

**Sixty-ninth session**

Agenda item 21

**Globalization and interdependence****Report of the Second Committee\****Rapporteur:* Mr. Borg Tsien **Tham** (Singapore)**I. Introduction**

1. At its 2nd plenary meeting, on 19 September 2014, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-ninth session the item entitled:

“Globalization and interdependence:

“(a) International migration and development;

“(b) Culture and sustainable development”

and to allocate it to the Second Committee.

2. The Second Committee considered the item at its 22nd, 23rd, 30th, 33rd and 34th meetings, on 27 October and on 5, 20 and 25 November 2014. An account of the Committee’s discussion of the item is contained in the relevant summary records ([A/C.2/69/SR.22](#), 23, 30, 33 and 34). Attention is also drawn to the general debate held by the Committee at its 2nd to 6th meetings, from 7 to 9 October (see [A/C.2/69/SR.2-6](#)). An account of the Committee’s further consideration of the item is provided in the addenda to the present report.

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

**Item 21****Globalization and interdependence**

Report of the Secretary-General on the updated overview of the major international economic and policy challenges for equitable and inclusive sustained economic

\* The report of the Committee on this item is being issued in three parts, under the symbol [A/69/470](#) and Add.1-2.



growth and sustainable development, and of the role of the United Nations in addressing these issues in the light of the New International Economic Order ([A/69/203](#))

**Item 21 (a)**  
**International migration and development**

Report of the Secretary-General ([A/69/207](#))

Letter dated 17 September 2014 from the Permanent Representative of Benin to the United Nations addressed to the Secretary-General, transmitting the Ministerial Declaration adopted at the ministerial meeting on new partnerships for productive capacity-building in least developed countries, held in Cotonou, Benin, from 28 to 31 July 2014 ([A/69/392](#))

Letter dated 8 October 2014 from the Permanent Representative of Benin to the United Nations addressed to the Secretary-General, transmitting the Ministerial Declaration adopted by ministers of the least developed countries at their annual meeting, held in New York on 26 September 2014 ([A/C.2/69/2](#))

**Item 21 (b)**  
**Culture and sustainable development**

Note by the Secretary-General transmitting the report of the United Nations Educational, Scientific and Cultural Organization on culture and sustainable development ([A/69/216](#))

4. At the 22nd meeting, on 27 October, introductory statements were made by the Director of the Population Division of the Department of Economic and Social Affairs (under sub-item (a)); the Director a.i. of the United Nations Educational, Scientific and Cultural Organization (UNESCO) New York office and UNESCO representative to the United Nations (under sub-item (b)); and the representative of the Department of Economic and Social Affairs (under item 21 as a whole) (see [A/C.2/69/SR.22](#)).

## II. Consideration of proposals

### A. Draft resolution [A/C.2/69/L.22](#)

5. At the 30th meeting, on 5 November, the representative of the Plurinational State of Bolivia, on behalf of the States Members of the United Nations that are members of the Group of 77 and China, introduced a draft resolution entitled “Towards a New International Economic Order” ([A/C.2/69/L.22](#)).

6. At its 33rd meeting, on 20 November, the Committee was informed that the draft resolution had no programme budget implications.

7. At the same meeting, the Committee adopted draft resolution [A/C.2/69/L.22](#) by a recorded vote of 120 to 47, with 3 abstentions see para. 14, draft resolution I). The voting was as follows:<sup>1</sup>

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<sup>1</sup> The representative of Indonesia subsequently indicated that her delegation had intended to vote in favour.

*In favour:*

Afghanistan, Algeria, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Chile, China, Colombia, Costa Rica, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Dominican Republic, Ecuador, Egypt, El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Grenada, Guatemala, Guinea, Guyana, Haiti, Honduras, India, Iran (Islamic Republic of), Iraq, Jamaica, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Libya, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nauru, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Saudi Arabia, Senegal, Singapore, Solomon Islands, South Africa, Sri Lanka, Sudan, Suriname, Tajikistan, Thailand, Timor-Leste, Togo, Trinidad and Tobago, Tunisia, Turkmenistan, Tuvalu, Uganda, United Arab Emirates, United Republic of Tanzania, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Viet Nam, Yemen, Zambia, Zimbabwe.

