 2005 World Summit Outcome was also the fourth major report on reform issued by the Secretary-General, who was completing his second term at the end of the year. It is this report⁶⁷ that led to the breaking of the General Assembly’s consensus agreement on administrative and budgetary matters highlighted at the beginning of this review.

19. The report, forceful in its tone and content, proposed measures “needed to enable future Secretaries-General to carry out their managerial responsibilities effectively, as well as measures to enable the Organization as a whole to make better use

⁶⁵ *Ibid.*, paragraph 162.

⁶⁶ *Ibid.*, paragraphs 162 and 163. In paragraph 163, the Summit also requested the Secretary-General to include three important “elements” in his proposals “for implementing management reforms”: (a) an assessment and recommendations on the adequacy of “United Nations budgetary, financial and human resources policies, regulations and rules [...] to the current needs of the Organization [...]”; (b) the facilitation, with analysis and recommendations, of the review of “all mandates older than five years originating from resolutions of the General Assembly and other organs” that the Assembly and other organs will undertake during 2006 “to strengthen and update the programme of work of the United Nations”; and (c) a “detailed proposal on the framework for a one-time buyout to improve personnel structure and quality [...]”. Elements (b) and (c), as well as other issues raised in this sub-part of the outcome of the Summit, notably the question of oversight and the question of safety and security of personnel, were treated in separate reports issued by the Secretary-General.

⁶⁷ [A/60/692](#), 7 March 2006, Investing in the United Nations: for a stronger Organization worldwide, Report of the Secretary-General.

of its managerial and human resources”. Previous reform efforts, “while generating some significant improvements, have sometimes addressed the symptoms rather than the cause of the Organization’s weaknesses”. A “radical overhaul of the United Nations Secretariat — its rules, structure, systems and culture” was imposed by “a radically expanded range of activities”, notably “a fourfold increase in peacekeeping”. The United Nations was “no longer a conference-servicing Organization located in a few headquarters locations”. The tool for a stronger Organization was “a new leadership culture and management structure” that will “lead to greater unity of purpose, coherence of efforts and agility in responding to the pressing needs of the international community”.⁶⁸ But, emphasized the Secretary-General, “strong management can only work if it responds to strong governance. These reforms are in danger of failing unless there is a trusting relationship, a strategic partnership between this institution’s governance — the Member States’ intergovernmental mechanisms — and its management, namely myself and my colleagues”.⁶⁹

20. There were 23 proposals, presented in the seven parts of this report.⁷⁰ Three parts, and the related proposals, ought to be briefly described, for they gave rise to particularly strong disagreements among Member States.

- Part V, “Investing in budget and finance”, based on a severe judgment of the shortcomings of the system of budgeting,⁷¹ had three detailed proposals on “strategic budgetary planning and

⁶⁸ Ibid., first five paragraphs of the Summary.

⁶⁹ Ibid., Introduction, paragraph 14.

⁷⁰ I. Investing in people, II. Investing in leadership, III. Investing in information and communication technology, IV. Investing in new ways of delivering services, V. Investing in budget and finance, VI. Investing in governance, and VII. The way forward: investing in change.

⁷¹ The diagnosis was: “an inflexible budget implementation process [...]; highly restricted authority of the Secretary-General to shift resources to meet emerging needs [...]; no single coherent and commonly understood notion of accountability for programme performance [...]; cumbersome practices emerging from the Financial rules and Regulations [...]; Insufficient transparency and availability of relevant financial information [...]” Also, among the problems, was the “many thousands of pages of reports to the Fifth Committee” delivered by the Secretariat each year. See [A/60/692](#), paragraphs 72 to 77 (a).

implementation”, on “financial management practices” and on “performance evaluation and reporting”.⁷² The key ideas were simplification of processes, consolidation of procedures and reports, and greater authority for the Secretary-General.⁷³ The only reference to the question of payment of their dues by Member States was the proposal that “interest be charged on arrears in a Member State’s assessed contribution”.⁷⁴

- Part VI, “Investing in governance”, intended to change “the current system of interaction between the Secretariat and Committees of the General Assembly (which was) at times dysfunctional”.⁷⁵ It included proposals 19, 20 and 21. Proposal 19, argued for the development of “a single comprehensive annual report”, which would be a thoroughly modified annual report of the Secretary-General on the work of the Organization.⁷⁶ Proposal 20 advanced three “new principles of interaction” between the Secretariat and the Assembly’s budget committees.⁷⁷ In Proposal 21, the Assembly was “urged to consider ways to reform its structures for interacting with the Secretariat on management and budgetary issues”. Six measures were advocated to that effect and the last read as follows: “Member States may wish to [...] Examine ways to allow strategic discussion to be held in meetings of manageable size, possibly

⁷² [A/60/692](#), proposals 16, 17 and 18, paragraph 79, pages 33 to 35.

⁷³ For example: the budget cycle will be shortened to a calendar year and the regular budget and the peacekeeping budget will be aligned; peacekeeping accounts will be consolidated in one; budget appropriation will be consolidated into 13 parts (from the current 35 sections); parts will be approved in aggregate numbers and four broad categories; the ceiling of the commitment authority for peacekeeping operations will be increased from \$50 million to \$150 million; budget surpluses will be retained for subsequent periods [...] See proposals 16 and 17.

⁷⁴ Ibid., last point of proposal 17.

⁷⁵ Ibid., paragraph 84.

⁷⁶ Ibid., paragraph 85, Proposal 19, page 37.

⁷⁷ Ibid., paragraph 85, Proposal 20, page 37. These three “new principles” were: “the committees should agree to focus on core budget issues [...]; both plenary and working groups should respect strict time limits [...]; plenary sessions should be used for decisions on core budget issues and not for prolonged debates on each line item”.

through dividing up the workload of the Fifth Committee among *select working groups of limited membership*, (emphasis added) or consider whether an *executive committee could be elected from among its members* (emphasis added) and asked to bring agreed recommendations before the Committee as a whole”.⁷⁸

- Part VII, “The way forward: investing in change”, contained the last two proposals: proposals 22 and 23. Proposal 22 pertained to the provision of resources for all the measures suggested in the report, including “resources that will be needed at an early stage for a *“change management office”* (emphasis added) and a *“staff buyout”* (emphasis added)”. In Proposal 23, the Secretary-General urged Member States “to lose no time in providing dedicated resources for the change management office and setting up an appropriate intergovernmental mechanism to work with it”. Such prompt decisions, added the Secretary-General, “would make it clear, to both the staff and the outside world, that the overall programme of reform is serious and credible”.⁷⁹

21. Serious divergence of views among Member States on this report emerged even before its issuance. The facilitators appointed by the President of the General Assembly to oversee the follow-up of the

⁷⁸ Ibid., paragraph 85, Proposal 21, page 38. The other points of Proposal 21 included the suppression of the Committee for Programme and Coordination, the review of the level of technical expertise for servicing in the ACABQ, and the raising of the level of representation of Member States in the Fifth Committee.

⁷⁹ Ibid., Part VII and Proposals 22 and 23, paragraphs 86 to 92. It was specified that the new “change management office would report to the Deputy Secretary-General (paragraph 90). Also, “a small but representative group of Member States (would) provide support and guidance” to that office (paragraph 89). The “staff buyout” was an idea included in 200 World Summit Outcome (see GA resolution 60/1, paragraph 163 (c)). The Secretary-General, in this report under review, announced that he will soon place a proposal for this buyout, and that it will be “an essential tool for implementing the reforms proposed in the present report and the conclusions of the review of mandates on which the Assembly is about to embark.” (paragraph 91 (c)). The cost of the buyout “will be approximately \$100,000 per staff member [...] a buyout of 1,000 staff would cost approximately \$100 million” (paragraph 92).

sub-part “Secretariat and management reform” of the 2005 World Summit Outcome,⁸⁰ could not reconcile two opposite positions on the treatment of the report that the Summit had requested of the Secretary-General in paragraphs 162 and 163 of its outcome document.⁸¹ Some member States, notably the major contributors, wanted the forthcoming report to be introduced and debated in plenary meetings of the Assembly, whereas others, including the Group of 77, wanted it to be considered directly by the Fifth Committee, together with the related report of the ACABQ.

22. On 7th March 2006, the Secretary-General addressed the Assembly on his report that had been issued the same day under two plenary agenda items.⁸² Following this address, delegations restated their positions on the process for the consideration of the report and the President indicated that he would undertake consultations.⁸³ Reporting three weeks later

⁸⁰ The President of the sixtieth session of the Assembly, Jan Eliasson of Sweden, appointed Ambassador Akram, of Pakistan, and Ambassador Rock, of Canada, for such facilitation in September 2005. For an official mention of these appointments by the President, see *Official Records, A/60/PV.71*, page 4.

⁸¹ See above, footnotes 65 and 66.

⁸² See *A/60/PV.71*. The two agenda items were 46, Integrated and coordinated implementation of and follow-up to the outcomes of the major United Nations conferences and summits in the economic, social and related fields, and 120, Follow-up to the outcome of the Millennium Summit.

⁸³ Ibid., pages 1 to 6. The position of the Group of 77 and China had been expressed in a letter to the President dated 3 March (see *A/60/707*, 6 March 2006, Letter dated 3 March 2006 from the Permanent Representative of South Africa to the United Nations addressed to the President of the General Assembly. It was restated after the address of the Secretary-General by Ambassador Kumalo, South Africa, speaking on behalf of this group: “[...] We thank him (the Secretary-General) for his report and note that it is indeed unusual for the Secretary-General to address Member States before the formal introduction of his reports [...] We now expect that the entire report will be forwarded immediately to the ACABQ [...] Once again, we want to reconfirm the commitment of the Group of 77 and China to reform the United Nations in an intergovernmental process and according to the rules and procedures of the Organization.” For Ambassador Bolton, United States of America, “we believe that consideration of the Secretary-General’s report in the first instance belongs to the plenary of the General Assembly, which will in turn make decisions as to how to allocate it among the

on the results of these, the President stated that the report would be introduced on the 3rd of April in the Fifth Committee, which would have to report on the matter not later than 18 April 2006 “in order to enable the Secretariat to prepare a comprehensive and detailed report by May 2006 for consideration by the Fifth Committee”.⁸⁴

23. A new introduction of the report was actually made on the 3rd of April — this time by the Deputy Secretary-General.⁸⁵ But, when the Fifth Committee reported to the Assembly on the 1st of May,⁸⁶ it was to present a draft resolution that, sponsored by the Group of 77, had been voted upon.⁸⁷ As emphasized at the

relevant Committees of the General Assembly.” This position was shared by Ambassador Oshima, of Japan: “[...] it is essential that policy decisions on key proposals and recommendations take place in plenary meetings [...] The European Union, represented by Ambassador Pfanzer, of Austria, “propose(d) that this report be treated in the same way as all other follow-up reports of the world summit, namely within the framework of informal plenary meetings, assisted by the two co-chairs.”

⁸⁴ See *Official Records*, A/60/PV.75. The issuance of an additional report detailing the proposals made in A/60/692 was a decision made during the informal consultations conducted by the President. The President also indicated that the report (A/60/692) will be reissued under six additional items, one of them being item 118, United Nations reform: measures and proposals, also allocated to the plenary, and the others, including item 122, Review of the efficiency of the administrative and financial functioning of the United Nations, having been allocated to the Fifth Committee.

⁸⁵ Mr. Malloch Brown, who had taken this function on 1 April 2006, two days before this intervention, and will keep it until December of the same year. Mr. Malloch Brown had succeeded Mrs. Louise Frechette, the first Deputy Secretary-General, who occupied this newly created post from March 1998 to March 2006.

⁸⁶ See A/60/831, 1st May 2006, Report of the Fifth Committee.

⁸⁷ Draft resolution A/C.5/60/L.37/Rev.1, as orally revised, was adopted in the Fifth Committee on 28 April 2006 by a recorded vote of 108 to 50 with 3 abstentions. Members of the Group of 77 and China, joined by the Russian Federation and Belarus voted for; members of the European Union, the countries of the former Yugoslavia, Ukraine, Turkey, Japan and the United States of America voted against; Armenia, Norway and Uganda abstained. A vote had been requested by the European Union, Australia, Canada, New Zealand, and the United States of America (see A/C.5/60/SR.50, already mentioned in footnote 2). This draft resolution became resolution

beginning of this review, the agreement reached in 1986 that the Fifth Committee would from thereon treat administrative and budgetary matters by consensus, and not by vote, had been broken. Such failure had occurred in spite of a great number of informal negotiations and facilitations. Differences of views proved to be too large.⁸⁸

24. Above all was the question of “governance”, with the already mentioned proposals 20 and 21 that aimed at “workable decision-making process” on administrative and budgetary matters by “small but representative groups” of Member States.⁸⁹ For the Group of 77,⁹⁰ and seemingly for a number of other countries as well,⁹¹ these proposals were unacceptable.

60/260 when adopted in plenary on 8 May 2006 also by a recorded vote of 121 to 50 with 3 abstentions (see A/60/PV.79, already mentioned in footnote 1).

⁸⁸ The debates on the report A/60/692 leading to resolution 60/26, which took place between the 7th of March and the 8th of May 2006, are to be found in the following *Official Records* for the plenary: A/60/PV.71,75 and 79; for the Fifth Committee: A/C.5/60/SR.44,45, 47, 48, 49 and 50.

⁸⁹ See A/60/692, paragraph 85 (a).

⁹⁰ The representative of South Africa, speaking on behalf of the Group of 77 and China, said the following: “It had become clear during the negotiations on the draft resolution that there were wide divergence of views on certain issues relating to the role and prerogatives of Member States in the General Assembly, which were clearly set out in the Charter. However those bore no relation to the reform of the Secretariat. It had become apparent that deliberate attempts were being made to broaden the interpretation of paragraphs 162 and 163 of the World Summit Outcome [...] to suggest that a small but representative group of Member States could replace the role of all Member States in carrying out the oversight responsibilities of the General Assembly was to deny every United Nations Member State its rightful role and to attempt to undermine the equality of Member States that was enshrined in the Charter.” (see A/C.5/60/SR.47, paragraphs 22 and 23.)

⁹¹ The representative of Norway made the following statement: “The Secretary-General had not limited his proposals to in-house reforms of the Secretariat, but had also addressed flaws in the governance system. It was understandable that many countries wished to counter perceived attempts to transfer functions from the General Assembly to a small circle of rich and powerful nations, and Norway shared that concern. If the Organization were to lose its multilateral and universal character, it would not be qualified to be the world’s leading forum for addressing global problems. Norway therefore strongly cautioned against the proposals to

They were in violation of fundamental articles of the Charter of the United Nations. Faced with this opposition, the Secretary-General took the exceptional initiative to address a letter to the Chairman of the Fifth Committee, in which, recognizing that “these two proposals have provoked concern and resistance”, he stated that “the Committee may wish to set aside proposals 20 and 21”.⁹² For the Group of 77, “set aside” meant “in the context of the consideration of the Secretary-General’s report or *in any other context* (emphasis added)”.⁹³ For other delegations, “sovereign Governments could not be prevented from discussing proposals 20 and 21 in the General Assembly”.⁹⁴ No compromise was possible and the Group of 77 maintained the original text of its draft resolution which was, in section VIII, rejecting explicitly proposals 20 and 21 for not bearing “any relation to the requests of the General Assembly as outlined in resolution 60/1 or in any other legislative mandate adopted by the Assembly”.⁹⁵

25. Differences of views among Member States were also profound on the related question of the powers of the Secretary-General as chief administrative officer of the Organization. The United States of America, Japan and other developed countries were willing to give to the Secretary-General the greater flexibility he was requesting in the administration of the budget(s) of the United Nations. The Group of 77 was not prepared to go beyond the “limited discretion in budgetary

establish new governance structures within the United Nations consisting of small groups of “representative” Member States, since that will not be in its national interests or in the interest of the United Nations. The Organization’s decision-making processes posed a number of major challenges, but the large number of Member States and their participation in negotiations did not constitute a problem in itself.” (see [A/C.5/60/SR.44](#), paragraphs 33 and 34).

⁹² See [A/C.5/60/SR.49](#), paragraphs 1 and 2.

⁹³ *Ibid.*, paragraph 7.

⁹⁴ *Ibid.*, paragraph 14.

⁹⁵ See [A/C.5/60/L.37](#) and resolution 60/260, paragraph 4 of section VIII, entitled Proposals 20 and 21. In the other four paragraphs of this section, the Assembly “reaffirmed” the roles of the Fifth Committee and of the Committee for Programme and Coordination, “reaffirmed” also that no changes in the “budget methodology” and “budgetary procedures” may be implemented without “prior review and approval by the General Assembly” and “recalled” resolution 41/213 and the provisions of the Charter, “in particular Article 18”.

implementation [...] within defined parameters”,⁹⁶ that the Assembly had given to the Secretary-General a few months earlier through resolution 60/246.⁹⁷ For this group of countries, more “flexibility” to the Secretary-General meant reduced possibilities for them to influence the functioning of the Organization. Hence, in resolution 60/260, the restrictive clauses and the requests for more information and justification that accompanied the decision to consider again at a later stage the proposals contained in section V, “Investing in budget and finance”,⁹⁸ as well as in most other sections of the report.⁹⁹

26. Restrictive also was the “taking note” of proposal 22 for the creation of a “change management office”. Moreover, the mention in the report that such office was to be supervised by the Deputy Secretary-General was implicitly but clearly rejected by the Assembly. Resolution 60/260 stressed that “the implementation of reform measures approved by the General Assembly is the responsibility of the Secretary-General as the chief administrative officer of the Organization and should be undertaken in full

⁹⁶ See resolution 60/260, section VI, Proposal 16, paragraph 1.

⁹⁷ GA resolution 60/246, 23 December 2005, Questions relating to the proposed programme budget for the biennium 2006-2007, paragraph 11.

⁹⁸ In resolution 60/260, proposal 16 was the subject of section VI, and proposals 17 and 18 were treated in section IV, together with proposals 8 to 12 which were on “information and communications technology” (proposals 8, 9, 10) and on “new ways of delivering services” (proposals 11 and 12). The “detailed report” requested from the Secretary-General on the proposals treated in section IV was to reflect “the unique intergovernmental nature and international character of the United Nations and the provisions of previous resolutions, including [...]”. And this detailed report was to “respond” to a list of seven “elements”, including “an assessment of the impact of previous and on-going reforms” and “a clear definition of the terminologies and rationale for the proposals.” (see resolution 60/260, section IV, paragraph 1).

