Fifth Committee Manual
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Foreword by H.E. Philippe Kridelka of Belgium

It is my honor to present this first edition of a Fifth Committee Manual, prepared in cooperation with no less than 38 Permanent Missions to the United Nations as well as several entities of the United Nations Secretariat. Belgium is an early and longstanding supporter of the United Nations, giving all countries a voice. It is our belief that only through multilateralism will we provide answers to today’s complex crises, and we hope that this Manual can be a modest token of our commitment towards it. The Belgian Mission has long strived to engage in the various administrative and budgetary matters discussed in the Fifth Committee. Over the years, two of my predecessors had the honor to serve as its Chair: Mr. Adrien Teirlinck 94-95 and Mr. André Pirson 79-80. It is in light of this longstanding Belgian engagement that I follow their footsteps, and hope to carry on this legacy of facilitating consensus-based decision-making.

While preparing for this challenging responsibility, I found it striking that information relevant to the work of the Fifth Committee, be it for substance or procedure, is strewn across a wide variety of sources. These include previous General Assembly resolutions, reports by the Secretary-General or other relevant United Nations bodies, and informal guidance documents on working methods, to cite only a few.

This handbook, then, strives to consolidate and condense this breadth of information into a “Manual” destined to Fifth Committee delegates and to the public at large. While not exhaustive, the Manual aims to introduce the reader to a variety of topics that recurrently fall under the purview of the Fifth Committee, and to provide information on working methods. It is my hope that gathering this information in this succinct handbook will contribute to foster a common understanding of the issues before us, and enable us, as a Committee, to better steer the Organization to respond to the considerable challenges it is entrusted with.

Today, more than a year since the launch of this initiative, with the final product before you, let me again express my sincere gratitude to all those colleagues who showed extraordinary professionalism, collegiality and commitment in putting this collaborative tool together. I sincerely hope it will prove valuable for those interested in the inner workings of this little-known but crucial Committee.

H.E. Philippe Kridelka

Permanet Representative of the Kingdom of Belgium to the United Nations
Foreword by H.E. Tommo Monthe of Cameroon

At the founding of the United Nations, the General Assembly was vested with the legally-binding authority to adopt the budget. The Assembly fulfills this role through the work of one of its six Main Committees, the Fifth Committee, which is the Committee on Administrative and Budgetary Questions.

The strategic importance of the Committee is further enhanced by the broad range and complexity of issues it considers, which have a critical effect on the overall functioning of the United Nations system as a whole.

The public at large and even diplomats close to the United Nations sometimes fail to appreciate the importance of the work of the Committee, paying marginal attention to it unless particular elements and situations raise alarm, such as the financial and liquidity crisis, staff concerns, voting right suspensions or near-shutdown negotiations and deadlocks.

Overall, the Committee examines the Organization’s accounts, monitors and reviews the implementation and evaluation of its budgets and programs including constructions, renovation and maintenance of buildings, sets the scale of assessments for Member States’ contributions to its expenses, and examines matters related to human resources such as recruitment, conditions of service (salary, promotion, retirement, administration of justice, etc.) and management standards and procedures.

The magnitude and complexity of such a task require a number of skills from the various actors involved in order to ensure a fruitful outcome to the Committee’s work.

First of all, Bureau members: representing the five regional groups, they must demonstrate cohesion and unity. The Bureau also needs to closely follow the negotiations, have an accurate technical grasp of the issues at stake and a good understanding of the delegations’ interests. Furthermore, the Chair needs to demonstrate leadership in order to move the negotiations forward, providing inspiration, and if necessary, lighten the mood when the negotiations become too tense. The Chair must also choose facilitators for the various agenda items wisely, respecting diversity and fairness, providing them with guidance and inspiring them to adhere to the stipulated deadlines.
Then, the Fifth Committee Secretariat is trusted by the Member States for responses to formal questions posed to the Organization, as well as procedural guidance. As such, Secretariat members are called upon to work tirelessly, day and night, with the utmost work ethic and intellectual integrity.

As for the national delegates negotiating in the Committee, they too must have ample expertise of the issues under consideration, show great resilience, especially for lengthy night-time negotiations, and know at all times how to demonstrate a culture of compromise that can strike a balance, allowing each representative to neither gain nor lose everything, while keeping in mind their common endeavor to benefit the United Nations.

In summary, negotiations in the Fifth Committee should be conducted in a spirit of constructiveness, especially when considering human resources, staff being often referred to as the “main asset” of the Organization. To have personnel serve according to the Charter, rather than “à la carte,” they must be provided with a coherent framework that provides a dynamic, multicultural and multilingual work environment. This can only be achieved if the Committee works in a spirit of benevolence to provide the Organization with a suitable administrative framework and sufficient material, financial, human and programmatic resources. This results in strengthening the capacities of the Secretary General, enabling him to properly manage the highest common interests of humanity, including the peace, security and well-being of each and everyone.

H.E. Tommo Monthe
Permanent Representative of the Republic of Cameroon to the United Nations
Chair of the Fifth Committee for the 40th, 66th and 72nd session
Introduction by H.E. Burhanudeen Gafoor of Singapore

The Fifth Committee of the General Assembly is the engine room of the United Nations. However, it is not a Committee that is well-understood. Even within diplomatic circles, the Fifth Committee, responsible for administrative and budgetary matters, is somewhat infamous for its technicality, and its reputation for number-crunching and late night negotiations. As burdensome as it may be, the negotiation process, with its practice of consensus, is unique in its context: the Fifth Committee strives to “make all possible efforts with a view to establishing the broadest possible agreement.” 1 Despite its reputation, the negotiation process of the Committee is multilateral in essence and opens up a valuable space for debate; its working methods privilege compromise among all members.

Underpinning the work of the Fifth Committee is the financial obligation of each Member State to the United Nations as outlined in Article 17 of the United Nations Charter. According to the 76th President of the General Assembly, H.E. Abdulla Shahid, “all roads lead to the Fifth.” Indeed, all United Nations activities financed through assessed contributions from Member States, from the broad array of work conducted by the United Nations at headquarters to activities in the field, pass through the Fifth Committee. While the Committee does not adopt mandates, it considers the resource allocations required for their delivery, and ensures that there are adequate resources for mandates to be delivered. It is for this reason that Member States have the responsibility to pay their contributions in full, on time and without conditions. The Fifth Committee is also competent for many key administrative underpinnings of the Organization, such as Staff and Financial Regulations and apportionment of Member States’ contributions are also decided in this Committee.

Unlike other Main Committees of the General Assembly, the breadth of agenda items before the Fifth Committee has led it to split its work into three sessions:

• A main session from September to December during which the majority of items is considered, including the proposed programme budget for the following period. Many of these items are time-bound.
• A first resumed session in March; where a number of issues that did not require immediate consideration during the main session may have remained on the agenda and have been deferred.

1: Resolution 41/213 of 19 December 1986, paragraph 7
A second resumed session from May to June in which the administrative and budgetary aspects of United Nations Peacekeeping are considered, as well as other questions or items that the Committee may need to consider.

In considering these administrative and budgetary matters Fifth Committee delegates rely on a wide range of both descriptive and financial reports from an array of expert bodies, notably reports of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) and the Organization’s internal and external oversight bodies. These reports aid the Fifth Committee in assessing the proposals of the Secretary-General and the work of the United Nations, for the Committee to then provide guidance to the United Nations on budgetary and other administrative matters. Ultimately, the Fifth Committee works to ensure that the United Nations system has the budgetary resources necessary to fulfill its mandate and Charter obligations.

H.E. Burhanudeen Gafoor
Permanent Representative of the Republic of Singapore to the United Nations
Reader’s Guide

This Fifth Committee Manual is a publication of the Permanent Mission of Belgium to the United Nations and provides information on the work of the Fifth Committee of the General Assembly as provided by various delegations active in the Committee.

The Manual is intended for delegates of Member States, organizations of the United Nations system as well as the general public. As such, it is not a legal document, nor is it exhaustive or reflect the official views of the Secretariat. As an inherently collaborative document covering fast-evolving subject matter, the Permanent Mission of Belgium to the United Nations cannot be held responsible for the accuracy of the information presented.

The Fifth Committee Manual is divided into seven chapters, including: main budgetary actors, main advisory and controlling mechanisms, legislative framework, the regular budget, other budgets, human resources, and United Nations budgeting and thematic policy challenges.

Where relevant, practices of the Fifth Committee on terms used when taking action on reports have been added in a box in italics at the end of the relevant chapter.

Language and acronyms: Insofar possible, the text follows the United Nations Editorial Manual. To improve readability, acronyms are defined upon first use in any given chapter. A full list of acronyms is provided at the end of the Manual.

Sources: Authors have drawn from a variety of sources when writing this book, including relevant resolutions, information presented on United Nations websites and informal Fifth Committee documents.
Main Budgetary Actors
The 193 United Nations Member States are divided into five regional groups for electoral purposes. In addition to these regional groups, Member States in the Fifth Committee are organized into negotiating blocs or political groups.

The 193 countries that make up the United Nations have the right to be represented in each of the six main committees of the General Assembly. Since Resolution 2847 (XXVI) of 20 December 1971, Member States are divided into five regional groups to facilitate the equitable geographical distribution of seats in different United Nations bodies:

1. **Group of African States (AG):** 54 Member States
2. **Group of Asia and the Pacific Small Island Developing States (APG):** 54 Member States
3. **Group of Eastern European States (EEG):** 23 Member States
4. **Group of Latin American and Caribbean States (GRULAC):** 33 Member States
5. **Western European and Other States Group (WEOG):** 28 Member States + USA

While the above groups formally exist for electoral purposes, some also coordinate on substantive issues and/or use the group structure to share information. In addition to these regional groups, Member States in the Fifth Committee are organized into negotiating blocs or political groups for practical purposes of negotiation. In the Fifth Committee, active political groups include:

**G77 & CHINA**

The Group of 77 and China (G77) was established on 15 June 1964 by seventy-seven developing country signatories of the “Joint Declaration of the Seventy-Seven Developing Countries” issued at the end of the first session of the United Nations Conference on Trade and Development in Geneva. It is the largest intergovernmental organization of developing countries in the United Nations and seeks to enhance the negotiating capacity of the countries from the Global South on all major international economic issues within the United Nations system. Currently, the G77 & China membership rises to 134 Member States and its Chair rotates every year starting on 1 January. In the Fifth Committee, the G77 & China often (but not always) negotiates with a common position.
AFRICAN GROUP

Although the Member States of the African Group (AG) are part of the G77 & China, on some issues, mainly related to peacekeeping operations, they negotiate separately as a bloc. Thus, within the Fifth Committee, the African Group made up of the 54 African Union Member States at the United Nations acts as a political negotiating group as well as being a United Nations regional group.

ASSOCIATION OF SOUTHEAST ASIAN NATIONS (ASEAN)

As with the African Group, all Association of Southeast Asian Nations (ASEAN) Member States are part of the G77 & China, and they tend to negotiate within this bloc. However, during the formal meetings of the Fifth Committee, they usually deliver statements on behalf of their regional group. Currently, ASEAN consists of ten Member States.

LIKE-MINDED GROUP

The Like-Minded Group, is mainly, but not exclusively, comprised by the largest financial contributors to the United Nations. It is not an official regional group within the United Nations but due to their coincidence on several issues, their negotiating positions tend to converge during the negotiations. The following political groups and Members States are considered part of the Like-Minded Group:

- **European Union**: In intergovernmental negotiations within the United Nations, EU Member States aim to align their positions as much as possible. Following an agreement among EU Heads of Missions in May 2011, the EU Delegation in New York coordinates a common EU position among its Member States and speaks/negotiates on their behalf. In doing so, the European Union and/or Member State representatives form “burden-sharing” teams with a mandate to negotiate on behalf of all 27 Member States on issues of Member State competence. The latter retain the right to act nationally. The European Union has enhanced observer status at the United Nations. The European Union presidency rotates every six months and it is the sitting president, during formal Fifth Committee voting procedures, who delivers statements before/after voting in name of the EU and any aligning countries.

- **CANZ**: On certain issues Canada, Australia and New Zealand (CANZ) coordinate their positions and may authorize one among them to speak or negotiate on behalf of all three.
  - **Japan**
  - **Republic of Korea**
  - **United Kingdom**
  - **United States**

Many other Member States are active in the Committee, sometimes negotiating separately from groups, such as Brazil, Mexico, Norway, Russian Federation and Switzerland.
Fifth Committee Chair and Bureau

Permanent Mission of the Republic of Cyprus to the United Nations

The Fifth Committee elects a Chairperson, three Vice-Chairpersons and a Rapporteur, who collectively constitute the Bureau. The Bureau usually holds periodic meetings to monitor progress and make decisions pertaining to modalities of the work of the Committee. Elected by the General Assembly on the basis of regional rotation, the Chair directs the Committee’s discussions and ensures observance of the rules of procedure and time limits. She/he is expected to advance the work of the Committee by liaising with all the actors involved to create conducive conditions for establishing the broadest possible agreement.

As every other Main Committee, the Fifth Committee elects a Chairperson, three Vice-Chairpersons and a Rapporteur, who collectively constitute the Bureau. The Rules of Procedure of the General Assembly contain provisions pertaining to the role and functions of these elected officers, who in the exercise of their functions, remain under the authority of the Committee. As provided by the Rules of Procedure of the General Assembly, they are to be elected on the basis of equitable geographical distribution, experience and personal competence.

The Chair of the Fifth Committee is elected by the General Assembly on the basis of regional rotation. The Rapporteur comes from the regional group that held the Chair of the Committee the previous year. The three remaining regional groups take the positions of Vice-Chairs.

The Rules of Procedure of the General Assembly specify that the General Assembly holds elections at least three months before the opening of the session over which they are to preside. Usually, the nominations are endorsed by the corresponding regional groups and the elections are not contested. In its Resolution 72/313, the Assembly decided to establish the pattern for the rotation of the Chairs of the Main Committees for the forthcoming 10 sessions of the General Assembly, namely from the 74th to the 83rd session\(^2\). It also decided to prepare arrangements concerning the rotation of the Chairs of the Main Committees for the following sessions no later than at its 82nd session.

Regarding the functions of the Chairperson, as per the Rules of Procedure of the General Assembly, the Chair declares the opening and closing of each meeting.

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2: 74th session: Asia-Pacific States  
75th session: Latin American and Caribbean States  
76th session: Eastern European States  
77th session: Western European and other States  
78th session: African States  
79th session: Latin American and Caribbean States  
80th session: Eastern European States  
81st session: African States  
82nd session: Western European and other States  
83rd session: Asia-Pacific States
of the committee, directs its discussions, ensures observance of the rules of procedure, accords the right to speak, puts questions and announces decisions. The Chair rules on points of order and has complete control of the proceedings at any meeting. The Chair may, in the course of the discussion of an item, propose to the Committee the limitation of the time to be allowed to speakers, the limitation of the number of times each representative may speak, the closure of the list of speakers or the closure of the debate. The Chair may also propose the suspension of the adjournment of the meeting or the adjournment of the debate on the item under discussion. It is noted that, if the Chairperson is absent during a meeting or any part thereof, she/he shall designate a Vice-Chairperson to take her/his place. A Vice-Chairperson acting as Chairperson has the same powers and duties as the latter.

Furthermore, the Chair of the Fifth Committee participates in the General Committee, a forum in which she/he can inform the President of the General Assembly, the 21 Vice-Presidents of the Assembly and the rest of the Chairs of the Main Committees on the work of the Fifth Committee and engage in her/his capacity as the Chair of the Committee, with a view to, inter alia, coordinate on the proceedings and prioritization of items of the General Assembly and create synergies with the work of the rest of the Main Committees, as appropriate.

It is worth mentioning that the role of the Chair of the Fifth Committee is deemed particularly demanding, in the sense that she/he is expected to have a more active and proactive role in helping to advance the work of the Committee by liaising with all the actors involved, e.g. the Secretariat, the Advisory Committee on Administrative and Budgetary Questions (ACABQ), political groups and delegations, while trying to create conducive conditions for establishing the broadest possible agreement.

The Chair and Bureau of the Fifth Committee are assisted and supported by the Secretariat team responsible for Fifth Committee matters. The Bureau usually holds weekly meetings, based on an agenda prepared by the Fifth Committee Secretariat, in order to monitor the documents’ preparedness status, track the progress of the items considered by the Committee and make decisions pertaining to modalities of the work of the Committee, such as scheduling the programme of work. The outcome of the Bureau meetings is typically communicated to the Committee via email.

