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## Sixtieth session

### Proposed programme budget for the biennium 2006-2007\*

#### Part IX Internal oversight

#### Section 29 Internal oversight

(Programme 25 of the biennial programme plan for the period 2006-2007)\*\*

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\* A summary of the approved programme budget will subsequently be issued as *Official Records of the General Assembly, Sixtieth Session, Supplement No. 6 (A/60/6/Add.1)*.

\*\* *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 6 (A/59/6/Rev.1)*.

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## Overview

- 29.1 The Office of Internal Oversight Services, headed by an Under-Secretary-General, is responsible for the implementation of the programme of work under this section.
- 29.2 The activities for which the Office is responsible fall within the framework of programme 25, Internal oversight, of the biennial programme plan for the period 2006-2007.
- 29.3 The mandate for the programme is derived from General Assembly resolutions 48/218 B and 54/244 and from the relevant provisions of the Financial Regulations and Rules of the United Nations (ST/SGB/2003/7) and of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and Methods of Evaluation (ST/SGB/2000/8).
- 29.4 The overall purpose of the programme is to enhance effectiveness in the implementation of all programmes through continually improved internal control mechanisms within the Organization. The Office of Internal Oversight Services exercises operational independence under the authority of the Secretary-General in the conduct of its duties, in accordance with Article 97 of the Charter of the United Nations. The Office has the authority to initiate, carry out and report on any action it considers necessary to fulfil its responsibilities with regard to its oversight functions. The Office assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through monitoring, internal audit, inspection and evaluation and investigation.
- 29.5 The Office assists Member States and the Organization in protecting assets and ensuring the compliance of programme activities with resolutions, regulations, rules and policies, as well as the more efficient and effective delivery of the Organization's activities; preventing and detecting fraud, waste, abuse, malfeasance or mismanagement; and improving the delivery of the Organization's programmes and activities to enable it to achieve better results by determining all factors affecting the efficient and effective implementation of programmes.
- 29.6 The strategy of the Office is focused on ensuring that the Organization has an effective and transparent system of accountability in place and a capacity to identify, assess and mitigate the risks and threats that might prevent it from achieving its objectives. To that end, the Office will (a) propose measures to assist the Organization in responding rapidly to emerging risks and opportunities, (b) provide independent information and assessments to assist effective decision-making, (c) provide independent reviews of the effectiveness of the use of the Organization's resources, and (d) promote a culture of change, including accountability, planning, integrity, results orientation and risk awareness and management.
- 29.7 The Office undertakes a number of activities to support the Organization's commitment to gender mainstreaming, including oversight of United Nations gender mainstreaming efforts. In addition, the Office assists the Organization in achieving better results by determining the factors affecting the efficient and effective implementation of programmes in accordance with, inter alia, the internationally agreed development goals, including the United Nations Millennium Development Goals and those contained in the outcomes of the major United Nations conferences and international agreements since 1992. The Office is also working to enhance coordination with the United Nations Board of Auditors and the Joint Inspection Unit.
- 29.8 The expected accomplishments and indicators of achievement for the Office in the biennium 2006-2007 are detailed, together with resources, under executive direction and management and programme of work. The overall framework of these expected accomplishments and indicators of achievement is shown in table 29.1.

Table 29.1 **Framework of expected accomplishments and indicators of achievement by component**

<i>Component</i>	<i>Number of expected accomplishments</i>	<i>Number of indicators of achievement</i>
A. Executive direction and management	2	2
B. Programme of work		
1. Internal audit	4	6
2. Monitoring, evaluation and consulting	4	5
3. Investigations	2	3
<b>Total</b>	<b>12</b>	<b>16</b>

29.9 The overall resources for the Office of Internal Oversight Services for the biennium 2006-2007 amount to \$24,486,900 before recosting, reflecting an increase of \$299,900 compared with the revised appropriation for the biennium 2004-2005. The growth shown in table 29.3 can be summarized as follows:

- (a) The net increase of \$576,900 under executive direction and management, comprising \$602,500 related to posts partially offset by a reduction of \$25,600 in non-post objects of expenditure, largely reflects post redeployments to augment capacity for strategic planning, monitoring, coordination and servicing of intergovernmental bodies;
- (b) The net decrease of \$80,800 under programme of work represents:
  - (i) A net decrease of \$546,700 under subprogramme 1, comprising \$536,400 for posts and \$10,300 for non-post objects of expenditure, largely reflecting outward post redeployments from the Internal Audit Division to strengthen the Monitoring, Evaluation and Consulting Division and the Office of the Under-Secretary-General;
  - (ii) A net increase of \$572,100 under subprogramme 2, comprising \$552,500 for posts and \$19,600 for non-post objects of expenditure, reflecting the inward redeployment of resources to strengthen the monitoring, evaluation and inspection capacity;
  - (iii) A net decrease of \$106,200 under subprogramme 3, comprising a reduction of \$125,900 for posts and an increase of \$19,700 for non-post objects of expenditure. The reduction of \$125,900 reflects the strengthening of the Investigations Division through the addition of a new D-1 post, the outward redeployment of a P-4 post to the Monitoring, Evaluation and Consulting Division and the transfer of one D-2 post from New York to Vienna;
- (c) The net decrease of \$196,200 under programme support, comprising a reduction of \$249,200 for posts partially offset by an increase of \$53,000 for non-post requirements, reflects the outward redeployment of one Professional post to strengthen the Office of the Under-Secretary-General and provisions for the Office's share of centrally provided data-processing support costs.