⁹⁹ For proposals 1 to 4 and 7 related to human resources, proposals 14 and 15 on the question of procurement, and proposal 19 on a single annual comprehensive report, as well as for the above mentioned proposals 8 to 12, 16, 17 and 18, the Assembly, in the same resolution 60/260, did not “accept”, “reject” or “took note”, but simply requested the Secretary-General for more detailed reports and asserted these requests with fairly detailed guidelines.

transparency with the entire membership of the Organization through established reporting lines to the Assembly”.¹⁰⁰ This last clause summarized well the reasons for the rejection by a majority of the membership of the most ambitious proposals for reform presented by the Secretary-General. It was only on the question of accountability and oversight in the Organization, including the accountability of the Secretary-General to Member States, a subject on which there were no proposals in the report, that Member States had no difficulty to reach an agreement.¹⁰¹

27. Prominent during this whole process of consideration by the Assembly of the fourth major report on reform presented by the Secretary-General, was the question of trust: trust between Member States and the Secretariat, and trust among the membership. In his address to the General Assembly to present his report, the Secretary-General declared that “strong management can work only if it responds to strong governance, and successful reform depends on a strategic partnership based on mutual trust between you, the governors, on the one hand, and the managers — that is, myself and my colleagues — on the other hand [...] I fully realize that this trust cannot be taken for granted [...] It is vital that we find a way to restore trust and partnership, based on a clear understanding of each other’s roles”.¹⁰² Concluding the

first meeting on the report, the President of the General Assembly said that it was “essential that we address these issues (the proposals of the Secretary-General) with trust, with transparency and with a sense of common responsibility”.¹⁰³ The Deputy Secretary-General started his introduction of the report to the Fifth Committee with the recognition “that the implementation of the Secretary-General’s reform proposals would require strong understanding and trust between Member States and the Administration”.¹⁰⁴

28. On the same day, that is early in the debate over the report, the representative of Austria, speaking on behalf of the European Union insisted that “all members of the Committee should try to restore an atmosphere of trust and cooperation [...]”¹⁰⁵ He was joined by the representative of India, who stated that “in the discussions on the Secretary-General’s report there was a need for strong understanding and trust, both among Member States and between Member States and the Secretariat”.¹⁰⁶ At the end of the process, after the collapse of the consensus principle in the Fifth Committee, a number of pleas were made for the reestablishment of a climate of trust in the Organization.¹⁰⁷

and the Assembly.” Two paragraphs later, the Secretary-General added: “Let me make one more thing clear. This reform is not a cost-cutting exercise, any more than it is a grab for power by the Secretariat, or a desperate attempt to placate one or two major contributors to the budget.” (Ibid., page 3).

¹⁰³ Ibid., page 6.

¹⁰⁴ See *Official Records, A/C.5/60/PV.44*, page 2, paragraph 4. The Deputy Secretary-General added the following: “The main idea underlying the report was that the Organization had outgrown its existing business model [...] Underlying the report was an offer of strategic partnership: if the Secretariat was given the means to deliver its mandates, Member States could be provided in return with better tools with which to judge the Secretariat’s performance and hold it accountable. It was, of course, for Member States to propose such a bargain.” (Ibid., pages 2 and 3, paragraphs 5 and 6).

¹⁰⁵ Ibid., page 5, paragraph 24.

¹⁰⁶ Ibid., page 8, paragraph 44.

¹⁰⁷ See for example the representative of Austria speaking on behalf of the European Union: “It is now time to take a forward-looking approach. We need to reestablish a climate of trust and cooperation. We need to engage in consensus-based decision making. We all need to work together to make the United Nations stronger.” (see *A/60/PV.79*, page 7). And, the President of the General Assembly, after the plenary has concluded its

¹⁰⁰ See resolution *60/260*, section IX, paragraphs 1 and 2.

Regarding the post of Deputy Secretary-General, proposal 5 was “to redefine the role of the Deputy Secretary-General and delegate to him or her formal authority and accountability for the management and direction of the operational functions of the Secretariat. The Secretary-General would continue to lead the political and policy dimensions of the Organization’s work.” (see *A/60/692*, page 22). This idea was unambiguously rejected by the General Assembly: the post had been established “as an integral part of the office of the Secretary-General”; the functions of the Deputy “should not diminish the role and responsibilities of the Secretary-General as the chief administrative officer of the Organization [...]” (see resolution *60/260*, section III, paragraphs 3 and 4).

¹⁰¹ Ibid., section I, Accountability.

¹⁰² See *Official Records, A/60/PV.71*, page 3. The Secretary-General also stated the following: “I know that many States feel excluded from any real say in the affairs of the Organization and seek to correct this by asserting their authority on matters of detail. But that has the effect of breaking down what should be the division of labour between me, as chief administrative officer,

29. Two months later, the General Assembly, on the report of the Fifth Committee, adopted by consensus resolution 60/283, which, with the addition of the words “detailed report”, had the same title as the controversial resolution 60/260.¹⁰⁸ Among the explanations for this return of the General Assembly to the consensus principle on budgetary and administrative matters, two deserved particular mention.

30. First, the range of issues treated in this resolution 60/283 was limited.¹⁰⁹ The “detailed report” of the Secretary-General,¹¹⁰ originally supposed to provide additional information on the 23 proposals of the report issued in March, had been trimmed — in tone and content — to comply with the provisions of resolution 60/260. Questions of “governance” had been eliminated from the debate. The greater “flexibility” in the administration of the budget sought by the Secretary-General had been reduced to a “limited budgetary discretion” granted on “an experimental basis” and with a number of precise limitations in section III of resolution 60/283.¹¹¹ Changes in “financial management practices” were only the adoption of the International Public Sector Accounting Standards and an increase in the Working Capital

examination of several reports of the Fifth Committee had this to say: “It is imperative that we move forward and address Secretariat and management reform in a positive spirit. It is also important that all Member States be involved and fully engaged in the work. It is a common task for all of us [...] A climate of trust and confidence must be established and must guide our endeavors.” (see A/60/PV.79, pages 9 and 10).

¹⁰⁸ GA resolution 60/283, 7 July 2006, Investing in the United Nations for a stronger Organization worldwide: detailed report.

¹⁰⁹ Resolution 60/283 had eight sections: I. Oversight and accountability; II. Information and communication technology; III. Limited budgetary discretion; IV. Financial management practice; V. Improving reporting mechanisms :public access to United Nations documentation; VI. Procurement; VII. Future consideration of management reform; VIII. Appropriation.

¹¹⁰ /60/846, 12 May 2006, Investing in the United Nations: for a stronger Organization worldwide: detailed report, and four addenda: 1. Investing in information and communications technology; 2. Budget implementation; 3. Financial management practices; 4. Improving reporting mechanisms, including public access to United Nations documentation.

¹¹¹ See resolution 60/283, section III, paragraph 6 and paragraph 8 (a) to (i).

Fund.¹¹² Oversight and accountability, information and communication technologies, and public access to United Nations documentation were relatively non-controversial subjects. And the consideration of other issues, including the consolidation of peacekeeping accounts, human resources management and procurement, was postponed until the sixty-first session of the Assembly.¹¹³

31. Second, consensus on this resolution 60/283 was helped by the solving of a related and highly divisive issue. The programme budget for the biennium 2006-2007 had been adopted in December 2005 with an extraordinary clause authorizing the Secretary-General to enter into expenditure only of “a first tranche” representing half of the budget approved for the first year of the biennium. The remaining funds were to be made available by the Assembly “at an appropriate time”, upon request from the Secretary-General.¹¹⁴ This clause, which became known as the “spending cap”, had been imposed by the major contributors to the budget of the United Nations with the objective of forcing progress on the reform of the Organization.¹¹⁵

¹¹² Ibid., section VI.

¹¹³ A more detailed analysis of the provisions of resolution 60/283 is provided in various sections of Part II of this review, notably section C.1 and section E.

¹¹⁴ See resolution 60/247, 23 December 2005, Programme budget for the biennium 2006-2007, section A, Budget Appropriations for the biennium 2006-2007, paragraph 3.

¹¹⁵ See statements made at the 69th plenary meeting of the General Assembly, after adoption without a vote of the programme budget for the biennium 2006-2007, in *Official Records, A/60/PV.69*. The representative of the United States of America: “That decision (to authorize six months of expenditures) provides the United Nations with sufficient resources to continue its operations, while underscoring the collective commitment by Member States to achieve a stronger, more effective and more accountable Organization [...] It is clear that in six months, we can assess progress on management reform issues and then decide how to address resource questions for the remainder of 2006. We have the ability — which the negotiators of the resolution have acknowledged — to refrain from joining consensus on the next budget decision.” (pages 27 and 28). The representative of Japan: “It is our expectation that in the next six months or so, we will, and must, make substantial progress on management reform issues. Our progress will have to be assessed and reflected appropriately in the process of reaching a General Assembly decision on the adjustment of the budget.” (page 26) The representative of the European Union: “(We) will continue to work actively with colleagues next year in order to achieve the

At the end of June 2006, albeit with some difficulties and with four Member States dissociating themselves from the consensus, the Assembly decided without a vote to lift the spending cap without conditions.¹¹⁶ This was a necessary step in the removal of what had been perceived as “a poisonous and abusive atmosphere” that had “undermined the trust that was so essential if delegations were to work together”.¹¹⁷ It might be added that another agreement reached by the General Assembly on the follow-up to the 2005 World Summit Outcome, probably contributed to the consensus on resolution 60/283. This was the adoption in plenary, without a vote, of a comprehensive resolution on development reaffirming, *inter alia*, that “development is a central goal by itself and that sustainable development in its economic, social and environmental aspects constitutes a key element of the overarching framework of United Nations activities”.¹¹⁸

necessary reforms and to make the progress expected of us as set out at the Summit. We are confident that the Assembly will generate progress on these aspects to build on what we have achieved tonight and that therefore the budget in its entirety will be implemented as we would expect.” (page 25) The representative of the Group of 77 and China: “A veritable sword of Damocles has now been placed over our heads in the form of a threat to United Nations financing, coming from the largest contributors to the budget [...] The Group of 77 and China rejects conditionalities and we oppose the imposition of the spending limits on the Secretary-General. But we were faced with a very difficult choice. We did not wish to risk a serious financial crisis for the Organization, which would have resulted from the failure to adopt a budget. We therefore decided not to call for a vote on the imposition of the spending cap, despite our strong objections.” (page 26).

¹¹⁶ See *Official Records*, 30 June 2006, *A/60/PV.92*, pages 13 to 15. Australia, Canada, Japan and the United States of America dissociated themselves from the consensus. Two days before, the Fifth Committee had also taken the same decision by consensus (including Canada) after the Chairman had held consultations and received the assistance of the President of the General Assembly. See *A/C.5/60/SR.65*, pages 2 and 3, paragraphs 1 to 15.

¹¹⁷ See *Official Records*, *A/C.5/60/SR.65*, paragraph 13, statement from the delegate of South Africa, speaking on behalf of the Group of 77 and China.

¹¹⁸ See GA resolution 60/265, 12 July 2006, Follow-up to the development outcome of the 2005 World Summit, including the Millennium Development Goals and the other internationally agreed development goals; sixth preambular paragraph.

32. After its sixtieth session, in the remaining years covered by this review, the General Assembly did not adopt comprehensive or general resolutions on the reform of the United Nations. Resolution 60/260 and its follow-up resolution 60/283 were the last resolutions of this type. The two items, “United Nations reform: measures and proposals”, and “Follow-up to the Outcome of the Millennium Summit”, remained on the agenda of the General Assembly (every other year for the item on the reform), but were largely inactive.¹¹⁹ Two other items, however, also allocated to the plenary, gave rise at every session to resolutions addressing important aspects of the reform, or rather the strengthening of the United Nations. Under the item “Revitalization of the General Assembly”, Member States sought to enhance its authority and improve its working methods.¹²⁰ Directly relevant to this review were the measures taken to reinforce the Office of the President of the

¹¹⁹ There were three exceptions, all under the item Follow-up to the outcome of the Millennium Summit: (1) At its sixty-second session the Assembly adopted resolution 62/278 of 15 September 2008, Mandate Review, which put an end to the “review (of) all mandates older than five years originating from resolutions of the General Assembly and other relevant organs” requested by the 2005 World Summit (paragraph 163 (b) of resolution 60/1) to “strengthen and update the programme of work of the United Nations.” This review had been a strong subject of contention between the Group of 77 and the major contributors. (2) At its sixty-third session, the Assembly had, under the same item, a report of the Secretary-General on the Peace-building Commission and the Peace-building Fund (*A/63/881*). (3) At its sixty-fourth session, the Assembly adopted resolution 64/291 of 16 July 2010, Follow-up to paragraph 143 on human security of the 2005 World Summit Outcome.

¹²⁰ The resolutions adopted by the Assembly on this theme of its revitalization — with some variations in their titles — were: 55/285 of 7 September 2001; 58/126 of 19 December 2003; 58/316 of 1 July 2004; 59/313 of 12 September 2005; 60/286 of 8 September 2006; 61/292 of 2 August 2007; 62/276 of 15 September 2008; 63/309 of 14 September 2009; and 64/301 of 13 September 2010. The first resolution of the General Assembly on its “revitalization” was resolution 47/233 of 17 August 1993. Prior to this, the Assembly had been occasionally preoccupied with the “rationalization” of its procedures and organization, with a first resolution in 1970 (2632 (XXV)).

General Assembly.¹²¹ Also relevant was, starting with the fifty-ninth session, the organization of the agenda under headings corresponding to the priorities of the Organization.¹²² The other agenda item under which significant and cross-cutting aspects of the reform were treated was entitled “Strengthening of the United Nations system”. The first resolution with this title was adopted at the fifty-sixth session. Developments in this regard are to be found in the review of Article 17 (3) for the same period 2000-2009. And, in addition, specific aspects of the reform of the Organization were treated under more “sectoral” agenda items of the General Assembly, notably those pertaining to human resources, technologies for information and communications, programmes and budgets, accountability and oversight.

33. The debates, decisions and controversies on the reforms advocated by the Secretary-General took place in the context of a financial situation of the Organization that remained essentially as precarious as it was in the 1990s. At the end of 2001, this financial situation had greatly improved, because the United States of America had paid a significant part of its arrears, notably for peacekeeping budgets.¹²³ The

following year, 2002, was “on balance, a good year”, as the three indicators used by the Secretariat to gauge the financial health of the Organization¹²⁴ were in the best position they had been for the last seven years.¹²⁵ In 2003, however, the situation was “mixed”,¹²⁶ and in May 2006 the Controller of the United Nations stated to the Fifth Committee that “the financial situation was no better than it had been 10 years previously”.¹²⁷ At the end of 2009, the Secretary-General saw “encouraging signs of progress in the financial position of the Organization”, but the recurrent problems were still there: unpaid assessed contributions amounted to \$335 million for the regular budget, \$1.9 billion for peacekeeping operations, \$37 million for the international tribunals, and less than half of the Member States had paid in full their contribution to the capital master plan. Only 38 Member States had paid in full all their assessed contributions, but three Member States owed 94 per cent of the arrears for the regular budget and two Member States owed two thirds of the total amount outstanding for peacekeeping operations.¹²⁸

¹²¹ It ought to be noted that a major theme of these resolutions was the situation of the General Assembly vis-à-vis the Security Council. For example, in resolution 59/313 of 12 September 2005, the Assembly, among other requests, “invite(d) the Security Council to update the General Assembly on a regular basis on the steps it has taken or is contemplating with respect to improving its reporting to the Assembly.” (paragraph 2 (e) of resolution 59/313).

¹²² These headings, established at the fifty-ninth session, remained unchanged during the period under review. They were: A. Maintenance of international peace and security; B. Promotion of sustained economic growth and sustainable development in accordance with the resolutions of the General Assembly and recent United Nations conferences; C. Development of Africa; D. Promotion of human rights; E. Effective coordination of human rights 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; I. Organizational, administrative and other matters. (it was specified that this last cluster was outside the priorities of the Organization).

¹²³ See [A/56/464/Add.1](#), 14 March 2002, Improving the financial situation of the United Nations, Report of the Secretary-General, Addendum. In 2001, the United States paid a total of \$1,669 million, i.e. \$267 million

for the regular budget (plus a voluntary additional payment of \$31 million from Ted Turner), \$43 million for the international tribunals, and \$1,328 million for peace-keeping, of which \$582 million for arrears (paragraph 8).

¹²⁴ These three indicators were: cash on hand, unpaid assessed contributions, and amounts owed to Member States.

¹²⁵ See [A/57/498/Add.1](#), 9 May 2003, Improving the financial situation of the United Nations, Report of the Secretary-General, Addendum. Cash on hand was \$1,397 million, the highest in the last seven year; unpaid assessments were at \$1,684 million, the lowest in seven year; and amounts due to Member States were at \$703 million, also the lowest in seven years (paragraph 2).

¹²⁶ See [A/58/531/Add.1](#), 5 May 2004, Improving the financial situation of the United Nations, Report of the Secretary-General, Addendum (paragraph 26).

¹²⁷ See *Official Records*, [A/C.5/60/SR.60](#), paragraph 2. The Controller was introducing in the Fifth Committee the report of the Secretary-General “Investing in the United Nations: for a stronger Organization worldwide: detailed report.” ([A/60/846](#)).

¹²⁸ See [A/64/497/Add.1](#), Improving the financial situation of the United Nations, Report of the Secretary-General, paragraphs 5, 6, 8, 12, 18, 24, and 28. The “capital master plan” was approved by General Assembly [61/251](#) of 22 December 2006 to renovate the Headquarters building of the United Nations. The initial total budget was \$1.9 billion. This question is evoked in section D.2 of this review.

34. Perhaps because the Organization remained operational in spite of the fragility of its financing, the General Assembly paid little attention to this question during the first decade of the 21st century. The item “Improving the financial situation of the United Nations” was on the agenda of each of its sessions, the Secretary-General produced its mandated annual report with the same title, and the Assembly, on the report of its Fifth Committee, routinely adopted by consensus the decision to include the item on the draft agenda of its following session.¹²⁹ The last time the Assembly adopted a full resolution on the financial situation of the United Nations was 1993.¹³⁰ Resolutions on budgetary and financial matters and on the reform of the Organization generally had a preambular paragraph on this matter of financing, but it was couched in the traditional exhorting style that payment by Member States of their assessed contributions in time and in full was an obligation under the Charter.¹³¹ The Outcome of the 2005 World Summit had only one paragraph on this issue.¹³²

¹²⁹ See for example decisions 56/464 and 61/566.