In the context of the Bureau, the members act in their capacity as representatives of their respective geographical regional groups/constituencies (Africa, Asia-Pacific, Eastern European, Latin American and Caribbean, Western European and Other States). In order for the Bureau to be able to reach informed decisions, the Bureau members also offer their opinion and advice, based on their own experience and knowledge.
The Secretariat of the Fifth Committee facilitates the work of the Fifth Committee by providing substantive, technical and secretariat support to the Member States and other participants in meetings, and communicating on organizational and procedural aspects of the sessions of the Committee. The Fifth Committee Secretariat is the prime conduit and repository for all formal information and documentation concerning a session such as the Programme of Work, supplementary information and draft resolutions.

The key objective of the Secretariat of the Fifth Committee is to facilitate effective and efficient deliberations and decision-making by the Fifth Committee. To do this, it provides substantive, technical and secretariat support to the Member States and other participants in meetings, and communicates on organizational and procedural aspects of the sessions of the Committee. Concretely, the Secretariat of the Fifth Committee, whose team of United Nations staff also constitutes the Secretariat of the Committee for Programme and Coordination (CPC), is responsible for:

1. Preparing the agenda, list of issues and programme of work of a session, based on reporting mandates, the availability of documentation and the progress of negotiations;
2. Organizing the appointments or confirmation of appointments of members of subsidiary bodies and committees that are under the purview of the Fifth Committee, including by secret ballot;
3. Coordinating technical aspects of meetings, including booking meeting rooms and ancillary services and requirements, such as meetings services, interpretation, protocol, signage, audio-visual equipment and documentation;
4. Establishing and maintaining close liaison with the secretariat of the Advisory Committee on Administrative and Budgetary Questions (ACABQ), and those of other subsidiary bodies submitting reports to the Fifth Committee such as the Board of Auditors (BoA) or the Committee on Contributions (CoC), as well as Secretariat offices involved in the work of the Committee;
5. Advising the Chair, Bureau, coordinators, delegations and the Committee as a whole as regards rules of procedures, established practice, precedence and working methods;
6. Arranging meetings of the Bureau of the Committee and advising it on matters that affect both the overall organization and daily operation of the session;
7. Assisting the presiding officer in the conduct of meetings, including through the preparation of procedural notes for formal meetings and detailing proceedings, conduct of voting and relevant rules of procedures;

8. Assisting coordinators in informal consultations, advising on procedural aspects and historical background and liaising with Secretariat officials for follow-up actions and requested input;

9. Preparing initial procedural drafts of decisions, resolutions and reports of the Committee, and updating them as negotiations progress;

10. Maintaining contact with delegations throughout the session, in particular representatives of regional groups;

11. Preparing a wide range of parliamentary and in-session documentation (see below) and submitting relevant documentation to the Department for General Assembly and Conference Management (DGACM) for official issuance;

12. Ensuring the effective dissemination of information to Member States (see below);

13. Preparing and managing information and communication material to support the internal work of the Secretariat, including compiling lessons learned and carrying out of surveys, briefings and guidelines for the substantive offices servicing the Committee.

The Fifth Committee Secretariat is the prime conduit for all information on the session including, inter alia, on the organization of work and proceedings of the session and on progress in negotiations. Sharing of information with the appropriate parties at the appropriate time is crucial to the success of the session. Among the documentation the Secretariat contributes to or prepares are:

**PRE-SESSION DOCUMENTATION**

1. Preliminary list of items to be included in the provisional agenda of the XXth regular session of the General Assembly: A/XX/50;

2. Annotated preliminary list of items to be included in the provisional agenda during the XXth session of the General Assembly: A/XX/100;

3. Organization of the XXth regular session of the General Assembly, adoption of the agenda and allocation of items: A/XX/250;

4. Allocation of agenda items to the Fifth Committee: A/C.5/XX/1;


**IN-SESSION DOCUMENTATION**

1. Publication of meetings in United Nations Journal, including summaries of formal meetings;

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3: For United Nations document symbols: “XX” stands for the relevant session year, with the rest of the symbol remaining the same each session. For instance, for the 76th session of the Assembly, the symbols would be A/76/50, A/76/100, etc. In the last instance (A/C.5/XX/L.__) the underscore is a place-holder for a number that varies from session to session.
2. Preparation of Bureau documentation, including updated list of coordinators, status of documentation, programme of work and status of discussion (detailing, among other issues, the progress in negotiations, deadline for language submissions and availability of supplementary information);

3. Preparation of procedural drafts of resolutions and decisions ("skeletal resolutions"), receipt of language submission and preparation of draft resolutions ("Rev.1"), including liaison with language proponents regarding procedural and editorial aspects, and subsequent updating and reissuing of texts under negotiation;

4. Preparation of provisional documentation for informal action, including draft resolutions, decisions and reports of the Committee.

**POST-SESSION DOCUMENTATION**

1. Preparation and submission of Fifth Committee draft resolutions, decisions and reports to DGACM, including liaison with editors.

**DOCUMENTATION RELATED TO ELECTIONS AND APPOINTMENTS**

1. Notes by the Secretary-General detailing upcoming vacancies for the following session;

2. Notes by the Secretary-General detailing nominations received;

3. Related Fifth Committee reports for action by the General Assembly.

In addition to the above-described documentation, the Fifth Committee Secretariat is responsible for a wide range of information and communication material, which it mostly disseminates through the public website of the Fifth Committee and the password-restricted Fifth Committee Place on e-deleGATE (delegation access only), including:

1. Publication of formal statements made by Member States and Secretariat officials in formal meetings as well as presentations made by the Secretariat during informal consultations;

2. Management of the provision of supplementary information to the Fifth Committee, including transmitting questions, receiving responses, undertaking quality control (format and procedural aspects) and disseminating to the Committee at large;

3. Managing candidature charts on the password-restricted Fifth Committee Candiweb on e-deleGATE;

4. Sharing of information relevant to the work of the Committee, including:
   a. Latest versions of all draft resolutions and decision under negotiation,
   b. Advance reports,
   c. Witness Lists,
   d. Documents detailing the working methods and practices of the Committee,
The Department for General Assembly and Conference Management has centralized the digital services made available to delegates through the e-deleGATE portal (edelegate.un.int). This password-protected portal contains links to general information (e.g. official documents, the Journal and the United Nations News Centre) and houses specific delegate-facing services, including online registration of delegates participating in meetings (eRegistration), inscription on the list of speakers (eSpeakers), sponsorship of draft resolutions (eSponsorship) for the General Assembly, its Main Committees and its subsidiary bodies, and circulation of the letters from the President of the General Assembly addressed to the Permanent Representatives and Permanent Observers to the United Nations in New York (GA Plenary Place), as well as information on registration for virtual meetings and events.

Relevant information for Fifth Committee delegates is to be found under “Fifth Committee Place,” where, inter alia, delegates may find, by session:

- Advance reports from the Secretary-General and the ACABQ;
- Briefings and presentations by Secretariat officials;
- Draft resolutions;
- Supplementary information provided by the Secretariat in response to written questions;
- Witness lists with United Nations officials present during Fifth Committee meetings.

In addition, the portal includes the latest Programme of Work (PoW), contact information for bureau members/coordinators/Secretariat officials, background information on working methods, Frequently Asked Questions, various user guides and references to relevant resolutions.

Access to e-deleGATE is managed by access administrators in each permanent mission. They can grant access to various parts of the portal to delegates in their missions. Additional users can be granted access by the e-deleGATE access administrators at the permanent missions through the access management module. New delegates should contact their access administrators to gain access. Questions from access administrators at the permanent missions can be directed to missions-support@un.int.
Working Methods

Permanent Mission of Australia to the United Nations &
Delegation of the European Union to the United Nations

While the work of the Fifth Committee is guided by the Rules of Procedure of the General Assembly, most Fifth Committee working methods are not codified but rather a dynamic and informal ensemble of practices. The Fifth Committee practice of striving for consensus gives rise to a process whereby draft resolutions are subject to informal consultations led by a coordinator in order to reach the broadest possible agreement on a text before it is adopted. Because of their informal and dynamic nature, Fifth Committee working methods are constantly evolving and successive Fifth Committee Chairs have strived to improve these practices.

Fifth Committee working methods are not a fixed set of codified rules but a dynamic and informal ensemble of practices. The work of the Fifth Committee is guided by the Rules of Procedure of the General Assembly, and its own working practice. Many of these working methods are informal by nature, and evolve over time as they reflect how delegations factor in external constraint such as remote working in their work. As a result, they are not codified. However, attempts were made to account for the best practices: these documents are available on Fifth Committee Place on e-deleGATE, under Working Methods.

Best practices form precedents that are intrinsically linked and adapted to procedures: Fifth Committee working methods are by nature topical, and fit-for-purpose in the context of the Fifth Committee process. In the Fifth Committee, draft resolutions and decisions are subject to informal consultations following their formal introduction rather than direct discussion or negotiation in plenary meetings (see Figure 1: Fifth Committee generic process overview). Such consultations are led by a coordinator on behalf of the Chair of the Committee, with the objective of reaching the broadest possible agreement on the text before it is formally presented to the Committee for adoption. In contrast to other Main Committees, the informal consultations of the Fifth Committee, also referred to as the “Q&A” part of the negotiations, benefit from full services, most importantly interpretation in the six United Nations official languages.

A cornerstone of the Fifth Committee decision-making process, consensus provides the conceptual framework for negotiations. By nature, decisions undertaken by the Fifth Committee (management, financing and oversight of the United Nations) need to reconcile contradictory perspectives, lest they risk not to be executed, much to the detriment of the Organization. While, according to Article

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4: Cf. the Historical and analytical note on the practices and working methods of the Main Committees (A/58/CRP.5); Practices of the Fifth Committee on terms used when taking action on reports (prepared by the Fifth Committee Secretariat); the informal document on Basics of the Fifth Committee, prepared by the Chairs of the Fifth Committee (Australia UNGA73, Cyprus UNGA74 and Brazil representing GRULAC UNGA75).
18(2) of the United Nations Charter, General Assembly decisions on budgetary questions are considered “decisions on important questions” that have to be approved by two-thirds majority of the members present and voting, it is established practice of the Fifth Committee\(^5\) to take decisions by consensus.

Specifically, the General Assembly, in paragraph 7 of Resolution 41/213 of 19 December 1986, considered it “desirable that the Fifth Committee…should continue to make all possible efforts with a view to establishing the broadest possible agreement” on the outline of the programme budget before submitting its recommendations to the General Assembly.” By custom, this approach is applied not only to the outline of the programme budget but also to all other Fifth Committee draft resolutions and decisions, other than on elections. Delegates make every effort to reach the broadest possible agreement when unanimity is not feasible before resorting to a vote, requiring each delegation to engage in a spirit of good faith, collegiality and constructive cooperation to find common positions all can join, even when they do not correspond to preferred choices.

**Overall, Fifth Committee working methods serve as a code of conduct to delegations in the negotiations.** These established practices of the Committee,\(^6\) for instance, regarding the presence of the Secretariat during meetings or adopting language, may evolve with circumstances and Member States constantly seek to uphold and improve them.

**How to improve Fifth Committee working methods?**

**Because of their informal and dynamic nature, Fifth Committee working methods are constantly evolving and Member States strive to improve them.** Each first resumed session starts with a general debate on the organization of work, through which groups and delegations share their analysis on the Committee’s work practices. Constant emphasis is put on the necessity to uphold consensus, and the instrumental role of the Fifth Committee Secretariat. Beyond a mere reproduction exercise, this provides an opportunity to constantly hone and improve the Fifth Committee working methods, by pruning unhelpful approaches while epitomizing best practises.

**Beyond this annual “rendez-vous,” the Committee occasionally reflects on how to revitalize its working methods.** On September 12, 2018, the International Peace Institute and United Nations Foundation jointly hosted an informal, forward-looking reflection for Fifth Committee delegates in the aftermath of the 72nd Second Resumed Session. The many ideas raised by the breakout groups may be summed up in the following key messages:

1. Maintaining the supportive and collegiate atmosphere in the Committee including through regular informal contact between delegates;
2. Getting the Secretary General and Advisory Committee on Administrative and Budgetary Questions (ACABQ) reports on time including through regular contact between the Bureau and ACABQ Secretariat;
3. More informal briefings with Secretariat experts including on a cross-regional basis;

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5: Cf. paragraph 7 of section II of General Assembly Resolution 41/213 of 19 December 1986.
6: Also reported in informal documents such as Fifth Committee FAQs, Practices of the Fifth Committee on terms used when taking action on reports, Tips and tricks for submitting language on budgets or Guidance tips for facilitators.
4. Treating each individual agenda item on its merits without creating artificial linkages between different issues, or retaining meaningful engagement until last minute;

5. Placing boundaries on the duration of informal consultations and the number of questions asked, with due consideration for the need not to impinge on Member States’ ability to inquire and understand an issue.

Since the 73rd session, the successive Chairs have continued the effort to improve working practices. On March 2019, Ambassador Gillian Bird, Permanent Representative of Australia to the United Nations and Chair of the Fifth Committee during its 73rd session, shared the reflections of the Ad Hoc Working Group on General Assembly revitalization on Fifth Committee best practices and lessons learned. While the Chair can play an important role, notably so by being transparent, fair and balanced or on proposing Chair’s text in order to nudge the committee towards consensus, the process overall requires trust between the delegates. The Chairs have also emphasized the necessity for documentation (both reports by the Secretary-General and ACABQ recommendations) to be provided in due time to allow meaningful engagement by the Fifth Committee.

In light of the disruption caused by the Covid-19 pandemic, the new frontier of improvement of the Fifth Committee working methods can be sought on a better consideration of work-life balance. There is no claim for fame in the Committee’s notorious unhealthy practices of long overnight negotiations. Respecting statement time limits, adhering to deadlines and showing active engagement during normal working hours falls within the individual responsibility of each delegate, and can only be enforced through common discipline.
<table>
<thead>
<tr>
<th>Formal Meeting</th>
<th>Informal Consultations and Negotiation Process</th>
<th>Formal Meeting</th>
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<tr>
<td>Introduction of reports by Secretariat, ACABQ and other relevant actors</td>
<td>Q&amp;A on reports Presence by Secretariat and other relevant actors</td>
<td>Possibly: Informal informals Negotiations among Member States Substantive Secretariat often not present</td>
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<td></td>
<td>First and second reading of Rev. 1 Presence by Secretariat and other relevant actors</td>
<td>Possibly: Informal informal informals Negotiations among Member States</td>
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<td>Formal adoption of all draft resolutions</td>
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<td>Actions Taken, Support Provided</td>
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<td>Statements by Member States</td>
<td>SC Secretariat support</td>
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<td>SC Secretariat support</td>
<td>No SC Secretariat support: Outcomes are reported back to Committee by coordinator</td>
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<td>Guiding Principles</td>
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<td>Guided by rules of procedure of the General Assembly, relevant resolutions and decisions of the General Assembly as well as by the established working practices of the Committee</td>
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<td>Adoption of paragraphs and resolutions (including those previously adopted ad. ref.)</td>
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<td>Facilities and Services</td>
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**Figure I: Fifth Committee generic process overview**

Practical Guidance for Facilitators

Based on documentation distributed during the Cyprus chairmanship

GENERAL GUIDANCE

• The Fifth Committee Secretariat is always to assist on procedural matters. Please copy all Secretariat staff on all communication, especially questions for written responses and language submissions.

• Facilitators are responsible for determining when and how often the Committee meets on an item and how much time is devoted to it, in consultation with the negotiators and the Bureau.

• It is the facilitator’s responsibility to request/cancel meetings, manage the time for different stages of negotiations and communicate with the Committee on developments. It is important that the facilitator provide regular updates to the Bureau on the status of the deliberations.

• Facilitators are expected to be proactive and problem solvers in order to drive delegations—and the session—to a conclusion:
  - Impartiality of facilitators is key.
  - Transparency of the process is important.
  - Use judgement to “read the room” and then to guide the Committee.

• Facilitators should be approachable and responsive to delegations’ requests (in person, via email, WhatsApp or any other means).

• If feasible, try to meet/speak with key delegations or burden-sharers before the first informal meeting, in order to discuss expectations/priorities. The Fifth Committee Secretariat will provide the initial list of subscribers before the beginning of the first informal meeting—facilitators are then responsible for adding delegations who request to be added to the mailing list.

• Start meetings on time, even if not all delegations are present. As long as the time of meeting is in the programme of work and/or well communicated, it is up to delegations to be present.

