

## The governance aspect

The present interaction, formal and informal, between Member States and the UN Secretariat needs to be analysed in order to achieve an improved and more rational governance structure. Issues of accountability and transparency are vital in this regard. Strategic guidance from Member States should be combined with stricter accountability from the UN Secretariat.

The Secretary-General states in his report Investing in the United Nations that "new principles to guide the interaction between the Secretariat and the General Assembly on management and budgetary issues should be introduced". The report urged the General Assembly to "consider ways to reform its interaction with the Secretariat on management and budgetary issues".

The present number of detailed reports to the ACABQ and the Fifth Committee from the Secretariat decreases transparency and makes strategic guidance difficult. The formal structure of rules and regulations has become too complicated and given incentives to various by-pass practices. Some Member States have difficulties to manage these practices and are thus significantly disfavoured. Lack of transparency and information at the appropriate level add to these problems. The Member States therefore needs to discuss ways to encourage an improved and more rational governance structure, including rules and regulations that can be applied in practice. There is a need for dialogue about what different Member States see as the most urgent problems.