¹³⁰ GA resolution 48/220 of 23 December 1993, Improving the financial situation of the United Nations. At its thirtieth session, in 1975, The Assembly decided to include in the agenda of its thirty-first session an item entitled “Financial emergency of the United Nations” (resolution 3538 (XXX)). The Assembly considered this item at its thirty-first to thirty-ninth sessions. At the fortieth session, the item “Current financial crisis of the United Nations” was introduced in the agenda at the demand of the Secretary-General and was considered again at the forty-second and forty-fifth sessions. At its forty-seventh session the General Assembly decided to consider in future the item entitled “Improving the financial situation of the United Nations”. This item was still on the agenda of the sixty-fourth session.

¹³¹ For example, resolution 60/283, paragraph 1: “(The Assembly) renews its appeal to Member States to demonstrate their commitment to the United Nations by inter alia meeting their financial obligations on time, in full and without conditions, in accordance with the Charter of the United Nations and the Financial Regulations and Rules of the United Nations.”

¹³² See resolution 60/1, paragraph 148: “We emphasize the need to provide the United Nations with adequate and timely resources with a view to enabling it to carry out its mandates. A reformed United Nations must be responsive to the entire membership, faithful to its founding principles and adapted to carrying out its mandate.”

35. Unlike this issue of financing, which in a sense belonged to the background of the efforts at reforming the Organization, the activities of the United Nations on peacekeeping and related operations were at the core of this reform. At the beginning of his second term, on 7 March 2000, to “contribute to the overall process of reform that (he) initiated since taking office”,¹³³ the Secretary-General convened “a high-level Panel to undertake a thorough review of the United Nations peace and security activities, and to present a clear set of specific, concrete and practical recommendations to assist the United Nations in conducting such activities better in the future”.¹³⁴ Issued five months later, on 21 August 2000, The Report of the Panel on United Nations Peace Operations,¹³⁵ commonly known as the “Brahimi Report”,¹³⁶ was to have a lasting influence on debates and decisions of the United Nations on its peace activities.

36. The Brahimi Report was direct, forceful and concrete in its diagnosis and recommendations. Recalling that “to save succeeding generations from the scourge of war” is the “most important function of the Organization”, it stated that “over the last decade, the United Nations has repeatedly failed to meet the challenge, and it can do no better today [...]. There are many tasks which United Nations peacekeeping forces should not be asked to undertake and many places they should not go. But when the United Nations does send its forces to uphold the peace, they must be prepared to confront the lingering forces of war and violence, with the ability and determination to defeat them [...].¹³⁷ As the United Nations has “bitterly and repeatedly discovered over the last decades, no amount of good intentions can substitute for the fundamental ability to project credible force if complex peacekeeping, in

¹³³ See A/55/502, 20 October 2000, Report of the Secretary-General on the implementation of the report of the Panel on United Nations peace operations; paragraph 7 (a).

¹³⁴ A/55/305-S/2000/809, 21 August 2000, Identical letters dated 21 August 2000 from the Secretary-General to the President of the General Assembly and the President of the Security Council; first paragraph.

¹³⁵ Ibid., Report of the Panel on United Nations Peace Operations, pages V to XV and 1 to 58.

¹³⁶ Lakhdar Brahimi, former foreign minister of Algeria, was the Chairman of the Panel, which had nine other members.

¹³⁷ A/55/305-S/2000/809, Executive Summary, first paragraph.

particular, is to succeed”.¹³⁸ But force alone cannot create peace: it can only create the space in which peace may be built. Moreover, “the changes that the Panel recommends will have no lasting impact unless Member States summon the political will to support the United Nations politically, financially and operationally to enable the United Nations to be truly credible as a force for peace”.¹³⁹

37. The recommendations that followed focused “not only on politics and strategy but also and perhaps even more so on operational and organizational areas of need”.¹⁴⁰ They were made under twenty headings: Preventive action; Peacebuilding strategy; Peacekeeping doctrine and strategy; Clear, credible and achievable mandates; Information and strategic analysis; Transitional civil administration; Determining deployment timelines; Mission leadership; Military personnel; Civilian police personnel; Civilian specialists; Rapidly deployable capacity for public information; Logistics support and expenditure management; Funding Headquarters support for peacekeeping operations; Integrated mission planning and support; Other structural adjustments in DPKO; Peacebuilding support in the Department of Political Affairs; Peace operations in the Office of the United Nations High Commissioner for Human Rights; and Peace operations and the information age.¹⁴¹ The implementation of its recommendations, said the Panel, “will require additional resources [...] but no amount of money or resources can substitute for the significant changes that are urgently needed in the culture of the Organization [...]. The United Nations has to “take steps to become a true meritocracy” and Member

States also “need to reflect on their working culture and methods”.¹⁴²

38. At the Millennium Summit, Heads of State and Government took note of the report of the Panel on United Nations Peace Operations and requested the General Assembly “to consider its recommendations expeditiously”.¹⁴³ The intense legislative action that ensued during the decade under review took several forms. First, the General Assembly adopted at least once a year — generally on the report of the Fourth Committee — a resolution entitled “Comprehensive review of the whole question of peacekeeping operations in all their aspects”.¹⁴⁴ In these resolutions the Assembly approved the conclusions and recommendations of the Special Committee on Peacekeeping Operations,¹⁴⁵ thus establishing the

¹⁴² Ibid., Executive Summary, page xiv, fourth, sixth and seventh paragraphs.

¹⁴³ See GA resolution 55/2 of 8 September 2000.

Paragraph 9, second line, of the Millennium Declaration reads as follows: “(We resolve) To make the United Nations more effective in maintaining peace and security by giving it the resources it needs for conflict prevention, peaceful resolution of disputes, peacekeeping, post-conflict peacebuilding and reconstruction. In this context, we take note of the report of the Panel on United Nations Peace Operations and request the General Assembly to consider its recommendations expeditiously.” Similarly, the Security Council “meeting at the level of Heads of State and Government in the course of the Millennium Summit to discuss the need to ensure an effective role of the Security Council in the maintenance of peace and security, particularly in Africa”, adopted a statement on eight points, the fourth being the following: “Welcomes the report of the Panel on United Nations Peace Operations of 21 August (S/2000/809) and decides to consider its recommendations which fall within its area of responsibility expeditiously” (resolution 1318 (2000)).

¹⁴⁴ See the following resolutions (on the report of the Fourth Committee, unless otherwise indicated): 55/135, 56/225 A and B, 56/241 (Fifth Committee), 57/129, 57/336, 58/315, 59/281, 60/263, 61/291, 62/273 (plenary), 63/280, and 64/266. The first resolution on Comprehensive review of the whole question of peacekeeping operations in all their aspects was resolution 2006 (XIX) of 18 February 1965.

¹⁴⁵ The Special Committee on Peacekeeping Operations was established by resolution 2006 (XIX). The Assembly, “deeply anxious to resolve urgently the problems that have arisen at that session, so as to continue to fulfill its objectives” and “considering it necessary to ensure as soon as possible the normalization of its work”, “Invites

¹³⁸ Ibid., Executive Summary, third paragraph. In his letter to the Secretary-General transmitting the report of the Panel, Chairman Brahimi wrote the following: “We (the members of the Panel and himself) admired greatly your willingness to undertake past highly critical analyses of United Nations operations in Rwanda and Srebrenica. This degree of self-criticism is rare for any large organization and particularly rare for the United Nations” (See A/55/305-S/2000/809, page iii). The genocide in Rwanda occurred in 1994 and the massacre of Srebrenica in July 1995.

¹³⁹ Ibid., Executive Summary, page viii, first and third paragraphs.

¹⁴⁰ Ibid., page viii, second paragraph.

¹⁴¹ Ibid., Annex III, Summary of recommendations, pages 54 to 58.

political framework for consideration of specific aspects of peacekeeping activities in the United Nations.¹⁴⁶ Second, the Assembly also adopted — on the report of the Fifth Committee — resolutions entitled “Administrative and budgetary aspects of the financing of peacekeeping operations”, which dealt with a large number of “cross-cutting issues” such as budgeting and budget presentation, communication and information technology, integrated missions, or air operations.¹⁴⁷ Third, the Assembly further adopted a significant number of resolutions on specific aspects of

peace operations and activities of the United Nations, these ranging from the rates of reimbursement of troop-contributing States and the implementation of the strategic deployment stock¹⁴⁸ to the establishment of the Peace Building Commission (more on the latter below). And fourth, in addition to its “routine” resolutions on the financing of individual operations (between 13 and 19 resolutions a year), the Assembly continued to take annual or biennial decisions on instruments that had been recently established, notably the Support Account for Peacekeeping Operations and the Peacekeeping Reserve Fund.¹⁴⁹

the Secretary-General and the President of the General Assembly, as a matter of urgency, to make arrangements for and to undertake appropriate consultations on the whole question of peacekeeping operations in all their aspects [...] Authorizes the President of the General Assembly to establish a Special Committee on Peacekeeping Operations, under the chairmanship of the President of the Assembly [...] Instructs the Special Committee [...] to undertake as soon as possible a comprehensive review of the whole question of peacekeeping operations in all their aspects, including ways of overcoming the present financial difficulties of the Organization [...] (paragraphs 1, 2 and 3).

¹⁴⁶ In line with its broad mandate, the Special Committee did not shy away from making comments and recommendations on administrative and budgetary aspects of peacekeeping operations. For instance, in its report of 4 December 2000 (submitted to the Fourth Committee) the Special Committee wrote the following: “The Special Committee reiterates its request for an expeditious and comprehensive review of the management structure, recruitment processes and interrelationships of all the relevant elements within the Secretariat that play a role in peacekeeping operations [...] Pending this review the Special Committee believes that some additional resources should be made available on an emergency basis for the staffing of the Department’s Military and Civilian Planning Division [...]” (see [A/C.4/55/6](#), Report of the Panel on United Nations Peacekeeping Operations, paragraph 34).

¹⁴⁷ See resolutions [57/290 B](#), [58/296](#), [59/296](#), [60/266](#), [61/276](#) and [64/269](#). The words “cross-cutting issues” were added after the words Administrative and budgetary aspects of the financing of peacekeeping operations in resolution [59/296](#) and [61/276](#). Resolutions [60/266](#) and [64/269](#) were simply entitled Cross-cutting issues. Since resolution [47/218 A](#) of 23 December 1992 and until resolution [57/290 B](#) of 18 June 2003, all resolutions with the title Administrative and budgetary aspects of peacekeeping operations were exclusively concerned with the financing of the operations and the placement of countries in the groups that had been established for the scale of assessments on peacekeeping budgets.

39. The changes in the handling by the United Nations of peacekeeping and related operations and activities that resulted from this legislative action by the General Assembly were significant. A new intergovernmental advisory body, the Peacebuilding Commission, was created in December 2005 by the General Assembly “acting concurrently with the Security Council in accordance with Articles 7, 22 and

¹⁴⁸ The subjects treated by the Assembly were: Rates of reimbursement to troop-contributing countries (resolutions [55/229](#), [57/321](#) and [63/285](#)); Reformed procedures for determining reimbursement to Member States of contingent-owned equipment and troop costs (resolutions [55/274](#), [59/298](#) and [62/252](#)); Management of contingent-owned equipment arrangements (resolution [57/314](#)); The concept of strategic deployment stock and its implementation (resolutions [56/292](#) and [57/315](#)); Instances for which the United Nations is entitled to restitutions as a result of non-compliance with status-of-forces agreements (resolution [56/291](#)); Progress in the implementation of the field mission logistics system (resolution [56/290](#)); Feasibility of consolidating the accounts of the various peacekeeping operations (resolution [57/319](#) and [61/278](#)); Closed peacekeeping missions (resolution [57/323](#)); Strengthening of the capacity of the Organization on peacekeeping operations (resolutions [61/256](#) and [61/279](#)); Comprehensive review of a strategy to eliminate future sexual exploitation and abuse in United Nations peacekeeping operations (resolutions [60/28](#) and [61/267 AB](#)); International day of Peacekeepers (resolution [57/129](#)); and, Sixtieth Anniversary of United Nations Peacekeeping Missions (resolution [63/16](#)). The above list does not include resolutions on the assessments for the financing of peacekeeping operations (see *Repertory, Supplement No. 10*, Article 17(2)).

¹⁴⁹ For the Support Account for Peacekeeping Operations see resolutions [55/271](#), [56/293](#), [57/318](#), [58/298](#), [59/301](#), [60/268](#), [61/256](#), [61/279](#), [62/250](#), [63/287](#) and [64/271](#); for the Peacekeeping Reserve Fund, see resolutions [57/317](#), [59/297](#) and [61/278](#).

29 of the Charter of the United Nations”.¹⁵⁰ The Brahimi report had put a strong emphasis on the links between peacekeeping and peacebuilding and had made detailed recommendations on a peacebuilding strategy.¹⁵¹ The 2005 World Summit had “decide(d) to establish a Peace-building Commission as an intergovernmental advisory body” and had outlined in precise terms its purposes, composition and structure. It had also requested the Secretary-General to establish a “multi-year standing Peacebuilding Fund” and a “small peacebuilding support office staffed by qualified experts to assist and support” the Commission.¹⁵² Because of this prior decision of the 2005 World Summit, the Assembly and the Council mentioned in the first operative paragraph of their resolutions establishing the Commission that they were acting “with a view to operationalizing the decision by the 2005 World Summit”.¹⁵³ The creation of the

Peacebuilding Commission was hailed by the President of the General Assembly and by the Secretary-General as a “historic measure”, but it was “on the ground” where success will be measured.¹⁵⁴

40. Another change in the handling by the United Nations of matters of peace and security was the considerable reinforcement of the relevant parts of the Secretariat. The Department of Peacekeeping Operations (DPKO) gained more staff, more resources and was restructured to be able to cope with more numerous and above all more complex operations, with increased and more diversified military, police and civilian personnel. The share of section 5, Peacekeeping operations, remained at a modest 2-3 per cent of the total regular budget from the beginning to the end of the decade, but section 3, Political affairs, closely related to peacekeeping, notably through the political missions, experienced a rise from a 5 per cent to a 21 per cent share of the same regular budget.¹⁵⁵ Most importantly, the number of posts approved from the Support Account for Peacekeeping Operations increased from 469 for the period July 1999-June 2000 to 1,425 for the period July 2010-June 2011.¹⁵⁶ Two new posts at the level of Assistant Secretary-General were added in DPKO. And a new department, the Department of Field Support, was created.¹⁵⁷ At mid-decade, the Secretary-General could state that “the majority of the recommendations of the Brahimi report directed at the Secretariat had been implemented” and that those remaining had been incorporated into “a new five-year reform agenda” referred to as “Peace

¹⁵⁰ See GA resolution [60/180](#) of 20 December 2006, The Peacebuilding Commission (paragraph 1 for the joint decision with the Security Council) and resolution [1645 \(2005\)](#) adopted by the Security Council at its 5335th meeting, on 20 December 2005. The two resolutions are identical except for the last paragraph where the Assembly decides to include in the provisional agenda of its sixty-first session an item titled “Report of the Peacebuilding Commission” and the Security Council decides “to remain seized of the matter”.

¹⁵¹ See [A/55/305-S/2000/809](#), in particular Executive Summary page ix, Part II. Doctrine, strategy and decision-making for peace operations, section D, pages 6 to 8, and Summary of recommendations, page 54.

¹⁵² See resolution [60/1](#), paragraphs 97 to 105.

¹⁵³ See resolutions [60/180](#) and [1646 \(2005\)](#), operative paragraph 1. A number of Member States had difficulties with this “joint” establishment of the Commission by the Assembly and the Security Council, which was a departure from the text adopted by the 2005 World Summit. These difficulties were compounded when the Security Council adopted, also on 20 December, an additional resolution deciding that its permanent members shall always be members of the Organizational Committee of the Peacebuilding Commission and that the annual report of this Commission shall be submitted for debate to both the Council and the Assembly (resolution [1646 \(2005\)](#)). Before and after the adoption by consensus of resolution [60/180](#) the following delegations expressed their misgivings, while declaring that they had joined the consensus essentially because the Peacebuilding Commission was important to the African countries: Venezuela, Egypt, Costa Rica, India, Pakistan, Mexico, Switzerland, Cuba, Iran, Jamaica, Spain, Brazil and Japan (see *Official Records*, [A/60/PV.66](#), pages 3 to 18).

¹⁵⁴ See *Official Records*, [A/60/PV.66](#), pages 1,6 and 20.

¹⁵⁵ Figures derived from the Programme budget for the biennium 2000-2001 (see resolution [54/250](#) of 23 December 1999) and the Programme budget for the biennium 2010-2011 (see resolution [64/244](#) of 24 December 2009). Over the same period the share of Part II, Political Affairs, comprising four sections — Political Affairs, Disarmament, Peacekeeping operations, and Peaceful use of outer space — jumped from a share of less than 10 per cent to a share of 24 per cent of the total regular budget.

¹⁵⁶ See resolutions [54/243 B](#) of 15 June 2000 and [64/271](#) of 24 June 2010, both titled Support Account for Peacekeeping Operations.

¹⁵⁷ See in particular GA resolution [61/279](#) of 29 June 2007, Strengthening the capacity of the United Nations to manage and sustain peacekeeping operations, paragraphs 10, 42 and 59.

operations 2010”.¹⁵⁸ At the end of the period, the capacity of the Secretariat to plan and support peace operations had indeed been dramatically enhanced.