• Try to meet during working hours. It is helpful to understand the importance of rest and sleep in terms of moving an issue forward. Some problematic issues are best resolved in a time-crunch, others need longer amounts of time and dedication of delegations for a workable solution to be uncovered.

• Encourage delegations to omit long courtesy remarks in their introductions and go straight to the point of their intervention.

• It is helpful to know what is happening in related items to better understand the Committee's priorities at any given time, so facilitators may wish to consider staying in touch with other facilitators, their Bureau representative and the Fifth Committee Secretariat.
- Facilitators should flag any “road blocks” as soon as possible and notify the Bureau/Chair of any sticking points and possible delays, and the reasons for these delays.
- At the end of the negotiations, facilitators will be contacted by the Secretariat to review the final resolution to make sure it correctly reflects the Committee’s decisions.

### Tips for online meetings (Microsoft Teams):

- It is easier to facilitate using a computer than a phone.
- Facilitators should join the online meeting early to test mic and camera and give everyone a few minutes at the beginning of the meeting to adjust their technical settings (particularly mic and camera) and check if all relevant burden-sharers are present.
- Facilitators may want to recall the main guidelines for online meetings at the very first meeting on the item: (i) delegations should use the chat function to ask for the floor to speak; (ii) delegations should turn mic on only when speaking; and (iii) delegations should turn the camera on only when speaking (the delegate can of course also choose to keep the camera turned off).
- Speak slowly and keep formulations as concise and clear as possible so that everyone can follow. As the delegates involved are perhaps reading several different documents being discussed (all of them most probably digitally on one screen without having them printed out in front of them), it is essential to slow down the entire process.
- Facilitators should actively monitor the chat to see which delegations are asking for the floor in chronological order.
- If a speaking delegate experiences technical difficulties, in the interest of time, facilitators may wish to suggest giving the same delegate the floor at a later stage when the technical difficulties have been resolved and move on to the next speaker/issue for the time being. The delegate can also write the question in the chat section if audio/video challenges continue.
- Facilitators may wish to ask closed-ended procedural questions which can be responded to with “yes” or “no,” or ask if delegation have objections to the proposed way forward (avoiding vague questions as not everyone will respond in the chat or take the floor).
- Questions, resolution text and negotiating proposals can be shared using the share screen function or the chat.
- Having a phone for text messages with the Fifth Committee Secretariat provides a dedicated channel outside of the computer screen to seek clarification on procedural matters.
FACILITATING Q&A

• For bigger items, consider circulating a roadmap for Q&A and next steps to ensure the orderly conduct of Q&A and to allow the Secretariat and delegations to come to the meeting prepared.
• Remind delegates to keep questions succinct and clear, out of respect for each other’s and the Secretariat’s time.
• Encourage delegations to submit questions in writing to the Fifth Committee Secretariat in advance of Q&A.
• Encourage delegations to put requests for data/tables in writing.
• For delegations in the room that indicate they will submit in writing, follow up with them that day to request they submit ASAP.
• Minimize, to the extent possible, the volume of questions in writing—as this can result in delays to language deadlines and items progressing.
• As needed, draw the attention of the Committee to the supplementary information provided to ACABQ, which is shared with the Fifth Committee via e-deleGATE in line with paragraph 34 of General Assembly Resolution 74/2627.
• Facilitators may wish to consider asking Secretariat representatives present at the podium during Q&A what a realistic timeframe is for the provision of supplementary information, which can guide the language deadline (see section below).
• Stay in touch with the Fifth Committee secretariat regarding the timing of supplementary information.

Tips for online meetings:

• Facilitators should actively monitor the chat to see which delegations are asking for the floor in chronological order.
• If a speaking delegate experiences technical difficulties, in the interest of time, facilitators may wish to suggest giving the same delegate the floor at a later stage when the technical difficulties have been resolved and move on to the next speaker/issue for the time being. The delegate can also write the question in the chat section if audio/video challenges continue.
• Questions can be shared using the share screen function or the chat.
FACILITATING THE FIRST AND SECOND READINGS OF
THE DRAFT SKELETAL RESOLUTION

• Ask the Fifth Committee Secretariat ahead of time for advice on how to conduct these readings.

• Bear in mind the importance of using allotted time (with interpretation) for 1st/2nd readings and therefore, it is important to reach this stage 15 minutes before the end of the slot.

• Factor in the implication of not reaching this stage during the allotted time slot.

• Set a language deadline (see section below on setting a language deadline), subject to the availability of supplementary information.

• Following the informal meeting, facilitators may wish to email the Committee outlining the next steps.

Tips for online meetings:

• The facilitator should decide ahead of the meeting whether the draft skeletal resolution should be shared with the Committee before the start of the meeting, or if it will be uploaded during the meeting with screensharing by the Fifth Committee Secretariat.

• The Fifth Committee Secretariat is available to screenshare the draft skeletal resolution at the request of the facilitator.

• Facilitators may wish to regularly recap the status of discussions, both during and after the meeting, so that the next steps for everyone are clear and misunderstandings are avoided. For the same reason, it has proved useful to write a brief email to the Committee after the conclusion of the meeting to update delegations (including those who for some reasons were not able to participate at the remote meeting).

7. “Decides that answers provided to the Advisory Committee by the Secretariat shall be made available to the General Assembly, as supplementary information” – adopted on 27 December 2019.
SETTING A LANGUAGE DEADLINE

• Should be ambitious, but also realistic. If a deadline is particularly ambitious, facilitators may wish to exchange on the planned deadline with lead negotiators before announcing to the Committee.

• Before setting the deadline for language submission in the room, ask delegations whether they have any objection to circulating Rev.1 in advance (see section below on circulating Rev.1 in advance).

• Avoid “noon” or “COB,” but rather set a specific time (i.e. 12 p.m. or 6 p.m.), especially in the case of very ambitious deadlines.

• Try not to extend language deadlines—facilitators may wish to consult with their respective Bureau representatives, who can advise on the impact to the programme of work.

• For consideration: send a reminder to the Committee the day before/ the morning of the deadline.

• Any language received should be copied to the Fifth Committee Secretariat, who will always acknowledge receipt and include in the Rev.1.

AFTER LANGUAGE HAS BEEN SUBMITTED

• While the Secretariat supports facilitators in compiling Rev.1 (see section below on circulating Rev.1 in advance), facilitators are responsible for Rev.1 and subsequent revs.

• Engage with Bureau members and the Fifth Committee Secretariat on scheduling the introduction of language.

• If for any reason delegations are unable to meet the language deadline, they are expected to communicate this to the facilitator prior to the deadline.

• Language should be brought to the room only in exceptional cases. It is very difficult to have a structured negotiation if language is distributed on various sheets of paper.

• For complex items, suggest putting language aside for a moment to try to encourage delegations to have a frank conversation about what kind of outcome they want, and then focus on the language.

• Keep the pressure on. Speak with delegations to encourage them to keep speaking to each other and making progress on the item outside the room. Follow up with emails, messages and phone calls. Try to identify areas for streamlining or possible areas of consensus.

• Keep in touch with delegations on whether another slot is needed and convey this in a timely manner to your bureau member. This helps to avoid the last-minute cancellation of unnecessary slots.

• Facilitators are responsible for seeing an issue through to its conclusion. It may be difficult at times, but facilitators should play an active role in trying to get the Committee to reach consensus, including in the final stages.
CIRCULATING REV.1 IN ADVANCE

• Facilitators can consider circulating the Rev.1 electronically after all language has been received and in advance of the first reading of language during an informal meeting. This practice was initiated and used throughout recent sessions to make the language introduction process more efficient in light of time constraints and in order to allow discussions to move faster.

• Before setting the deadline for language submission in the room, ask delegations whether they have any objection to circulating Rev.1 in advance. If there is consensus that Rev.1 can be circulated in advance, this implies that all delegations can follow this practice for the item under consideration.

• The ultimate responsibility to decide at what time the Rev.1 will be circulated lies with the facilitator. She/he will only release the Rev.1 after having reconfirmed with all negotiating partners that all language has been submitted and no additional language will be presented. She/he can communicate her/his intention to the Committee to circulate the Rev.1 at a given time (in consultation with the Fifth Committee Secretariat to ensure the Rev.1 is finalized in time).

• In case any delegation fails to commit to that by submitting language after Rev.1 has been circulated, the facilitator will withdraw the Rev.1 and give 24 hours to all delegations to submit their language—including new or revised language—in order to have a new Rev.1 that will be circulated in the room.

• To ensure a level playing field, the Rev.1 will be circulated through the Fifth Committee Place on e-deleGATE with immediate notification to all subscribers.

• Delegations will be expected to engage in this practice in good faith and have already examined the Rev.1 before coming to the room to discuss it.

• In the following informal consultations, the Committee will undertake a first and second reading of language proposals as per the established practice.

Tips for online meetings:

• For consideration: at the first and second resumed parts of recent sessions, in some cases the first reading was dispensed of after the Rev.1 was circulated in advance, in the interest of time, and with the agreement of the Committee.

• The Fifth Committee Secretariat is available to screenshare the Rev.1 at the request of the facilitator.
Main Advisory and Controlling Mechanisms
Committee for Programme and Coordination

Permanent Mission of Botswana to the United Nations

The Committee for Programme and Coordination (CPC), comprised of 34 members, is the main subsidiary organ of the Economic and Social Council (ECOSOC) and the General Assembly for planning, programming and coordination. The Committee examines the totality of the Secretary-General’s proposed work programme to assess results achieved, the translation of legislative decisions into United Nations programme activities and the continued validity of these mandates.

Established in 1962 by Economic and Social Council Resolution 920 (XXXIV) with the sole mandate for planning, programming and coordination, the Committee for Programme and Coordination (CPC) is a subsidiary organ of the Economic and Social Council and the General Assembly. This Committee is tasked with examining the totality of the Secretary-General’s work programme, giving particular attention to programme changes arising out of decisions adopted by intergovernmental organs and conferences or suggested by the Secretary-General.

OBJECTIVES

Economic and Social Council Resolution 2008 (LX) (1976) defines the Committee’s terms of reference. Broadly, the Committee:

• Assesses the results achieved from current activities;
• Assesses the continuing validity of legislative decisions of more than five years’ standing;
• Assesses the effectiveness of coordination among other units of the Secretariat and members of the United Nations family;
• Recommends an order of priorities among United Nations programmes as defined in the strategic framework;
• Gives guidance to the Secretariat on programme design by interpreting legislative intent so as to assist it in translating legislation into programmes, taking into account the need to avoid duplication and;
• Considers and develops evaluation procedures and their use in the improvement of programme design.

The terms of reference further call for cooperation between the CPC and the Advisory Committee on Administrative and Budgetary Questions (ACABQ) as well as the Joint Inspection Unit (JIU).
NEGOTIATIONS

Unlike the Fifth Committee, the final destination of the annual report of the CPC for guidance purposes, CPC negotiations are not conducted along traditional political groups. Nevertheless, the dynamics of the negotiations at times reflect Like-minded, African Group or G77 and China positions, as these sometimes diverging national and regional interests are present in both Fifth Committee and CPC. Furthermore, many CPC negotiators are Fifth Committee experts, often supported by their respective capitals.

STRUCTURE & MAJOR CHANGES

Per decision 42/450 in effect from 1988, the Committee’s 34 members are elected for three-year terms by the UN General Assembly based on ECOSOC’s recommendations, on the basis of equitable regional representation: 9 from the Africa Group (AG); 7 from Asia (APG); 7 from Latin America and the Caribbean (GRULAC); 7 from Western Europe and Other States (WEOG) and 4 from Eastern Europe (EEG).

During its 72nd session, as per Resolution 72/266A, the General Assembly approved the proposed change from a biennial to an annual budget period on a trial basis and decided that the proposed programme budget shall consist of:

- Part I: the plan outline, which endorses the long-term priorities and the objectives of the Organization;
- Part II: the programme plan for programmes and subprogrammes and programme performance information;
- Part III: the post and non-post resource requirements for the programmes and subprogrammes.

The General Assembly also decided that parts I and II would be submitted through the CPC and part III through the ACABQ for the consideration of the General Assembly.

Furthermore, the Assembly reiterated that the Committees should examine the proposed programme budget in accordance with their respective mandates and that the sequential nature of the review process of the proposed programme budget would be preserved. The changes decided upon in Resolution 72/266A would be reviewed by the General Assembly at its seventy-seventh session, with a view to taking a final decision on the implementation of the annual budget.

Traditionally the Committee meets every year in the month of June for 4 weeks. However, faced with increasing difficulties to agree on programme plans by consensus, the 76th General Assembly, through its Fifth Committee, decided that the CPC’s following (62nd) session would be extended to 5 weeks, to give it more time to conclude its negotiations.

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8: Resolution 2008 (LX) (1976) states that “The Committee shall meet for six weeks in plan years and for four weeks in budget years.”
9: See operative paragraph 19 of A/RES/76/236
Tips on terminology:

The General Assembly "endorses" the conclusions and recommendations of the Committee for Programme and Coordination contained in each chapter of its report. If the Assembly does not agree with any recommendation or conclusion of the Committee this will be reflected in the resolution (for example, further changes to the Strategic Framework—see the Annex to Resolution 61/235). Any additional requests or decisions by the Assembly will be contained in the text of the draft resolution.
The Advisory Committee on Administrative and Budgetary Questions (ACABQ) is a subsidiary organ of the General Assembly, composed of 21 experts serving in their individual capacity to assist the Fifth Committee in considering proposals with administrative or budgetary implications. ACABQ recommendations form the baseline for subsequent Fifth Committee negotiations.

MANDATE AND FUNCTION

The Administrative and Budgetary Questions (ACABQ) was proposed by the Preparatory Commission of the United Nation and established by the General Assembly in Resolution 14 (I) of 13 February 1946. Beyond its founding resolution, the functions and responsibilities of the Advisory Committee are governed by the provisions of General Assembly Resolutions 14 (I) of 13 February 1946 and 32/103 of 14 December 1977 and rules 155 to 157 of the Rules of Procedure of the General Assembly which have since undergone multiple amendments.

The major functions of the Advisory Committee are:

a. To examine and report on the budget proposals submitted by the Secretary-General to the General Assembly;

b. To advise the General Assembly concerning any administrative and budgetary matters referred to it;

c. To examine on behalf of the General Assembly the administrative budgets of the specialized agencies and proposals for financial arrangements with such agencies; and

d. To consider and report to the General Assembly on the auditors’ reports on the accounts of the United Nations and of the specialized agencies.

In addition to detailed reports on the proposed programme budget, the ACABQ submits reports on the accounts of all United Nations entities for which the Secretary-General has administrative responsibility. Furthermore, the ACABQ makes observations, conclusions and recommendations on the proposals made by the Secretary-General. It also examines the administrative budgets of the specialized agencies as well as proposals for financial arrangements with such agencies and considers and reports to the Assembly on the auditors’ reports on the accounts of the United Nations and of the specialized agencies. Its programme of work is determined by the requirements of the General Assembly and the other legislative bodies to which the Committee reports.
COMPOSITION

The ACABQ was initially composed of 9 members, and was subsequently increased to 12 in Resolution 1659(XVI) of 1961, 13 in Resolution 2798 (XXVI) of 1971, 16 in Resolution 32/103 of 1977, and finally to 21 in Resolution 74/267. Effective as of January 2021, the seats are apportioned among the regional groups in the following manner:

African Group: 5 | Asia and Pacific Group: 5 | Eastern Europe Group: 3 | Latin America and the Caribbean: 4 | Western Europe and Others: 4 | Members of the ACABQ elect the Chair and Vice Chairs.

Upon election individual ACABQ experts, which may not be nationals from the same state, serve for three-year renewable terms. The membership must further include at least 3 “financial experts of recognized standing,” who may not retire simultaneously.\(^{10}\)

SESSIONS AND REPORTS IN THE FIFTH COMMITTEE

The ACABQ reviews most Secretary-General reports containing administrative and budgetary proposals, denoting all recommendations in bold, before they are examined by the Fifth Committee. Each year, the ACABQ holds a winter session, a spring session and a fall session (respectively 15, 14 and 14 weeks). When in session, the ACABQ holds a number of different types of meetings such as:

1. Hearings (introduction together with a Q&A session), with representatives of the Secretariat and other entities, after which, written questions are submitted;
2. Executive meetings, during which members, based on the Q&A and the written responses received from the Secretariat, share their views and recommendations for the draft of the report. The executive meeting forms the basis of the first draft of the report;
3. Drafting meetings, which may be needed in order to reach agreement on the final text of the report.

