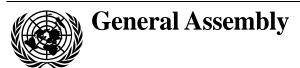
United Nations A/66/638/Add.1



Distr.: General 3 April 2012 English

Original: Spanish

#### Sixty-sixth session

Agenda item 132

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

## Report of the Fifth Committee

Rapporteur: Mr. Noel González Segura (Mexico)

### I. Introduction

- 1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 132 appears in the report of the Committee contained in document A/66/638.
- 2. The Fifth Committee resumed its consideration of the item at its 28th and 30th meetings, on 13 March and 2 April 2012. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/66/SR.28 and 30).
- 3. For its further consideration of the item, the Committee had before it the following documents:
- (a) Report of the Secretary-General on progress towards an accountability system in the United Nations Secretariat (A/66/692);
- (b) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/66/738);
- (c) Notes by the Secretary-General transmitting the report of the Joint Inspection Unit entitled "Accountability frameworks in the United Nations system" and his comments and those of the United Nations System Chief Executives Board for Coordination thereon (A/66/710 and Add.1);
- (d) Notes by the Secretary-General transmitting the report of the Joint Inspection Unit entitled "Transparency in the selection and appointment of senior managers in the United Nations Secretariat" and his comments thereon (A/66/380 and Add.1);





(e) Notes by the Secretary-General transmitting the report of the Joint Inspection Unit entitled "Review of enterprise risk management in the United Nations system: benchmarking framework" and his comments and those of the United Nations System Chief Executives Board for Coordination thereon (A/65/788 and Add.1).

## II. Consideration of proposals

#### A. Draft resolution A/C.5/66/L.30

- 4. At the 30th meeting, on 2 April, the representative of Algeria, 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 "Progress towards an accountability system in the United Nations Secretariat" (A/C.5/66/L.30).
- 5. At the same meeting, the representative of the United States of America orally proposed an amendment to replace in its entirety section II of draft resolution (A/C.5/66/L.30), to read:

"Reaffirming its determination to strengthen further the role, capacity, effectiveness and efficiency of the United Nations, and thus improve its performance, in order to realize the full potential of the Organization, in accordance with the purposes and principles of the Charter of the United Nations, and to respond more effectively to the needs of Member States and existing and new global challenges facing the United Nations in the twenty-first century,

- "1. *Welcomes* the initiative of the Secretary-General and the work of the Change Management Team on the Change Management Plan;
- "2. *Reaffirms* the role of the Fifth Committee in administrative and budgetary matters;
- "3. *Reaffirms* the role of the Secretary-General as Chief Administrative Officer of the Organization;
- "4. *Encourages* the Secretary-General to engage closely with the General Assembly on his vision for a modern, efficient and accountable Secretariat:
- "5. *Notes* the Secretary-General's recognition that several recommendations will require close, in-depth consultations and direction from Member States;
- "6. Requests the Secretary-General to revert at the second resumed part of its sixty-sixth session with an analysis of the recommendations that fall within his purview and those that require Member State review and approval in line with the provisions of this resolution."
- 6. Also at the same meeting, the representative of Algeria (on behalf of the Group of 77 and China), requested a recorded vote on the proposed amendment, and the representatives of Denmark (on behalf of the European Union) and Norway made statements supporting the proposed amendment.

7. At the same meeting, the Committee rejected, by a recorded vote of 88 to 47, with 5 abstentions, the amendment proposed by the representative of the United States (A/C.5/66/L.30). The voting was as follows:

#### *In favour:*

Albania, Andorra, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Latvia, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands, New Zealand, Norway, Palau, Papua New Guinea, Poland, Republic of Korea, Republic of Moldova, Romania, Slovakia, Slovenia, Spain, Sweden, Switzerland, the former Yugoslav Republic of Macedonia, Turkey, United Kingdom of Great Britain and Northern Ireland, United States of America.

#### Against:

Afghanistan, Algeria, Angola, Antigua and Barbuda, Argentina, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Chile, China, Colombia, Comoros, Congo, Costa Rica, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Eritrea, Gabon, Ghana, Grenada, Guatemala, Guyana, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Jordan, Kazakhstan, Kenya, Kuwait, Lao People's Democratic Republic, Lebanon, Libya, Malaysia, Maldives, Mauritius, Morocco, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Singapore, Solomon Islands, South Africa, South Sudan, Sri Lanka, Syrian Arab Republic, Tajikistan, Thailand, Togo, Trinidad and Tobago, Tunisia, Turkmenistan, Uganda, United Arab Emirates, United Republic of Tanzania, Uruguay, Uzbekistan, Venezuela (Bolivarian Republic of), Viet Nam, Zambia, Zimbabwe.