41. This better support from Headquarters was accompanied by improvements in the field. In addition to better operational planning, more rapid deployment of military, police and civilian personnel, and greater use of modern information technology, a “global field support strategy” was being developed by the new Department of Field Support.¹⁵⁹ It had four “core objectives”: “(a) expedite and improve support for peacekeeping, including critical early peacebuilding; (b) expedite and improve support for peacemaking, electoral assistance, mediation support and conflict prevention; (c) strengthen resource stewardship and accountability [...]; (d) improve the safety and living conditions of staff”.¹⁶⁰ Noting “with interest” this strategy, the Assembly underlined the central role of Headquarters in policymaking, the importance of preserving the unity of command and clear command structures in missions at all levels and at Headquarters, and the need to closely consult with Member States, in particular troop-contributing countries.¹⁶¹ In the context of this global field support, the Global Service Centre at Brindisi, Italy, was strengthened and rationalized in its modes of operation, notably through the development of “predefined modules and service packages”, and a new regional service centre was established at Entebbe, Uganda.¹⁶²

42. Also in the same context of improving the effectiveness of peace missions, the General Assembly granted the Secretary-General the permission to enter into commitments up to 100 million dollars from the available balance of the Peacekeeping Reserve Fund in case of a decision of the Security Council to start up or

expand an operation that would require expenditure.¹⁶³ Some further aspects of the administration and financing of peace operations are further considered in section G below, but it ought to be mentioned here that the General Assembly decided to designate 29 May as the International Day of Peacekeepers and, on the occasion of the Sixtieth Anniversary of United Nations Peacekeeping, adopted a Declaration. “Today”, said the Assembly, “peacekeeping is the flagship activity of the United Nations [...] and we, States Members, reaffirm our commitment and willingness to provide full support to United Nations peacekeepers”.¹⁶⁴

43. Together with the avatars of the process of reform and the dominance of peacekeeping and related activities, the growing attention to issues of oversight and accountability was a major feature of the period under review. The trend in this direction had been marked by the creation of the Office of Internal Oversight Services (OIOS) in 1994 and, in the second part of the 1990s, the Assembly had already given a lot of attention to this Office, its functioning and its reports, and the coordination of its activities with those of the Board of Auditors and the Joint Inspection Unit (JIU).¹⁶⁵ OIOS continued to attract the interest of Member States in the first decade of the 2000s and there was, in particular, a divergence with the Secretary-General regarding its lines of reporting which will be explained in section G below, together with the activities of the Board of Auditors. But, underlying the exercise of their functions by OIOS, JIU and the Board of Auditors was a quantitative and qualitative change in the “status” of matters of oversight and accountability in the United Nations that needs to be elucidated at several levels.

44. At the most elementary — and yet significant — level, the number of resolutions adopted by the General Assembly on issues of “control” (in the broadest sense of this word) and the related number of reports prepared by the Secretary-General, were unprecedented. In the

¹⁵⁸ See [A/61/88](#), Comprehensive report on strengthening the capacity of the United Nations to manage and sustain peace operations, report of the Secretary-General, paragraph 8.

¹⁵⁹ See [A/64/643](#), 26 January 2010, Global field support strategy, report of the Secretary-General, and GA resolution [64/269](#), 24 June 2010, Cross-cutting issues, section VI.

¹⁶⁰ [A/64/643](#), page 3.

¹⁶¹ GA resolution [64/269](#), section VI, paragraphs 3 to 6.

¹⁶² *Ibid.*, paragraphs 12 to 17.

¹⁶³ *Ibid.*, paragraph 8. The previous level was 50 million dollars. The Secretary-General had called for a level of 150 million dollars in his report [A/60/692](#), Proposal 17, fourth paragraph.

¹⁶⁴ See GA resolutions [57/129](#) of 11 December 2002, International Day of United Nations Peacekeepers, and [60/16](#) of 7 November 2008, Sixtieth anniversary of United Nations peacekeeping.

¹⁶⁵ See *Repertory, Supplement No. 9* (1995-1999), paragraphs 67 and 76.

1990s, as in the 1980s and before, the normal “output” of the Assembly on such issues was one resolution per year on financial reports and statements of the Board of Auditors, one resolution every other year on JIU and, after 1994, one or two resolutions per year on OIOS. After 2000, resolutions on the work of the Board of Auditors¹⁶⁶ remained an annual occurrence (except for the fifty-fifth and sixty-fourth sessions during which two resolutions were adopted), but these resolutions were regularly in two parts (part A from the regular session, part B from the resumed session in the spring of the following year), whereas this “doubling” was more exceptional in the 1990s. Resolutions on JIU, not only became annual, but two were adopted by the fifty-fifth, sixty-first and sixty-second sessions, three by the fifty-sixth and fifty-seventh sessions and six by the fifty-eighth session, for a total of 22 resolutions in ten years.¹⁶⁷ Resolutions on OIOS totalled 23, with three by the fifty-seventh, fifty-eighth and sixtieth sessions, and 4 by the fifty-ninth session.¹⁶⁸ From the sixty-first session, resolutions on the administration of justice in the United Nations were adopted every year.¹⁶⁹

45. There were general resolutions on policies and principles, and ad hoc resolutions on specific cases.¹⁷⁰ Overall, a typical session of the Assembly during this period adopted between 8 and 10 resolutions on matters of control, with “peaks” of 13/15 at the fifty-sixth and fifty-eighth sessions. Moreover, resolutions on regular administrative and budgetary matters contained more and more frequently sections on those

matters.¹⁷¹ And, not included in this counting, were general and specific resolutions on human resources management and on technology, information and communications, which often had provisions on oversight and accountability. The number of reports of the Secretary-General — plus the reports of the Board of Auditors, JIU and OIOS, and the reports of the ACABQ — was obviously commensurate with this intense legislative activity. To give an example, in adopting resolution 61/245 the General Assembly considered 11 reports, 5 of which had been prepared by the Secretary-General.¹⁷²

46. The evolution of the content of the reform of the Organization provides a second type of evidence of the growing importance of issues of oversight and accountability in the life of the United Nations. In its first phase, the reform launched by the Secretary-General in 1997 was only peripherally concerned with these issues. The report “Renewing the United Nations: A Programme for Reform” aimed at “transforming the leadership and management structure” and at “revitalizing the spirit and commitment of the staff”.¹⁷³ The report in preparation of the Millennium Summit had only a brief allusion to “enhancing transparency” and the “Secretariat’s accountability to Member States”¹⁷⁴ and the Millennium Declaration itself, in its short subparagraph on the Secretariat, focused on the adoption of “the best management practices and technologies available” and the concentration on “those tasks that reflect the agreed priorities of Member States”.¹⁷⁵ In the same vein, the next report on the reform, issued in September 2002, announced “continuing efforts to improve management”, with, however, a reference to “a new level of accountability

¹⁶⁶ See GA resolutions 55/220 A, B and C, 55/248, 56/232 A and B, 57/278 A and B, 58/249 A and B, 59/264 A and B, 60/234 A and B, 61/233 A and B, 62/223 A and B, 63/246 A and B, 64/227, 64/268.

¹⁶⁷ See GA resolutions 55/230, 55/257, 56/235, 56/245, 56/279, 57/248 A, 57/248 B, 57/303, 58/257, 58/263, 58/277, 58/278, 58/283, 58/286, 59/258, 59/267, 61/260, 61/283, 62/226, 62/246, 63/272, 64/262.

¹⁶⁸ See GA resolutions 55/250, 55/259, 56/246, 56/278, 57/287 A and B, 57/287 C, 57/322, 58/258, 58/279, 58/299, 59/270, 59/271, 59/272, 59/287, 60/235, 60/239, 60/259, 61/275, 62/234, 62/247, 63/265, 64/232, 64/263.

¹⁶⁹ See GA resolutions 57/307, 59/293, 61/261, 62/228, 63/253, 64/119, 64/233.

¹⁷⁰ See for example GA resolution 64/259, Toward an accountability system in the United Nations Secretariat, and GA resolution 57/313, Management review of the United Nations High Commissioner for Human Rights.

¹⁷¹ For example, resolution 60/248, Special subjects relating to the proposed programme budget for the biennium 2006-2007, had a section XIII entitled Ethics office: comprehensive review of the governance arrangements, including an independent external evaluation of the auditing and oversight system; and the independent audit advisory committee.

¹⁷² See GA resolution 61/245 of 22 December 2006, Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies, first paragraph.

¹⁷³ See A/51/950, Letter of Transmittal, third paragraph.

¹⁷⁴ See A/54/2000, paragraph 358.

¹⁷⁵ See GA resolution 55/2, section VIII, seventh subparagraph of paragraph 30.

and empowerment” that managers should acquire, notably by a “new system of recruitment”.¹⁷⁶

47. A radical change occurred around mid-decade: the 2005 World Summit Outcome centred its comments and directives about the Secretariat and management reform on the need for “a culture of organizational accountability, transparency and integrity” and on “the urgent need to substantially improve the United Nations oversight and management processes”. Heads of State and Government “emphasize(d) the importance of establishing effective and efficient mechanisms for responsibility and accountability of the Secretariat” and, while recognizing “the ongoing reform measures carried out by the Secretary-General” and “welcoming” his efforts “to ensure ethical conduct”, they “urged” him to “develop a system-wide code of ethics for all United Nations personnel”, to submit “details on an ethics office with independent status that he intends to create” and “invited” him, for all these matters, “to report to the General Assembly on the progress made in their implementation”. The “operational independence” of OIOS should be ensured and this office should be “significantly strengthened as a matter of urgency [...] An independent external evaluation of the auditing and oversight system of the United Nations” was requested from the Secretary-General, as well as the creation of “an independent oversight advisory committee”.¹⁷⁷ Also, Heads of State and Governments expressed their “support” for the “considerable efforts under way with respect to the implementation of the Secretary-General’s policy of zero tolerance regarding sexual exploitation and abuse by United Nations personnel, both at Headquarters and in the field”.¹⁷⁸

48. The 23 proposals made by the Secretary-General in his last major report on reform that followed the 2005 World Summit were presented as giving a chance to Member States to acquire the tools they needed “to provide strategic direction and hold the Secretariat fully accountable for its performance”.¹⁷⁹ In the resolution that was adopted upon consideration of this report — resolution 60/260 that broke temporarily the practice of consensus on financial and administrative matters — the Assembly placed accountability on top of its list of recommendations and decisions. It stressed

the importance not only of accountability in the Organization as a whole but also “of ensuring greater accountability of the Secretary-General to Member States, inter alia, for the effective implementation of legislative mandates and the use of human and financial resources”. It requested the Secretary-General to “specifically define accountability as well as clear accountability mechanisms [...] and to propose clear parameters for its application, and the instruments for its rigorous enforcement, without exception, at all levels”. And, the Assembly emphasized again “the need for strengthening oversight in the Organization”.¹⁸⁰

49. Responding to these demands in his “detailed report”,¹⁸¹ the Secretary-General emphasized the links between all aspects of the reform and questions of accountability and oversight, as he had done in his main report. He wrote: “The overall strategy of strengthening capacity in the area of information and communication technology, exercising limited discretion in budget implementation, enhancing financial management arrangements and improving reporting mechanisms contributes to greater accountability through improved transparency in management systems. It is also recognized that accountability arrangements will be addressed in future reports, including those addressing human resources and the administration of justice.”¹⁸² In its ensuing resolution, the General Assembly again placed accountability and oversight at the apex of its comments and reiterated that both needed to be strengthened.¹⁸³ This was to be the last overall resolution on the reform of the Organization adopted by the Assembly — at least during the period under scrutiny. It confirmed the newly gained centrality of issues of oversight and accountability in the functioning of the United Nations. It also suggested that, in the years ahead, these issues were unlikely to lose their pre-eminence in the agenda of the Fifth Committee of the General Assembly.¹⁸⁴

¹⁷⁶ See [A/57/387](#), paragraph 188.

¹⁷⁷ See GA resolution 60/1, 2005 World Summit Outcome, paragraphs 161 and 164.

¹⁷⁸ *Ibid.*, paragraph 165.

¹⁷⁹ See [A/60/692](#), page 2, fourth paragraph of *Summary*.

¹⁸⁰ GA resolution 60/260, section I, Accountability, paragraphs 1, 2, 3.

¹⁸¹ See [A/60/846](#).

¹⁸² *Ibid.*, Introduction, paragraph 6.

¹⁸³ See GA resolution 60/283, section I, Oversight and accountability, paragraph 2.

¹⁸⁴ The fact that questions of accountability and oversight remained pre-eminent, open and controversial at the end of the period is further illustrated in section E of this review.

II. Analytical summary of practice

A. The scope of the budget

1. What the budget comprises

50. The four elements that constituted the “budget” of the United Nations since the General Assembly adopted resolution [41/213](#) in December 1986 — medium-term plan, outline of the programme budget, programme budget, special accounts of peacekeeping and related operations — were all subjected to the reforms launched by the Secretary-General in 1997, but only the medium-term plan was truly transformed.

51. In his report on reform issued two years after the Millennium Assembly, the Secretary-General had expressed his views on the weaknesses of the budgeting and planning process — a process that is “seriously flawed, complex, protracted, disjointed, time-consuming and rigid” — and had made several proposals, including the creation of “a shorter, more strategic medium-term plan covering two years rather than four, and submitted closer to the period to which it relates”.¹⁸⁵ Repeated in the same terms by the Secretary-General in the additional report he was asked to produce on his recommendations to reform the planning and budgeting cycle,¹⁸⁶ this proposal was endorsed by the General Assembly in December 2003. In its resolution [58/269](#), the Assembly requested the Secretary-General “to prepare, on a trial basis, for submission to the General Assembly at its fifty-ninth session, a strategic framework to replace the current four-year medium-term plan, which would comprise one document: (a) Part one: a plan outline, reflecting the longer-term objectives of the Organization; (b) Part two: a biennial programme plan, to cover two years”.¹⁸⁷ Also, in this resolution as well as in subsequent resolutions on the strategic framework, the Assembly reaffirmed that it “shall constitute the principal policy directive of the United Nations (as had

the medium-term plan) and shall serve as the basis for programme planning, budgeting, monitoring and evaluation”.¹⁸⁸

52. The “proposed strategic framework for the period 2006-2007” was submitted by the Secretary-General in the spring of 2004.¹⁸⁹ Its part one, Plan outline, had a six-page section entitled “Longer-term objectives of the Organization” in which it was stated that although “a broad strategic framework for the United Nations in the twenty-first century was sketched by Member States in the Millennium Declaration and in the outcome of the major conferences held between 1992 and 2002 [...] it must be admitted that the global horizon had considerably darkened since the Millennium Declaration was adopted”. Among the “clouds” casting their “shadows over the international landscape” were international terrorism, the “deep divisions surrounding the conflict in Iraq”, the increase of tensions “based on cultural and religious differences” and the uncertainties plaguing the world economy.¹⁹⁰ This section was followed by an essentially methodological section on the “structure and format” of the strategic framework, including the “lessons learned” from the medium-term plan for the period 2002-2005, and by a section on “priorities for the period 2006-2007”.¹⁹¹ These priorities were the same as those identified by the General Assembly since the previous decade in its successive medium-term plans and budget outlines.¹⁹²

¹⁸⁸ *Ibid.*, paragraph 7.

¹⁸⁹ [A/59/6](#), Proposed strategic framework for the period 2006-2007, Part one: Plan outline, 19 May 2004, and in several instalments, Part two, Biennial programme plan: Prog. 1-9, 10/Rev.1, 11-22, 22/Corr.1, and 23-26.

¹⁹⁰ *Ibid.*, Part one, section II, paragraph 2.

¹⁹¹ *Ibid.*, section III, paragraphs 30 to 55, and section IV, paragraph 56.

¹⁹² There were six priorities: (a) Maintenance of international peace and security; (b) Promotion of sustained economic growth and sustainable development in accordance with the relevant resolutions of the General Assembly and recent United Nations conferences; (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. For a

¹⁸⁵ See [A/57/387](#), paragraph 157 and paragraph 167, Action 21 (a).

¹⁸⁶ [A/57/786](#), 15 April 2003, Strengthening of the United Nations: an agenda for further change, Intergovernmental review of the medium term plan and the programme budget, Report of the Secretary-General, paragraph 12.

¹⁸⁷ GA resolution [58/269](#), 23 December 2003, Strengthening the United Nations: an agenda for further change, paragraph 5.

53. Part two of this proposed strategic framework, the Biennial programme plan, had 26 programmes, each of them corresponding to the work carried out by an organizational entity of the Secretariat, usually a department, and also congruent with the relevant sections of the programme budget.¹⁹³ These programmes had subprogrammes (generally between two and five) corresponding also to identifiable units, generally divisions, in the Secretariat. Such structure was the same as in the medium-term plan 2002-2005. Each programme, in line with the efforts to introduce a culture of results-based management in the Organization, had a narrative with objectives, expected accomplishments and indicators of achievement.¹⁹⁴ At the end of each programme was a list of mandates, with a distinction between general mandates, providing the overall orientations of programmes and subprogrammes, and specific mandates requiring the Secretary-General to undertake a particular activity or deliver a specific output. The listing of outputs, however, did not figure in these narratives, which, otherwise, were identical to those of the programme budget document for the same period.

54. The General Assembly considered this first strategic framework at its fifty-ninth session and took a number of decisions.¹⁹⁵ It decided, “in view of the differences between Member States on the content of part one: plan outline of the proposed strategic framework for the period 2006-2007, to take no decision on part one”. With some modifications given in an annex to its resolution, it de facto accepted Part two of the strategic framework when it requested the Secretary-General “to prepare the proposed programme budget for the biennium 2006-2007 based on the above priorities and the biennial programme plan, as adopted in the present resolution”.¹⁹⁶ The “above priorities” were those of the recent past that had been listed in the report of the Secretary-General. Further, the Assembly gave directives to the Secretary-

General for the preparation of the strategic framework for the biennium 2008-2009. The plan outline (Part one of the strategic framework) had to reflect “the longer term objectives of the Organization” and these had to be “consistent with all the relevant legislative mandates in all areas of the activities of the United Nations”. Another directive was the “use of inter-governmentally agreed terms and expressions”.¹⁹⁷

55. Two years later, the General Assembly again decided “not to take a decision on the content of part one: plan outline of the proposed strategic framework for the period 2008-2009” and requested the Secretary-General “to prepare the proposed programme budget for the biennium 2008-2009 on the basis of the above priorities and the biennial programme plan as adopted in the present resolution”.¹⁹⁸ The priorities were the same as before and the programme plan was as presented by the Secretary-General with some changes recommended by the Committee for Programme and Coordination (CPC) and additional changes on two programmes decided by the Assembly and annexed to its resolution.¹⁹⁹

56. For the next biennium, 2010-2011, the Assembly, in its resolution of December 2008,²⁰⁰ did not mention the plan outline submitted by the Secretary-General²⁰¹ and, as for the two previous bienniums, requested the Secretary-General “to prepare the proposed programme budget for the biennium 2010-2011 on the basis of the above priorities and the biennial programme plan as adopted in the present resolution”.²⁰² The priorities were the same, except for a reversal of the order of the first two: Promotion of sustained economic growth and sustainable development [...] became the first priority and Maintenance of international peace and security moved to second place. The biennial programme plan was as presented by the Secretary-General and with the

reference to these identical priorities in the previous period, see *Repertory, Supplement No. 9* (1995-1999), Article 17 (1), paragraph 44 and footnote 100.

