



General Assembly

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Agenda item 116

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

Report of the Fifth Committee

Rapporteur: Mr. Diego Simancas (Mexico)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 116 appear in the report of the Committee contained in document A/61/667.
2. The Fifth Committee resumed its consideration of the item at its 38th, 45th and 46th meetings, on 5 and 30 March and 2 April 2007. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/61/SR.38, 45 and 46).
3. For its further consideration of this item, the Committee had before it the report of the Office of Internal Oversight Services on the audit and investigative reviews of the tsunami relief operations conducted by the United Nations Secretariat, funds and programmes and specialized agencies (A/61/669).

II. Consideration of proposals

A. Draft resolution A/C.5/61/L.41

4. At the 45th meeting, on 30 March, the representative of Italy and coordinator of the informal consultations introduced, on behalf of the Chairman, a draft resolution entitled "Audit and investigative reviews of the tsunami relief operations conducted by the United Nations Secretariat, funds and programmes and the specialized agencies" (A/C.5/61/L.41).
5. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.41 without a vote (see para. 8).



B. Draft decision A/C.5/61/L.45

6. At its 46th meeting, on 2 April, the Committee had before it a draft decision entitled “Questions deferred for future consideration” (A/C.5/61/L.45), submitted by the Chairman.

7. At the same meeting, the Committee adopted draft decision A/C.5/61/L.45 without a vote (see para. 9).

III. Recommendations of the Fifth Committee

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

Audit and investigative reviews of the tsunami relief operations conducted by the United Nations Secretariat, funds and programmes and the specialized agencies

The General Assembly,

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999 and 59/272 of 23 December 2004,

Recalling also its resolutions 56/246 of 24 December 2001, 57/287 A and B of 20 December 2002, 58/101 B of 9 December 2003, 59/270 of 23 December 2004 and 60/259 of 8 May 2006,

Reaffirming its resolution 61/245 of 22 December 2006,

Having considered the report of the Office of Internal Oversight Services on the audit and investigative reviews of the tsunami relief operations conducted by the United Nations Secretariat, funds and programmes and specialized agencies,¹

1. *Notes* the efforts of the Office of Internal Oversight Services to coordinate a consolidated report as requested by the General Assembly in its resolution 60/259;

2. *Takes note* of the oversight activities of the Office of Internal Oversight Services with regard to the Office for the Coordination of Humanitarian Affairs in Indonesia, the Office of the United Nations High Commissioner for Refugees in Indonesia and the Office of the United Nations High Commissioner for Refugees in Sri Lanka, and notes with appreciation that most of the recommendations made by the Office of Internal Oversight Services regarding the operations of those offices have been implemented;

3. *Recalls* paragraph 14 of its resolution 60/259, and, regretting the lack of cooperation with the Office of Internal Oversight Services in preparing a consolidated report on internal audits and investigative reviews undertaken of the tsunami relief operation, as requested by the General Assembly in its resolution 60/259, again stresses the importance of full implementation of legislative decisions;

4. *Recalls also* paragraph 2 of its resolution 61/245, and decides to consider further the issue of cooperation and coordination between the United Nations funds and programmes and the specialized agencies, in particular relating to complex inter-agency programmes being implemented by a number of entities of the United Nations system;

5. *Recalls further* that the Board of Auditors conducted a horizontal review of the activities of the United Nations system in the aftermath of the tsunami and looks forward to its consideration thereof at its sixty-second session.

¹ A/61/669.

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

Questions deferred for future consideration

The General Assembly decides to defer until the second part of its resumed sixty-first session consideration of the following agenda items and related documents:

Item 127

Report on the activities of the Office of Internal Oversight Services

Report of the Office of Internal Oversight Services for the period from 1 July 2005 to 30 June 2006¹

Report of the Office of Internal Oversight Services on the inspection of the programme and administrative management of the Economic and Social Commission for Western Asia²

Note by the Secretary-General on the report of the Office of Internal Oversight Services on the inspection of the programme and administrative management of the Economic and Social Commission for Western Asia³

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Item 117

Programme budget for the biennium 2006-2007

Item 123

Human resources management

Item 132

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Report of the Secretary-General on investing in information and communications technology⁴

Report of the Advisory Committee on Administrative and Budgetary Questions⁵

¹ A/61/264 (Part I) and Add.1 and 2.

² A/61/61.

³ A/61/61/Add.1.

⁴ A/61/765.

⁵ A/61/804.