#### Abstaining:

Liberia, Mexico, Panama, Serbia, Ukraine.

- 8. Also at the 30th meeting, the representative of the United States requested a division of draft resolution A/C.5/66/L.30, with separate consideration of section II.
- 9. At the same meeting, representatives of Cuba, Nicaragua, New Zealand, Brazil, Argentina and the Russian Federation made statements.
- 10. At the same meeting, the Committee rejected, by a recorded vote of 91 to 48, with 4 abstentions, the proposal of the representative of the United States for a division of draft resolution A/C.5/66/L.30. The voting was as follows:

#### In favour:

Albania, Andorra, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands, New Zealand, Norway, Palau, Poland, Republic of

Korea, Republic of Moldova, Romania, Slovakia, Slovenia, Solomon Islands, Spain, Sweden, Switzerland, the former Yugoslav Republic of Macedonia, Turkey, United Kingdom of Great Britain and Northern Ireland, United States of America.

#### Against:

Afghanistan, Algeria, Angola, Antigua and Barbuda, Argentina, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Benin, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Chile, China, Colombia, Comoros, Congo, Costa Rica, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Eritrea, Gabon, Ghana, Grenada, Guatemala, Guyana, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Jordan, Kazakhstan, Kenya, Kuwait, Lao People's Democratic Republic, Lebanon, Liberia, Libya, Madagascar, Malaysia, Maldives, Mauritius, Mongolia, Morocco, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Singapore, South Africa, South Sudan, Sri Lanka, Syrian Arab Republic, Tajikistan, Thailand, Togo, Trinidad and Tobago, Tunisia, Turkmenistan, Uganda, United Arab Emirates, United Republic of Tanzania, Uruguay, Uzbekistan, Venezuela (Bolivarian Republic of), Viet Nam, Zambia, Zimbabwe.

#### Abstaining:

Mexico, Panama, Serbia, Ukraine.

- 11. At the same meeting, the representative of Canada (also on behalf of Australia and New Zealand) requested that a recorded vote be taken on draft resolution A/C.5/66/L.30 as a whole.
- 12. Also at the same meeting, the representative of Denmark (on behalf of the European Union) made a statement before the vote on draft resolution A/C.5/66/L.30 as a whole.
- 13. At the same meeting, the Committee adopted, by a recorded vote of 93 to 47, with 5 abstentions, draft resolution A/C.5/66/L.30 as a whole (see para. 17). The voting was as follows:

#### *In favour:*

Afghanistan, Algeria, Angola, Antigua and Barbuda, Argentina, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Benin, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Cambodia, Chile, China, Colombia, Comoros, Congo, Costa Rica, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Eritrea, Gabon, Ghana, Grenada, Guatemala, Guyana, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Jordan, Kazakhstan, Kenya, Kuwait, Lao People's Democratic Republic, Lebanon, Liberia, Libya, Madagascar, Malaysia, Maldives, Mauritius, Mongolia, Morocco, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Singapore, Solomon Islands, South Africa,

<sup>&</sup>lt;sup>1</sup> The delegation of Solomon Islands subsequently indicated that it had intended to vote against.

South Sudan, Sri Lanka, Syrian Arab Republic, Tajikistan, Thailand, Togo, Trinidad and Tobago, Tunisia, Turkmenistan, Uganda, United Arab Emirates, United Republic of Tanzania, Uruguay, Uzbekistan, Venezuela (Bolivarian Republic of), Viet Nam, Zambia, Zimbabwe.

#### Against:

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

#### Abstaining:

Mexico, Panama, Papua New Guinea, Serbia, Ukraine.

14. Statements after the vote were made by the representatives of the United States, Japan, the Republic of Korea, New Zealand (also on behalf of Canada and Australia), Switzerland, Norway, Cuba, Nicaragua and Algeria (on behalf of the Group of 77 and China).