¹⁹³ This information on the proposed Part two of the proposed strategic framework for the period 2006-2007 is also drawn from Part one of [A/59/6](#).

¹⁹⁴ Efforts at results-based management, programming and budgeting are treated in section D.2 of this review.

¹⁹⁵ GA resolution [59/275](#), 23 December 2004, Programme planning.

¹⁹⁶ *Ibid.*, paragraphs 4 and 8.

¹⁹⁷ *Ibid.*, paragraph 5, 5 (a) and 5 (c).

¹⁹⁸ GA resolution [61/235](#), 22 December 2006, Programme planning, paragraphs 4 and 8. The strategic framework submitted by the Secretary-General was contained in document [A/61/6](#).

¹⁹⁹ *Ibid.*, paragraphs 5 and 6 on priorities, 3 on recommendations of CPC, and annex on additional changes.

²⁰⁰ GA resolution [63/247](#), 24 December 2008, Programme planning.

²⁰¹ Document [A/63/6](#), Part one and several instalments for Part two.

²⁰² GA resolution [63/247](#), paragraph 5.

recommendations of CPC.²⁰³ Thus, by the end of the decade, the medium-term plan had been discontinued²⁰⁴ and replaced, de facto if not de jure, by a document, the biennial programme plan, adopted one year before the programme budget and containing the “qualitative” information justifying the resources to be allocated through this budget.

57. This timing meant that the biennial programme plan and the outline of the programme budget, the second element of the “budget” of the United Nations, would be considered the same year. The Secretary-General, in order to avoid a likely duplication of efforts and debates, had proposed that the “shorter, more strategic medium-term plan covering two years” be “combined” with the budget outline.²⁰⁵ This proposal was further developed in a report of September 2003.²⁰⁶ The Secretary-General argued that “a biennial programme plan combined with the budget outline would better link the decisions taken with respect to overall direction of programmes and those taken with respect to the level of resources”. Also, “the budget outline (would) be expanded to include additional information on changes in resource requirements to reflect programmatic changes (indicated in the biennial programme plan). Such additional information would provide Member States with a clearer picture of what would change for each part of the budget, with respect to both programme and resource requirements”.²⁰⁷

58. The General Assembly, in the same resolution by which it accepted the strategic framework on a trial basis, rejected the changes proposed for the outline and its merger with a new biennial programme plan. It decided that “the budget outline shall continue to provide the same level of detail as at present” and “shall be submitted and considered for approval after consideration and adoption of the strategic framework”. Also, “after their approval, the budget outline and strategic framework shall form the basis for preparing

the proposed programme budget”.²⁰⁸ Given this rejection by the Assembly of the changes proposed by the Secretary-General, the five outlines considered and approved during the period²⁰⁹ had essentially the same features as the first outline submitted in response to resolution 41/213.

59. Important changes in the programme budget itself were advocated by the Secretary-General in the years that followed the Millennium Summit and the World Summit held in 2005. In “Strengthening the United Nations: an agenda for further changes”, arguing for a simplified process of budgeting, he had stated that “in some parts of the United Nations system, Member States have shown themselves open to innovative and far-reaching changes in the processes of programme planning and budgeting. The World Health Organization, for example, has revamped its entire budgeting process, resulting in a shorter, streamlined and essentially strategic budget document of 100 pages in length. Its budget combines programmatic direction with resource projections and focuses on results, thus greatly reducing the process of intergovernmental negotiation”. Hence the plea for “a shorter, more strategic budget with supplementary detail provided separately”.²¹⁰ In its resolution 57/300, the Assembly “recognize(d) the need to continue to improve and streamline the planning, programming and budgetary cycle of the Organization” but made no further comment on a “more strategic budget”.²¹¹ And, in resolution 58/269, the Assembly “decide(d) to keep the current format of the proposed programme budget and to maintain the level of information contained therein”.²¹²

60. The Secretary-General made another attempt at changing the format of the programme budget in his report on reform of March 2006. He proposed that “the budget cycles be shortened and aligned with the calendar year” and that “budget appropriation be consolidated from the current 35 sections into 13 parts”.²¹³ In its resolution 60/260, the Assembly

²⁰³ Ibid., paragraphs 1 and 2.

²⁰⁴ The last medium-term plan, covering the period 2002-2005, was the eighth plan since the introduction of programme planning in the United Nations at the beginning of the 1970s.

²⁰⁵ See A/57/387, paragraph 167, Action 21, and A/57/786, paragraphs 12 and 13.

²⁰⁶ A/58/395, Strengthening of the United Nations: an agenda for further change, Report of the Secretary-General.

²⁰⁷ Ibid., paragraphs 17 and 23.

²⁰⁸ GA resolution 58/269, paragraph 6 (a), (b), (c).

²⁰⁹ The relevant resolutions adopted by the Assembly were: 55/233 of 23 December 2000, 57/280 of 20 December 2002, 59/278 of 23 December 2004, 61/254 of 22 December 2006, and 63/266 of 24 December 2008.

²¹⁰ A/57/387, paragraphs 166 and 167, Action 21 (c).

²¹¹ GA resolution 57/300, paragraph 29.

²¹² GA resolution 58/269, paragraph 10.

²¹³ See A/60/692, paragraph 79, Proposal 16, second and third subparagraphs.

ignored these ideas and stressed that it would “review the planning and budgetary reform experiment at its sixty-second session”.²¹⁴ Subsequent reports of the Secretary-General did not include further suggestions on the cycle and structure of the programme budget and it therefore remained a two-year budget with parts and sections. Few changes in this structure in parts and sections occurred during the decade under review. The programme budget for the biennium 2000-2001 had 13 parts and 33 sections²¹⁵ and the programme budget for the biennium 2010-2011 (adopted in 2009) had 14 parts and 36 sections.²¹⁶ A part on “safety and security”, with one section of the same title, was added from the biennium 2006-2007. The two other new sections were “Least developed countries, landlocked developing countries and small island developing States”, added in 2004-2005 to Part VI, “International cooperation for development” and “Office of Information and Communications Technology”, added for the biennium 2010-2011 to Part VIII, “Common support services”.²¹⁷

61. There was also an unsuccessful attempt at consolidating the accounts of all peacekeeping operations in one single budget comparable to the regular budget of the Organization. Within this new budget, the different ongoing peacekeeping operations would have been identified in sections equivalent to those of the regular budget. Initially, this possibility was raised by the Assembly in its resolution [56/293](#), when it requested the Secretary-General “to submit a report at its fifty-seventh session on the feasibility of consolidating the accounts of the different peacekeeping operations, while following the current practice of reporting, budgeting and financing of peacekeeping operations, in accordance with the financial regulations and rules of the United

Nations”.²¹⁸ In his report, the Secretary-General showed that the two parts of the request were clearly incompatible and proceeded to outline the potential benefits and issues that would be involved in the combination of peacekeeping accounts.²¹⁹ Then, in his report on reform presented at the sixtieth session, the Secretary-General, noting that there were “37 individual peacekeeping special accounts, each with its own support arrangements and costs”, proposed that “the peacekeeping budgetary cycle (be) aligned with the calendar year” and that “peacekeeping accounts for separate field missions be consolidated into a single set of accounts starting in 2007, to improve cash management and operational flexibility”.²²⁰ These proposals were not specifically mentioned in resolutions [60/260](#) and [60/283](#) and, at the end of the decade, the fourth component of the “budget” of the Organization was still made up of several separate accounts.

2. Revised and supplementary budget estimates

62. Before reporting on the significant developments that occurred under this rubric, it might be useful to recall the relevant provisions of resolution [41/213](#). One of the objectives of the reform of the budget process undertaken through this resolution was to reduce the need for additional requirements during the execution of the programme budget, thus enhancing the confidence of Member States in a more predictable process. To achieve this objective, it was first decided that the programme budget “shall include expenditures related to political activities of a ‘perennial’ character whose mandates are renewed annually”. The second decision was to include in the programme budget “a contingency fund expressed as a percentage of the overall budget level, to accommodate additional expenditures relating to the biennium derived from legislative mandates not provided for in the proposed programme budget or, subject to the provisions of paragraph 11 below, from revised estimates”. These provisions were that “pending a comprehensive solution to the problem of all additional expenditures

²¹⁴ GA resolution [60/260](#), section VI, paragraph 3.

²¹⁵ See GA resolution [54/250](#) A-C, 23 December 1999, Programme budget for the biennium 2000-2001, A Budget Appropriations for the Biennium 2000-2001.

²¹⁶ See GA resolution [64/244](#), 24 December 2009, Programme budget for the biennium 2010-2011, A Budget Appropriations for the Biennium 2010-2011.

²¹⁷ In addition to the above-mentioned resolutions [54/250](#) A-C and [64/244](#) A-C, the other resolutions on adoption of programme budgets during the decade were the following: [56/254](#) (2002-2003), [58/271](#) (2004-2005), [60/247](#) (2006-2007), [62/237](#) (2008-2009).

²¹⁸ GA resolution [56/293](#), of 27 June 2002, Support account for peacekeeping operations, paragraph 10.

²¹⁹ See [A/57/746](#), 6 March 2003, Feasibility of consolidating the accounts of the various peacekeeping operations, Report of the Secretary-General, paragraphs 4, 13, 21.

²²⁰ See [A/60/692](#), paragraphs 77 (c) and 79, second subparagraph of Proposal 16 and first subparagraph of Proposal 17.

[...] the revised estimates arising from the impact of extraordinary expenses, including those relating to the maintenance of peace and security, as well as fluctuations in rates of exchange and inflation, shall not be covered by the contingency fund and shall continue to be treated in accordance with established procedures [...].²²¹

63. The first significant development during the period was the inclusion of more perennial activities in the programme budget. Activities of this character in the human rights domain (notably activities related to special rapporteurs and other fact-finding and investigative bodies) had been included in programme budgets since the 1988-1989 biennium.²²² Based on past experience, provisions were made in the relevant section of the budget and this method continued when the Human Rights Commission was replaced by the Human Rights Council in 2006 in the context of the reform of the Organization.²²³ In December 1998, the General Assembly, in its resolution on the budget outline for 2000-2001, decided that expenditures for other perennial activities, those pertaining to “special political missions related to peace and security that were expected to be extended or approved in the course of the biennium”, were to be included in the proposed programme budget for the biennium 2000-2001.²²⁴ To that effect, the Assembly made a provision of 86.2 million dollars in the outline, which was raised to

90.3 million in the adopted budget for the biennium 2000-2001, under section 3, Political affairs.²²⁵ The total appropriation for this section was therefore raised to 137.7 million dollars, from 42 million in the budget of 1998-1999, and it reached 1.1 billion dollars for the biennium 2010-2011.²²⁶ Of this amount, 1 billion dollars was the provision for special political missions.²²⁷

64. The Fifth Committee examined and approved the requests made by the Secretary-General for the use of this provision, either for a group or for one or two missions. It did so generally at least twice a year in the form of a specific resolution,²²⁸ or in a section of resolutions on “special subjects” relating to programme budgets,²²⁹ or, less frequently, in a section of resolutions on “questions” relating to programme budgets.²³⁰ Approval was often linked with detailed decisions, for example on the number or level of posts attached to a mission, and of qualitative comments on the timing and format of the requests presented by the

²²¹ See resolution [41/213](#), 19 December 1986, Review of the efficiency of the administrative and financial functioning of the United Nations, annex 1, paragraphs 7, 8, 10 and 11.

²²² See [A/C.5/52/42](#), 9 March 1998, Relationship between the treatment of perennial activities in the programme budget and the use of the contingency fund, Report of the Secretary-General, paragraphs 4, 5 and 6.

²²³ The Human Rights Council was created by GA resolution [60/251](#) of 15 March 2006. Starting in 2006, resolutions on “questions relating to” or “special subjects relating to” proposed or adopted programme budgets included a section on revised estimates resulting from decisions adopted by the Human Rights Council. See GA resolutions [61/252](#), [61/273](#), [62/238](#), [62/245](#), [63/263](#) and [64/245](#).

²²⁴ See GA resolution [53/206](#) of 18 December 1998, Proposed programme budget outline for the biennium 2000-2001, paragraphs 9 and 10. This treatment of special political missions as a perennial activity to be provisioned for in the programme budget had been proposed by the Secretary-General in his report Programme Budget for the Biennium 1996-1997 ([A/C.5/51/57](#) of 25 August 1997) prepared in response to GA resolution [51/220](#).

²²⁵ See GA resolution [54/250](#) A-C, of 23 December 1999.

Until this biennium 2000-2001, special political missions were covered in the section of the budget entitled Peacekeeping operations and special missions, in the same part II, Political affairs.

²²⁶ See the various resolutions on the programme budgets, including resolution [54/250](#) for the biennium 2000-2001 and resolution [64/244](#) for the biennium 2010-2011.

²²⁷ See GA resolution [64/245](#) of 24 December 2009, Special subjects relating to the proposed programme budget for the biennium 2010-2011, section VI, Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council, paragraphs 13 and 14. In this same resolution (section VI, paragraph 12) the Assembly authorized budgets totalling 569.5 million dollars for the 26 special political missions already authorized by the Assembly and/or the Security Council.

²²⁸ See GA resolutions [56/274](#), [58/294](#), [59/12](#), [60/244](#), [60/281](#), [61/258](#). The first of these resolutions was entitled Estimates in respect of matters of which the Security Council is seized. The others were entitled Estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council. In two cases, the mission concerned was mentioned after the title: United Nations support to the Cameroon-Nigeria Mixed Commission (resolution [59/12](#)) and United Nations Office in Timor-Leste (resolution [60/244](#)).

²²⁹ See GA resolutions [56/255](#), [58/272](#), [59/282](#), [59/294](#), [60/248](#), [60/255](#), [61/273](#), [62/238](#), [62/245](#), [63/268](#), [64/245](#), and [64/260](#).

²³⁰ See GA resolutions [57/292](#), [61/252](#) and [63/263](#).

Secretary-General.²³¹ When applicable, the unencumbered balance in the budgeted provision for special political missions in section 3 was indicated.²³²

65. Such indication of a positive remaining balance was, during the period, actually rather rare, for requirements regularly went beyond expectations. In making its decision on the treatment of special political missions as a perennial activity, the Assembly had also specified that “additional requirements shall continue to be treated in accordance with the provisions of General Assembly resolution 41/213”.²³³ This meant treatment outside the contingency fund, as a regular, traditional additional expenditure through revised estimates. There were 11 such revised estimates during the decade, of which 3 during the sixtieth session of the Assembly, 2 during the fifty-ninth and 2 again during the sixty-first sessions, and 1 during both the fifty-seventh and sixty-third sessions.²³⁴ The sums involved varied between \$9 million and \$413 million, the latter being appropriated for 27 special political missions one year after the adoption of the programme budget for the biennium 2008-2009.²³⁵ At that point, the unencumbered balance under the overall provision for such missions in section 3 of this budget was estimated at only \$15 million.²³⁶

66. The second development that ought to be mentioned relates to the functioning of the contingency fund. Its level remained fixed, during the whole decade, at 0.75 per cent of the overall budget level.²³⁷ This had been the case since the beginning of the operation of the outline. In dollars, however, this percentage represented 18.9 million dollars for the programme budget 2002-2003 and 36.5 million for the

programme budget 2010-2011, reflecting a near doubling in nominal terms of the regular budget of the Organization.²³⁸

67. This apparently smooth parallelism in the evolution of the levels of the contingency fund and the programme budget masked a notable change: whereas in the 1990s the fund had been underutilized, it tended, starting with the biennium 2000-2001, to be fully used and even to be exhausted before completion of the biennial regular budgets of the Organization. In such eventuality of proposed additional expenditures exceeding resources available, it had been stipulated in resolution 41/213 that such expenditures could “only be included in the budget through redeployment of resources from low-priority-areas or modifications of existing activities. Otherwise, such additional resources will have to be deferred until a later biennium”.²³⁹ But, such alternatives being, for a variety of reasons, difficult to implement, the practice of the Assembly had been, on occasions, to circumvent the contingency fund by treating the expenditures concerned simply as additional requirements which were eventually recorded in programme budgets performance reports.

68. This practice became particularly frequent for decisions of the Assembly at its sixtieth and sixty-first sessions regarding the follow-up of the 2005 World Summit and some aspects of the reform of the Organization. The sums involved by these decisions totalled around 54 million dollars, or about twice the total of the contingency fund for the biennium 2006-2007. In addition, some 29 million dollars required for additional office space, renovation of a building and financing of a research and training institute, were approved under the procedure for extraordinary and unforeseen expenses. In view of this situation, the Secretary-General recommended to the Assembly to change the level of the fund for the biennium 2008-

²³¹ See for example GA resolutions 60/255, paragraphs 3 to 18, and 62/238, paragraphs 4 to 15.

²³² See for example GA resolutions 56/255, section VII, paragraph 6, and 60/248, section VI, paragraph 4.

²³³ GA resolution 53/206, paragraph 10.

²³⁴ See GA resolutions 57/292, 59/282, 59/294, 60/244, 60/255, 60/281, 61/252, 61/258, 62/245, 63/263 and 63/268.

²³⁵ See GA resolutions 63/268, section IV, paragraph 6, and 63/263, section XI, paragraph 10.

²³⁶ Ibid., resolution 63/263, section XI, paragraph 9.

²³⁷ Five outlines of programme budgets, which included decisions on the level of the contingency fund, were adopted during the period through the following resolutions: 55/233, of 23 December 2000; 57/280, of 20 December 2002; 59/278, of 23 December 2004; 61/254, of 22 December 2006; 63/266, of 24 December 2008.

