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Resolution adopted by the General Assembly on 8 May 2006

[on the report of the Fifth Committee (A/60/609/Add.1)]

60/254. Review of the efficiency of the administrative and financial functioning of the United Nations

The General Assembly,

Recalling its resolutions 41/213 of 19 December 1986, 54/236 of 23 December 1999 and 59/264 A, 59/272 and 59/275 of 23 December 2004,

Recalling also the importance of accountability and transparency to the Organization,

Having considered the reports of the Secretary-General¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²

Measures to strengthen the accountability framework

1. *Takes note* of the report of the Secretary-General on measures to strengthen accountability at the United Nations;³

2. *Also takes note* of the additional elements that are intended to strengthen the accountability framework, which would seem to be somewhat fragmented;

3. *Requests* the Secretary-General to further strengthen the current framework by establishing and ensuring an effective system of accountability that clearly defines the lines of authority and responsibility, as well as the respective roles of the individual elements of the framework, and efforts aimed at improving coordination between them in order to avoid duplication;

Monitoring and evaluation/performance measures

4. *Stresses* the importance of ensuring that programme managers objectively evaluate programme performance and, in this context, that the Office of Internal Oversight Services should validate self-evaluation and reporting on programme performance by managers;

¹ A/60/312 and A/60/342.

² A/60/418.

³ A/60/312.

5. *Requests* the Secretary-General to ensure that programme managers understand and respect the monitoring and evaluation functions performed by the oversight bodies;

6. *Notes* that the electronic performance appraisal system is the formal tool employed by the Secretariat in managing staff performance and that it represents an enhancement of the performance appraisal system;

7. *Decides* that staff performance assessment should be further enhanced in order to strengthen performance management to ensure the accountable implementation of legislative mandates, and in this regard calls upon the Secretary-General to improve performance management measures, including:

(a) A system that recognizes competence as an integral element of performance management and eventual career advancement;

(b) A comprehensive range of measures to address underperformance as well as incentives to encourage outstanding performance;

(c) Establishing direct links between performance and career advancement;

Governance review

8. *Recalls* its resolutions 57/278 A of 20 December 2002 and 59/264 A, and notes that there will be a separate report on the independent external evaluation of the auditing and oversight system of the United Nations, including the specialized agencies, as well as one on a comprehensive governance review;

9. *Notes* that the focus of the comprehensive governance review should be, inter alia, to clarify the roles and responsibilities of management with respect to supporting Member States, and emphasizes the intergovernmental nature of the Organization and its international character;

Oversight bodies

10. *Reaffirms* the importance of respecting the independent nature of the internal and external oversight structures of the United Nations, and recognizes that they are key governance partners;

11. *Recalls* its resolution 59/272 and, bearing in mind paragraph 4 of the report of the Advisory Committee on Administrative and Budgetary Questions,² decides to revert to the issue of the terms of reference and title of the high-level follow-up mechanism in the context of its consideration of the report on the independent external evaluation of the auditing and oversight system of the United Nations, including the specialized agencies;

12. *Stresses* the importance of ensuring the full implementation of the recommendations of the oversight bodies, and requests the Secretary-General to ensure that managers are held accountable for the delay or non-implementation of oversight recommendations;

Fraud and corruption

13. *Recalls* its resolution 59/264 A and the recommendations of the Board of Auditors concerning fraud and corruption, and requests the Secretary-General to report to the General Assembly on measures taken to implement the recommendations;

Procurement

14. *Also recalls* its resolutions 57/279 of 20 December 2002 and 59/288 of 13 April 2005, and requests the Secretary-General to continue efforts to make the procurement policies and practices of the United Nations system more transparent, efficient and effective;

Enhancing transparency

15. *Notes* the steps taken by the Secretary-General to institute greater transparency in the appointment of some senior-level positions, including through continued consideration of the applicants put forward by Member States at the request of the Secretary-General;

Ethics Office

16. *Welcomes* the establishment of the Ethics Office, and notes the Secretary-General's bulletin thereon,⁴ and in this respect:

(a) Urges the Secretary-General to finalize a system-wide code of ethics for all United Nations personnel, including personnel of the funds and programmes, at an early date;

(b) Requests the Secretary-General to administer and monitor more extensive disclosure of financial and other interests by United Nations officials in accordance with the amended Staff Regulations⁵ and to ensure enhanced protection for those who reveal wrongdoing within the Organization;

(c) Endorses the main responsibilities of the Ethics Office as outlined by the Secretary-General in his report⁶ and as established by the Secretary-General's bulletin;⁴

(d) Emphasizes that the administration of policy by the Ethics Office for protection of staff against retaliation when reporting misconduct should be carried out in close cooperation with the Office of Internal Oversight Services and the Office of Human Resources Management;

(e) Also emphasizes that training programmes to cover the range of ethics issues should be designed by the Ethics Office in coordination with the Office of Human Resources Management;

(f) Recognizes the need for incrementally requiring all pertinent staff, in particular those in high-risk areas, to provide relevant financial disclosure, and requests the Secretary-General to report thereon to the General Assembly at its sixty-first session in the context of his report on the activities of the Ethics Office;

(g) Requests the Secretary-General to present a comprehensive review to the General Assembly at the main part of its sixty-second session, as recommended by the Advisory Committee on Administrative and Budgetary Questions in its report,² which should include, inter alia, his views on the possible establishment of a group of internationally representative experts to provide periodic, independent assessments of the Ethics Office for the consideration of the Assembly;

⁴ ST/SGB/2005/22.

⁵ See ST/SGB/2006/4.

⁶ A/60/568 and Corr.1 and 2.

(h) Also requests the Secretary-General, in the context of the comprehensive review referred to above, to report on staff perception of the impact of the Ethics Office on improving ethics and integrity in the Organization;

(i) Further requests the Secretary-General to report on the activities of the Ethics Office and the implementation of ethics policies, in the context of his annual report, for the consideration and decision of the General Assembly, as appropriate, under the agenda item relating to human resources management;

Management practices

17. *Takes note* of the report of the Secretary-General on the contribution made by the Department of Management to the improvement of management practices and the time-bound plan for the reduction of duplication, complexity and bureaucracy in the United Nations administrative processes and procedures;⁷

Reporting requirement

18. *Endorses* the recommendations of the Advisory Committee on Administrative and Budgetary Questions as contained in paragraph 12 of its report,² and requests the Secretary-General to report thereon to the General Assembly under the relevant agenda items, as well as on an overview of the status of implementation of the provisions of the present resolution, as appropriate.

*79th plenary meeting
8 May 2006*

⁷ A/60/342.