29.10 Extrabudgetary resources estimated at \$56,354,600 would be utilized for internal oversight activities related to the United Nations funds and programmes, United Nations Joint Staff Pension Fund, United Nations Conference on Trade and Development/World Trade Organization International Trade Centre (ITC), the United Nations Human Settlements Programme (UN-Habitat), the Office of the United Nations High Commissioner for Refugees (UNHCR), the International Tribunal for the Former Yugoslavia, the International Criminal Tribunal for Rwanda, technical cooperation activities and peacekeeping operations. The increase in the number of posts

is due to the increase in peacekeeping activities. In addition, extrabudgetary resources would be used to enhance professional capacity related to internal oversight functions.

29.11 Pursuant to General Assembly resolution 58/269, resources identified for the conduct of monitoring and evaluation would amount to \$415,000, reflected under executive direction and management and the programme of work. The amount of \$415,000 includes estimated extrabudgetary resources of \$129,000.

29.12 The estimated percentage distribution of resources under this section would be as shown in table 29.2.

Table 29.2 **Percentage distribution of resources by component**

<i>Component</i>	<i>Regular budget</i>	<i>Extrabudgetary</i>
A. Executive direction and management	9.1	0.3
B. Programme of work		
Subprogramme 1. Internal audit	40.0	81.6
Subprogramme 2. Monitoring, evaluation and consulting	22.9	2.4
Subprogramme 3. Investigations	22.2	14.5
C. Programme support	5.8	1.2
<b>Total</b>	<b>100.0</b>	<b>100.0</b>

29.13 Resource growth with respect to regular budget resources would be 1.2 per cent before recosting.

Table 29.3 **Resource requirements by component**

(Thousands of United States dollars)

(1) *Regular budget*

<i>Component</i>	<i>2002-2003 expenditure</i>	<i>2004-2005 appropri- ation</i>	<i>Resource growth</i>		<i>Total before recosting</i>	<i>Recosting</i>	<i>2006-2007 estimate</i>
			<i>Amount</i>	<i>Percentage</i>			
A. Executive direction and management	1 362.4	1 660.6	576.9	34.7	2 237.5	137.5	2 375.0
B. Programme of work	18 690.7	20 898.6	(80.8)	(0.4)	20 817.8	1 413.8	22 231.6
C. Programme support	1 326.9	1 627.8	(196.2)	(12.1)	1 431.6	94.7	1 526.3
<b>Subtotal</b>	<b>21 380.0</b>	<b>24 187.0</b>	<b>299.9</b>	<b>1.2</b>	<b>24 486.9</b>	<b>1 646.0</b>	<b>26 132.9</b>

(2) *Extrabudgetary*

	<i>2002-2003 expenditure</i>	<i>2004-2005 estimate</i>	<i>2006-2007 estimate</i>
A. Executive direction and management	362.6	887.4	167.3
B. Programme of work	16 336.2	38 287.8	55 506.5
C. Programme support	—	510.1	680.8
<b>Subtotal</b>	<b>16 698.8</b>	<b>39 685.3</b>	<b>56 354.6</b>
<b>Total (1) and (2)</b>	<b>38 078.8</b>	<b>63 872.3</b>	<b>82 487.5</b>

Table 29.4 Post requirements

Category	Established regular budget posts		Temporary posts				Total	
	2004-2005	2006-2007	Regular budget		Extrabudgetary		2004-2005	2006-2007
			2004-2005	2006-2007	2004-2005	2006-2007		
<b>Professional and above</b>								
USG	1	1	—	—	—	—	1	1
D-2	2	2	—	—	—	—	2	2
D-1	3	4	—	—	2	3	5	7
P-5	12	12	—	—	11	15	23	27
P-4/3	35	35	—	—	57	82	92	117
P-2/1	8	8	—	—	2	2	10	10
<b>Subtotal</b>	<b>61</b>	<b>62</b>	<b>—</b>	<b>—</b>	<b>72</b>	<b>102</b>	<b>133</b>	<b>164</b>
<b>General Service</b>								
Principal level	9	9	—	—	—	1	9	10
Other levels	20	20	—	—	25	26	45	46
<b>Subtotal</b>	<b>29</b>	<b>29</b>	<b>—</b>	<b>—</b>	<b>25</b>	<b>27</b>	<b>54</b>	<b>56</b>
<b>Other</b>								
Local level	1	1	—	—	1	13	2	14
<b>Total</b>	<b>91</b>	<b>92</b>	<b>—</b>	<b>—</b>	<b>98<sup>a</sup></b>	<b>142<sup>b</sup></b>	<b>189</b>	<b>234</b>

<sup>a</sup> Includes posts for extrabudgetary oversight activities in the funds and programmes: (1 P-4 and 1 Local level), United Nations Compensation Commission (1 P-4), UN-Habitat (1 P-3 and 1 General Service (Other level)), UNHCR (1 D-1, 2 P-5, 4 P-4, 4 P-3, 1 P-2 and 3 General Service (Other level)) and ITC (1 P-2); extrabudgetary substantive activities: United Nations Office on Drugs and Crime (1 P-4); programme support costs of extrabudgetary substantive activities (2 P-5, 1 P-4, 1 P-3 and 3 General Service (Other level)); technical cooperation activities (1 P-4 and 1 General Service (Other level)); International Tribunal for Yugoslavia (2 P-4 and 1 P-3); International Criminal Tribunal for Rwanda (2 P-4 and 1 P-3); and support for peacekeeping activities (1 D-1, 2 P-5, 12 P-4, 8 P-3 and 6 General Service (Other level)) and peacekeeping missions (5 P-5, 11 P-4, 5 P-3 and 11 General Service (Other level)), totalling 98 posts.