²³⁸ For the dollar amount of the contingency fund, see GA resolutions 55/233 and 63/266. For the size of the regular budget, see GA resolution 56/254 of 24 December 2001, Programme budget for the biennium 2002-2003, and 64/244 of 24 December 2009, Programme budget for the biennium 2010-2011. The initial appropriations for these two programme budgets were, in rounded terms, 2.6 billion and 5.1 billion dollars, respectively.

²³⁹ GA resolution 41/213, annex I, paragraph 9.

2009 from 0.75 to 1.35 per cent of the total budget.²⁴⁰ This was rejected by the Assembly and the level of the contingency fund remained at 0.75 per cent for both bienniums 2008-2009 and 2010-2011.²⁴¹

69. The third change was the increase of the Working Capital Fund from 100 to 150 million dollars by decision of the General Assembly for the biennium 2008-2009.²⁴² The conditions for the utilization of this fund remained the same. The level of 100 million dollars had been unchanged since the beginning of the 1990s. In his report on reforms of March 2006, the Secretary-General had proposed that this “Working Capital Fund for the regular budget be increased from \$100 million to \$250 million”.²⁴³

70. As had been the case since the beginnings of the Organization, the Secretary-General was authorized, with the prior concurrence of the ACABQ, to enter into commitments to meet unforeseen and extraordinary expenses arising either during or subsequent to a given biennium.²⁴⁴ And the resolution on such expenses adopted at the same time as the resolution on the programme budget listed the circumstances under which the prior authorization of the Advisory Committee will not be necessary. Such circumstances included, since the 1990s, commitments required for security measures and not exceeding 500,000 dollars. This limit was raised to 1 million dollar for the biennium 2006-2007.²⁴⁵ Otherwise, the limit for commitments relating to peace and security remained at 8 million dollars during the decade. Also, 10 million dollars remained the maximum amount for a decision of the Security Council on matters of peace and security to lead to commitments of the Secretary-General without the involvement of the General Assembly.

71. Lastly, it might be mentioned under this rubric that the Secretary-General proposed, in this same report on reform of March 2006, that “a separate fund

be created to cover unanticipated expenditures arising from exchange rate fluctuations and inflation, to be financed through the transfer of budget surpluses”.²⁴⁶ The detailed report requested by the Assembly added to the long list of previous studies on this issue and the ensuing debate were inconclusive. At the end of the decade the method for treatment of these fluctuations remained unchanged.²⁴⁷

B. The process of considering and approving the budget

1. The responsibility for the preparation and transmittal of the budget to the General Assembly

72. Whereas the responsibility of the Secretary-General for preparing all the components of the budget(s) of the United Nations was not questioned, repeated efforts were made to simplify the process of transmittal of this budget to the General Assembly. In his report on reform following the Millennium Summit, the Secretary-General recommended that “the intergovernmental review of plans and budgets currently performed by both the Fifth Committee and the Committee for Programme and Coordination (CPC) be absorbed under the aegis of the Fifth Committee itself”.²⁴⁸ In a subsequent report, the Secretary-General expressed the wish that the CPC “would no longer have responsibility for reviewing the medium-term plan, the budget outline and the programme budgets”, and, in line with the introduction of results-based budgeting, should concentrate its efforts on monitoring and evaluation, that is on “the results achieved at the end of the budget or plan period”.²⁴⁹

73. The next stage was for the Secretary-General to propose keeping CPC for the review of Part one, the

²⁴⁰ Ibid., paragraph 1. This change was initially made in the report of the Secretary-General on the proposed outline for the biennium 2008-2009 (A/61/576).

²⁴¹ See 61/254 and 63/266.

²⁴² See GA resolution 62/240, 22 December 2007, Working Capital Fund for the biennium 2008-2009. The other resolutions on this subject during the period under review were 56/257, 58/274, 60/250 and 64/247.

²⁴³ See A/60/692, page 34, Proposal 17, subparagraph 4.

²⁴⁴ See GA resolutions 54/252, 56/256, 58/273, 60/249, 62/239 and 64/246.

²⁴⁵ See GA resolution 60/249, paragraph 1 (c).

²⁴⁶ See A/60/692, page 34, Proposal 17, sixth subparagraph.

²⁴⁷ The Assembly, however, kept looking for more satisfactory alternative. In resolution 64/243 of 24 December 2009, on Questions relating to the programme budget for the biennium 2010-2011, paragraph 52 reads as follows: “Requests the Secretary-General, in the context of the first performance report, to report on options for protecting the United Nations against fluctuations in exchange rates and inflation, drawing on the experience of other organizations of the United Nations system [...]”.

²⁴⁸ See A/57/387, page 28, Action 22.

²⁴⁹ See A/57/786, paragraphs 15 and 18.

“biennial programme plan”, while still focusing its work on monitoring and evaluation.²⁵⁰ And, in the last major report on reform issued during this decade, the Secretary-General told Member States that they may wish to “reconsider the need for a separate Committee for Programme and Coordination given the extensive overlap of this Committee’s work with that of the Fifth Committee and ACABQ”. Moreover, the establishment of “a programme evaluation capacity [...] to allow a linkage between programme performance and budget review” was suggested, thus negating the role of CPC for monitoring and evaluation.²⁵¹

74. These efforts at reducing the role of CPC in order to simplify the process of transmittal of budget documents to the Assembly were largely unsuccessful. The only change accepted by the Assembly, at an early stage of this controversial debate, was that “the Committee for Programme and Coordination shall no longer consider the budget outline”.²⁵² Otherwise, the Assembly repeatedly reaffirmed “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”.²⁵³

2. How the budget is considered and approved by the General Assembly

75. Since the eighty-seventh session of the General Assembly, the Fifth Committee divided its work in two periods: it considered “normal” budgetary and administrative matters during the main part of the session, from the end of September to the end of December, and it took resolutions on the financing of peacekeeping operations in May-June of the following year. During the first decade of the 2000s, the Committee, while keeping these two main periods of activity, tended to also meet and debate in other periods of the year, including on budgetary and administrative issues. During the sixtieth session, for example, seven resolutions on such issues were

adopted in May, June and July.²⁵⁴ The sixty-second session adopted in April a resolution on special subjects relating to the programme budget for the biennium 2008-2009, and, in September, a resolution on mandate review.²⁵⁵ This practice continued for the sixty-third and sixty-fourth sessions.

76. This longer period of activity for the Fifth Committee was accompanied, quite logically, by the adoption of a greater number of resolutions. A minimum of 43 resolutions (fifty-ninth session) and a maximum of 60 resolutions (fifty-sixth session) were adopted on the report of the Fifth Committee during the period. Unsurprisingly, resolutions on the financing of peacekeeping operations were the most numerous, but next were resolutions on audit, control and activities of OIOS and JIU. There were 21 such resolutions adopted by both the fifty-sixth and the fifty-eighth sessions of the Assembly. Such legislative production of the Fifth Committee meant also more meetings, more informal meetings and more so-called “informal-informal” meetings, that is without interpretation and without the normal “etiquette” that characterizes diplomatic negotiations.

77. The involvement of the Fifth Committee with minute details of the budgets of the Organizations, already apparent in the 1990s, became even more pronounced during these 10 years under review. Resolutions on budget appropriations, income estimates and financing of appropriations kept their traditional short format, but the accompanying resolutions on “questions” and “special subjects” related to the programme budgets were extremely long: 42 pages for resolution [56/253](#) on questions relating to the programme budget for 2002-2003, plus three resolutions on special subjects, the development account, and estimates in respect of matters of which the Security Council was seized;²⁵⁶ for the biennium 2008-2009, “only” nine pages on questions relating to the programme budget for 2008-2009, but one resolution on special subjects, one on development-related activities (detailing the 41 subprogrammes of nine sections of the budget the 91 posts to be established for the biennium 2008-2009), and one on strengthening the Department of Political Affairs, also with a table indicating by organizational unit the posts that will

²⁵⁰ See [A/53/395](#), paragraph 43 (d) and (h).

²⁵¹ See [A/60/692](#), page 38, Proposal 21, first and second subparagraphs.

²⁵² See GA resolution [58/269](#), of 23 December 2003, Strengthening of the the United Nations: an agenda for further change, paragraph 11.

²⁵³ See for example GA resolution [64/229](#), of 22 December 2009, Programme planning, paragraph 1.

²⁵⁴ See GA resolutions [60/254](#), [60/255](#), [60/256](#), [60/260](#), [60/281](#), [60/282](#), [60/283](#).

²⁵⁵ See GA resolutions [62/245](#) and [62/278](#).

²⁵⁶ See GA resolutions [56/255](#), [56/237](#), [56/274](#).

have to be reclassified, redeployed and created.²⁵⁷ Routinely, the Fifth Committee made changes in estimates and narratives of the programme budgets itself and explained them in its resolutions. In the recent past, such changes were made by ACABQ and CPC and endorsed by the Committee.

78. The General Survey, above, evoked the repeated proposals of the Secretary-General, in the context of the reform of the Organization, to streamline the work of the Fifth Committee and keep it strategically focused. These efforts, seen by a majority of Member States as potentially altering the international and universal character of the United Nations, had an effect opposite to their intent: the Fifth Committee considered and approved, or rejected, all aspects of the budgets of the Organization. And every major resolution on budgetary and administrative matters had a preambular paragraph that reaffirmed, with some variations in the choice of words, “the role of the General Assembly, through the Fifth Committee, in carrying out a thorough analysis of posts and financial resources, as well as of human resources policies”.²⁵⁸

3. Voting on the budget

79. It was already pointed out, at the beginning of the General Survey, that two decades after the agreement that all budgetary and administrative matters should be decided in the Fifth Committee by consensus, a vote occurred on resolution 60/260 of 8 May 2006. Another vote took place at the end of 2007: resolution 62/236, “Questions relating to the proposed programme budget for the biennium 2008-2009”, was adopted on 22 December 2007 by 142 votes, 1 against, and no abstention. This vote on resolution 62/236 was requested in relation to the budget for the United Nations Special Coordinator for Lebanon, in the provision for special political missions.²⁵⁹ There was no evidence, by the end of the first decade of the 2000s, that these two votes were more than exceptions to the “rule” of consensus established through resolution 41/213.

²⁵⁷ See GA resolutions 63/263, 63/268, 63/260, 63/261.

²⁵⁸ See for example GA resolution 64/343, fourth preambular paragraph, or resolution 60/283, second and third preambular paragraphs.

²⁵⁹ See *Official Records*, A/62/PV.79, pages 20 to 22.

C. Administration of the budget

1. The nature of the power vested in the Secretary-General

80. The new Secretary-General elected in 1996 considered that his powers as chief administrative officer were diminished and hampered by the strong and continuous involvement of the Fifth Committee in the details of the budgetary and administrative facets of the functioning of the Organization. His first and unsuccessful efforts at restoring a more efficient balance of power were mentioned in the review covering the period 1995-1999.²⁶⁰

81. In his next major report on reform of September 2002, the Secretary-General wrote the following: “The Secretary-General, despite serving as the Chief Administrative Officer of the Organization, has no authority to shift any money between programmes, or from staff to non-staff costs, without the prior approval of Member States. Yet, Member States have granted flexibility to many heads of specialized agencies, funds and programmes in order to improve their capacity to respond to fast-changing circumstances.” The related recommendation was “flexibility to reallocate resources between programmes and between allocations for personnel and other allocations by up to 10 per cent within a single budgetary period”.²⁶¹

82. The response of the General Assembly was not a refusal, but a prudent and detailed demand for more details: “(The Assembly) takes note of the request of the Secretary-General for a degree of flexibility to reallocate resources between programmes and between allocations for personnel and other allocations within a single budget period and in exceptional circumstances, notes the relevant General Assembly resolutions, and in this regard requests the Secretary-General to develop criteria for the use of any such authorization, proposed modalities for reporting the duration and programmatic impacts of reallocations, including specification of the exceptional circumstances in which it would be used, and to report thereon to the Assembly, through the Advisory Committee on

²⁶⁰ See *Repertory, Supplement No. 9*, Article 17 (1), Part II, section C.1.

²⁶¹ See A/58/387, paragraphs 163 and 167, subparagraph (c) of Action 21.

Administrative and Budgetary Questions, for its consideration at its fifty-eighth session.”²⁶²

83. In the light of the specifics given by the Secretary-General in the context of his proposed programme budget for the biennium 2004-2005, and of the comments provided by ACABQ, the General Assembly requested the Secretary-General, “during the course of the programme budget for the biennium 2004-2005, to commence, on an experimental basis, with the redeployment of posts as necessary to meet the evolving needs of the Organization in attaining its mandated programmes and activities, in accordance with the following principles: [...] There followed 10 such principles, most very restrictive, the first one being that “the experiment shall be limited to the redeployment of up to 50 posts, Organization-wide”. (The staffing table of the Organization, annexed to the same resolution of the Assembly, was 9,118 posts for 2004 and 9,119 for 2005.) Also, the Secretary-General was requested to submit at the sixtieth session a report on “lessons learned from the experiment” and this request was accompanied by seven comprehensive demands.²⁶³

84. In its first report on the proposed programme budget for the biennium 2006-2007, ACABQ wrote the following on the implementation of the “experiment”: “In the first performance report on the programme budget for the biennium 2004-2005, it was reported that it had not been possible to identify any surplus staffing resources within a particular programme that were available for redeployment to another programme [...] Subsequently [...] it was reported that 5 posts had been identified for redeployment on a permanent basis and that 12 would be redeployed between sections under temporary administrative arrangements to meet immediate needs by utilizing vacant posts pending recruitment and placement processes. While the Advisory Committee welcomes these developments, it expresses its disappointment that the directives set out in resolution 58/270 have not been more fully implemented. The Committee sees the 50-post redeployment flexibility as a sort of pilot project meant to further the establishment of ways and means to manage the Secretariat as a whole [...] The Committee reiterates its contention that departments do not “own” particular posts at particular grade levels and, in this

²⁶² See GA resolution 57/300, paragraph 35.

²⁶³ See GA resolution 58/270, paragraphs 12 to 17.

regard, again stresses the need to view the allocation of posts as dynamic, rather than static. The Secretary-General must be willing to exercise his authority to administer the staff of the Organization [...]”²⁶⁴

85. At its sixtieth session, in view of this report, the Assembly decided “to extend for the biennium 2006-2007 the experiment approved under paragraph 14 of General Assembly resolution 58/270” and requested a report on this experiment for its sixty-first session.²⁶⁵ And, in its resolution on the “detailed report” concerning the reform of the Organization, it devoted a full section to the question of “limited budgetary discretion” and decided on a new measure which was “to authorize the Secretary-General, on an experimental basis, a limited budgetary discretion for budgetary implementation for the bienniums 2006-2007 and 2008-2009, to enter into commitments up to 20 million United States dollars in each biennium for positions and non-post requirements for the purpose of meeting the evolving needs of the Organization in attaining its mandated programmes and activities” (emphasis added). This decision was, like the experiment on the 50 posts, accompanied by a number of “principles” to be followed, and the Assembly authorized the Secretary-General to utilize the Working Capital Fund to finance this authorization.²⁶⁶

86. At this sixty-first session, the Assembly noted “with concern” that no significant progress had been made in the implementation of paragraph 14 of its resolution 58/270, that is on the experiment with posts.²⁶⁷ At its sixty-second session, regarding budgetary discretion for both posts and the 20 million dollar authorization, it recalled “its decision to authorize the Secretary-General to have limited budgetary discretion for the bienniums 2006-2007 and 2008-2009”.²⁶⁸ There was no specific decision on the matter at the sixty-third session.

87. At its sixty-fourth session, the Assembly had before it a report of the Secretary-General on limited

²⁶⁴ See A/60/7, Advisory Committee on Administrative and Budgetary Questions, First Report on the proposed programme budget for the biennium 2006-2007, paragraphs 52, 53, 54.

²⁶⁵ See GA resolution 60/246, paragraph 7.

²⁶⁶ See GA resolution 60/283, section 3, paragraphs 1 to 14.

²⁶⁷ See GA resolution 61/252, section VIII, paragraph 3.

²⁶⁸ See GA resolution 62/236, paragraph 39.

budgetary discretion²⁶⁹ and a related report of ACABQ. The Assembly noted “the efforts of the Secretary-General to meet the emerging needs of the Organization by redeploying posts and non-post resources, in accordance with the established rules and procedures and relevant resolutions of the General Assembly”. It also accepted the conclusions and recommendations of ACABQ, which, for this question of limited budgetary flexibility, were the following: “The Advisory Committee is of the opinion that the limited budgetary authority to the Secretary-General has been authorized by the General Assembly on an experimental basis and that its formal establishment as a mechanism, as requested by the Secretary-General, is a policy decision to be made by the Member States. In this context, but bearing in mind the shortcomings of the report of the Secretary-General, the Committee *does not object to the continuation of the current arrangements for the exercising of the limited discretionary authority by the Secretary-General for the biennium 2010-2011* (emphasis added). The Committee recommends that the Secretary-General be requested to submit a comprehensive report to the Assembly at its sixty-sixth session that fully addresses all the requests made by the Assembly in section III, paragraphs 10 (a) to (d) of its resolution 60/283.”²⁷⁰ During the biennium 2006-2007, the Secretary-General had utilized 8.8 million of his 20 million dollar authorization, and, during the biennium 2008-2009, he had utilized 11.3 million.²⁷¹

2. Transfers between sections of the budget

88. In spite of the above described limited budgetary discretion granted by the General Assembly to the Secretary-General, transfers between sections of the budget remained strictly regulated by the traditional rule.

²⁶⁹ See [A/64/562](#), 9 December 2009, Limited budgetary discretion, Report of the Secretary-General.

²⁷⁰ [A/64/7/Add.18](#), Limited budgetary discretion, Nineteenth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2010-2011, paragraph 9.

²⁷¹ *Ibid.*, paragraph 5.

D. Scope and extent of the power of the General Assembly to approve expenditures

1. Provisions of the Financial Regulations and of the rules of procedure of the General Assembly and the Economic and Social Council

89. The version of the Financial Regulations and Rules of the United Nations applicable during the period under review were to be found in the Secretary-General’s Bulletin of 9 May 2003 ([ST/SGB/2003/7](#)). There had been a minor revision through decision 57/573 of 20 December 2002: the former financial regulations 5.10 and 9.4 which applied exclusively to the United Nations Habitat and Human Settlement Foundation were thereafter presented in the special annex for this Foundation to the United Nations Financial Regulations and Rules.