*Against:*

Albania, Andorra, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands, New Zealand, Norway, Poland, Portugal, Republic of Moldova, Romania, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, United Kingdom of Great Britain and Northern Ireland, United States of America.

*Abstaining:*

Republic of Korea, Turkey, Ukraine.

8. After the vote, statements in explanation of vote were made by the representatives of the United States of America, Italy (on behalf of the States members of the European Union and Albania, Bosnia and Herzegovina, Georgia, Iceland, Montenegro, the Republic of Moldova, Serbia and the former Yugoslav Republic of Macedonia) and Australia (see [A/C.2/69/SR.33](#)).

9. A statement was made by the representative of Cuba (see [A/C.2/69/SR.33](#)).

**B. Draft resolution A/C.2/69/L.25/Rev.1**

10. At the 34th meeting, on 25 November, the representative of Austria, on behalf of Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Colombia, the Czech Republic, Croatia, Cyprus, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, India, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malaysia, Malta, Monaco, Montenegro, Morocco, the Netherlands, Norway, Poland, Portugal, the Russian Federation, the Republic of Korea, the Republic of Moldova, Romania, Serbia, Slovakia, Slovenia, Spain,

Sweden, Ukraine, Turkey and the United Kingdom of Great Britain and Northern Ireland, introduced a draft resolution entitled “Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” ([A/C.2/69/L.25/Rev.1](#)).

11. Subsequently, Costa Rica and Iceland joined in sponsoring the draft resolution.
12. At the same meeting, the Committee was informed that the draft resolution had no programme budget implications.
13. Also at the same meeting, the Committee adopted draft resolution [A/C.2/69/L.25/Rev.1](#) (see para. 14, draft resolution II).

### III. Recommendations of the Second Committee

14. The Second Committee recommends to the General Assembly the adoption of the following draft resolutions:

#### **Draft resolution I Towards a New International Economic Order**

*The General Assembly,*

*Bearing in mind* the purposes and principles of the Charter of the United Nations to promote the economic advancement and social progress of all peoples,

*Recalling* the principles of the Declaration on the Establishment of a New International Economic Order and the Programme of Action on the Establishment of a New International Economic Order, as set out in resolutions 3201 (S-VI) and 3202 (S-VI), respectively, adopted by the General Assembly at its sixth special session, on 1 May 1974,

*Recalling also* its resolutions 63/224 of 19 December 2008, 64/209 of 21 December 2009, 65/167 of 20 December 2010 and 67/217 of 21 December 2012,

*Reaffirming* the United Nations Millennium Declaration,<sup>1</sup>

*Recalling* the high-level plenary meeting of the General Assembly on the Millennium Development Goals and its outcome document,<sup>2</sup>

*Recalling also* the outcome document of the United Nations Conference on Sustainable Development, entitled “The future we want”,<sup>3</sup>

*Recalling further* the outcomes of the major United Nations conferences and summits in the economic, social and related fields, including the development goals and objectives contained therein, and recognizing the vital role played by those conferences and summits in shaping a broad development vision and in identifying commonly agreed objectives,

*Stressing* the need to fulfil all financing for development commitments, including those contained in the Monterrey Consensus of the International Conference on Financing for Development,<sup>4</sup> the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus<sup>5</sup> and other relevant outcomes of major United Nations conferences and summits,

*Noting* that there have been systemic challenges to the global economic architecture demanding a review of global economic governance,

<sup>1</sup> Resolution 55/2.

<sup>2</sup> Resolution 65/1.

<sup>3</sup> Resolution 66/288, annex.

<sup>4</sup> *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

<sup>5</sup> Resolution 63/239, annex.