The ACABQ makes decisions based on a “preponderance of views” as summarized by the Chair, rather than consensus or a majority vote. Time needed for the ACABQ to issue its report heavily depends on the time required to receive written answers from the Secretariat. ACABQ also occasionally holds administrative meetings to discuss internal working methods and house-keeping issues.

The Fifth Committee considers the ACABQ’s reports including its conclusions and recommendations jointly with the Secretary-General’s proposals. The Committee may accept, amend or reject the recommendations of ACABQ. The conclusions and recommendations of ACABQ often form the basis of the draft resolutions and decisions taken by the Fifth Committee. It is the practice of the General Assembly to “endorse” the conclusions and recommendations contained in the reports of ACABQ, if applicable, “subject to the provisions of the present resolution.” This means that the Assembly agrees with all observations and recommendations noted in bold in the Advisory Committee’s reports, unless stated otherwise.

\(^{10}\) Amendments to Rule 156 & 157 per Resolution 1659(XVI)
Tips on terminology:

It is the practice of the General Assembly to “endorse” the ACABQ reports, “subject to the provisions of the present resolution,” if applicable.

Practically, language used by the ACABQ for recommendations may vary across reports (for instance, ACABQ may recommend that the General Assembly request or wish to request the Secretary-General to do something). Although the phrasing of the recommendations differ, the “endorses the conclusions and recommendations of ACABQ...” in General Assembly resolutions effectively means that the Assembly agrees with all the observations and recommendations contained in bold in the Advisory Committee’s reports.

Since the report of ACABQ is endorsed overall, a resolution will contain language specifying where the Assembly does not—or does only partially—agree with a recommendation of ACABQ. In cases when the Assembly does not agree with the particular recommendation, the established practice is to “take note” of a specific paragraph and/or to include language modifying the recommendation of ACABQ. In some instances, the Assembly has avoided the use of “takes note” and chose to instead include direct language effectively being opposite to a recommendation of ACABQ.
The Committee on Contributions (CoC) is a subsidiary body of the General Assembly composed of 18 experts that advises on the methodology used to determine the "scales of assessment," in effect the apportionment of expenses of the Organization among Member States. The CoC meets once a year, during which it investigates possible improvements to the scales methodology, in terms of its adequate reflection of Member States capacity to pay. The CoC further provides advice to the General Assembly on withholding voting rights for Member States with arrears equal or exceeding two years, as provided by Article 19 of the Charter.

More specifically, the Committee's terms of reference are set out in the Rules of Procedure of the General Assembly (Rules 158 through 160), which provide for the appointment of its members, its composition and functions. In addition, the General Assembly gives guidance to the Committee, most commonly through its triennial resolutions in the Fifth Committee reviewing the scales of assessment for the apportionment of United Nations expenses. As a matter of practice (rather than principle), the CoC reviews only the methodology for the regular budget and, unless instructed otherwise by the General Assembly, does not tackle the architecture of peacekeeping scales. However, the peacekeeping rates are derived from the regular budget scale of assessments and are based on the statistical data used by the CoC in preparing the regular budget scale of assessments.

The CoC is composed of 18 experts (expanded from the original 10 in separate General Assembly decisions in 1969, 1973 and 1976), selected on the basis of broad geographical representation, personal qualifications and experience, serving in their personal capacity for the renewable term of three years. Historically, along with the Advisory Committee on Administrative and Budgetary Questions (ACABQ), it is the oldest advisory body reporting through the Fifth Committee—both were envisaged by the Preparatory Commission and included in the original blueprint for the Organization.
The CoC usually meets once a year, in June for four weeks in a scale year (every three years) and for three weeks in off-scale years. There were instances, however, when the Committee met more than once in a year, such as in 1973, when an additional session was called to discuss the issue of admission of the then two German states to the United Nations and the effect it had on the scale ceiling.

During the course of a session (both scale and off-scale years) the CoC typically starts by thorough examination of all elements of the scales methodology (income measures, relief measures and exchange rates) with a view to finding possible improvements and assessing whether its formulation is based on the most current, comparable and verifiable statistical data to adequately reflect Member States capacity to pay. In doing so, the Committee is assisted by the United Nations Statistics Division, which provides inputs as to the quality and availability of data as well as technical support, i.e. by way of ad hoc trial calculations based on different scenarios, parameters and data sets, as requested by the Committee members to establish the best possible adjustments to the methodology and inform the advice given by the CoC to the General Assembly in the annual report. While not a regular feature on its agenda, since the scale of assessments is set for three years, the Committee also provides ad hoc advice to the General Assembly on appeals by Members for changes in assessment rates, and on the rates to be used for new Members joining the United Nations.

The latter part of a session is usually devoted to case-by-case examination of petitions from Member States requesting exemptions under Article 19 to ascertain whether the arrears have been caused by conditions beyond their control and advise the General Assembly accordingly. This usually involves testimonies both from the diplomatic representatives of the petitioners as well as United Nations agencies providing insights into the situation on the ground. As part of that process, the payment history and multi-year payment plans of a Member State under scrutiny are also examined (although submission of a multi-year payment plan is not a prerequisite for granting of the Article 19 exemption).

Scale years add another layer of examination in that the statistical data sets for the entire United Nations Membership need to be thoroughly reviewed as to their accuracy to best inform the decision-making in the Fifth Committee.

Subsequently, the drafting committee (composed of CoC members on an ad hoc and voluntary basis), with the support of the CoC secretariat, prepares the final report through a process of interactive exchange of views. Therein, the consensual results of the discussion are presented in the form of recommendations in bolded text (as in the ACABQ reports), while opposing and divergent views are reflected in plain text, according to Chatham rules of non-attribution (contrary to ACABQ reports, which typically do not reflect opposing views).

Given the complexity of the scales methodology itself as well as the diverse and changing economic situation globally, the discussions in the committee tend to unfold along the rather static division lines defined in terms of whether or not the current formula and its elements are fit for purpose in terms of representing Member States’ capacity to pay. This pertains as much to the income measure used, being its first approximation (e.g. Gross National Income vs. Gross National
Disposable Income), as it does to the adequacy of relief measures to their intended purpose. In case of the low per capita income adjustment (LPCIA), the adjustment is generally considered an essential part of the methodology, but its current formulation, including both the issue of the threshold as well as gradient, is a matter of dispute. In the case of debt-burden adjustment (DBA), discussions revolve largely around conceptual questions about its inclusion in the methodology as well as the issue of underlying assumptions (debt stock vs. debt flow approach) and the scope of debt covered (public/publicly guaranteed vs. total external).

Also featuring significantly in the discussions is the issue of the applicable exchange rates used to convert statistics in national currencies other than US dollars, especially in cases where excessive currency fluctuations cause distortions to the scales. Another set of topics is centered around data accuracy, comparability and verifiability as well as reporting standards for national accounts under which Member States supply their statistics to different financial institutions (World Bank, International Monetary Fund, Organization for Economic Co-operation and Development) and to the United Nations Statistical Divisions. Since the unavoidable trade-offs in achieving a balance among timeliness, reliability and verifiability of data tend to pertain to any and all possible variants of methodology, these technical considerations remain a constant focus of the Committee.

Tips on terminology:

The General Assembly will consider the reports of the CoC in its preambular part, i.e. “having considered.” Where there are specific observations or recommendations in the Committee’s report that the General Assembly approves, it will “endorse” the relevant section or paragraph in the report.
The International Civil Service Commission (ICSC) is an independent expert body tasked with the regulation and coordination of conditions of service of the United Nations common system. The Commission is comprised of 15 members appointed by the General Assembly for four-year terms.

The International Civil Service Commission (ICSC) is an independent expert body established by the United Nations General Assembly in 1974 per General Assembly Resolution 3357-XXIX. The Commission was established for the regulation and coordination of conditions of service of the United Nations common system, which comprises the United Nations, its affiliated programmes, 13 specialized agencies and one organization with a special status under the ICSC statute. The Commission is composed of fifteen members who serve in their personal capacity and must perform their functions in full independence and with impartiality. They are appointed by the General Assembly for four-year terms and can be reappointed, for which geographical representation is regarded. The Chair and Vice-Chair are full-time members and are based in New York City. The Commission meets twice a year.

MANDATE
The mandate of the Commission covers all facets of staff employment conditions, but as per its Statute, adopted as part of its founding resolution, the Commission is only allowed to take action regarding some matters. As such, the Commission shall establish:

a. The methods by which the principles for determining conditions of service should be applied;
b. Rates of allowances and benefits, other than pensions, the conditions of entitlement thereto and standards of travel;
c. The classification of duty stations for the purpose of applying post adjustments. 11

On some other matters, it makes recommendations to the General Assembly which then acts as the legislator for the rest of the common system. Accordingly, the Commission shall make recommendations on:

a. The broad principles for the determination of the conditions of service of the staff;

11: The post adjustment is a variable component that is adjusted periodically to reflect changes in the cost of living in a duty station.
b. The scales of salaries and post adjustments for staff in the Professional and higher categories;
c. Allowances and benefits regarding dependency allowances and language incentives for staff in the Professional and higher categories, education grant, home leave, repatriation grant and termination indemnity;
d. Staff performance assessment mechanisms.

Lastly, the Commission shall make recommendations to the executive heads of the participating organizations on:

a. Standards of recruitment;
b. The development of recruitment sources, including the establishment of central rosters of qualified candidates, particularly at junior entrance levels;
c. The organization of competitive examinations or alternative selection procedures;
d. Career development, staff training programmes, including inter-organization programmes and evaluation of staff.

COMPOSITION AND FUNCTIONS

The Commission consists of two distinct bodies:

1. ICSC Secretariat: Supporting the Commission’s mandate, the ICSC Secretariat carries out substantive and administrative work such as studies, analytical papers and proposals for the Commission on matters of human resources management, compensation and other related matters. The ICSC Secretariat is headed by an Executive Secretary and it is constituted by around 40 staff members divided among three divisions: Cost-of-Living, Salaries and Allowances and Human Resources Policies division, each headed by a division chief.

2. Advisory Committee on Post Adjustment Questions (ACPAQ): Subsidiary body that assists the Commission by providing technical advice on the methodology of the post adjustment system. The chief of the Cost-of-Living Division serves as secretary to ACPAQ. The ACPAQ usually meets every year to review methodological and other technical issues related to the operation of the post adjustment system and makes recommendations for ICSC’s consideration and approval.

CHALLENGES

The ICSC is entrusted to keep a unified Common System. Nonetheless in recent years there have been disputes in which the homogeneity of the UN Common System has been challenged. In 2019, it was decided that two different pay scales were going to be applied in Geneva. This decision followed judgment by the Administrative Tribunal of the International Labour Organization (ILO) revoking the Commission’s decision to cut post adjustment in Geneva by 5.2 per cent, resulting in United Nations staff being paid 5.2 per cent less than staff of specialized agencies within the Tribunal’s jurisdiction.
This issue is addressed by the Fifth Committee under the UN Common system agenda item among related matters such as:

- Review of base/floor salary scale and level of boarding lump sum for education grants recommended by the Commission and its budgetary implications;
- Evolution of the margin and margin management around the desirable midpoint where the Commission reviews the relationship between the net remuneration of the United Nations staff in the Professional and higher categories in New York and that of the comparator civil service (the United States federal civil service employees in comparable positions in Washington D.C);
- Review of level for danger pay applied to different duty posts around the world.

In Fifth Committee discussions on these matters, some delegations have suggested the inclusion of comprehensive data on system-wide compensation costs for all staff categories as well as an analysis on its cost-effectiveness, attractiveness and impact on the workforce. Furthermore, on educational grants and boarding lump sum, some delegations suggested that the methodology should include a broader range of educational institutions for more accurate price calculations, and the possibility of changes in educational levels being considered for compensation.

In conclusion, given the recommendations of the ICSC in line with its mandate, the General Assembly decides on the issues above-described, with the promotion of a coherent and fit-for-purpose Common System at the center of its work.

💡 Tips on terminology:

When considering the reports of the International Civil Service Commission, the General Assembly “takes note” of the report and of any decisions that are within the competence of the Commission (such as to keep under its review particular questions). Any decisions or recommendations of the ICSC that require action by the General Assembly, for example regarding remuneration or increases to allowances, the General Assembly, if it agrees, will “approve” the ICSC’s recommendations.
The Office of Internal Oversight Services (OIOS) is an independent body that assists the Secretary-General with his internal oversight responsibilities. Using internal audits, the Office examines the use of the financial resources of the United Nations to guarantee the implementation of programmes and legislative mandates in compliance with the financial and administrative regulations and rules. It also undertakes performance audits to improve the structure of the Organization and assesses the effectiveness of the systems of internal control. The Office enjoys operational independence and as such has the authority to initiate any audit, inspection or investigation it considers necessary.

The Office of Internal Oversight Services (OIOS) is responsible for assisting the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization, through the provision of internal audit, inspection, evaluation and investigation services. OIOS was established by the General Assembly in its Resolution 48/218 B, of 12 August 1994. This resolution decided that OIOS would assume the functions of the Office for Inspections and Investigations (OII), which was created by the Secretary-General in his Bulletin ST/SGB/262 of 24 August 1993.

The former OII itself signified an important improvement towards a more efficient internal oversight mechanism in the United Nations, since it integrated the main internal oversight units existing at that time—the Internal Audit Division, the Central Evaluation Unit, the Central Monitoring Unit and the Management Advisory Service—into a unified and more coordinated structure. However, to provide more relevance to its work the Office required a mandate from Member States and a higher hierarchical direction within the Organization.

Member States provided this mandate in Resolution 48/218 B, which also elevated OII to a higher level, transforming it into OIOS, under the direction of an Under-Secretary-General. Previously, OII was managed at the level of Assistant-Secretary General. It is worthy to remark that in its Resolution 69/253, the General Assembly decided that the Under Secretary for Internal Oversight Services shall be appointed with due regard for geographic rotation.

According to the functions granted to it, OIOS examines, reviews and appraises, through internal audit, the use of the financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates.
It ascertains compliance of programme managers with the financial and administrative regulations and rules. It also undertakes assurance and performance audits to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and assesses the effectiveness of the systems of internal control of the Organization.

Through programme evaluations and inspections, the Office evaluates the efficiency and effectiveness of the implementation of the programmes and legislative mandates of the Organization. Through investigations, the Office investigates reports of violations of United Nations regulations, rules and pertinent administrative issuances, and transmits to the Secretary-General the results of such investigations, together with appropriate recommendations to guide the Secretary-General in deciding on jurisdictional or disciplinary action to be taken.

The Office may also provide support and advise management on the effective discharge of its responsibilities and on the implementation of recommendations, encouraging self-evaluation and ascertaining whether programme managers are given appropriate methodological support. Since its conception, OIOS was granted an operational independence to assure a proper performance of its duties and responsibilities. This operational independence means that the Office has the authority to initiate any audit, inspection or investigation it considers necessary without any hindrance or need for prior clearance.

As set out in Resolution 48/218 B and its subsequent resolutions, OIOS shall brief on the results of its activities to the Secretary-General and must present to the General Assembly, together with separate comments the Secretary-General deems appropriate, an annual analytical and summary report on its activities for the year. This report is considered every year by the Fifth Committee of the General Assembly, which assesses the work and the findings of OIOS, and provides guidance to the Secretary-General on matters related to the Office.

Through the realization of its audits, investigations and evaluations, OIOS shall not, however, propose to the General Assembly any change in the legislative decisions and mandates approved by intergovernmental legislative bodies, as stated in the operative paragraph 9 of the General Assembly Resolution 54/244.

A characteristic that distinguishes OIOS from other oversight bodies at the United Nations is its internal nature. The Board of Auditors and the Joint Inspection Unit, which perform oversight responsibilities as well, are external from the United Nations Secretariat, unlike OIOS. Nonetheless, there exists a close coordination among all these oversight bodies in the performance of their duties.

In the document A/48/876, there is a clear definition of what internal and external audits are, and it is stated why it is relevant that they coexist. According to this text, internal audit resources are necessarily subordinate to the head of the organization within which they have been established and, as such, form part of the overall internal control system established by management. External audit, on the other hand, provides objective information, advice and assurance to the General Assembly by conducting, completely independently, both financial audits and examinations of the efficiency of the administration and management of the
Organization. In principle, the nature of the work carried out by the two entities will vary because the needs of the General Assembly and the Secretary-General will be different; the work of internal audit will usually be more detailed.