<sup>b</sup> Includes posts for extrabudgetary oversight activities in the funds and programmes: (1 P-4 and 1 Local level), UN-Habitat (1 P-3 and 1 General Service (Other level)), UNHCR (1 D-1, 2 P-5, 5 P-4, 3 P-3, 1 P-2 and 3 General Service (Other level)) and ITC (1 P-2); extrabudgetary substantive activities: United Nations Office on Drugs and Crime (1 P-4); programme support costs of extrabudgetary substantive activities (2 P-5, 1 P-4, 1 P-3 and 3 General Service (Other level)); technical cooperation activities (1 P-4 and 1 General Service (Other level)); International Tribunal for Yugoslavia (2 P-4 and 1 P-3); International Criminal Tribunal for Rwanda (2 P-4 and 1 P-3); and support for peacekeeping activities (2 D-1, 3 P-5, 13 P-4, 10 P-3, 1 General Service (Principal level) and 7 General Service (Other level)) and peacekeeping missions (8 P-5, 18 P-4, 21 P-3, 11 General Service (Other level) 12 Local level), totalling 142 posts.

## A. Executive direction and management

### *Resource requirements (before recosting): \$2,237,500*

- 29.14 The Office of the Under-Secretary-General provides overall strategic planning and monitoring and ensures effective coordination of the work plan for the Office of Internal Oversight Services through the identification and mitigation of risks to the Organization's resources. The Office of the Under-Secretary-General coordinates the work of the three subprogrammes, undertakes liaison

with the United Nations Board of Auditors and the Joint Inspection Unit and maintains a close working relationship with the other inspection and oversight services of the operational funds and programmes as well as with those of the United Nations system. Furthermore, the Office of the Under-Secretary-General provides strict quality control over the reports of the Office of Internal Oversight Services to the General Assembly, oversees resource utilization and acts as a focal point for performance management and for monitoring compliance with recommendations of the Office of Internal Oversight Services.

Table 29.5 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

**Objective of the Organization:** To ensure the efficient and effective implementation and management of the Office's programmes, activities and operations in accordance with the relevant legislative mandates, and to facilitate more transparency and accountability.

<b>Expected accomplishments of the Secretariat</b>	<b>Indicators of achievement</b>
(a) Programme of work is effectively coordinated and strategically managed and supported by staff and financial resources	(a) Timely delivery of outputs and services <i>Performance measures:</i> 2002-2003: not available Estimate 2004-2005: 20 per cent of Office of Internal Oversight Services reports submitted in compliance with 10-week rule Target 2006-2007: 60 per cent of Office of Internal Oversight Services reports submitted in compliance with 10-week rule
(b) Enhanced policy coherence in the management of the internal oversight activities of the United Nations	(b) Increased number of activities carried out in collaboration with other entities 2002-2003: not available Estimate 2004-2005: two bilateral meetings per year with the Board of Auditors; one annual Tripartite Oversight Coordination Meeting Target 2006-2007: three bilateral meetings per year with the Board of Auditors; one annual Tripartite Oversight Coordination Meeting; two annual meetings of the tripartite working groups

### External factors

- 29.15 The Office is expected to achieve its objectives and expected accomplishments on the assumption that it receives timely feedback from clients and cooperation from external parties.

**Outputs**

- 29.16 During the biennium, the following outputs will be delivered:
- (a) Servicing of intergovernmental and expert bodies (regular budget):
    - (i) General Assembly:
      - a. Substantive servicing of meetings of intergovernmental and expert bodies and of the Fifth Committee (6);
      - b. Parliamentary documentation: annual analytical and summary report to the General Assembly on the activities of the Office and ad hoc reports to the Assembly on specific activities of the Office (2);
  - (b) Conference services, administration and oversight (regular budget): organization of and follow-up on meetings; strategic planning and initiatives.

Table 29.6 **Resource requirements**

Category	Resources (thousands of United States dollars)		Posts	
	2004-2005	2006-2007 (before recosting)	2004-2005	2006-2007
Regular budget				
Post	1 526.7	2 129.2	6	8
Non-post	133.9	108.3	—	—
<b>Subtotal</b>	<b>1 660.6</b>	<b>2 237.5</b>	<b>6</b>	<b>8</b>
Extrabudgetary	887.4	167.3	1	—
<b>Total</b>	<b>2 548.0</b>	<b>2 404.8</b>	<b>7</b>	<b>8</b>

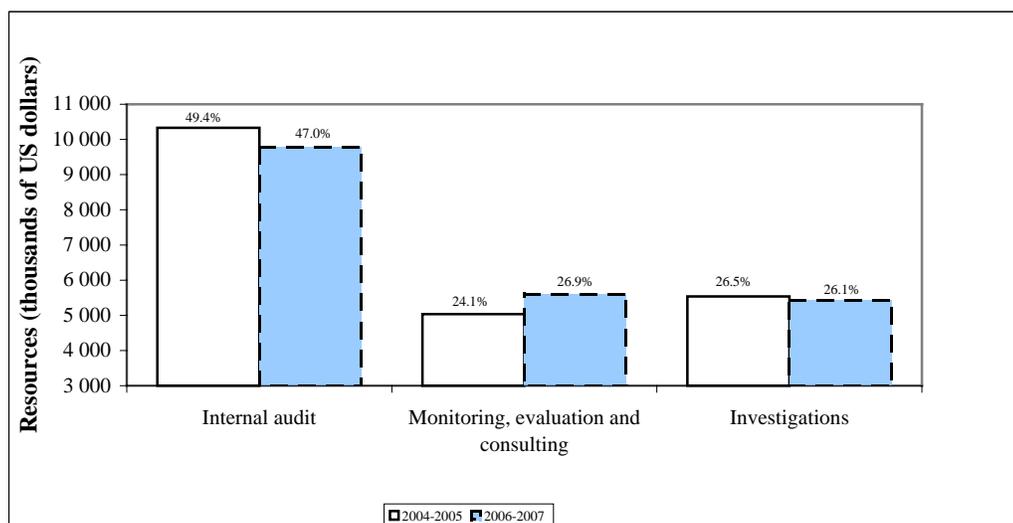
- 29.17 The requirements of \$2,237,500 will provide for eight posts and related non-post costs for the Office of the Under-Secretary-General. These resources include provisions for the strengthening of the Office through the inward redeployment of a P-5 post from the Internal Audit Division to carry out the essential functions of a Special Assistant to the Under-Secretary-General. In addition, it is proposed that a P-3 post be redeployed from the Executive Office to augment capacity for strategic planning, monitoring, coordination and servicing of intergovernmental bodies. Non-post resources reflect reductions in provisions for services of consultants, hospitality, furniture and equipment, partially offset by a slight increase for supplies and materials.