*Concerned* about the multiple interrelated and mutually exacerbating current global crises, in particular the world financial and economic crisis, volatile energy prices, the food crisis and the challenges posed by climate change, which have a negative impact on the development prospects of developing countries, threaten to further widen the gap between developed and developing countries, including the technological and income gap, and could further undermine the achievement of the internationally agreed development goals, including the Millennium Development Goals,

*Also concerned*, in this regard, that, although certain regions have made some progress, more than half of workers in the developing world, about 1.5 billion people, live in vulnerable employment situations, and approximately one in five people in the developing regions live on less than 1.25 United States dollars a day,

*Underlining* the need for a more sustainable economic growth and recovery, and recognizing that this goal can be achieved through inclusive multilateralism and the equal participation of all countries, as envisioned, inter alia, in the Declaration and the Programme of Action on the Establishment of a New International Economic Order,

*Recognizing* that innovative and enhanced approaches to financing for development are needed to address the challenges posed by the current global economic situation, poverty and the achievement of the internationally agreed development goals, including the Millennium Development Goals, and stressing that these approaches should neither be a substitute for nor negatively affect the level of traditional sources of development financing, including official development assistance, and that they need to be developed in a spirit of partnership, cooperation and solidarity, bearing in mind the common interests and national priorities of each country,

*Recognizing also* that many relevant aspects of the Programme of Action on the Establishment of a New International Economic Order have not been implemented and that, consequently, many developing countries continue to face significant challenges to their development prospects, including vulnerability to external shocks and lack of adequate representation in global economic governance,

*Recognizing further* the role played by regional, subregional and interregional cooperation as well as regional economic integration, based on equality of partnership, in strengthening international cooperation with the objective of facilitating economic coordination and cooperation for development, the achievement of development goals and the sharing of best practices and knowledge,

*Recognizing* that widespread financial deregulation has contributed to larger net capital outflows from developing countries to developed countries,

*Concerned* that excessively expansionary monetary policies and the ensuing competitive currency devaluations pursued by developed countries have an effect equivalent to across-the-board export subsidy and a generalized increase in import tariffs, which thus nullify or impair existing World Trade Organization market access commitments and further hinder the capacity of developing countries to fulfil their commitments to implement all the internationally agreed development goals, including the Millennium Development Goals,

*Stressing* the need for policy space to allow the formulation of national development strategies by developing countries, aimed at bringing prosperity for all,

1. *Takes note* of the report of the Secretary-General entitled “Updated overview of the major international economic and policy challenges for equitable and inclusive sustained economic growth and sustainable development, and of the role of the United Nations in addressing these issues in the light of the New International Economic Order”,<sup>6</sup>

2. *Reaffirms* the need to continue working towards a new international economic order based on the principles of equity, sovereign equality, interdependence, common interest, cooperation and solidarity among all States;

3. *Also reaffirms* the need to enhance the voice and participation of developing countries in international economic decision-making and norm-setting;

4. *Further reaffirms* that international trade is an engine for development and sustained economic growth, and reaffirms the critical role that a universal, rules-based, open, non-discriminatory and equitable multilateral trading system can play in stimulating economic growth and development worldwide, thereby benefiting all countries at all stages of development;

5. *Decides* to continue considering the international economic situation and its impact on development at its seventy-first session, and in that regard requests the Secretary-General to include in his report to the General Assembly, under the item entitled “Globalization and interdependence”, an updated overview of the major international economic and policy challenges for equitable and inclusive sustained economic growth and sustainable development and of the role of the United Nations in addressing these issues, as well as possible ways and means to overcome those challenges, bearing in mind the outcomes of the major United Nations conferences and summits in the economic, social and related fields and the principles contained therein, and the preparations for the post-2015 development agenda, in the light of the relevant principles contained in the Declaration on the Establishment of a New International Economic Order<sup>7</sup> and the Programme of Action on the Establishment of a New International Economic Order.<sup>8</sup>

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<sup>6</sup> A/69/203.

<sup>7</sup> Resolution 3201 (S-VI).

<sup>8</sup> Resolution 3202 (S-VI).