90. A second minor revision resulted from the decision of the General Assembly to grant to the Secretary-General a commitment authority of up to 100 million dollars, with the prior concurrence of ACABQ, to respond to decisions of the Security Council relating to the start-up or expansion phase of peacekeeping operations and involving expenditure. The previous level was 50 million dollars. Regulations 4.6 and 4.8 were modified accordingly.

2. Factors considered by the General Assembly in reviewing proposed expenditure

91. In the last review, covering the period 1995-1999, it was mentioned that, besides the reform of the Organization launched in 1997, the staffing table (plus related questions of human resources) and conference services had remained prominent in the deliberations of the General Assembly on administrative and budgetary matters, and that three new preoccupations had emerged in the second part of the 1990s: the work of the Office for Internal Oversight Services (OIOS), procurement, and the outsourcing of United Nations activities and services. All these topics were still very much on the agenda of the Fifth Committee in the first decade of the 2000s.²⁷²

²⁷² The staffing table, limited to posts financed by the regular budget, continued to be annexed to the resolutions on questions related to the programme budgets, this practice having started with resolution

92. New topics were essentially the capital master plan, safety and security, results-based budgeting and management, and the mandate review.

The capital master plan

93. In December 2000, the Assembly authorized the Secretary-General, “without prejudice to a final decision of the General Assembly on this issue, to proceed with the preparation of a comprehensive design plan and detailed cost analysis for the capital master plan” and decided “to appropriate an amount of 8 million dollars under section 31, Construction, alteration and improvement and major maintenance, of the programme budget for the biennium 2000-2001 for this purpose”.²⁷³ In his report, the Secretary-General had indicated that a thorough examination of the condition of the Headquarters complex had been conducted in 1998-1999 by the Secretariat with the assistance of a team of professional architects and engineers. This examination had led to the conclusion that “even the most efficient and effective maintenance activities are not sufficient to prevent the cumulative effect of normal wear and tear. The present reactive approach to maintaining the complex is inefficient and will become excessively expensive as the buildings age further. Maintenance alone cannot sustain a building in

²⁷³ [52/220](#) of 22 December 1997 concerning the programme budget for 1998-1999. For the period, the relevant resolutions were [54/249](#) of 22 December 1999, [56/253](#) of 24 December 2001, [58/270](#) of 23 December 2003, [60/246](#) of 23 December 2007, [62/236](#) of 22 December 2007, [64/243](#) of 24 December 2009. There were 8,938 posts in the programme budget for 2000-2001 (3,750 in the category Professional and above, 3,004 in the General Service category, 2,184 in other categories) and 10,281 posts in the programme budget for 2010-2011 (4,543, 3,011, and 2,727, respectively for the three categories). The largest increase occurred with the programme budget for the biennium 2006-2007: an addition of 352 posts, of which 224 in the category Professional and above. Within this category, “higher level posts” (Deputy Secretary-General, Under-Secretary-Generals and Assistant Secretary-Generals) numbered 44 at the beginning of the decade and 59 at the end. The number of D-2 posts also increased from 79 to 100. The General Service category was stable throughout the period, whereas the category “others” increased by 543 posts. Within these “others”, posts for security services rose from 176 in the budget for 2000-2001 to 320 in the budget for 2010-2011, and local level posts increased from 1,634 to 2,020.

²⁷³ See GA resolution [55/238](#), section IV, paragraph 3.

the long-term”.²⁷⁴ The Secretary-General was recommending a six-year renovation plan, at an estimated cost of 964 million dollars, with three possible sources of funding: special assessments, the programme budget, and voluntary contributions in cash or in kind, from public and private sources.²⁷⁵

94. In December 2002, the Assembly decided “to implement the capital master plan on the basis of the baseline scope [...] with a projected construction budget of 1,049 million dollars, a variance of plus or minus 10 per cent [...] a proposed construction date of October 2004 and a construction duration of five years”. A special account for the capital master plan was to be established. An appropriation of 25.5 million dollars was made in the programme budget 2002-2003 for “the design and related project management of pre-construction services”. The Secretary-General was authorized to enter into commitments of up to 26 million dollars for the biennium 2004-2005.²⁷⁶ Thereafter, the Secretary-General presented every year a progress report and the Assembly adopted an annual detailed resolution on the various aspects of the capital master plan, including evolution of costs, schedule, procurement, public information, donations, and associated costs of the project.²⁷⁷

95. In its resolution [61/251](#) of 22 December 2006, the Assembly decided “to approve the capital master plan, including the recommended scope options, to be completed from 2006 to 2014, at a total revised project budget not to exceed 1,876.7 million dollars [...]” The Assembly also approved “the funding of the capital master plan, based on a mix of one-time and equal multi-year assessments”. Further, it approves “the establishment of a working capital reserve of 45 million dollars under the capital master plan”.²⁷⁸ At its sixty-second session, the Assembly expressed regrets for delays in the implementation of the project, cost escalation, and other issues such as the non-appointment of the advisory board. It noted with concern the recommendations of the Board of Auditors and asked for a comprehensive review of the capital

²⁷⁴ [A/55/117](#), 28 June 2000, Capital master plan, Report of the Secretary-General, Summary, second paragraph.

²⁷⁵ *Ibid.*, paragraph 73.

²⁷⁶ See GA resolution [57/292](#), section II, paragraphs 5, 24, 25 and 26.

²⁷⁷ See GA resolutions [58/272](#), [59/295](#), [60/282](#), [61/251](#), [62/87](#), [63/270](#), [64/228](#).

²⁷⁸ GA resolution [61/251](#), paragraphs 10, 14 and 22.

master plan by OIOS.²⁷⁹ At its sixty-third session, the Assembly, *inter alia*, noted the delay in “reallocating the staff to office swing space” and regretted again that the advisory board had not been appointed. It also accepted associated costs for the capital master plan amounting to 30 million dollars for the biennium 2008-2009.²⁸⁰

96. In December 2009, at its sixty-fourth session, the General Assembly expressed concern “that the completion date for the capital master plan (had) slipped from mid-2013 to late 2013 as a consequence of the delay in the construction of the temporary North Lawn Building and (took) note in this regard of the accelerated schedule developed by the Secretary-General which allows for the completion of the capital master plan on time”. The Assembly noted that the advisory board will be appointed before 31 December 2009. And it concurred with an associated cost for 2010 of 42 million dollars, requesting the Secretary-General to make all efforts to absorb these costs within the approved appropriation.²⁸¹

Safety and security

97. The question of safety and security of United Nations operations, staff and premises gained visibility in the second part of the 1990s and became prominent in the aftermath of the 11 September 2001 terrorist attack on New York. In December 1999, the Assembly stressed “the importance of the security system and security guards of the United Nations and requested the Secretary-General to address the level of resources related to the Security and Safety Service”.²⁸² In December 2000, the Assembly strengthened the Office of the United Nations Security Coordinator with eight additional posts, added eight other posts of security officer in the Field Service, plus 16 local level posts, and appropriated an additional 2.1 million dollars for enhancement of the management of the Organization’s security system.²⁸³ Six months later, a sum of 57.7 million dollars was appropriated for the same purpose, including 41.8 million dollars under

section 31 of the programme budget “Construction, alteration, improvement and major maintenance”.²⁸⁴

98. In June 2004, a comprehensive resolution on safety and security was adopted by the General Assembly, with, *inter alia*, the creation of 58 new posts for the Office of the United Nations Security Coordinator, an authorization to the Secretary-General to enter into commitments not to exceed 38 million dollars for the financing of infrastructure projects, and an additional appropriation of 18 million dollars for measures related to safety and security in the programme budget for the biennium 2004-2005.²⁸⁵

99. Equally comprehensive was section XI, Strengthened and unified security management system for the United Nations, of the resolution on questions related to the programme budget for the biennium 2004-2005. The Assembly recalled that the “primary responsibility for ensuring safety and security of United Nations staff and premises rests with the host country” and recalled also the role of host country agreements. It decided to establish a Department of Safety and Security, as had been proposed by the Secretary-General. It emphasized the “need for an enhanced culture of security awareness on the part of the staff and compliance with safety and security standards, norms and procedures”. It decided that the incumbent of the new post of Under-Secretary-General for Safety and Security shall, “on an exceptional basis, serve for one non-renewable term not exceeding five years”. The Assembly also decided to establish 383 new security and safety officer posts within the General Service and related category. An additional appropriation of 53.6 million dollars was made in the programme budget for 2004-2005.²⁸⁶

100. A new part and section — Part XII, Safety and security, Section 33, Safety and security — was created in the programme budget for the biennium 2006-2007. The initial appropriation for the part/ section was, in rounded terms, 190 million dollars for the biennium 2006-2007, 197 million dollars for the biennium 2008-

²⁷⁹ See GA resolution 62/87, various paragraphs.

²⁸⁰ See GA resolution 63/270, paragraphs 7, 25 and 39.

²⁸¹ See GA resolution 64/228, paragraphs 9, 35 and 8 of section III.

²⁸² See GA resolution 54/249, paragraph 173.

²⁸³ See GA resolution 55/238, section II, paragraphs 2, 3, 5.

²⁸⁴ GA resolution 56/286, 27 June 2002, Strengthening the security and safety of United Nations premises, paragraph 2.

²⁸⁵ GA resolution 58/295, 18 June 2004, Strengthening the security and safety of United Nations operations, staff and premises, paragraphs 3, 5 and 9.

²⁸⁶ See GA resolution 59/276, section XI, paragraphs 2, 3, 7, 11, 22, 26 and 53.

2009, and 239 million dollars for the biennium 2010-2011.²⁸⁷

Results-based budgeting and management

101. The concept of results-based budgeting and management was introduced at the end of 1990s in the context of the reform of the Organization launched by the Secretary-General in 1997. It was conceived not only as a budgetary technique focused on the identification and measurement of the results of programmed activities, but as a new culture for the Organization as a whole, a culture of efficiency and responsibility that would transform the relationships between Member States — most particularly their representatives in the Fifth Committee — and the Secretary-General and his staff. The former would become less concerned with the details of the functioning of the Organization (less micro-managing) and would, instead, define the broad orientations, objectives and policies (“strategies” and “strategic” were the most frequently used words) of the United Nations. The latter would use his regained freedom of manoeuvre and his initiative to implement with effectiveness and efficiency the mandates he would receive. These would be fewer, as Member States would want the Organization to concentrate its work on what it can do better than other actors on the world scene. Thus, the United Nations would be able to respond to the challenges of the new millennium and to truly help the peoples of the world.²⁸⁸

102. From the beginning of its consideration of the “results-based” angle of this effort to introduce a new management culture in the Organization, the General Assembly had two reservations or demands. First, it would indeed be useful to develop tools such as measures of “expected accomplishments” and “indicators of performance”; these would help Member States to verify the degree of realization of the mandates they give to the Secretariat, and might even help them in assessing whether the resources appropriated to this same Secretariat were well utilized. But, more emphasis on “outputs”, on results, should in no way be accompanied by less information on “inputs”, that is on the level and distribution of financial and human resources proposed by the Secretary-General and decided upon by the Fifth

Committee through the programme budget. The Assembly was very explicit on this point: “Until the General Assembly decides otherwise, detailed information on post and non-post requirements should continue to be provided to the Assembly and the Advisory Committee to enable them to take appropriate and informed decisions on the budget proposals.”²⁸⁹ This position did not change during the period under review. For successive programme budgets, the Fifth Committee examined in great detail both proposed “inputs” and expected “outputs”.²⁹⁰ Moreover the technical and political difficulties attached to an operational definition of “results” in the different domains of activity of the United Nations remained severe.²⁹¹ Yet, efforts were made to introduce elements of results-based budgeting not only in programme budgets but also in the support account of peacekeeping operations.²⁹²

103. Second, more freedom granted to the Secretary-General to use the means at his disposal in order to achieve better results meant ipso facto a better accountability to Member States. Both results-based budgeting and its extension, results-based management, were, for the Assembly, clearly and unambiguously instruments to press for more accountability of the Secretary-General and his staff. The “measures proposed by the Secretary-General and recommended by the Advisory Committee on Administrative and Budgetary Questions are intended to provide, in essence, a management tool that should enhance responsibility and accountability in the implementation

²⁸⁹ See GA resolution [53/205](#), paragraph 10.

²⁹⁰ For example, when examining the proposed programme budget for the biennium 2002-2003, the Assembly examined thoroughly expected accomplishments and indicators of achievement included in the narratives of the various sections and made changes corrective or additional to the changes recommended by CPC. These changes, particularly thorough for some sections, such as the section on human rights and the section on disarmament, were incorporated in an annex to resolution [56/253](#) on Questions relating to the proposed programme budget for the biennium 2002-2003.

²⁹¹ See in particular GA resolution [64/243](#) for an acknowledgement of the difficulties and limitations of results-based budgeting.

²⁹² See GA resolution [56/293](#), in which the Assembly noted “with appreciation the introduction of the results-based budgeting format to the support account of peacekeeping operations and (requested) that further improvements be made [...]” (paragraph 1 of section B.2).

²⁸⁷ See GA resolutions [60/247](#), [62/237](#) and [64/244](#).

²⁸⁸ See *Repertory, Supplement No. 9*, Article 17 (1) and see above the General Survey of this review.

of programmes and budgets”. Thus, “any proposals for additional flexibility in managing inputs during budget implementation, if approved by the General Assembly, should always be accompanied by increased accountability”.²⁹³ This question of accountability became entangled with issues related to the management of the oil-for-food programme²⁹⁴ and, at the end of the decade, was still very much on the agenda of the Fifth Committee. In December 2009, the Assembly stressed that “results-based budgeting and results-based management are mutually supportive management tools and that improved implementation of results-based budgeting enhances both management and accountability in the Secretariat, and encourages the Secretary-General to continue his efforts in this regard”.²⁹⁵

Mandate review

104. The 2005 World Summit, in the part of its outcome entitled Secretariat and management reform, took the following decision: “We resolve to strengthen and update the programme of work of the United Nations so that it responds to the contemporary requirements of Member States. To this end, the General Assembly and the other relevant organs will review all mandates older than five years originating from resolutions of the General Assembly and other organs, which would be complementary to the existing review of activities. The General Assembly and the other organs should complete and take the necessary decisions arising from this review during 2006. We request the Secretary-General to facilitate this review with analysis and recommendations, including on the opportunities for programmatic shifts that could be considered for early General Assembly consideration.”

105. Review processes were conducted during the sixtieth, sixty-first and sixty-second sessions of the Assembly, under the leadership of two co-chairs appointed by the presidents of these three sessions. The outcome was a short resolution adopted in plenary in September 2008, in which the Assembly took note of “the final report of the Co-Chairs”; recognized “the usefulness of the existing online mandate registry and decides to maintain it as an accessible working tool for Member State”; noted that “one of the important findings of the process is the difficulty of identifying

resources associated with one particular mandate, which limited the potential of the review process to fulfil its objective of strengthening and updating the programme of work of the Organization and improving the allocation of resources for the effective implementation of mandates”; and, called upon “its relevant bodies and subsidiary organs [...] to continue improving the implementation of mandates and addressing the continuing validity of legislative decisions and the effective coordination among units of the Secretariat and other structures of the United Nations system”.²⁹⁷

106. In his statement summarizing the work accomplished during this sixty-second session, the President of the General Assembly made a brief allusion to the mandate review: “Based on lessons learned during the review of the two clusters of mandates — humanitarian assistance and the development of Africa — today the Assembly adopted a resolution on mandate review that lays the ground for a broader debate on the relationships between mandates, resources and measurable outcomes”.²⁹⁸ After the adoption of this resolution on Mandate review, the representative of the United States of America had said that he “supported the Co-Chairs’ conclusion that given the obstacles identified it was not worthwhile to continue the mandate review process in which we engaged during the recent sessions of the General Assembly. However, in doing so, we must acknowledge our failure to accomplish the goal of the 2005 World Summit of substantively reviewing the 9,000 or so mandates of the Organization to weed out obsolete and redundant mandates. It is inevitable that, over the years, an organization of this size will accumulate such mandates and it is our fiduciary responsibility to identify and weed out such mandates”.²⁹⁹ The representative of Cuba, on the other hand, applauded “the conclusion of a process that should never have begun, since [...] it was flawed from the outset [...] The format of the mandate review that is concluding today was the result of an attempt by a group of delegations to undermine the democratic nature of the United Nations, not of a genuine interest in reforming its structure so that the Organization can respond, at each historic point, to the problems that our

²⁹³ See GA resolution 55/231, paragraphs 5 and 24.

²⁹⁴ See below, section G of this review.

²⁹⁵ See GA resolution 64/243, paragraph 26.

²⁹⁷ GA resolution 62/278, 15 September 2008, Mandate review, paragraphs 1, 2, 3, 4.

²⁹⁸ See *Official Records*, A/62/PV.122, page 8.

²⁹⁹ *Ibid.*, page 4.

societies face [...] Cuba is convinced that the United Nations, like any other institution, must constantly improve its functioning. But it will never accept that, in that guise, there should be attempts to silence the concerns of developing countries and to suppress the democratic nature of the decision-making process on the various items on the Organization's agenda. Our delegation will continue to closely watch for any future effort to distort the principles and purposes that guide the work of the United Nations".³⁰⁰

****3. Powers of the General Assembly to approve or disapprove obligations incurred by the Organization**

4. Budget ceiling

107. The outline of the programme budget, adopted one year before the programme budget itself, continued to provide an estimate on the basis of which the Secretary-General was invited to prepare his budget submission. A comparison, for the period under review, of adopted outlines and adopted initial appropriations for the corresponding programme budgets, shows that outlines constituted, for the Assembly itself, a limited constraint.³⁰¹

	<i>Approved outline</i>	<i>Initial appropriation</i>
2002-2003	2 515 300	2 625 178
2004-2005	2 876 000	3 160 860
2006-2007	3 621 900	3 798 912
2008-2009	4 194 726	4 171 359
2010-2011	4 871 048	5 156 029

108. Also, the budget ceiling of a particular type authorizing the Secretary-General to enter into expenditure only of a first tranche of the first year of the adopted budget for 2006-2007, known as the "spending cap", has already been mentioned in the General Survey.³⁰² Four years before the imposition of this "spending cap" the Assembly had emphasized "that there shall be no arbitrary ceiling on the budget of the United Nations, and that resources proposed by

the Secretary-General, in the context of the proposed programme budget, should be commensurate with all mandated programmes and activities, in order to ensure their full, effective and efficient implementation".³⁰³

E. Extent of control by the General Assembly over budgetary expenditure

109. The prominence of questions of oversight and accountability during this first decade of the 2000s has already been analysed in the first Part of this review. A few points need, however, to be added before considering the work of the Board of Auditors.

