



# PAKISTAN

PERMANENT MISSION TO THE UNITED NATIONS

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**Statement on Agenda Item:  
47,113,116,117,122,123,124,132,149  
Governance and Oversight Review**

**STATEMENT**

**BY**

**PAKISTAN DELEGATION**

New York  
12 December 2006

Mr. Chairman,

We wish to thank the Secretary General for presenting his report A/60/883 and Addendums- 1.2 and 7 on the comprehensive review of governance and oversight framework of the United Nations. We also wish to thank the ACABQ Chairman for introducing the committee's report document A/61/605.

2. The Pakistan delegation endorses the statement made by the Chairman of the G-77 & China.

3. The United Nations is an intergovernmental and international organization with a unique governance structure as defined in the Charter. The authority and role of the member states and the Secretary General as the chief administrative officer are defined in the Charter. The UN is essentially a public sector organization, but has a unique feature of the sovereign equality of its members, irrespective of their financial contribution.

4. We thank the Steering Committee appointed by the Secretary General for its comprehensive review of governance and oversight arrangements in the United Nations. These reports provide a reasonable basis for further discussions for necessary reform of governance and oversight in the United Nations, in defining division of role between member states and the management and for enhanced efficiency and accountability in the organization.

5. The UN's existing institutional arrangement for planning, evaluation, and overall direction setting of the United Nations is not ideal, but with necessary and gradual reform it can be efficient and effective. The Member States, through the General Assembly and its main committees and with the assistance of the expert advice from the advisory committees perform the role of both policy setting and the accountability of management. In our view the system does not need a major overhaul as proposed in these reports but perhaps calibrated fine tuning.

6. The Steering Committee's analysis of gaps in the United Nations governance and oversight arrangement is indeed useful and identifies areas which must be reformed. However, some other observations of the Steering Committee on the current practice of deliberations of the General Assembly on administrative and financial matters are somewhat politicized. The General Assembly had rejected the creation of smaller and more representative groups and committees for decision making on administrative and budgetary aspects in its resolution 60/260 after acrimonious debate. We should avoid repeating the same mistake.

7. We believe that the recommendations of the Steering Committee on greater executive management accountability, defining concrete qualifications based criteria for

the membership of expert and advisory committees, a clear system of declaration and disclosures of financial interests for executive management procurement officers independent advisors, creation of in-house ethics functions, the strengthening of result based management, transparency and merit in the appointment of senior management positions and improved coordination between the CPC, ACABQ and Fifth Committee are certainly useful and would receive our due attention and support.

8. Concerning the specific recommendations of the Committee we believe that the recommendation on strengthening result based management in budgets and reporting is well placed. The United Nations should adopt and expand the result based management.

9. Strengthening the overall accountability of executive management of the United Nations Secretariat has been a matter of long standing concern for our delegation. The Committee's recommendation to this effect is indeed welcomed and given the Assembly's consistent emphasis on this aspect should be expeditiously implemented.

10. The Steering Committee's recommendation on strengthening the term limits and qualifications of expert committees and ensuring independence of their members especially the ACABQ and ICSC deserve our careful consideration. Improvement in the working methods of these committees is essential but redefining their role and functions may not practically be possible Any major change at the cost of undermining the specific role of the advisory committees and the Fifth Committee will be difficult to implement.

11. We also thank the Steering Committee for its review of the oversight arrangements in the organization with a specific focus on the role of the OIOS, JIU and the terms of reference of the independent audit advisory committee.

12. We agree that the United Nations management should set its own risk framework, risk tolerance and internal controls. The OIOS should assist the organization in evaluation of these measures. The OIOS to has done an excellent job on its basic mandate, of monitoring, internal audit, inspection and evaluation and investigation functions in the organization. Limiting its role only as a management tool for the Secretary General is not well founded. We do not agree with the Steering Committee that the OIOS's budget should be presented to the Member States after a review by the independent audit advisory committee. We support the financial and operational independence of the OIOS. The mistrust between the management and the OIOS as observed by the ACABQ must be addressed.

13. The Steering Committee's recommendation on discontinuation of JIU has been adequately responded by the Unit itself. The JIU with its system wide external oversight mandate has provided useful insight into the management and efficiency of the United Nations System. The Steering Committee surprisingly provides no definitive answers to fill the void that would be created with the discontinuation of JIU in the context of external evaluation of the United Nations system.

14. The terms of references identified by the Steering Committee for independent audit advisory committee would need careful review. We agree with ACABQ that its role should be advisory to the General Assembly. The terms of reference proposed by Secretary General accord it a significant operational role which exceeds the scope of an advisory body. The independent advisory committee of five members should be elected by the Member States and not be a nominated body. It should have not discretion on the budget of the OIOS and JIU. It should facilitate the Member States and management to ensure the implementation of the recommendations of the OIOS, JIU and board of auditors. It may provide advice to the Member States and management to improve the role of oversight bodies and make them more objective. The independent advisory committee should not have any discretion over the budgetary requirements of the oversight bodies, which the Secretary general can present keeping in mind the past pattern of the budgetary requirements of the OISO. We support the operationalization of IAAC after due deliberations and its terms of reference, and its role in the existing hierarchy of the oversight bodies in the organization.

15. We regret that given the heavy agenda of the Committee and the limited time available to conclude our work, comprehensive discussion on the governance and oversight review may not be possible. However, a short and focused resolution along the ACABQ recommendations could initiate the reviewed process. We agree with the need for further reports on accountability, budgetary implementation, and revised terms of reference of IAAC, which may be considered in the resumed 61st session. We assure to Mr. Chairman of our constructive engagement in to achieve these modest results.

Thank you Mr. Chairman.