## B. Programme of work

Table 29.7 Resource requirements

Subprogramme	Resources (thousands of United States dollars)		Posts	
	2004-2005	2006-2007 (before recosting)	2004-2005	2006-2007
Regular budget				
1. Internal audit	10 328.5	9 781.8	41	39
2. Monitoring, evaluation and consulting	5 033.7	5 605.8	18	20
3. Investigations	5 536.4	5 430.2	20	20
<b>Subtotal</b>	<b>20 898.6</b>	<b>20 817.8</b>	<b>79</b>	<b>79</b>
Extrabudgetary	38 287.8	55 506.5	95	139
<b>Total</b>	<b>59 186.4</b>	<b>76 324.3</b>	<b>174</b>	<b>218</b>

Table 29.8 Regular budget resource requirements by subprogramme



### Subprogramme 1 Internal audit

*Resource requirements (before recosting): \$9,781,800*

- 29.18 The responsibility for this subprogramme is vested in the Internal Audit Divisions I and II, headquartered in New York and Geneva, respectively.

Table 29.9 **Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures**

**Objective of the Organization:** To ensure efficient and effective implementation and management of programmes, activities and operations by programme managers, in accordance with the relevant legislative mandates, regulations and rules.

<b>Expected accomplishments of the Secretariat</b>	<b>Indicators of achievement</b>
(a) Improved quality of information provided to legislative bodies and to programme managers	<p>(a) Increased percentage of surveyed Member States and programme managers that express their satisfaction with the usefulness of internal audit reports</p> <p><i>Performance measures:</i></p> <p>2002-2003: 66 per cent</p> <p>Estimate 2004-2005: 70 per cent</p> <p>Target 2006-2007: 75 per cent</p>
(b) Acceptance and implementation by programme managers of recommendations made to mitigate risks	<p>(b) (i) Percentage of critical audit recommendations accepted by programme managers</p> <p><i>Performance measures:</i></p> <p>2002-2003: 75 per cent</p> <p>Estimate 2004-2005: 80 per cent</p> <p>Target 2006-2007: 85 per cent</p> <p>(ii) Percentage of critical audit recommendations fully implemented by programme managers</p> <p><i>Performance measures:</i></p> <p>2002-2003: 53 per cent</p> <p>Estimate 2004-2005: 65 per cent</p> <p>Target 2006-2007: 70 per cent</p>
(c) Improved levels of efficiency and effectiveness in the implementation of programmes, and enhanced accountability by programme managers	<p>(c) (i) Percentage of critical audit recommendations relating to management fully implemented by programme managers</p> <p><i>Performance measures:</i></p> <p>2002-2003: 50 per cent</p> <p>Estimate 2004-2005: 63 per cent</p> <p>Target 2006-2007: 67 per cent</p>

(ii) Savings and actual recoveries resulting from implementation of audit recommendations

*Performance measures:*

2002-2003: \$9.52 million

Estimate 2004-2005: \$11.4 million

Target 2006-2007: \$13.5 million

(d) Enhanced levels of compliance with legislative mandates, regulations and rules within programmes, and enhanced accountability by programme managers

(d) Percentage of critical audit recommendations relating to compliance fully implemented by programme managers

*Performance measures:*

2002-2003: 55 per cent

Estimate 2004-2005: 70 per cent

Target 2006-2007: 75 per cent

### External factors

- 29.19 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that (a) there is a collaborative effort of the audited departments and offices in implementing the audit recommendations and (b) information technology is in place throughout the Organization to support the implementation of audit recommendations.

### Outputs

- 29.20 During the biennium, the following outputs will be delivered:
- (a) Servicing of intergovernmental and expert bodies:
    - (i) General Assembly:
      - a. Substantive servicing of the Fifth Committee (12);
      - b. Parliamentary documentation: audit reports on the basis of audits conducted (8);
  - (b) Conference services, administration and oversight (regular budget/extrabudgetary): produce up to 400 audit reports for programme managers during the biennium; review compliance by departments and offices with audit recommendations.

Table 29.10 Resource requirements

Category	Resources (thousands of United States dollars)		Posts	
	2004-2005	2006-2007 (before recosting)	2004-2005	2006-2007
Regular budget				
Post	9 854.1	9 317.7	41	39
Non-post	474.4	464.1	—	—
<b>Subtotal</b>	<b>10 328.5</b>	<b>9 781.8</b>	<b>41</b>	<b>39</b>
Extrabudgetary	30 130.8	45 998.7	76	88
<b>Total</b>	<b>40 459.3</b>	<b>55 780.5</b>	<b>117</b>	<b>127</b>

29.21 The amount of \$9,781,800 will provide for the continuation of 39 posts and related non-post resources, reflecting the outward redeployment of one P-5 post to strengthen the Office of the Under-Secretary-General and one P-3 post to strengthen inspection capacity in the Monitoring, Evaluation and Consulting Division. One D-1 post would be redeployed from Internal Audit in New York to Internal Audit in Geneva to strengthen audit operations handled from the Geneva office. The reduction in non-post resources relates primarily to decreased provisions for general temporary assistance and office furniture and equipment, partially offset by an increase in general operating expenses for communications and maintenance of equipment in audit offices in Geneva and Nairobi.