**Tips on terminology:**

When the General Assembly “takes note” of an OIOS report, which contains the comments of the Secretary-General, the Assembly is effectively requesting the Secretary-General to implement the recommendations of OIOS, taking into account the comments of the Secretary-General. As a result, “takes note” is equal to “endorsement” of the report, but any departure from the comments of the Secretary-General would need to be clearly articulated in the resolution.
The Board of Auditors (BoA) audits the accounts of the UN and its funds and programmes. By United Nations Financial Regulations and Rules, the Board is completely independent and solely responsible for the conduct of its external audits. In its reports to the General Assembly, the Board makes observations with respect to the efficiency of the financial procedures, the accounting, the internal financial controls, the administration and the management of the Organization. The General Assembly appoints a new Board member every two years for a non-consecutive term of six years.

By Resolution 74 (I) of 7 December 1946, the General Assembly established the United Nations Board of Auditors to externally audit the accounts of the United Nations organization and its funds and programmes and to report its findings and recommendations to the Assembly through the Advisory Committee on Administrative and Budgetary Questions (ACABQ). For this, the General Assembly appoints three members, each of whom must be Auditors-General (or equivalent) of a Member State. The members of the Board have joint responsibility for the audits.

The General Assembly appoints a new Board member every two years at its regular session. At least six months before this regular session, the General Assembly issues an announcement of the impending vacancy of a Board member effective 1 July of the following year. Appointments or confirmation of appointments to the following subsidiary bodies and committees takes place in the Fifth Committee. A Board member cannot be removed during her/his tenure except by the General Assembly.

By Resolution 55/248 of 12 April 2001, the General Assembly approved a change in the term of office of members of the BoA to a non-consecutive term of six years, commencing 1 July 2002. Previously, members were appointed for a renewable three year term. Appointments are staggered in such a way that the term of office of one of the members expires every two years.

The members of the Board are expected to be available for approximately two weeks each year for meetings of the Board and Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. In addition, each member has to be available for whatever consultations are necessary throughout the year with the United Nations Administration, the ACABQ and other governing bodies.

The Board of Auditors is completely independent and is solely responsible for conducting its audits. The ACABQ may, however, request the Board to perform certain specific examinations and issue separate reports on the results. For its
audits, the Board and its staff are entitled to full access to all records, and other documentation which are, in its opinion, necessary for the performance of the audit. The Board conducts its audits in conformity with the International Standards on Auditing as well as the provisions under Chapter VI of the Financial Regulations and Rules of the United Nations and the additional terms of reference set out in its annex. As per Chapter VI, the Board is invited to make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

External Auditors must support the UN in its development of strategic thinking, improved governance, accountability and transparency. Such audits also play an important role in boosting public confidence in United Nations management.

To regularly audit all relevant United Nations entities or projects, the Board allocates and rotates assignments among individual members on an equitable basis, subject to concurrence of the ACABQ. In the allocation of audit assignments, the following factors are taken into account:

a. An equitable distribution of responsibility;

b. The need to assign related audits to a single member so that the benefits of familiarity and expertise can be maximized;

c. Geographical and logistical factors; and

d. The balance between knowledge of an organization and the need to rotate assignments.

On completion of each audit, a draft report is forwarded to the head of the audited organization for comments. Based on the response received, the final report is prepared and submitted to the General Assembly, or to other governing bodies, along with the audited financial statements. The reports that are transmitted to the General Assembly are first examined by the ACABQ, which may comment thereon as appropriate. Board of Auditors reports, ACABQ reports, Fifth Committee resolutions on Board Reports and Secretary-General’s Reports on implementation of recommendations/progress reports are made available on the BoA’s website.

The United Nations provides the Board with a full-time secretariat headed by an Executive Secretary who provides technical, administrative, and secretarial support to the Board and its Audit Operations Committee. The Executive Secretary advises the members of the Board and the Audit Operations Committee on administrative and financial practices and procedures of the United Nations organizations. The resources (travel, subsistence and salaries of national supporting staff) required for carrying out the external audit functions are borne by the various organizations of the United Nations.

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12: As per Financial Regulation 7.7, the ACABQ may request the Board of Auditors to perform certain specific examinations and issue separate reports on the results.
Tips on terminology:

When considering financial reports, audited financial statements and reports and audit opinions of the Board of Auditors, the practice of the Assembly is to use the phrase “having considered the financial report and audited financial statements for the period ended [date] and the report of the Board of Auditors on [issue] and the recommendations contained therein” in the preambular part of the resolution.

In cases where reports of the Board of Auditors are transmitted to the Assembly by a note of the Secretary-General, the practice of the Assembly is to use the phrase “having considered the note of the Secretary-General transmitting the report of the Board of Auditors on [issue]” in the preambular part of the resolution and to “take note” of the same note in the operative part.

The Audit Advisory Committee of the Board of Auditors, in October 2016, informed the Fifth Committee of the advised formulations, taking into consideration technical audit requirements and the independent status of the Board:

• For BoA reports with financial statements: “Takes note of the audit opinion and findings, and endorses the recommendations, contained in the report of the Board of Auditors;”

• For BoA reports without financial statements (such as ICT, CMP, Umoja, SHP, etc.) “Takes note of the findings of the report of the Board of Auditors, and endorses the recommendations contained therein.”

The General Assembly does not make direct requests to the BoA. In accordance with article VII, regulation 7.7 of the Financial Regulations and Rules of the United Nations, the ACABQ may request the BoA to perform certain specific examinations and issue separate reports on the results. Therefore the General Assembly may request the ACABQ to request the BoA to undertake particular action.
Joint Inspection Unit

Permanent Mission of Jamaica to the United Nations

The Joint Inspection Unit (JIU), consisting of 11 inspectors and a Secretariat, is an independent external oversight body of the United Nations system. It is mandated to conduct evaluations, inspections and investigations system-wide in order to assist participating intergovernmental bodies in management review and reform processes.

The Joint Inspection Unit (JIU) was first established at the 21st session of the United Nations General Assembly (1966-1967), following the UN financial crisis in the early 1960s. During the 20th session of the General Assembly in 1965, the Fifth Committee discussed “the establishment, on an experimental basis, of a small inspection unit consisting of a limited number of specialists highly qualified in financial and administrative matters.” Through its Resolution 2049 (XX), adopted in 1965, the General Assembly established an Ad Hoc Committee of Experts to examine the financial situation of the United Nations and the specialized agencies across the system.

The Committee of Experts, in their report, advocated the strengthening of external controls by establishing a temporary external control body, which was established one year later by General Assembly Resolution 2150 (XXI) on 4 November 1966. The Assembly determined that the JIU should be operational no later than 1st January 1968 on an experimental basis for an initial period of four years. In subsequent years, the United Nations General Assembly (UNGA) extended its existence several times. Notably, in 1970 and 1972, UNGA Resolutions 2735 A (XXV) and 2924 (XXVII) respectively reviewed the JIU’s mandate and extended its term for additional periods of four years. The UNGA adopted the Statute of the JIU in 1976 via Resolution 31/192, implemented in 1978. This changed the JIU’s status, effective as of 1978, from that of a temporary body to a permanent standing subsidiary organ of the UNGA and of other legislative bodies of the UN organizations that accepted its Statute.
The Statute defines the mode of operation, conditions of service and the administrative, budgetary and financial arrangements of the JIU. These functions and powers had already been proposed in the 1966 report by the Ad Hoc Committee of Experts, which provided the basis for the Statute. The Statute emphasizes the independence of the Inspectors and reaffirms that the JIU was created to assist intergovernmental bodies in management review and reform processes.

The JIU’s mandate is to look at cross-cutting issues and to act as an agent for change across the United Nations system. It works to secure management and administrative efficiency and to promote greater coordination between UN agencies and with other internal and external oversight bodies. The JIU provides support in the context of these agencies’ oversight functions regarding the management of human, financial and other resources.

According to article 9 of its Statute, the programme of work of the JIU aims to meet the needs of Member States and participating organizations by considering: (a) the JIU’s own observations, experience and assessment of priorities; (b) requests received from the competent organs of its participating organizations; (c) suggestions received from the executive heads of organizations; and (d) suggestions received from the United Nations bodies concerned with oversight and budgetary control. The selection process also involves consultations with the Office of Internal Oversight Services (OIOS) and the Board of Auditors (BoA), to prevent overlaps and duplications with their work. The JIU’s annual work programme is further defined after a screening of resource implications, the topics’ timeliness for consideration by governing bodies, as well as their potential to improve effectiveness, efficiency, coordination and cooperation in the UN system. The 2022 programme of work includes five system-wide projects and one management and administration review.

The annual report of the JIU, along with its programme of work for the ongoing year, is presented annually to the Assembly at the Fifth Committee’s first resumed session (UNGA Resolution 61/260). In 2005, the JIU decided to present its annual report and its programme of work for the following year in a single document, in support of enhanced efficiency and clarity. The Committee “takes note” (usually with appreciation) of JIU’s annual report and provides guidance on themes such as the timely provision of reports, acceptance and implementation of recommendations by participating organizations, the provision of information by their executive heads, or coordination with other oversight and audit bodies (Board of Auditors, Office of Internal Oversight Services, Independent Audit Advisory Committee). Recent subjects have included the ongoing JIU internal self-assessment exercise, the implementation of the 2020-2029 strategic framework and the implementation of the 2030 Agenda for Sustainable Development.

In accordance with article 11 of its Statute, as the principal output of its projects and reviews, the JIU issues reports, requiring action by the relevant legislative body of the UN system organizations (UNSO) or submits notes and management letters to their executive heads. In these, the JIU identifies best practices, proposes benchmarks and facilitates information-sharing. To this effect, reports and notes contain recommendations that are:
a. directed at correcting clear deficiencies with practical, action-oriented measures to solve significant problems;
b. well-supported by the facts and analysis in the report/note;
c. realistic in terms of implied resource commitments and technical capabilities;
d. cost-effective; and
e. specific regarding actions to be taken.

As such it is a critical tool for the dialogue of the JIU with its participating organizations. Recent reports, notes and management letters include:

vi. JIU/REP/2021/6: Business continuity management in UNSO
vii. JIU/REP/2021/4: Review of the management of implementing partners in UNSO
viii. JIU/REP/2021/3: Cybersecurity in the UNSO
ix. JIU/ML/2021/1: Securing the integrity of documents, records and archives of the UNSO

According to article 11.4 (d) of the Statute of JIU, the Secretary-General can present his comments in an addendum to the JIU report, where he will indicate how he intends to address the recommendations. Further, in paragraph 16 of its Resolution 65/270, the Assembly: “Reiterates its invitation to the legislative organs of the participating organizations to fully consider, discuss and take concrete action in a timely manner on the relevant recommendations issued by the Unit, including follow-up as appropriate, taking into account the provisions of paragraph 4 of its Resolution 50/233.” To this effect, the JIU has in place a follow-up system tracking the acceptance, implementation and impact of the recommendations contained in reports, notes and management/confidential letters.

The budget of the JIU is included in the regular budget of the UN and as such is subject to annual approval by the Fifth Committee during its main session. All organizations participating in the JIU Statute have agreed to finance it on the basis of a cost-sharing agreement, as per art. 20 of its statute: “the expenditures of the Unit shall be shared by the Participating Organizations as agreed by them.” The annual regular budget allocation to the JIU for 2022 is $8,145,300.

Participating organizations: The JIU operates with respect to the legislative organs and the secretariats of those specialized agencies and other international organizations, within the United Nations system, that have accepted its Statute. These entities are often referred to as the JIU participating organizations. As of 2018, the JIU has a total of 28 participating organizations that play a crucial role in how the JIU functions.

JIU inspectors: As per article 2 of the Statute, the JIU consists of not more than eleven Inspectors, including a Chair and a Vice-Chair. Inspectors are appointed by the General Assembly based on their experience in national or international administrative and financial matters, including management questions, taking into account the principle of equitable geographical distribution and reasonable rotation.
(art. 3). Inspectors serve in their personal capacity and are appointed for a term of five years, renewable once. The Chair and Vice-Chair are elected each year by the JIU.

Inspectors have the broadest powers of investigation in all matters having a bearing on the efficiency of the services and the proper use of funds and, to these ends, may make on-the-spot inquiries and investigations. They are mandated to provide an independent evaluation aimed at improving management and methods and at achieving greater coordination between organizations.

JIU Secretariat: According to article 19 of the Statute, the inspectors are assisted by an Executive Secretary and by staff members, as authorized in the JIU's budget. The JIU Secretariat consists of the Executive Secretary, eight Evaluation and Inspection Officers, one Investigator, one Associate Research Officer, four Research Assistants dedicated to evaluations and inspections and five support staff.

**Tips on terminology:**

In accordance with article 11 of its Statute, the JIU issues reports, requiring action by the relevant legislative body, or notes and management/confidential letters that are submitted to executive heads for their use as they may decide.

According to article 11.4 (d) of the Statute of the JIU, the Secretary-General can present his comments in an addendum to the JIU report, where he will indicate how he intends to address the recommendations. In cases where recommendations of the JIU require policy decisions by the General Assembly these will require action in the relevant resolution to "request the Secretary-General to implement."
Legislative Framework
The United Nations Charter, the Organization’s founding document, provides the bedrock of the legislative financial framework. Broadly, Members States bear the expenses of the Organization and the General Assembly, through its Fifth Committee, and considers and approves its budget, including resolutions from the other main committees with financial implications.

THE UNITED NATIONS CHARTER: PROVISIONS RELATING TO THE COMMITTEE ON ADMINISTRATIVE AND BUDGETARY MATTERS (FIFTH COMMITTEE)

Article 17 of the United Nations Charter provides that the General Assembly shall consider and approve the budget of the Organization, and that expenses of the Organization shall be borne by the Members as apportioned by the General Assembly. Finally, Article 19 provides for suspension of voting rights in case of arrears equaling or exceeding the amount of the contributions due from it for the preceding two full years.

The General Assembly, under Rule 98 of the Rules of Procedure of the General Assembly, established the Main Committees of the General Assembly, among them, the Administrative and Budgetary Committee (Fifth Committee) that is mandated to consider the administrative and budgetary matters of the Organization. After the consideration of the budget by the Fifth Committee, the General Assembly may approve the budget based on the reports of the Fifth Committee. In its Resolution 45/248 B, the General Assembly reaffirmed that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters.

In fact, in the same Resolution (45/248 B), the General Assembly expressed its concern at the tendency of its substantive Committees and other intergovernmental bodies to involve themselves in administrative and budgetary matters. This shows the exclusive function that the Fifth Committee enjoys in respect to the consideration of administrative and budgetary matters.

The Fifth Committee is also mandated under Rule 153 of the Rules of Procedure to consider resolutions from the other main committees with financial implications before their recommendation to the General Assembly for adoption. Rule 153 provides that, "No resolution involving expenditure shall be recommended by a committee for approval by the General Assembly unless it is accompanied by an estimate of expenditures prepared by the Secretary-General. No resolution in respect of which expenditures are anticipated by the Secretary-General shall be voted by the General Assembly until the Administrative and Budgetary Committee
All these provisions provide for the legislative framework for the mandate and functions of the Fifth Committee and its responsibility in the process of the approval of the budget of the Organization. (Currently, an annual budget on a trial period. See paragraph 6 of Resolution 72/266 A).

The Fifth Committee, in the execution of its functions and mandate, is assisted by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) as is provided for under Rule 157 that “The Advisory Committee on Administrative and Budgetary Questions shall be responsible for expert examination of the programme budget of the United Nations and shall assist the Administrative and Budgetary Committee (Fifth Committee).”

Relatedly, Annex V Part H of the rules of Procedure of the General Assembly provides some related working modalities relating to the Fifth Committee such as; (also see decision 34/401)

1. The Main Committees should allow sufficient time for the preparation of the estimate of expenditures by the Secretariat, and for its consideration by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) and the Fifth Committee and that they should take this requirement into account when they adopt their programme of work;

2. A mandatory deadline, not later than 1 December, should be established for the submission to the Fifth Committee of all draft resolutions with financial implications;

3. The Fifth Committee should, as a general practice, consider accepting without debate the recommendations of the ACABQ on the financial implications of draft resolutions up to a prescribed limit, namely, $25,000 on any one item;

4. Firm deadlines should be set for the early submission of the reports of subsidiary organs which require consideration by the Fifth Committee.
United Nations Financial Regulations are broad legislative directives, issued by the General Assembly, governing the financial management of the United Nations. These regulations have been updated a number of times, with the current version of the Financial Regulations and Rules ST/SGB/2013/4, as amended in December 2018 by ST/SGB/2013/4/Amend.1 to facilitate the new delegation of authority framework entering into effect on 1 January 2019.