#### B. Draft decision A/C.5/66/L.32

- 15. At its 30th meeting, on 2 April, the Committee had before it a draft decision entitled "Questions deferred for future consideration" (A/C.5/66/L.32), submitted by the Chair of the Committee.
- 16. At the same meeting, the Committee adopted draft decision A/C.5/66/L.32 without a vote (see para. 18).

## III. Recommendations of the Fifth Committee

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

## Progress towards an accountability system in the United Nations Secretariat

The General Assembly,

## I Progress towards an accountability system in the United Nations Secretariat

*Recalling* its resolutions 59/272 of 23 December 2004 and 60/254 of 8 May 2006, section I of its resolution 60/260 of 8 May 2006 and its resolutions 60/283 of 7 July 2006, 61/245 of 22 December 2006, 63/276 of 7 April 2009 and 64/259 of 29 March 2010,

Reaffirming its commitment to strengthening accountability in the United Nations Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States,

Stressing that accountability is a central pillar of effective and efficient management that requires attention and strong commitment at the highest level of the Secretariat,

Recognizing and reaffirming the important role of the oversight bodies in the development of an accountability system that is relevant to the United Nations,

Acknowledging that the development of an accountability system in the United Nations Secretariat is a complex process,

Having considered the report of the Secretary-General on progress towards an accountability system in the United Nations Secretariat<sup>1</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup>

Having also considered the reports of the Joint Inspection Unit entitled "Accountability frameworks in the United Nations system", 3 "Transparency in the selection and appointment of senior managers in the United Nations Secretariat" and "Review of enterprise risk management in the United Nations system: benchmarking framework", 5 as well as the notes by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination, 6

<sup>&</sup>lt;sup>1</sup> A/66/692.

<sup>&</sup>lt;sup>2</sup> A/66/738.

 $<sup>^{3}</sup>$  A/66/710.

<sup>4</sup> A/66/380.

<sup>&</sup>lt;sup>5</sup> A/65/788.

<sup>&</sup>lt;sup>6</sup> A/66/710/Add.1, A/66/380/Add.1 and A/65/788/Add.1.

- 1. *Takes note* of the report of the Secretary-General on progress towards an accountability system in the United Nations Secretariat;<sup>1</sup>
- 2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;<sup>2</sup>
- 3. Stresses the importance of promoting a culture of accountability, results-based management, enterprise risk management and internal controls at all levels in the Secretariat through the continued leadership and commitment of senior managers, and reiterates its request that the Secretary-General take appropriate measures to that end, including, inter alia, the training of relevant staff;
- 4. Recalls paragraph 5 of the report of the Advisory Committee on Administrative and Budgetary Questions, and requests the Secretary-General to provide more details on accountability measures and their application, which are necessary for reporting purposes and for the day-to-day management of the implementation of the accountability framework, including monitoring progress, evaluating results and taking corrective action, as required;
- 5. Also recalls paragraph 6 of the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup> and requests the Secretary-General to improve the content of future progress reports on the implementation of the accountability framework by providing more complete and transparent information that would enable a clear understanding of the principles and mechanisms of the accountability measures implemented or envisaged, including an analysis of the impact of their application on strengthening accountability, with key performance indicators and supporting statistical information to substantiate results;
- 6. Requests the Secretary-General to develop, as a priority, a clearly defined and well-documented plan that includes clear objectives, responsibilities and a timeline for accomplishing the specific actions he is undertaking to strengthen accountability in response to the present resolution and its resolution 64/259;
- 7. Recalls paragraph 11 of the report of the Advisory Committee on Administrative and Budgetary Questions, and requests the Secretary-General to submit, for its consideration, an annual report on progress made towards the implementation of the accountability framework;
- 8. *Decides* to continue to consider this matter under the same agenda item at the first part of its resumed sixty-seventh session;

#### Definition of accountability and roles and responsibilities

9. Requests the Secretary-General to continue to draw on lessons learned, experience and expertise from the United Nations programmes and funds and other United Nations entities when further developing the accountability system of the United Nations Secretariat;

#### Promoting a culture of accountability

10. Acknowledges that strengthening accountability remains a work in progress, that some elements of the accountability framework have been established and that much work needs to be done in order to build an effective system of accountability in the United Nations and to improve the management of its operations;

11. Welcomes the report of the Joint Inspection Unit entitled "Accountability frameworks in the United Nations system";<sup>3</sup>