## Subprogramme 2 Monitoring, evaluation and consulting

*Resource requirements (before recosting): \$5,605,800*

29.22 This subprogramme is under the responsibility of the Monitoring, Evaluation and Consulting Division.

Table 29.11 Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures

**Objective of the Organization:** To strengthen programme implementation by monitoring the delivery of the programmes using results-based management methods as well as their outputs and to determine whether they are adequate, timely and in accordance with the mandates, whether they address effectively the objectives of the programmes and whether the resources are used efficiently.

Expected accomplishments of the Secretariat	Indicators of achievement
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(a) Increased capacity of programmes to apply results-based methods in programme management, monitoring and reporting	(a) Proportion of programmes reporting in conformity with criteria set by the Office of Internal Oversight Services
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	<i>Performance measures:</i>
	2002-2003: 63 per cent
	Estimate 2004-2005: 70 per cent
	Target 2006-2007: 75 per cent
(b) Implementation by programme managers of assessments on programme effectiveness and efficiency	(b) (i) Percentage of inspection recommendations implemented
	<i>Performance measures:</i>
	2002-2003: 55 per cent
	Estimate 2004-2005: 55 per cent
	Target 2006-2007: 57 per cent
	(ii) Percentage of evaluation recommendations implemented
	<i>Performance measures:</i>
	2002-2003: 70 per cent
	Estimate 2004-2005: 75 per cent
	Target 2006-2007: 75 per cent
(c) Improved quality of management consulting services	(c) Percentage of clients expressing satisfaction with services rendered
	<i>Performance measures:</i>
	2002-2003: 85 per cent
	Estimate 2004-2005: 90 per cent
	Target 2006-2007: 90 per cent
(d) Increased capacity of programme managers to use self-evaluation as a means to improve programme effectiveness	(d) Increased number of departments conducting systematic self-evaluations
	<i>Performance measures:</i>
	2002-2003: 50 per cent
	Estimate 2004-2005: 50 per cent
	Target 2006-2007: 60 per cent

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### External factors

- 29.23 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that senior programme managers render full support to fostering self-evaluation, comprehensive programme performance monitoring and reporting and that the implementation of

recommendations and executive action taken on advice from internal consulting services are timely and consistent.

## Outputs

29.24 During the biennium 2004-2005, the following outputs will be delivered:

- (a) Servicing of intergovernmental and expert bodies (regular budget):
  - (i) General Assembly:
    - a. Substantive servicing of meetings including those of the Fifth Committee on management consulting issues (3) and on monitoring and inspection issues (10);
    - b. Parliamentary documentation: General Assembly-mandated reports on topics to be decided (1); reports on initial or follow-up inspection reviews of selected Secretariat departments and regional commissions (5);
  - (ii) Committee for Programme and Coordination:
    - a. Substantive servicing of meetings of other intergovernmental and expert committees directly concerned with each programme evaluated (10); substantive servicing of the Committee for Programme and Coordination on monitoring issues (5);
    - b. Parliamentary documentation: biennial report on strengthening the role of evaluation (1); in-depth evaluation reports (2); report of the Secretary-General on the programme performance of the Organization for the biennium 2004-2005 (1); thematic evaluation reports on topics to be decided by the Committee for Programme and Coordination (2); triennial reviews of programmes on the law of the sea and ocean affairs and public administration, finance and development (2);
- (b) Other substantive activities (regular budget): maintenance and expansion of programme performance website (1); maintenance of network of programme performance focal points (1);
- (c) Conference services, administration and oversight (regular budget):
  - (i) Learning: learning and training services to enhance skills and knowledge in the area of oversight;
  - (ii) Monitoring enhancement of the Integrated Monitoring and Documentation Information System; support for the further implementation of results-based management, including methodological enhancements; periodic monitoring of programme implementation and results under all programme budget sections and feedback to programme managers; assistance in strengthening monitoring and programme performance assessment efforts to support the implementation of results-based management, including guidelines, advisory notes, training and the sharing of knowledge on best practices and in other areas;
  - (iii) Evaluations: guidance and training on participatory evaluation techniques; strengthening the monitoring and evaluation initiative of the Secretary-General's reform; input to the annual report of the Office of Internal Oversight Services; methodological assistance to programme managers, as requested, in framing, designing and implementing self-evaluation activities; assistance in strengthening their self-evaluation capacities, including developing guidelines and providing training, as requested; support for the United Nations Evaluation Group; review of compliance by

departments and offices with approved evaluation recommendations; client-requested evaluations (2);

- (iv) Inspections: monitoring the implementation of recommendations resulting from inspections and reports to the Secretary-General on the status of implementation;
- (v) Management reviews: monitoring the implementation of recommendations; input to the annual report of the Office of Internal Oversight Services; change management support for programme managers to implement reform objectives; identification of areas for organizational change and strategies to address resistance to change, and design of plans to implement and ensure the sustainability of change, as requested; management consulting services, as requested, to improve the efficiency and effectiveness of programme implementation and to enhance organizational structures, business processes and the management of departments and offices.