In turn, financial rules are established by the Secretary-General on the basis of Financial Regulation 5.8, which states, inter alia, that the Secretary-General shall “Establish detailed financial rules and procedures in order to ensure effective and efficient financial management and the exercise of economy.” As the chief administrative officer, the Secretary-General may authorize staff to manage assets on behalf of the organization and is simultaneously charged with maintaining a system of internal control. As such, financial rules provide details to further define the parameters within which staff and the Administration must exercise their responsibilities and constitute guidance as to the manner in which the Financial Regulations must be implemented. Furthermore, “in the application of the Financial Regulations and Rules, officials shall be guided by the principles of effective and efficient financial management and the exercise of economy” (Rule 101.1).

The United Nations financial regulations and rules (FRRs) are applicable to the Secretariat and a number of the funds and programmes, namely the United Nations Environment Programme (UNEP), the United Nations Human Settlements Programme (UN-Habitat) and the United Nations Refugee Agency (UNHCR).

The existing version of the FRRs reflects the pre-reform biennial programme budget process. As General Assembly Resolution 72/266A approved the shift to an annual budget on a trial basis as part of management reform, a number of regulations and rules are not being applied during the three-year trial period. These are detailed in section A (Methodology and Format) of the 2021 proposed programme budget.
Some notable current Regulations and Rules governing the administrative functioning of the organization include:

- Regulation 1.2: The financial period shall consist of a calendar year, except for peacekeeping operations with special accounts, for which the financial period shall be one year, from 1 July to 30 June;
- Regulation 2.1: The proposed programme budget for each budget period shall be prepared by the Secretary-General;
- Regulation 2.6: The Advisory Committee (ACABQ) shall prepare a report to the General Assembly on the programme budget proposed by the Secretary-General;
- Regulation 3.1: Appropriations...shall be financed by contributions from Member States, according to the scale of assessments determined by the General Assembly. Pending the receipt of such contributions, the appropriations may be financed from the Working Capital Fund;
- Regulation 3.5: Contributions and advances shall be considered as due and payable in full within 30 days of the receipt...or on the first day of the calendar year to which they relate, whichever is later;
- Regulation 3.9: States which are not Members of the United Nations but which become parties to...bodies [or participate in organs or conferences] financed from United Nations appropriations shall contribute to the expenses of such bodies at rates to be determined by the General Assembly...unless the Assembly decides with respect to any such State to exempt it from the requirement of so contributing;
- Regulation 3.12: Voluntary contributions, whether or not in cash, may be accepted by the Secretary-General provided that the purposes for which the contributions are made are consistent with the policies, aims and activities of the Organization;
- Regulation 5.10: Member States that contribute troops and formed police [or contingent-owned equipment] to peacekeeping operations shall be reimbursed at rates approved by the General Assembly.

FRRs require contributions to be paid in US dollars (3.10) and further establish and govern financial vehicles such as the Working Capital Fund (4.3), the Peacekeeping Reserve Fund (4.5) and United Nations investments.

Article V guides the utilizations of funds and determines that unspent funds remain available for 12 months following the end of the budget period to liquidate commitments pertaining to the budget period. After 12 months, the remaining unspent balance, called “credits,” are returned to member States. The article further dictates independent internal audits by the Office of Internal Oversight Services to “review, evaluate and report on the use of financial resources” including “Compliance of financial transactions with...legislative mandates” and considering the “Economy, efficiency and effectiveness of financial, physical and human resources management.”

Finally, financial regulations under article VI determine what accounting standards must be adhered to and article VII establishes the makeup and scope of work of the Board of Auditors.
Note that discussions around United Nations management reform in recent years have included a focus on the Organization being “fit for purpose” by developing more integrated, mobile, effective and innovative business models. Under this concept, proponents stress that while the financial regulations provide overarching guidance to all United Nations entities, the latter can operate using specific “custom” financial rules that best fit their mandate.

At the 76th first resumed session, the Fifth Committee considered a request by UNHCR to establish its own Financial Regulations, something the ACABQ recommended against, notwithstanding that a large number of United Nations entities already using their own set of Financial Regulations. In doing so, ACABQ cited the purview of the General Assembly on this matter and need to harmonize financial regulations among United Nations entities. The Committee, unable to find a consensus on this topic, decided to take no action on this agenda item.
The Staff Regulations and Rules

Permanent Mission of the Republic of Rwanda to the United Nations

United Nations staff regulations embody the fundamental conditions of service and the basic rights, duties and obligations of the United Nations Secretariat as determined by the General Assembly. Conversely, the Secretary-General provides and enforces staff rules consistent with the regulations. As of the 73rd session, several proposed amendments to the United Nations Staff Rules and Regulations have been pending approval by the General Assembly.

The staff regulations embody the fundamental conditions of service and the basic rights, duties and obligations of the United Nations Secretariat. They represent the broad principles of human resources policy for the staffing and administration of the Secretariat and the separately administered funds and programmes. Under the Charter of the United Nations, the General Assembly provides staff regulations. Conversely, the Secretary-General is required by the staff regulations to provide and enforce staff rules, consistent with these principles.

The United Nations General Assembly (UNGA) established the Staff Regulations of the United Nations according to Article 101 of the Charter by Resolution 590 (VI) of 2 February 1952 and amended them extensively over the years, most recently via Resolution 72/254 of 24 December 2017.

Pursuant to the 2017 report by the Secretary-General on management reform (A/72/492 and A/72/492/Add.2) and General Assembly Resolutions 72/266 A and B, the Secretariat undertook a comprehensive review of the Staff Regulations and Rules (SRRs) to support a "simplified, streamlined and easy to understand and implement” policy framework for the management of financial and human resources, which is required to underpin the new management paradigm.

Following this review, the Secretary-General has proposed amendments to the United Nations Staff Rules and Regulations through various reports to the General Assembly since the 73rd session (2018-2019). The first report (A/73/378), presented to the main part of the 73rd session, was followed by a second (A/73/378/Add.1) containing amendments supporting the principle of equitable distribution of positions between men and women. A third and final report by the Secretary-General (A/74/289) containing the proposed amendments from the two prior reports to the 73rd session, as well as some new proposed amendments was submitted and presented at the first resumed 74th session. Consideration of all three reports progressively took place during the main part of the 73rd session, the first resumed 74th and 75th sessions; and were deferred to the first resumed 76th session.
Currently, the General Assembly is requested to approve the amendments to the Staff Regulations and to take note of the amendments to the Staff Rules set out in the annexes to the final report of the Secretary-General (A/74/289). The latter contains the complete text of all proposed editorial and substantive amendments which, according to the Secretary-General, embody ongoing efforts to streamline and simplify the Secretariat’s policy framework, as well as reflecting goals set out in the global human resources strategy 2019—2021. The editorial changes include restructuring of the articles and chapters; removal of duplication; clarification of the text including through the use of sub heading, cross references or tables; and use of gender inclusive language. Among the substantive amendments, some are proposed to reflect prior decisions taken by the General Assembly, others are proposed by the Secretary-General for simplification of administrative processes.

In its report A/74/732, the Advisory Committee on Administrative and Budgetary Questions (ACABQ) recommended approval of some regulations, while rejecting others and taking no clear stance on some. Some of the most notable proposals for amendments include:

1. Permitting the payment, via the education grant, of tuition in the mother tongue of either parent of an eligible child. [staff regulation 3.2 (a)—ACABQ approved];

2. The prohibition of sexual activity with persons under the age of 18 regardless of the local age of consent. [staff rule 1.2 (e)—no clear ACABQ position];

3. Providing a clearer basis for the Organization to make voluntary deductions of amounts reflected in family support court orders, where staff members fail to comply. Based on a 2018 judgement of the United Nations Appeals Tribunal to ensure that the Organization can take action in reference to family support as ordered by national courts. [staff rule 3.16 on deductions and contributions—ACABQ approved];

4. Allowing the recruitment of a close family member in the event that no other equally qualified person can be recruited. [rule 4.7 on family relationships—ACABQ rejected];

5. Including the principle of equitable distribution of positions between men and women among the criteria to be considered in the context of both staff selection and retention of staff affected by the abolition of posts or reduction in staff. [staff regulation 4.3 and staff rules 9.6 and 13.1—no clear ACABQ position];

6. The application of gender-inclusive language throughout the articles of the Staff Regulations and the chapters of the Staff Rules e.g. by deleting “he/she,” “his/her” and “him/her,” and replacing “brother/sister” with “sibling,” “father/mother” and “husband/wife” with “parent” or “parents” [no clear ACABQ position, noting however the importance of consistency in all official languages].
Revision of the Scales of Assessment

Permanent Mission of the Republic of Armenia to the United Nations &
Permanent Mission of the Republic of Singapore to the United Nations

The Scales of Assessments are negotiated triennially and refer to the share each member state pays to the UN Regular Budget (RB) and the Peacekeeping Operations (PKO) budget. A specific percentage of the budget is assigned to each member state based broadly on its capacity to pay, and in the case of the PKO budget, takes into account the special responsibilities of the permanent members of the Security Council.

SCALE OF ASSESSMENTS FOR THE REGULAR BUDGET

The second paragraph of Article 17 of the United Nations Charter provides that: “The expenses of the Organization shall be borne by the Members as apportioned by the General Assembly.” Rule 160 of the rules of procedure of the General Assembly provides, among other things, that: “The Committee on Contributions shall advise the General Assembly concerning the apportionment, under Article 17, paragraph 2, of the Charter, of the expenses of the Organization among Members, broadly according to capacity to pay.”

In its Resolution A/RES/55/5 B-F of 2000, the General Assembly established the elements of the methodology used in preparing the scale of assessments for the period 2001–2003, which has remained unchanged for the subsequent periods. Resolution A/RES/55/5 B-F was the result of a compromise and led to a ceiling of 22 per cent on contributions to the regular budget and consequently a reapportionment of assessments.

The latest apportionment is based on the Resolution A/RES/76/238, adopted by the General Assembly on 24 December 2021. The following elements and criteria are applied in preparing the scales for the period from 2022 to 2024:

1. Estimates of gross national income;
2. Average statistical base periods of three and six years;
3. Conversion rates based on market exchange rates, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange or other appropriate conversion rates should be employed, taking due account of its Resolution 46/221 B of 20 December 1991;

4. The debt-burden approach employed in the scale of assessments for the period from 2019 to 2021;
5. A low per capita income adjustment (LPCIA) of 80 per cent, with a threshold per capita income limit of the average per capita gross national income of all Member States for the statistical base periods;
6. A minimum assessment rate of 0.001 per cent;\(^{14}\)
7. A maximum assessment rate for the least developed countries of 0.01 per cent;
8. A maximum assessment rate of 22 per cent.\(^ {15}\)

**SCALE OF ASSESSMENTS FOR THE UNITED NATIONS PEACEKEEPING OPERATIONS**

In Resolution 1874 (S-IV) of 27 June 1963, the General Assembly decided that “The special responsibilities of the permanent members of the Security Council for the maintenance of peace and security should be borne in mind in connexion with their contributions to the financing of peace and security operations.”

By its Resolution A/RES/55/235 of 2000, the General Assembly decided that from July 2001, “the rates of assessment for peacekeeping operations should be based on the scale of assessments for the regular budget of the United Nations, with an appropriate and transparent system of adjustments based on levels of Member States.” Currently, based on their per capita income Member States are divided into ten levels (from “Level A” to “Level J”) as contained in the addendum to the report of the Secretary-General (A/76/296/Rev.1/Add.1, annex), and adopted by the Assembly in its Resolution A/RES/76/239 of 24 December 2021.

P5 countries are assessed at a higher rate than their RB assessments given their special responsibilities for the maintenance of peace and security. Countries, placed in “levels C to J” receive discounts on a sliding scale based on their relative per capita income. These discounts are borne on a pro rata basis by the P5 (“Level

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\(^{14}\) The minimum rate of assessment, or floor, has fallen in stages from 0.040 per cent in 1948 to 0.001 per cent since 1998.

\(^{15}\) The maximum rate of assessment, or ceiling, has fallen in stages from 39.89 per cent in 1948 to 22 per cent since 2001.
A countries”). “Level B” countries receive no discount and are assessed at the same percentage for the RB and PKO budget.¹⁶

The Regular Budget
Regular Budget Negotiations

Permanent Mission of Iraq to the United Nations

Budget proposals are prepared by the Secretary-General and reviewed by specialized subsidiary bodies of the General Assembly. Fifth Committee delegates review the proposals of the Secretary-General and the reports of its subsidiary bodies and propose language, the compilation of which forms the basis of the negotiation process comprising of formal, informal and informal-informal sessions. Finally, the General Assembly, through its Fifth Committee, adopts resolutions on all aspects of the programme planning and budget process.

INTRODUCTION

The budget and finance architecture of the United Nations, critical to its functioning, is comprised of three pillars:

1. The Programme budget, also called the "regular budget," which is financed by Member States according to the Scale of Assessment;
2. Peacekeeping operations budgets, financed by Member States according to the Peacekeeping Scale of Assessment;
3. Voluntary, extrabudgetary and in-kind contributions.

According to the United Nations Charter, the Secretary-General, as "chief administrative officer" (Chapter XV, Article 97) is responsible for preparing the budget. The General Assembly is then responsible to consider and approve the budget of the Organization (Chapter IV, Article 17).

The United Nations regular budget process includes the consideration of the Proposed Programme Budget and all relevant reports by the Fifth Committee’s experts and subsequently by Member States in the General Assembly.

REGULAR BUDGET CONTENTS

Following the approval, per Resolution 72/266A, of the change from a biennial to an annual budget period, on a trial basis, beginning with the Programme Budget for 2020, the Proposed Programme Budget document consists of three parts:

1. Part I: the plan outline, which endorses the long-term priorities and the objectives of the Organization;
2. Part II: the programme plan for programmes and subprogrammes and programme performance information;
3. Part III: the post and non-post resource requirements for the programmes and subprogrammes.
Based on paragraph 8 of Resolution 72/266A, the plan outline is submitted once every three years. The General Assembly also decided that parts I and II would be submitted to it through the Committee for Programme and Coordination (CPC) and part III through the Advisory Committee on Administrative and Budgetary Questions (ACABQ).

**REGULAR BUDGET PREPARATION**

The preparation of the Proposed Programme Budget is guided by the methodology, as approved by the General Assembly over the years. The main elements of this methodology are:

- The recosting concept;
- Aspects of the budget process, including the contingency fund and the use of it;
- Operations of the Development Account;
- The inclusion of resources from other funding sources;
- Direction for the preparation of the programme plan and programme performance information;
- Direction for the preparation of post and non-post resources.

**BUDGET NEGOTIATIONS**

The budget negotiations are held in the Fifth Committee, where informal sessions are chaired by a coordinator for each agenda item, based on a roadmap prepared in coordination with the Fifth Committee Secretariat. These sessions are scheduled based on the availabilities of the slots in the programme of work of the committee as well as the presence of relevant members of the Secretariat from different divisions and offices of the United Nations, taking into account the time zone differences in all duty stations.

On the basis of all documents and relevant reports to the Proposed Programme Budget and following an introduction of the item by Secretariat and ACABQ officials, a dedicated Q&A session is held to complement and clarify any information required by delegates, who themselves also benefit from access to answers provided by the Secretariat to inquiries by the ACABQ. Once all answers have been provided, the coordinator sets a deadline for language submission for delegations and groups to submit their language proposals. The negotiations start, also called a “Rev1.”

After the Secretariat compiles the first draft resolution (“Rev1”) based on language introduced by different proponents, the language introduction is scheduled. Here, the first and second reading of the Rev1 are conducted in informal meetings. The next step usually involves moving to the format of informal-informal meetings to continue discussions and reach consensus on a final draft.

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18: As opposed to formal sessions Chaired by the Fifth Committee Chair (ambassador level). Informals consist of item introductions, Q&A and negotiations between experts.
19: Secretariat officials present in Fifth Committee informals are inscribed on a “witness list,” shared with delegates on the online e-delegGATE portal.
The budget negotiations are often facilitated by the release of the costing table by the Secretariat’s Programme Planning and Budget Division (PPBD), with the agreement of all language proponents. This table translates delegation’s language proposals into financial consequences, helping delegates interpret proposals in the draft resolution. By allowing for a more straightforward back-and-forth proposals/counterproposals on numbers between Fifth Committee delegates, this “costing” contributes to the process of reaching consensus.