#### **Delegation of authority**

12. Notes that the information contained in the report of the Secretary-General is insufficient to enable a clear understanding either of the comprehensive review process or of the system of delegation of authority, recalls paragraph 21 of its resolution 64/259 and paragraph 36 of the report of the Advisory Committee on Administrative and Budgetary Questions on an accountability system to the General Assembly at its sixty-fourth session, and stresses the need for the Secretary-General to urgently address the continued deficiencies in the current delegation of authority system through the promulgation of well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, systematic reporting mechanisms on monitoring and exercise of delegated authority and actions to be taken in cases of mismanagement or abuse of authority;

#### Implementation of recommendations of oversight bodies

- 13. *Emphasizes* the importance of the full and timely implementation of the recommendations of oversight bodies, and stresses, in this regard, the role of the Management Committee in monitoring and ensuring that accepted recommendations are followed up and implemented in a timely manner and the need for transparency in the work of the Committee;
- 14. Recalls paragraph 24 of the report of the Advisory Committee on Administrative and Budgetary Questions, in particular the issues raised by the Board of Auditors, and requests the Secretary-General to further strengthen consultation and cooperation with the oversight bodies as he pursues the implementation of the accountability framework;

#### Personal and institutional accountability

- 15. *Emphasizes* the importance of establishing and fully implementing real, effective and efficient mechanisms that foster institutional and personal accountability at all levels;
- 16. Notes with concern that there is little evidence that senior managers' compacts have had any real impact on enhancing accountability, and requests the Secretary-General, in this regard, to pursue concrete measures to ensure that the compact system becomes a powerful instrument of the accountability system;
- 17. *Encourages* the Secretary-General to pursue his efforts to improve the content and assessment methods of the compact system by establishing connections between individual workplans, departmental workplans, budget fascicles and senior managers' compacts, as well as by including in the senior managers' compacts the final assessment of their performance;
- 18. Recalls paragraph 30 of the report of the Advisory Committee on Administrative and Budgetary Questions<sup>2</sup> on the mismanagement of the Umoja project, and requests the Secretary-General to fully implement the governance

<sup>7</sup> A/64/683 and Corr.1.

structure of the project, as mandated by the General Assembly in its resolution 66/246, as a matter of priority;

19. Requests the Secretary-General to further develop and take appropriate measures to hold staff accountable for mismanagement and wrongful or improper decisions and to strengthen efforts to increase recovery actions against those convicted of fraud in the Organization;

#### Reform of the performance appraisal system

- 20. Recalls paragraph 39 of the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup> and requests the Secretary-General to establish a more robust system of sanctions to address the underperformance of staff in order to create a culture of accountability;
- 21. *Requests* the Secretary-General to include in the report requested in paragraph 7 above information on progress in the establishment of the rewards and recognition framework of the United Nations Secretariat;

#### **Selection and appointment of senior managers**

22. Welcomes the report of the Joint Inspection Unit on "Transparency in the selection and appointment of senior managers in the United Nations Secretariat";<sup>4</sup>

#### Enterprise risk management and internal control framework

- 23. Welcomes the progress made by the Secretary-General towards the development of the enterprise risk management framework, stresses that there is a need to clearly distinguish between the respective roles and responsibilities of the governing bodies and management, and in this regard requests the Secretary-General to review his enterprise risk management policy, focusing on the Secretariat's role and responsibilities in the management of the risks of its operations;
- 24. Stresses that the General Assembly is responsible for determining the risk tolerance of the Organization, and expresses its concern over the lack of detailed analysis by the Secretary-General with regard to the key risk areas of the United Nations;
- 25. Welcomes the report of the Joint Inspection Unit entitled "Review of enterprise risk management in the United Nations system: benchmarking framework";<sup>5</sup>

#### Concrete measures to prevent potential conflicts of interest

26. Recalls paragraph 54 of the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup> and requests the Secretary-General to continue to ensure that concrete measures are taken to prevent potential conflicts of interest in all the activities related to the administrative and budgetary aspects of the functioning of the United Nations, including the current process governing all procurement, staff recruitment and promotion and other relevant processes, and to report thereon;

## Performance reporting, implementation of the results-based management framework and results-based management information system