Table 29.12 **Resource requirements**

Category	Resources (thousands of United States dollars)		Posts	
	2004-2005	2006-2007	2004-2005	2006-2007
		(before recosting)		
Regular budget				
Post	4 813.2	5 365.7	18	20
Non-post	220.5	240.1	—	—
<b>Subtotal</b>	<b>5 033.7</b>	<b>5 605.8</b>	<b>18</b>	<b>20</b>
Extrabudgetary	1 389.8	1 352.0	3	3
<b>Total</b>	<b>6 423.5</b>	<b>6 957.8</b>	<b>21</b>	<b>23</b>

- 29.25 Requirements of \$5,605,800 reflect the strengthening of this subprogramme through the inward redeployment of a P-4 post from the Investigations Division to establish a self-evaluation and learning function and a P-3 post from the Internal Audit Division to increase capacity to carry out inspections. Provisions for non-post objects of expenditure also reflect slight increases mainly to strengthen the training capacity under this subprogramme.

### **Subprogramme 3 Investigations**

*Resource requirements (before recosting): \$5,430,200*

- 29.26 This subprogramme is under the responsibility of the Investigations Division.

Table 29.13 Objectives for the biennium, expected accomplishments, indicators of achievement and performance measures

**Objective of the Organization:** To ensure compliance with regulations and rules of the United Nations and to minimize the occurrence of fraud, violations of regulations and rules of the United Nations, mismanagement, misconduct, waste of resources and abuse of authority.

Expected accomplishments of the Secretariat	Indicators of achievement
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(a) Better protection of the Organization's assets and resources and greater compliance with the Organization's rules and regulations	<table border="0"> <tr> <td data-bbox="906 518 1448 583">(a) (i) Increased percentage of recommendations accepted</td> </tr> <tr> <td data-bbox="954 604 1224 638"><i>Performance measures:</i></td> </tr> <tr> <td data-bbox="954 659 1224 693">2002-2003: 70 per cent</td> </tr> <tr> <td data-bbox="954 714 1331 747">Estimate 2004-2005: 70 per cent</td> </tr> <tr> <td data-bbox="954 768 1305 802">Target 2006-2007: 72 per cent</td> </tr> <tr> <td data-bbox="954 823 1315 888">(ii) Increased percentage of recommendations implemented</td> </tr> <tr> <td data-bbox="954 909 1224 942"><i>Performance measures:</i></td> </tr> <tr> <td data-bbox="954 963 1224 997">2002-2003: 48 per cent</td> </tr> <tr> <td data-bbox="954 1018 1331 1052">Estimate 2004-2005: 48 per cent</td> </tr> <tr> <td data-bbox="954 1073 1305 1106">Target 2006-2007: 50 per cent</td> </tr> </table>	(a) (i) Increased percentage of recommendations accepted	<i>Performance measures:</i>	2002-2003: 70 per cent	Estimate 2004-2005: 70 per cent	Target 2006-2007: 72 per cent	(ii) Increased percentage of recommendations implemented	<i>Performance measures:</i>	2002-2003: 48 per cent	Estimate 2004-2005: 48 per cent	Target 2006-2007: 50 per cent
(a) (i) Increased percentage of recommendations accepted											
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2002-2003: 70 per cent											
Estimate 2004-2005: 70 per cent											
Target 2006-2007: 72 per cent											
(ii) Increased percentage of recommendations implemented											
<i>Performance measures:</i>											
2002-2003: 48 per cent											
Estimate 2004-2005: 48 per cent											
Target 2006-2007: 50 per cent											
(b) Increased understanding of trends and risks by relevant parties for mitigation action	<table border="0"> <tr> <td data-bbox="906 1127 1448 1192">(b) Percentage of recommendations related to trends and risks accepted</td> </tr> <tr> <td data-bbox="906 1213 1175 1247"><i>Performance measures:</i></td> </tr> <tr> <td data-bbox="906 1268 1175 1302">2002-2003: 48 per cent</td> </tr> <tr> <td data-bbox="906 1323 1279 1356">Estimate 2004-2005: 48 per cent</td> </tr> <tr> <td data-bbox="906 1377 1253 1411">Target 2006-2007: 50 per cent</td> </tr> </table>	(b) Percentage of recommendations related to trends and risks accepted	<i>Performance measures:</i>	2002-2003: 48 per cent	Estimate 2004-2005: 48 per cent	Target 2006-2007: 50 per cent					
(b) Percentage of recommendations related to trends and risks accepted											
<i>Performance measures:</i>											
2002-2003: 48 per cent											
Estimate 2004-2005: 48 per cent											
Target 2006-2007: 50 per cent											

**External factors**

29.27 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that external parties will cooperate in investigations.

**Outputs**

29.28 During the biennium 2006-2007, the following outputs will be delivered:

- (a) Servicing of intergovernmental and expert bodies (regular budget):
  - (i) Substantive servicing of Fifth Committee (4);
  - (ii) Parliamentary documentation: investigation reports on the basis of investigations conducted (4);

- (b) Internal oversight services (regular budget/extrabudgetary): assessment of the potential within programme areas for fraud and other violations through the analysis of systems of control in high-risk operations as well as offices away from Headquarters; clearance of backlog of cases for the period from 1999 to 2005; continuing improvements in the confidential reporting facility as instituted under administrative instruction ST/AI/397; management of a conservatively estimated 970 additional cases of theft, embezzlement, smuggling, bribery and other forms of misconduct, as well as waste of resources, abuse of authority and mismanagement; assistance and advice on prevention of fraud and other acts of misconduct, as well as waste of resources, abuse of authority and mismanagement; assistance and expertise for programme managers and for the separately administered funds and programmes and investigations units of other international agencies with their investigation needs; investigative oversight services relating to functions performed by United Nations staff in connection with missions established by the Security Council; review of compliance of departments and offices with recommendations resulting from investigations, and provision of assistance; participation in the Conference of International Investigators, the Interpol Group of Experts on Corruption and the International Group for Anti-Corruption Coordination.