Finally, preceding formal adoption by the Fifth Committee and plenary meeting in the General Assembly, the agreed text of the resolution is informally adopted in informal meeting convened by the facilitator, where all unagreed paragraphs are withdrawn, thus concluding the negotiation process.

BUDGET EXECUTION (INCLUDING ASSESSMENTS AND PERFORMANCE REPORT)

Once the budget is formally adopted in the Fifth Committee and approved by the General Assembly, the Secretary-General issues letters of assessment to all Member States, based on the scale of assessment and percentage of contribution of each Member States, indicating the net amount of their assessed contribution.

The Controller as well as PPBD coordinate with all departments of the United Nations to ensure the execution of approved budget, using flexibility among budget lines as needed (and when permitted) to handle variations of various cost parameters. Redeployment between groups of expenses is limited to absolute necessity and are usually used to cover higher-than-anticipated personnel costs (for instance due to better recruitments/deployments, or International Civil Service Commission decisions increasing staff costs).

Finally, after the budget period, the Secretary General produces a N-1/N performance report for the period describing the actual expenses and achievements compared to the initial requests. This report is provided to the Fifth Committee at the time of their consideration of the N+1/N+2 budget request to be considered and approved in separate resolution as well.

Committee Approves, in First Reading, Appropriations of $6.4 Million for Technical Programmes
Credit: UN Photo/Yutaka Nagata
Special Political Missions (SPMs) are United Nations initiatives mandated by either the General Assembly or the Security Council aimed at conflict prevention, peacemaking and post-conflict peacebuilding. Globally, 37 continuing SPMs with a total budget of $700 million are funded through the United Nations regular budget, notwithstanding some voluntary funding. In addition to the individual missions, the Fifth Committee also deliberates on funding and backstopping arrangements for SPMs.

INTRODUCTION TO SPECIAL POLITICAL MISSIONS

The Special Political Missions (SPMs) sort under the Department of Political and Peacebuilding Affairs (DPPA) and are engaged in conflict prevention, peacemaking and post-conflict peacebuilding. Across different operational environments, including many characterized by volatile security situations and fragile peace agreements, SPMs have continued to be called upon by the Security Council and the General Assembly to implement a wide range of mandates that contribute to the maintenance of international peace and security. Currently there are 37 continuing Special Political Missions across the world. These missions include the Secretary-General’s Special Envoys conducting vital missions across the world, various sanctions monitoring teams and regional offices in support of critical and difficult political processes. Examples of Special Political Missions are the United Nations Assistance Mission for Afghanistan (UNAMA), the United Nations Verification Mission in Colombia, the Office of the Special-Envoy of the Secretary-General to Syria and the Panel of Experts on Libya, to name a few. The requirements of SPMs continue to be presented in thematic clusters, while the requirements of UNAMA and United Nations Assistance Missions for Iraq (UNAMI) are presented individually, in separate reports. Thematic cluster I contains special and personal envoys, advisers and representatives of the Secretary-General, Thematic cluster II contains sanctions monitoring teams, groups and panels and other entities and mechanisms and Thematic cluster III contains regional offices, offices in support of political processes and other missions. The annual budget for the Special Political Missions currently amounts to roughly $700 million. Measured in terms of budget requirements, UNAMA and UNAMI are currently the biggest special political missions.

PROVISION OF MANDATES

The various mandates for the SPMs derive from the General Assembly or the Security Council. Currently, 12 missions have open-ended mandates; other missions have time-limited mandates that are however expected to be renewed or extended by the General Assembly or the Security Council.
FINANCING OF SPECIAL POLITICAL MISSIONS
The SPMs are financed through the regular budget for the United Nations. Nevertheless, the discussions concerning the financing of these missions are discussed separately from the discussions pertaining to the individual chapters on the regular budget. In addition to the individual missions, the Committee is also deliberating on the funding and backstopping arrangements for the same missions. It is worthwhile noting that the SPMs are benefiting from receiving voluntary contributions.

NEGOTIATIONS PERTAINING TO THE FINANCING OF THE SPECIAL POLITICAL MISSIONS
The negotiations on the budget for the SPMs commence with the formal introduction of the agenda item. This is followed by an informal Q&A for each Special Political Mission before a joint language deadline for all SPMs is set by the Committee. Once language has been submitted, the facilitator reconvenes the Committee to conduct the First and Second readings of the draft resolution. This marks the beginning of text-based negotiations that lasts until the Fifth Committee is ready to conclude the main part of its session. Since this is a budgetary item covered over the regular budget, the negotiations commence in October and must conclude at the latest by 31 December.

DYNAMICS IN THE FIFTH COMMITTEE
The General Assembly decides upon the appropriation for the SPMs through the negotiations in the Fifth Committee. Here, Member States are either negotiating in group constellations or in their own national capacity. Normally African nations are negotiating jointly under the African Group umbrella, while 27 European states negotiate under the EU flag. Additionally, Canada, Australia and New Zealand are negotiating as CANZ. The remaining Member States are normally negotiating in their national capacity. While there are differing opinions related to some of the missions, the budget for the SPMs is traditionally one of the last items to be finalized in the main session and adopted by consensus.
The strategic capital review, conducted in 2014, supports a long-term capital programme and prioritization strategy for the global premises of the United Nations Secretariat in accordance with key objectives. Resources for construction and property management are usually considered by the Fifth Committee during its main session.

The strategic capital review, first presented by the Secretary-General on the 3 February 2014 in report A/68/733, presents an overview of global capital programme United Nations Secretariat buildings and infrastructure assets and maintenance needs. The strategic capital review is intended to serve as a financial planning tool for the General Assembly. The initial review was initiated pursuant to General Assembly Resolution 65/259 and conducted in accordance with established key objectives as follows:

1. To provide safe and healthy working environments for delegates, visitors and staff over the long term;
2. To comply with the Convention on the Rights of Persons with Disabilities;
3. To maintain property value, maximize space usage efficiency in existing spaces, modernize building systems and move towards more energy-efficient facilities;
4. To preserve heritage assets and minimize work disruption during capital improvement projects.

In report A/70/697, the Secretary-General presented the findings and conclusions of the initial review, including the 20-year capital maintenance programme, which projects a sequence of capital improvement activities over a 20-year period from 2018 to 2037.

Resource requirements for major construction projects are usually presented in individual annual progress reports to the General Assembly during the main part the session. In line with the request from the General Assembly (Resolution 75/252) indicative estimates for the major construction projects are included in the proposed programme budget under section 33 of the budget (alteration, improvement and major maintenance activities) for information purposes. In the programme budget for 2022, the amount of $112,742,800 was allocated to that section.

At United Nations Headquarters in New York, the projects funded under section 33 fall under the responsibility of the Division of Administration, of the Department of Operational Support and the Office of Information and Communications.
The administrative services at Geneva, Vienna and Nairobi and the regional commissions are responsible within their respective spheres for the implementation of the projects and the administration of related resources.

In accordance with General Assembly Resolution 75/253 and previous resolutions, the Global Asset Management Policy Service (in the Field Operations Finance Division of the Office of Programme Planning, Finance and Budget in the Department of Management Strategy, Policy and Compliance) is responsible for providing guidance, support and technical advice to offices away from Headquarters and the regional commissions with regard to the planning, management and monitoring of capital projects. It provides expert advice and guidance on property management and reviews financial data for compliance with International Public Sector Accounting Standards (IPSAS) and the property management framework. The General Assembly has mandated the Office of Central Support Services to perform oversight, with emphasis on risk management and alignment with lessons learned, to ensure central supervision of capital projects (Resolution 71/272 A).

The projects considered by the Fifth Committee under the construction and property management item include:

**PROGRESS ON THE REPLACEMENT OF OFFICE BLOCKS A–J AT THE UNITED NATIONS OFFICE AT NAIROBI:**

As indicated in the strategic capital review (A/69/760, para. 34), the Secretary-General recommended the replacement of the prefabricated blocks A to J at the United Nations Office at Nairobi. The aim is to create a more modern, flexible and efficient workspace environment to accommodate an increased number of staff on the compound and to comply with all local and international building regulations.

The scope of work for the project comprises three main components: (a) Early works to repurpose the publishing services building and construction of a new annex building to accommodate all the operational functions of the United Nations Office at Nairobi; (b) Flexible workplace strategies across all offices at the Gigiri complex to improve current space utilization. (c) A new building, comprising approximately 10,500 m² of office space to replace the old office blocks A–J. This Secretariat building component will accommodate future space requirements for current United Nations Gigiri-based entities. Substantial progress has been made in the three components and temporary facilities will be reused as future event spaces to avoid rental costs for temporary tented structures.

In terms of the new building component, the design would be modular and likely comprise two to three blocks that would be customized and/or replicated to achieve the required gross area of 10,500 m². In August 2021, the United Nations Office at Nairobi awarded a contract for architectural design services for the new building component to a design consultancy firm.
ADDRESSING THE CONDITIONS AND LIMITED CAPACITY OF THE CONFERENCE SERVICES FACILITIES AT THE UNITED NATIONS OFFICE AT NAIROBI:

In 2018, the Secretary-General, in his report on the pattern of conferences, informed the General Assembly of the deteriorating conditions and limited capacity of the Office’s conference center, which is affecting the ability of the Secretariat to service the regular calendar meetings of the United Nations bodies headquartered in Nairobi and the other major international meetings and conferences held there.

The United Nations Office at Nairobi is mandated to provide conference services to the two United Nations programmes headquartered in Nairobi: the United Nations Environment Programme (UNEP) and the United Nations Human Settlements Programme (UN-Habitat). In addition, the Office’s conference center provides a full range of conference facilities to the United Nations agencies, funds and programmes located in Nairobi.

In addition to serving UNEP and UN-Habitat, a fully functional conference center in the United Nations Office at Nairobi is intended to support the programmatic objectives, overall mandates and communications strategies of the many other humanitarian, development and peacebuilding entities operating in, and from, Nairobi. The new center would help these entities improve outreach and communications with stakeholders and partners while strengthening their work with Member States.

The General Assembly, in its Resolution 73/270, on the pattern of conferences, requested the Secretary-General to provide detailed information regarding the possible renovation work aimed at addressing the conference services facility. In its Resolution 74/263 (sect. XIV), the Assembly requested the Secretary-General to conduct a needs assessment and explore options that maximize efficiency and cost-effectiveness, taking into consideration the future needs of the Office’s conference facilities.

In Resolution 76/246, the General Assembly acknowledged the need to address the conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi and appropriated an amount of $1,839,800 for the project in 2022. It also requested the Secretary-General to further refine the scope options and to present detailed information and cost estimates for all options to the General Assembly at the main part of its 77th session.

THE SEISMIC MITIGATION RETROFIT AND LIFE-CYCLE REPLACEMENTS PROJECT AT THE ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC PREMISES IN BANGKOK:

In section IV of its Resolution 71/272 A, the General Assembly approved the proposal to undertake a seismic mitigation retrofit and life-cycle replacement project to comply with national codes and mitigate health and safety risks for staff and visitors. The objectives of the project, which has an overall approved maximum cost of $40,019,000, include meeting industry norms related to health and safety
issues, facilities preparedness and design against potential natural disasters and
emergency situations, ensuring compliance with all relevant regulations related
to persons with disabilities, ensuring that hazardous materials are removed from
facilities, improving space usage efficiency, modernizing outdated major building
systems, moving towards more energy-efficient facilities and ensuring business
continuity throughout project implementation. An amount of $6,965,200 was
appropriated for project activities in 2022. It is expected that the project will be
completed by the end of 2023.

THE RENOVATION OF THE NORTH BUILDING AT THE
ECONOMIC COMMISSION FOR LATIN AMERICA AND THE
CARIBBEAN IN SANTIAGO:
The project, started in 2018 with an approved budget of $14,330,200, is expected to
provide the Organization with a fully renovated, seismically safe and code-compliant
work environment in an efficient building that meets or exceeds industry standards,
and is expected to be completed by 2023. Additionally, the project comprises
both passive and active strategies to achieve high standards of energy efficiency,
energy generation and wastewater treatment, while reducing greenhouse gas
emissions and achieving savings in operating costs. An amount of $5,590,100
was appropriated for project activities in 2022.

THE RENOVATION OF AFRICA HALL AT THE ECONOMIC
COMMISSION FOR AFRICA IN ADDIS ABABA:
In its Resolution 70/248 A, the General Assembly approved the scope, schedule
and maximum overall cost of $56.9 million for the third to fifth stages of the
Africa Hall renovation project. The project is implemented with the objectives to
rejuvenate Africa Hall in a manner that respects the original design and appearance
of spaces and addresses deficiencies compared with contemporary international
building standards and codes, including: (a) structural and seismic upgrades; (b)
the physical, life and fire safety of occupants; (c) accessibility and other provisions
for persons with disabilities; (d) energy efficiency and other initiatives relating to
the efficient use of natural resources; and (e) the achievement of healthy indoor air
and light quality. The project is currently foreseen to be substantially completed in
September 2023.
The Strategic Heritage Plan (SHP) project is an extensive multi-year construction and renovation project for the United Nations Palais des Nations site in Geneva. The overall project, with an approved maximum budget of CHF 836.5 million, should be concluded by 2024.

The Strategic Heritage Plan (SHP) project is a United Nations construction project in Geneva, that includes the construction of a new sustainable office building, and the comprehensive renovation and modernization of the historical buildings of the Palais des Nations built in the 1930s. In 2009, the General Assembly stressed the importance of a sound project management framework for the SHP (Resolution 64/243), hence launching the pre-planning phase and a series of studies. After planning, the project itself was approved in 2015 (Resolution 70/243), thus triggering the construction of a new building completed in 2021 (building H) and the ongoing renovations of the premises.

The renovation, which extends over an area of 170,000 sqm, will include major modifications and upgrades to the UN’s historic buildings. A new administrative building will create an additional area of 24,000 sqm, including open-plan workspaces to accommodate approximately 1,500 staff members, terraces and access to outdoor space on every floor for staff to use. After 3 years of construction, the new office building H at the Palais des Nations is open for business, since 2021. The overall project should be concluded by 2024 and allow for a capacity of 3,648 occupants.
The new permanent building H reached substantial completion in mid-May 2021, following delays due to the closure of construction sites by the Geneva authorities related to Covid-19 and subsequent lower productivity levels due to enhanced health and safety measures. Staff moved into the new premises between mid-May and mid-June 2021, as the renovation of the historic part of the complex housing the United Nations Office at Geneva progresses as scheduled.

The temporary conference building, comprising three 200-seat conference rooms to ensure business continuity during the renovation work, was completed in September 2020 with a delay and additional costs of about CHF 260,000, due to Covid-19 measures. The building has hosted over 380 meetings since its completion in 2020.

The pre-construction phase for the renovation of the main 1930s and 1950s historic buildings was completed, with a delay of six months, following the conclusion of a guaranteed maximum price contract for the renovation of the Palais des Nations, signed in December 2020, within the original anticipated budget level for the project of CHF 836.5 million.

The updated cost estimate for the project core costs, excluding contingencies, stands at CHF 799.9 million, reflecting a decrease of CHF 21.0 million compared with the initial forecast (due to the final price of works agreed within the guaranteed maximum price for the 1930s and 1950s historic buildings, the lower-than-previous-estimated impact of COVID-19 and a three-month reduction in the overall programme of work).

The request for proposal for the renovation of the 1970s building E, which covers the completion of the design, pre-construction services, renovation of the conference building and dismantling of the office tower, was launched during the second half of 2021.

The start of renovation work in building S, A and Section AB in June 2021 has seen a significant proportion of the historic buildings closed for renovation. Renovation works to the section AC and building D are well underway and is already moving from demolition and strip out, to renewal and refurbishment.

According to the latest annual progress report (A/76/350), a list of project risks that presently rank the highest, on the basis of a combination of their likelihood and potential impact, includes: (a) design modifications, owing to changes in or late finalization of stakeholder requirements, including due to pandemic-driven changes in working modalities; (b) delays related to procurement as well as the guaranteed maximum price negotiation and agreement for the renovation of building E and potential cost escalation; (c) design errors and omissions in contracted works; (d) discovery of changes or repairs to existing structures or mechanical and electrical services; and (e) retention of the project management team members.