110. First was the creation of the Independent Audit Advisory Committee (IAAC). Proposed by the Secretary-General in his report prepared in response to a demand from the 2005 World Summit,³⁰⁴ this committee was established by the General Assembly in December 2005 as a subsidiary body assisting the Assembly in fulfilling its oversight responsibilities.³⁰⁵ It has five members, elected by the Assembly and serving in their personal capacity, as experts. Its terms of reference were set in June 2007.³⁰⁶ The IAAC has responsibilities of a general nature — advising the Assembly on audit and other oversight functions and on measures to ensure the compliance of management to audit and other oversight recommendations — and also specific responsibilities regarding internal oversight, management of risk and internal control, and financial reporting. These functions of the Committee include examining the workplan and reviewing the budget proposals of OIOS. The IAAC is authorized to hold up to four sessions per year.³⁰⁷ By the sixty-fourth session of the General Assembly, it had issued two reports, the first covering the period 1 January-31 July

³⁰³ See resolution 56/253, paragraph 42.

³⁰⁴ See A/60/568, 28 November 2005, Implementation of the decisions from the 2005 World Summit Outcome for action by the Secretary-General, Ethics office; comprehensive review of governance arrangements, including an independent external evaluation of the auditing and oversight system; and the independent audit advisory committee, Report of the Secretary-General.

³⁰⁵ See GA resolution 60/248, section XIII, paragraph 4.

³⁰⁶ GA resolution 61/275 of 28 June 2007, Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services.

³⁰⁷ Ibid., Annex.

³⁰⁰ Ibid., pages 3 and 4.

³⁰¹ See, for outlines resolutions 55/233, 57/280, 59/278, 61/254 and 63/266; for initial appropriations in programme budgets, see resolutions 56/254, 58/271, 60/247, 62/237 and 64/244.

³⁰² See above General Survey, pages 20 and 21.

2008, and the second the period 1 August 2008-1 July 2009.³⁰⁸

111. Second was the establishment of an independent Ethics Office in the Secretariat. The Secretary-General had expressed his intention to add such an office to the structure of the Secretariat and the 2005 World Summit had requested him to “submit details on an ethics office with independent status, which he intends to create”.³⁰⁹ The Secretary-General provided such details in a report and in a bulletin³¹⁰ and the Assembly in May 2006 welcomed the establishment of the Ethics Office, endorsed the main responsibilities of this Office as outlined in the Secretary-General’s bulletin, urged the Secretary-General to finalize a “system-wide code of ethics” for all United Nations personnel of the funds and programmes, and requested a “comprehensive report” on these matters for its sixty-second session.³¹¹ The role of the Ethics Office is to assist the Secretary-General in ensuring that all staff members perform their functions in a manner consistent with the highest standards of integrity. It provides advice and guidance to the staff, and protection to “whistle-blowers” against retaliation. It is responsible for the financial disclosure programme.³¹² The head of the Office chairs the United Nations Ethics Committee, which was created in 2007 to help ensure a coherent application of ethical standards within the United Nations.³¹³

112. The third point concerns the reporting procedures for the Office of Internal Oversight Services (OIOS). In the two resolutions having established this Office in July 1994 and then reviewed its functioning in December 1999, the General Assembly had clearly stated that the purpose of the OIOS was “to assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization”, that internal (the OIOS) and external oversight mechanisms (the Board of Auditors and the Joint Inspection Unit) had “separate and distinct roles”, and that reports of OIOS were to be transmitted to the General Assembly, *by the Secretary-*

General (emphasis added), for its “consideration and action”. The Secretary-General, in transmitting the reports of the Office to the Assembly, was requested “to make substantive comments, as appropriate, on the findings and recommendations, and to ensure that the views of the departments concerned on the recommendations (were) included in the body of the report”.³¹⁴

113. In December 2004, however, the Assembly, reviewing the implementation of these two founding resolutions of OIOS, decided that “reports of the OIOS shall be submitted *directly to the General Assembly* (emphasis added) as submitted by the Office and that the comments of the Secretary-General may be submitted in a separate report”. Further, “original versions of the reports of the OIOS, not submitted to the General Assembly, (were to be) upon request, made available to any Member State”.³¹⁵ In his report on the reform of the Organization issued a few months after these decisions of the General Assembly, the Secretary-General wrote that OIOS “has a complex set of responsibilities that is subject to potential conflicts of interest between its role as providing management advisory services to United Nations departments and its investigatory and audit functions. This latter role, in which the OIOS has traditionally provided internal audits for use by senior management, *has also become blurred as a result of the General Assembly’s recent decision to have the Office report directly to Member States as well as to the Secretary-General, and to allow Member States direct access to its report*” (emphasis added). The Secretary-General concluded that he hoped the review to be conducted by the newly created Independent Audit Advisory Committee will “(a) explore the implications of the Office’s new direct reporting line to the General Assembly for the Secretariat’s ability to draw on its internal audit capacity as an input for management decisions; and (b) explicitly review the appropriateness of the Office retaining its management advisory functions”.³¹⁶

114. The IAAC presented its conclusions and recommendations on the various aspects of the

³⁰⁸ See [A/63/328](#) and [A/64/288](#).

³⁰⁹ See GA resolution [60/1](#), paragraph 161 (d).

³¹⁰ See [A/60/568](#) and [ST/SGB/2006/4](#).

³¹¹ See GA resolution [60/254](#), 8 May 2006, Review of the efficiency of the administrative and financial functioning of the United Nations, paragraph 16 (a) to (i).

³¹² See [ST/SGB/2006/4](#).

³¹³ See [ST/SGB/2007/11](#).

³¹⁴ See resolutions [48/218 B](#) of 29 July 1994 and [54/244](#) of 23 December 1999, in particular preambular paragraphs and operative paragraphs 4 and 5 of the latter.

³¹⁵ See resolution [59/272](#), 23 December 2004, Review of the implementation of GA resolutions [48/218 B](#) and [54/244](#), paragraphs 1 (c) and 3.

³¹⁶ See [A/60/692](#), Box 2, pages 38 and 39.

functioning of OIOS in an annex to its second report issued in August 2009.³¹⁷ Paragraph 42 of this annex read as follows: “The Committee advises the General Assembly that it may be timely for it to give consideration to how such reports (the reports of the OIOS on matters of internal oversight) are made available in the light of their further dissemination on the Internet, once copies are provided to Member States. The Committee considers that any revision to the current practice should not diminish the transparency or restrict disclosure of the details of internal oversight reports in which Member States may have an interest.” Also, the Committee recommended to the Assembly, in paragraph 24, that it requests the Secretary-General “to direct OIOS to prepare an internal oversight charter which would serve as the terms of reference to the Office, encompassing all relevant decisions of the General Assembly”. The Committee, in making these recommendations, recognized that the OIOS was “a hybrid entity somewhat between internal and external oversight function”.³¹⁸ The General Assembly, having considered this report of the IAAC, accepted a number of its recommendations, but instructed the Secretary-General not to act upon them, and decided to revert to a number of others, including the two recommendations contained in paragraphs 24 and 42.³¹⁹

1. The Board of Auditors

115. By resolution [55/248](#), the General Assembly decided that “the term of office of the Board of Auditors shall be a non-consecutive term of office of six years’ duration starting on 1 July 2002”.³²⁰ Previously, that is since the beginnings of the Organization, members of the Board of Auditors were elected for a three-year term of office, commencing on

1 July and expiring on 30 June three years thereafter. Besides, the term of office of one of the members was expiring each year, and, consequently, the Assembly was electing each year a member to take office from 1 of July of the following year. The main rationale for this change was that the three-year term had been adopted when financial periods of the Organization, notably the budget, were one calendar year. Biennial cycles required different arrangements.

116. Deciding on a term of office of six years, the Assembly also adopted transitional arrangements, whereby only the Auditor-General of South-Africa will be extended until 30 June 2006 and members elected under the current procedure will be eligible for re-election.³²¹ Regulation 12.1 of the Financial Regulations and Rules of the United Nations was modified to reflect this decision of the General Assembly.

**2. Functions of the Board of Auditors and principles governing the audit procedure of the United Nations

3. Procedures for review of accounts and audit reports by the General Assembly

117. At each of its sessions the General Assembly adopted one resolution at the end of December and a second one at the end of June on Financial reports and audited financial statements, and reports of the Board of Auditors.³²² Resolutions adopted in December were about the regular budget and the funds and programmes of the United Nations. Resolutions adopted in June were about the accounts of peacekeeping operations. During the period under review, all these resolutions were relatively short and straightforward. Of frequent concern to the Assembly, however, were the comments and recommendations of the Auditors on the Office of the High Commissioner for Refugees and the voluntary funds administered by this Office.³²³ In its resolutions, the Assembly generally commended the Board of Auditors for the “high” or “superior quality” of its reports.³²⁴

³¹⁷ See [A/64/288](#), Annex.

³¹⁸ *Ibid.*, Annex, paragraphs 22, 24 and 42.

³¹⁹ See GA resolution [4/263](#), 29 March 2010, Review of the implementation of GA resolutions [48/218 B](#), [54/244](#) and [59/272](#), paragraphs 5 and 6. The IAAC also noted in its report that OIOS had issued 2,041 recommendations in 2007 and 2,028 in 2008. It considered that the “operational independence” of OIOS needed to be precisely defined. Such definition was one of the purposes of the internal oversight charter advocated by the Committee.

³²⁰ GA resolution [55/248](#), 12 April 2001, Review of the question of the term of office of the Board of Auditors, paragraph 1.

³²¹ *Ibid.*, paragraph 2, and paragraph for the change in the Financial Regulations and Rules of the United Nations.

³²² See above footnote 166 for the list of these resolutions.

³²³ See in particular GA resolutions [56/233 A](#), [60/234 A](#), and [64/227](#).

³²⁴ See for instance resolution [57/278 A](#), paragraph 3, or [59/264 A](#), paragraph 5.

****4. Machinery for review of accounts and audit reports by the General Assembly**

F. Extrabudgetary funds

1. General statement

118. The part of the budget of the United Nations funded by voluntary contributions has been, since the end of the 1980s, larger than the part funded by the assessed contributions of Member States. This trend continued in the first decade of the 2000s: for the biennium 2000-2001 the regular budget was 2.633 billion dollars and extrabudgetary resources amounted to 3.931 billion dollars; for the biennium 2004-2005, figures were 3.609 billion and 5.446 billion respectively. These extrabudgetary resources were devoted essentially to “operational” activities, i.e. refugee and humanitarian relief, criminal justice, human rights monitoring and capacity-building, and electoral assistance.³²⁵

119. In his report on reform that followed the Millennium Assembly, the Secretary-General proposed changes in the system of trust funds through which extrabudgetary resources are managed. Observing that there were “about 200 trust funds administered by the Secretariat” and that “within each fund there (were) a large number of components by operation, activity or source of funding”, the Secretary-General noted that there was “considerable room for simplification and rationalization” and proposed Action 24: “The management of trust funds will be improved by: (a) Consolidating and reducing their number; (b) Harmonizing as much as possible the rules and requirements relating to trust fund management and reporting; (c) Revising the system of support cost charges; and (d) Streamlining procedures for accessing trust fund monies.”³²⁶

120. In its resolution [57/300](#) on this report, the Assembly did not refer to this question of trust funds for voluntary contributions. The Secretary-General came back to this issue in his report subsequent to the 2005 World Summit. One of the seven elements of Proposal 17 on “financial management practices” was the following: “(I propose that) A new policy be introduced in July 2006, replacing four existing administrative instructions, to govern the streamlined

management of trust funds. Key objectives would include simplified rules and procedures, the introduction of a single, consistent and flexible trust fund category, and the establishment of a new standard for support costs, lower than the current 13 per cent, to bring it more in line with the fee structure in force in the United Nations funds and programmes.”³²⁷ The General Assembly, in its resolution [60/260](#), requested more details on Proposal 17 as a whole, and, in resolution [60/283](#), still did not make any reference to extrabudgetary resources and trust funds. As was mentioned before, resolution [60/260](#) was voted and resolution [60/283](#) was focused on issues of accountability and oversight.

121. Otherwise, in its resolutions accompanying the adoption of programme budgets, the General Assembly made similar comments on extrabudgetary resources at the beginning and at the end of the period under review. In December 2001, the Assembly noted “the substantial reliance on extrabudgetary resources in some sections of the proposed programme budget”, reiterated that “core functions of the United Nations, as a principle, should be financed through apportionment among Member States” and also noted that “the bulk of extrabudgetary funds are tied to specific operations and utilized on the basis of donor wishes” and requested the Secretary-General “to ensure that this does not affect the nature of the programmes or the orientations of its mandates”.³²⁸ In December 2009, the Assembly, while welcoming “the efforts of the donors to continue to support priorities approved by the General Assembly”, stressed that “extrabudgetary resources shall be used in consistency with the policies, aims and activities of the Organization” and requested the Secretary-General “to provide information on the financial and human resource implications of the use of extrabudgetary resources in the Organization in his next proposed programme budget”.³²⁹

2. The principal extrabudgetary programmes

122. The United Nations Democracy Fund (UNDEF) was established by the Secretary-General in July 2005.

123. The equally significant establishment in March 1998 of the United Nations Fund for International Partnership (UNFIP), should have been mentioned in

³²⁵ See [A/60/692](#), page 10, paragraph 6 and figure 3.

³²⁶ See [A/57/387](#), paragraph 171.

³²⁷ See [A/60/692](#), paragraph 79, Proposal 17.

³²⁸ See GA resolution [56/253](#), paragraphs 48 and 50.

³²⁹ See GA resolution [64/243](#), paragraphs 38 and 40.

the review covering the period 1995-1999. This Fund was created to coordinate, channel and monitor contributions from the United Nations Foundation, Inc., which was set up by Mr. Robert Edward Turner III to receive the gift he made in September 1997 to support United Nations causes.³³⁰

124. Both UNDEF and UNFIP are managed by the United Nations Office for Partnership, which is located in the Executive Office of the Secretary-General. In its resolution [57/300](#), the Assembly had decided that “the creation of a partnership office as part of the effort to enhance cooperation in the work of the Organization with the private sector, taking into account the outcome of the major United Nations conferences and summits, should be subject to its resolutions [55/215](#) of 21 December 2000 and [56/76](#) of 11 December 2001”.³³¹ In these resolutions, both entitled Towards Global Partnership, the Assembly set the principles and purposes that should govern the relationships between the United Nations and other entities, notably of the private sector.

****3. Raising funds for extrabudgetary purposes**

****4. Control of extrabudgetary funds**

G. Special accounts for peacekeeping and related operations of the United Nations

125. Significant developments and changes in the domain of peacekeeping, including the creation of the Peacebuilding Commission and the Peacebuilding Fund, and the growing pre-eminence of related activities in the life of the United Nations, were reported in the first part of this review. A few further details are given below.

1. Purpose and limits of the accounts

126. The failed attempt at consolidating the accounts of peacekeeping operations in one single budget

³³⁰ Precise information on the gift, the Foundation and the Fund were provided in [A/53/700](#), 24 November 1998, United Nations Fund for International Partnerships, Report of the Secretary-General. By decision 52/466 of 31 March 1998, the Assembly requested the Secretary-General to report to it on a regular basis on the activities of the United Nations fund for International Partnership. An example of such a report can be found in [A/58/173](#).

³³¹ See GA resolution [57/300](#), paragraph 28.

comparable to the regular budget was mentioned in section B.1.

2. Preparation, presentation and approval of estimates

127. The number of active peacekeeping operations in a given year was not larger in the first decade of the 2000s than it had been in the nineties — around 15 — but their total cost kept growing. At its fifty-fifth session, the General Assembly budgeted nearly 1.8 billion dollars for 15 missions. At its 61st session, the amount was 5.2 billion dollars for 13 missions, and at its 64th session it was 7.2 billion dollars for 14 missions. In 2000, the regular budget was 1.3 billion dollars and the budget for peacekeeping operations was 1.8 billion dollars. In 2010, the figures were 2.6 billion and 7.2 billion. At this sixty-fourth session the Assembly approved budgets of 1.82 billion dollars for UNAMID (Hybrid operation in Darfur), 1.37 billion for MONUC (Mission in the Democratic Republic of Congo), 938 million for UNMIS (Mission in Sudan) and, at the other end of the scale, budgets of 48 million for UNMIK (Mission in Kosovo) and 47 million for UNDOF (Disengagement Observer Force). In 2001, 6 of the 17 missions were in Africa, and in 2009, 9 of the 15 missions were taking place in that continent.³³²

128. In his report on reform of September 2002, the Secretary-General had indicated that “future peacekeeping budgets will be presented in a new format, reflecting a more strategic approach to the process of resource allocation”.³³³ The General Assembly recognized the progress made in the presentation of these budgets on several occasions, including at its sixty-fourth session: “(The Assembly) welcomes the improvements that have been made in the timeliness and quality of budget proposals for peacekeeping operations, and encourages the Secretary-General to further intensify his efforts to that end through enhanced coordination and cooperation among missions, the Department of Field Support, the Department of Peacekeeping Operations, the Department of Management, and the Department of General Assembly Affairs and Conference Management of the Secretariat.” Further, the Assembly appreciated “the improved presentation by the

³³² These figures were extracted from the various resolutions on the financing of peacekeeping operations adopted during the period.

³³³ See [A/57/387](#), Action 23, paragraph 169.

Secretary-General of efficiency gains in peacekeeping budgets”.³³⁴

129. Also at its sixty-fourth session, the General Assembly felt it was necessary to stress that it had “the

³³⁴ See GA resolution [64/269](#), 24 June 2010, Cross-cutting issues, section 1, paragraphs 9 and 12.

sole authority to approve the implementation of recommendations of the Advisory Committee on Administrative and Budgetary Questions”.³³⁵

³³⁵ Ibid., section 1, paragraph 2.