Table 29.14 **Resource requirements**

Category	Resources (thousands of United States dollars)		Posts	
	2004-2005	2006-2007 (before recosting)	2004-2005	2006-2007
Regular budget				
Post	4 965.0	4 839.1	20	20
Non-post	571.4	591.1	—	—
<b>Subtotal</b>	<b>5 536.4</b>	<b>5 430.2</b>	<b>20</b>	<b>20</b>
Extrabudgetary	6 767.2	8 155.8	16	48
<b>Total</b>	<b>12 303.6</b>	<b>13 586.0</b>	<b>36</b>	<b>68</b>

- 29.29 The amount of \$5,430,200 would provide for 20 posts and related non-post resources for the Investigations Division. Following the July 2003 establishment of two investigation offices, in Vienna and Nairobi, to serve as regional hubs, the main responsibility for the implementation of investigation operations has shifted to the investigation office in Vienna. These arrangements allow the office based in Vienna, with the support of the Nairobi office, to cover regional operations under the regular budget, as well as those of the funds and programmes and peacekeeping missions. Proposals for 2006-2007 include the further rationalization of resources through the following: (a) the redeployment of the D-2 post of Director, Investigations Division, from New York to Vienna to manage the overall operations of the Division from that office and (b) the addition of a new D-1 post for a Deputy Director of the Division (New York) to ensure a continued capacity to handle high-level consultations on investigative and oversight matters at Headquarters, significant and sensitive investigation cases, Fifth Committee liaison and internal legal advice on oversight issues. In order to further enhance the monitoring and evaluation function, a P-4 post will be redeployed to the Monitoring, Evaluation and Consulting Division. As a result of these adjustments, requirements of \$4,839,100 for posts reflect a net decrease of \$125,900. Non-post provisions primarily reflect increases related to requirements for communications and maintenance of equipment, as well as the replacement of the vehicle allocated to the office in Nairobi.

## C. Programme support

**Resource requirements (before recosting): \$1,431,600**

- 29.30 Responsibility for providing backstopping support for the work of the internal oversight programme is vested in the Executive Office.

### Outputs

- 29.31 During the biennium, the following outputs will be delivered:

Overall administration and management: administration of Office of Internal Oversight Services staff and financial resources located at Headquarters, Geneva, Vienna, Nairobi and other duty stations under the delegation of authority granted by the Secretary-General (see ST/AI/401 and ST/AI/2003/4) and in accordance with the regulations and rules of the United Nations; provision of advice to Office of Internal Oversight Services senior managers on administrative, financial, personnel and budgetary matters; and servicing of the Office of Internal Oversight Services review body.

Table 29.15 **Resource requirements**

Category	Resources (thousands of United States dollars)		Posts	
	2004-2005	2006-2007 (before recosting)	2004-2005	2006-2007
Regular budget				
Post	1 328.1	1 078.9	6	5
Non-post	299.7	352.7	—	—
<b>Subtotal</b>	<b>1 627.8</b>	<b>1 431.6</b>	<b>6</b>	<b>5</b>
Extrabudgetary	510.1	680.8	2	3
<b>Total</b>	<b>2 137.9</b>	<b>2 112.4</b>	<b>8</b>	<b>8</b>

- 29.32 The requirements of \$1,431,600 will provide for five posts and related non-post resources, reflecting the redeployment of a P-3 post to the Office of the Under-Secretary-General. The increase in non-post resources relates mainly to estimated requirements under contractual services and general operating expenses to cover the Office of Internal Oversight Services share of centrally provided data-processing support costs.

Table 29.16 **Summary of follow-up action taken to implement relevant recommendations of the oversight bodies**

<i>Brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
<b>Advisory Committee on Administrative and Budgetary Questions</b> (A/58/7, chap. II)	
The Committee is recommending that a single report be issued that would cover both programme and financial performance for the same period and that such reports should be available for use during the formulation and consideration of the proposed programme budget (para. IX.3).	The issue will be reviewed in the context of preparing the programme performance report for the biennium 2004-2005.
In future, an explanation should be provided, either in the narratives or in the supplementary information, on the distribution of posts between Headquarters and the regional offices and between regular budget and extrabudgetary funding (para. IX.4).	In accordance with this recommendation, the distribution of posts is reflected in the supplementary information.
In future, proposals to restructure offices should be made in the context of the proposed programme budget on the basis of a thorough and transparent comparative cost analysis (para. IX.5).	The Office of Internal Oversight Services takes note of the recommendation.
<b>Report of the Board of Auditors</b> (A/59/5, vol. I, chap. II)	
The Board recommends that the Office of Internal Oversight Services (a) continue to ensure that the staff are adequately trained, and (b) continue with its plan of implementing online training. The Board also recommends that the Office ensure that it obtain the required resources to effectively perform ICT audits (para. 263).	As reflected in the report of the Board of Auditors, the Office of Internal Oversight Services intends to make greater use of online training to provide continuing education to its auditing staff in order to strengthen their technical competence. This initiative is in accordance with the Organization's training and learning policy. More specifically, the Office has recently introduced a web-based learning page that provides research links and professional reading material to its staff. Through the learning page, staff of the Office will also be able to access the online courses in audit, finance and management provided by the Institute of Internal Auditors. In New York, staff can reserve training cubicles in the DC-2 building. These developments are a result of the dedicated work of the Learning Unit, established in September 2003 within the

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*Brief description  
of the recommendation*