**Draft resolution II**  
**Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions**

*The General Assembly,*

*Recalling* its resolution 66/209 of 22 December 2011,

*Recalling also* the commitments in the outcomes of all the major United Nations conferences and summits in the economic, social and environmental fields, including the outcome document of the United Nations Conference on Sustainable Development entitled “The future we want”,<sup>1</sup> the United Nations Millennium Declaration,<sup>2</sup> the 2005 World Summit Outcome,<sup>3</sup> the Monterrey Consensus of the International Conference on Financing for Development,<sup>4</sup> the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus,<sup>5</sup> the outcome document of the high-level plenary meeting of the General Assembly on the Millennium Development Goals,<sup>6</sup> as well as the outcome document of the special event to follow up efforts made towards achieving the Millennium Development Goals,<sup>7</sup> the Programme of Action of the International Conference on Population and Development,<sup>8</sup> the key actions for the further implementation of the Programme of Action of the International Conference on Population and Development<sup>9</sup> and the Beijing Declaration<sup>10</sup> and Platform for Action,<sup>11</sup>

*Recalling further* General Assembly resolutions 67/290 of 9 July 2013 and 68/1 of 20 September 2013, and the ministerial declaration of the high-level segment of the 2014 session of the Economic and Social Council and the high-level political forum on sustainable development,

*Recalling* its resolution 68/309 of 10 September 2014, in which it welcomed the report of the Open Working Group on Sustainable Development Goals<sup>12</sup> and decided that the proposal of the Open Working Group on Sustainable Development Goals contained in the report shall be the main basis for integrating sustainable development goals into the post-2015 development agenda, while recognizing that

<sup>1</sup> See resolution 66/288.

<sup>2</sup> See resolution 55/2.

<sup>3</sup> See resolution 60/1.

<sup>4</sup> *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

<sup>5</sup> Resolution 63/239, annex.

<sup>6</sup> See resolution 65/1.

<sup>7</sup> Resolution 68/6.

<sup>8</sup> *Report of the International Conference on Population and Development, Cairo, 5-13 September 1994* (United Nations publication, Sales No. E.95.XIII.18), chap. I, resolution 1, annex.

<sup>9</sup> Resolution S-21/2, annex.

<sup>10</sup> *Report of the Fourth World Conference on Women, Beijing, 4-15 September 1995* (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annex I.

<sup>11</sup> *Ibid.*, annex II.

<sup>12</sup> A/68/970 and Corr.1.

other inputs will also be considered, in the intergovernmental negotiation process at the sixty-ninth session of the General Assembly,

*Emphasizing* the need to improve the efficiency, accountability, effectiveness and transparency of public administration,

*Emphasizing also* that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals, including the Millennium Development Goals,

*Stressing* the need for capacity-building as a tool to promote development, and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

1. *Recognizes* that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;

2. *Also recognizes* the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals;

3. *Takes note with appreciation* of the work of the International Organization of Supreme Audit Institutions in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;

4. *Also takes note with appreciation* of the Lima Declaration of Guidelines on Auditing Precepts of 1977<sup>13</sup> and the Mexico Declaration on Supreme Audit Institutions Independence of 2007,<sup>14</sup> and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;

5. *Encourages* Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance at all levels by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions including, as appropriate, the improvement of public accounting systems;

6. *Acknowledges* the role of supreme audit institutions in fostering governmental accountability for the use of resources and their performance in achieving development goals;

7. *Takes note* of the interest of the International Organization of Supreme Audit Institutions in the post-2015 development agenda;

8. *Encourages* Member States to give due consideration to the independence and capacity-building of supreme audit institutions in a manner consistent with their national institutional structures, as well as to the improvement

<sup>13</sup> Adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17-26 October 1977.

<sup>14</sup> Adopted by the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5-10 November 2007.

of public accounting systems in accordance with national development plans in the context of the post-2015 development agenda;

9. *Stresses* the importance of continuing international cooperation to support developing countries in capacity-building, knowledge and best practices related to public accounting and auditing.

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