- 27. Stresses that results-based management and performance reporting are essential pillars of a comprehensive accountability framework, and regrets that the report of the Secretary-General does not address all the areas identified by the General Assembly in its resolution 64/259, notably results-based management and performance reporting;
- 28. Requests the Secretary-General to promote a culture of self-evaluation throughout the Organization, to mainstream the use of relevant monitoring and evaluation tools in programme planning and implementation, to provide staff with adequate training, as appropriate and within existing resources, and to include in his report on the implementation of the present resolution information on measures taken in this regard;
- 29. Also requests the Secretary-General to continue to take appropriate measures to accelerate the implementation of results-based management and to include, inter alia, in his next report concrete measures on how the Organization will shift the focus of its accountability from the delivery of outputs to the delivery of results:

## II Change management initiatives

Reaffirming its determination to strengthen further the role, capacity, effectiveness and efficiency of the United Nations, and thus improve its performance, in order to realize the full potential of the Organization, in accordance with the purposes and principles of the Charter of the United Nations, and to respond more effectively to the needs of Member States and existing and new global challenges facing the United Nations in the twenty-first century,

*Recalling* its resolutions 41/213 of 19 December 1986, 42/211 of 21 December 1987, 49/233 A of 23 December 1994, 58/269 of 23 December 2003 and 60/260 of 8 May 2006,

Recalling also Article 2, paragraph 1, and Articles 17, 18, 97 and 100 of the Charter,

Reaffirming the rules of procedure of the General Assembly,

Stressing the intergovernmental, multilateral and international character of the United Nations,

- 1. *Reaffirms* the role of the General Assembly and its relevant intergovernmental and expert bodies, within their respective mandates, in planning, programming, budgeting, monitoring and evaluation;
- 2. Also reaffirms that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters, and also reaffirms the role of the Fifth Committee in carrying out a thorough analysis and in approving human and financial resources and policies, with a view to ensuring full, effective and efficient

implementation of all mandated programmes and activities and the implementation of policies in this regard;

- 3. Further reaffirms its role with regard to the structure of the Secretariat, and stresses that proposals to amend the overall departmental structure, as well as the format of the programme budget and the biennial programme plan, are subject to review and prior approval by the General Assembly;
- 4. Reaffirms the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation<sup>8</sup> and the Financial Regulations and Rules of the United Nations;<sup>9</sup>
- 5. *Stresses* the need for the General Assembly to participate in the budget preparation process, from its early stages and throughout the process;
- 6. Also stresses that setting the priorities of the United Nations and formulating policies are the prerogative of the Member States, as reflected in legislative decisions;
- 7. Further stresses, as one of the essential components of accountability, the importance of compliance with the Charter of the United Nations, its resolutions and the regulations and rules;
- 8. *Notes* the change management initiative of the Secretary-General and the recommendations contained in the report of the Change Management Team submitted to the Secretary-General, and requests him, in accordance with the provisions of paragraphs 1 to 7 above, to submit to the General Assembly for its consideration and prior approval any proposals or measures related to the implementation of the recommendations contained in paragraphs 8, 11, 15, 16 to 18, 27, 28, 30, 34, 37 to 41, 43 and 49 to 61 of that report.

8 ST/SGB/2000/8.

<sup>9</sup> ST/SGB/2003/7 and Amend.1.

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

## **Questions deferred for future consideration**

#### A

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

#### Item 134

Programme budget for the biennium 2012-2013

Report of the Secretary-General on the feasibility study on the United Nations Headquarters accommodation needs 2014-2034 (A/66/349)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/66/7/Add.3)

Report of the Secretary-General on the conclusions of the High-level Working Group on Programme Criticality (A/66/680)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/66/720)

Report of the Secretary-General on proposals for a more effective and efficient utilization of resources for air travel (A/66/676)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/66/739)

#### Item 142

Report on the activities of the Office of Internal Oversight Services

Report of the Office of Internal Oversight Services on a proposal on the dissemination and distribution of audit reports (A/66/674)

#### В

The General Assembly decides to defer until its sixty-eighth session consideration of the following agenda item and related documents:

#### Item 134

Programme budget for the biennium 2012-2013

Report of the Secretary-General on conditions of service and compensation for officials other than Secretariat officials: comprehensive review of the pension schemes for the members of the International Court of Justice and judges of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda (A/66/617)

Related report of the Advisory Committee on Administrative and Budgetary Questions (A/66/709)

Letter dated 1 February 2012 from the President of the International Court of Justice addressed to the President of the General Assembly (A/66/726)