*Action taken to implement  
the recommendation*

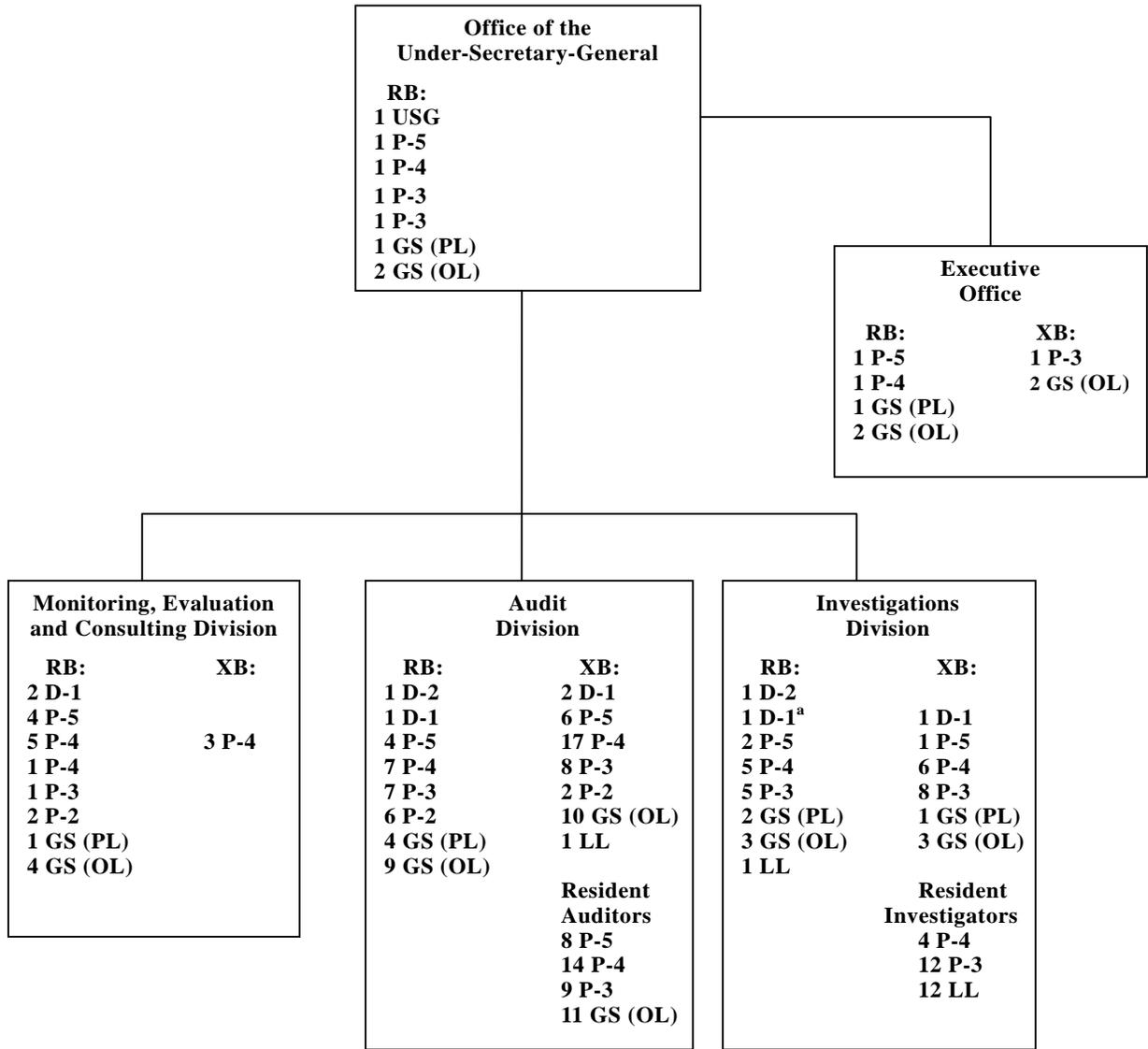
The Board recommends that the Office of Internal Oversight Services address the causes of delays in reporting its audit results in order to ensure the issuance of reports in a timely manner (para. 267).

Monitoring, Evaluation and Consulting Division, to coordinate training across the divisions of the Office. The Unit has also developed a database for capturing staff training-related data for all divisions of the Office. At present, the database is being used by the Monitoring, Evaluation and Consulting Division; however, the intention is to extend the use of the database to all divisions, including the Internal Audit Division.

The Office of Internal Oversight Services will continue to make every effort to ensure that audit results are issued on a timely basis. As a result of the recent implementation of an audit information system and the internal restructuring of operations, it is expected that the monitoring of the status of reports will be significantly improved.

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**Office of Internal Oversight Services  
Organizational structure and post distribution for the biennium  
2006-2007**



<sup>a</sup> New.

## Annex

**Outputs produced in 2004-2005 not to be carried out in the  
biennium 2006-2007  
Internal oversight**

<i>A/58/6, paragraph</i>	<i>Output</i>	<i>Quantity</i>	<i>Reason for discontinuation</i>
30.29 (a) (ii) b	Triennial review of the in-depth evaluation of sustainable development	1	Non-recurrent output carried out in 2004-2005
30.29 (a) (ii) b	Triennial review of the in-depth evaluation of General Assembly and Economic and Social Council Affairs and Economic and Social Council support and coordination	1	Non-recurrent output carried out in 2004-2005
30.29 (a) (ii) b	Triennial review of the in-depth evaluation of legal affairs	1	Non-recurrent output carried out in 2004-2005
30.29 (a) (ii) b	Triennial review of the in-depth evaluation of population	1	Non-recurrent output carried out in 2004-2005
30.29 (a) (ii) b	In-depth evaluation report on human settlements	1	Non-recurrent output carried out in 2004-2005
30.29 (a) (ii) b	In-depth evaluation report on public administration, finance and development	1	Non-recurrent output carried out in 2004-2005
30.29 (b) (iii)	Assistance in the impact evaluation of the Department of Public Information activities	1	Non-recurrent output; special project carried out in 2004-2005
<b>Total</b>		<b>7</b>	