Other project aspects include the discussion of flexible workplace strategies and space efficiency, sustainability and reduction of energy consumption, broadcast and congress systems, and the removal of hazardous material.
In addition to the funding from donations, the two main elements of funding of the SHP are the host country loan and contributions from Member States. They will continue to be utilized each year, in approximately equal amounts, until such time as the total amount provided by the Swiss loan is exhausted, whereupon the contributions from Member States will be the main element of funding.

In accordance with the host country loan agreement, as the full loan amount of CHF 125.1 million was drawn and the new building H has been occupied since May 2021, the 50-year loan repayment for the loan portion began in December 2021. The repayment of the renovation portion of the loan is estimated to start at the end of December 2024, the year of the planned completion of the renovation works to building E.

The General Assembly has been reverting annually on the establishment of an assessment scheme, currency of appropriation and assessment for the Strategic Heritage Plan as well as to the establishment of a multi-year special account. The three possible schemes of appropriation and assessment for the project are: 1) a one-time upfront appropriation and assessment; 2) multi-year appropriations and assessments; or 3) a one time-upfront appropriation with a mix of one-time and multi-year assessments. Member States also discuss, annually, on two options for the currency of appropriation and assessments (USD or CHF).

As has been practiced in previous years, Member States decided on the second option, with appropriations and assessments based on the estimated expenditures for each financial period, with the amount required for 2022 being USD 67 million (or CHF 62 million), under Res 76/246.

Finally, Member States consider the approach to the valorization and development of land and assets owned by the Organization in Geneva (long-term generation of income as a way to reduce the overall financial burden on Member States). New further valorization studies would need to be commissioned with specialist consultants, given the uncertainty regarding the full and long-term impact of Covid-19 on the urban development market in Geneva and the related effect on the valorization strategy previously presented, as presented in Annex IV of the seventh SG report (A/75/355). However, the General Assembly has deferred its decision on whether to approve requirements in the amount of $55,800 for consultancy fees to update the valorisation strategy until its main 77th Session.

Donations include a new visitors’ center expected to open in 2024 (CHF 2.0 million for operational support and CHF 1.5 million for major upkeep), the expansion of the Geneva main train station and track infrastructure, and the creation of a day-care center (joint UNOG and WIPO initiative to conclude in the end of 2022).
Since the year 2000 renovations have been undertaken at the United Nations Headquarters complex in New York. As of December 2021, the total financial resources approved for this Capital Master Plan amount to $2,150.4 million. To date, all construction work and related administrative activities have been completed, with the exception of those related to a pending arbitration case.

The Capital Master Plan (CMP) is the name given to the renovation project of the United Nations Headquarters complex in New York. The costs of the CMP are shared among the Member States.

Its objectives were to honor and preserve the original historic design of the Headquarters complex, while modernizing the facilities to meet prevailing standards and criteria for accessibility, security and technology.

In December 2000, the General Assembly authorized the Secretary-General, without prejudice to a final decision of the General Assembly on the matter, to proceed with the preparation of a comprehensive design plan and a detailed cost analysis for the Capital Master Plan, and decided to appropriate an amount of $8 million from the regular budget (Resolution 55/238).

In December 2002, the General Assembly decided to establish a special account for the Capital Master Plan (Resolution 57/292). By the same resolution, the General Assembly approved the financing of the Capital Master Plan, with additional funding approved at subsequent periods (Resolutions 59/295, 60/248, 60/256 and 60/282).

In 2006, General Assembly Resolution 61/251 approved the Capital Master Plan project for the period 2006-2014, with a revised total project budget not to exceed $1,876.7 million (excluding line of credit fees).

Resolution 61/251 establishes the financing modalities for the remainder of the project. Under this resolution, Member States opt for a one-time payment, based on their share of $1,716.7 million, or equal multi-year payments over five years, in accordance with the regular budget assessment rates applicable for 2007, using the scale of assessments for the period 2007-2009.

A working capital reserve of $45 million was also established with advances to be made in accordance with the applicable 2007 regular budget assessment rates using the Scale of Assessments for the period 2007-2009.

As of December 2021, total financial resources approved for the Capital Master Plan project represented $2,150.4 million, comprising appropriations of $1,876.7 million for the original project, donations of $14.3 million, combined interest income...
and working capital reserve of $159.4 million and funding of $100.0 million for the enhanced security upgrades.

Pursuant to section II, paragraph 34, of General Assembly Resolution 57/292, the Secretary-General was requested to submit annual progress reports on the implementation of the Capital Master Plan, its schedule, projected costs to completion and its financial status.

To date, all approved funds ($2,150.4 million) are committed, all contracts have been closed and all payments have been made, with the exception of invoices for ongoing arbitration proceedings and related legal fees (A/76/288, paras. 10-11), which is updated in the annual reports of the Secretary-General.
Other Budgets
While the respective constitutive agreements define the different funding mechanisms for international criminal courts, currently budget proposals for four such mechanisms may be considered by the Fifth Committee, which strives to approve the required resources to ensure the effective implementation of Court mandates against desired efficiencies and accountability measures. Often, requests for financing constitute a subvention from the United Nations regular budget to supplement the gap arising from insufficient voluntary funding for the relevant courts.

Negotiations on the budgets of the Courts are traditionally carried out by the Fifth Committee of the General Assembly during its main session. Established as international criminal justice mechanisms to prosecute persons for serious crimes committed under the jurisdiction of the respective states, the courts reflect the international community’s efforts to promote criminal accountability. Currently, up to four budget proposals relating to the International Residual Mechanism for Criminal Tribunals (IRMCT), Residual Special Court for Sierra Leone (RSCSL), Extraordinary Chambers in the Court of Cambodia (ECCC) and the Special Tribunal for Lebanon (STL) may be presented for the consideration of the Fifth Committee. In considering the budget proposals of these courts, the Fifth Committee strives to approve the resources to ensure the effective implementation of the mandate of the courts, taking into account desired efficiencies and accountability measures.

FINANCING ARRANGEMENTS OF THE COURTS

The funding mechanisms underpinning the various courts are based on their respective constitutive instruments, which subsequently shape the negotiation dynamics. The IRMCT is financed through assessed contributions, albeit separately from the regular and peacekeeping budgets, with its assessed requirements apportioned equally in accordance with the scale of assessments for the regular budget as well as peacekeeping operations.

Contrary to the IRMCT, the funding mechanism for the RSCSL, ECCC and STL is based on voluntary contributions. Under the respective agreements between the United Nations and the three host countries on the establishment of the individual

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20: The RSCSL (successor to SCSL), ECCC and STL were established at the request of the host countries on the basis of bilateral agreements with the United Nations. IRMCT was established by the Security Council in 2010 to perform the remaining functions of the International Criminal Tribunals for the former Yugoslavia and Rwanda following the completion of those tribunals’ respective mandates.

21: Separate negotiations are carried out on the budget of the International Court of Justice under section 7 of the proposed programme budget.

22: It is noteworthy that nine consecutive subvention requests have been presented for ECCC since 2014; RSCSL has since 2015 not received sufficient voluntary contributions and has had to rely on subventions from the regular budget, while Lebanon has met its financial obligations to the Tribunal since the establishment of the Tribunal until 2020.

23: In the recent past however, financing has been largely through the regular budget.
It was envisaged that the expenses of the courts would be borne by a combination of voluntary contributions from the international community and/or by the respective host Governments.

The sustainability of voluntary contributions to fund the activities of the RSCSL, ECCC and STL over the years has however posed a recurring challenge, with the courts experiencing difficulties attracting the requisite voluntary contributions for its operations. It is within this context that the Secretary-General presents requests for subvention from the regular budget to supplement the funding gap arising from the lack of sufficient voluntary financial resources of the relevant courts, to the Fifth Committee for consideration. Such request for subvention are also necessary to provide sufficient resources in cases where the Host Governments, for reasons beyond their control, are unable to meet their financial obligations to the Tribunal under the relevant agreements.

**BUDGET PREPARATION & CONTENT**

The budget proposals of the courts reflect the resource requirements for the financial year in question and cover both posts and non-post resources. For the IRMCT, the overall resource requirements presented typically cover expenses for posts, other staff costs, non-staff compensation, hospitality, experts, consultants, travel of representatives, travel of staff, contractual services, general operating expenses, supplies and materials, furniture and equipment, improvements to premises, fellowships, grants and contributions, and staff assessments.

For the remaining courts, the budget is presented in a breakdown of requirements formatted by component and funding availability, and by object of expenditure and funding availability. The component expenditures breaks down the overall resources required in terms of each component of the court, while under the object of expenditure, the overall resources are expressed in terms of posts and other non-post items including consultants and experts, other staff costs, travel, contractual services, general operating expenses, supplies and materials, furniture and equipment, and non-staff compensation. Given the voluntary nature of the funding requirements for the courts, the budgets take into consideration the expected income or available funds in the form of pledges, contributions and amount of subvention utilized or authorized.

It is the responsibility of the courts to prepare the budget proposals for each financial year. In the case of the STL, RSCSL and ECCC, the budget proposals are subject to the oversight of a Management Committee which reviews and approves the budget. The ensuing subvention is then approved by the Secretary-General, who presents a report to the General Assembly detailing the activities of the court and the use of the approved subvention for the previous period, elaborates the

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24: Sierra Leone, Cambodia, Lebanon.
25: In the case of the STL, 51% of the Tribunal’s expenses are to be borne by voluntary contributions from the international community, while the remaining 49% by the Government of Lebanon. For ECCC, the expenses of the international component of the court are borne by voluntary contributions from the international community, with the Government of Cambodia responsible for defraying the costs of the national component. Pursuant to article 3 of the Agreement between Sierra Leone and the United Nations, the parties and the Oversight Committee may explore alternative means of funding in the case of RSCSL.
26: Group of Interested States in ECCC; Oversight Committee in RSCSL and Management Committee in STL.
budget of the court for the upcoming year, and seeks approval of the Assembly for a subvention in a specified amount. On the basis of the report of the Secretary-General, the ACABQ issues a report with its recommendations to the General Assembly.

BUDGET NEGOTIATIONS

For each subvention request, the Committee considers a report of the Secretary-General on the use of the subvention approved previously and the subvention request for the upcoming financial year, as well as the ACABQ report containing its recommendations. In respect of the IRMCT, the Committee considers several reports: the Secretary-General’s report on the proposed budget for the IRMCT for the coming year; performance report of the Secretary-General for the budget of IRMCT for the previous year; report of the Secretary-General on the revised estimates for IRMCT; financial report and audited financial statements and reports of Board of Auditors; and the related report of the ACABQ.

As is the practice, negotiations are preceded by a Question and Answer (Q&A) segment on each of the courts which enables delegates to seek further clarification on the reports presented. Following the conclusion of the Q&A segment, delegations and groups submit language proposals and commence the negotiation process.

Negotiations on the subvention requests revolve around reaching an agreement on the amount of subvention to be approved, whether as a commitment authority or appropriation, and the policy language relevant in the context of the individual courts. The negotiation process itself does not lose sight of the fact that the subvention request is an exceptional measure, hence the final resolutions highlight the bridging financing mechanism nature of the subvention from the regular budget which is meant to supplement the insufficient voluntary contributions. Therefore, emphasis is also placed on voluntary support for the courts by Member States as well as related fundraising efforts to increase the level of voluntary contributions.

The IRMCT process involves negotiations on the budget required by the Mechanism for the financial year, post and non-post resources, as well as relevant policy language.

BUDGET EXECUTION

After conclusion of negotiations and approval of the budget for the IRMCT, the Secretary-General issues assessment letters corresponding to the financial period 1 January to 31 December to Member States informing of the net assessment for the IRMCT for the period. The assessment is usually issued in January and apportioned in accordance with the scale of assessments applicable to the regular budget and peacekeeping operations of the United Nations.

With respect to the subvention requests for the RSCSL, ECCC and STL, if the General Assembly authorizes the Secretary-General to enter into commitments for

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27: Authority given by the General Assembly to the Secretary-General to incur expenditures without an appropriation. The authority is usually given for emergency situations, pending detailed review of budgetary proposals.

28: The amount voted by the General Assembly for a financial period against which expenditures may be incurred.
a specified amount to supplement the voluntary financial resources of the court, the Secretary-General can incur expenditures of up to that amount in the absence of an appropriation from the General Assembly. Conversely, if the General Assembly decides to appropriate a specified amount by way of subvention to supplement the voluntary financial resources of the court, the expenditures of the court can be incurred against the amount voted by the General Assembly for the financial period.

Altogether, the final use of the commitment authority depends on the receipt of voluntary contributions from donors. Where voluntary contributions are received in excess of the remaining requirements for the court for the financial period, any corresponding funding provided under the commitment authority to the Court for the period would be refunded to the United Nations and credited to Member States. Finally, reports on the use of the commitment authority for the financial period are prepared in the context of the following report of the Secretary-General.

29: It is usually used as a temporary measure until a full or revised budget can be prepared and an appropriation provided by the General Assembly.
Programme Budget Implications and Revised Estimates

The Permanent Mission of the Republic of Senegal to the United Nations

Resolutions with budgetary implications approved by Main Committees of the General Assembly cannot be formally adopted before a corresponding report on Programme Budget Implications (PBI) has been adopted by the Fifth Committee.

Rule 153 of the Rules of Procedure of the General Assembly states that "No resolution involving expenditure shall be recommended by a committee for approval by the General Assembly unless it is accompanied by an estimate of expenditures prepared by the Secretary-General. No resolution in respect of which expenditures are anticipated by the Secretary-General shall be voted by the General Assembly until the Administrative and Budgetary Committee (Fifth Committee) has had an opportunity of stating the effect of the proposal upon the budget estimates of the United Nations."

Regulation 5.9 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget and Evaluation (ST/SGB/2018/3) further states that no one can take a decision involving either a change in the budget approved by the General Assembly or possible expenditure unless it has taken account of a report from the Secretary-General on the budget implications of the proposal.

The above implies that, before a final draft resolution/decision with potential budgetary implications is submitted as a so-called “L-doc,” the United Nations Programme Planning and Budget Division (PPBD), if approached by the Secretariat of the relevant Main Committee, can indicate whether or not budgetary implications are expected based on the latest draft text. Once the “L-doc” has been submitted, it is submitted to PPBD by the Secretariat of the relevant Main Committee, which has a minimum of 48 hours to issue a formal report on Programme Budget Implications (PBI), detailing the administrative, financial and programmatic changes entailed in the adoption of the resolution, or an oral statement.30

Once a PBI is issued, the Advisory Committee on Administrative and Budgetary Questions (ACABQ) will consider the report and provide observations for the Fifth Committee, who must consider and approve the PBI before the General Assembly can formally adopt the resolution in question.

On certain occasions Main Committees draft resolutions using the phrase “within available resources.” Note that this does not preclude budgetary implications. ACABQ, in its report A/54/7, expressed concern about the use of this phrase and

30: As required by GA decision 34/401.
its potential impact on the use of resources. In the same report, ACABQ also stressed that the Secretariat should accurately inform the General Assembly and its Main Committees about whether there are enough resources to implement any new activity.

In select cases, the Secretary-General may submit requests for additional resources to the General Assembly, via its Fifth Committee. According to rule 102.4 of the Financial Regulations and Rules of the United Nations (ST/SGB/2013/4) and (ST/SGB/2013/4/Amend.1), revised and supplementary programme budget proposals may be submitted in the following instances:

- When, in the interest of peace and security, urgent approval is required;
- When they include activities which the Secretary-General considers to be of the highest urgency and which could not have been foreseen at the time the initial programme budget proposals were prepared;
- In respect of decisions taken by the General Assembly;
- In respect of decisions taken by the Security Council, the Economic and Social Council or the Trusteeship Council;
- When they cover activities mentioned in earlier programme budget proposals as items for which later submissions would be made;
- When they involve changes in expenditure requirements associated with inflation and currency fluctuations.

Often, revised estimates from resolutions and decisions are bundled in a report by the Secretary-General and submitted directly to the Fifth Committee, with prior consideration by the ACABQ. While the Committee traditionally considers a variety of revised estimates during its regular session, notably those pertaining to decisions taken by the Human Rights Council, it may consider such requests at each session as needed.
Figure IV: Overview of the PBI Process
Source: United Nations Geneva SHP website
The Peacekeeping Budget
The 11 active peacekeeping operations (PKOs) together represent a budget of around $6.5 billion per year and are negotiated during the 2nd Resumed Session of the Fifth Committee in May-June. Each PKO budget constitutes a separate financial account with a fiscal period running from 1 July to 30 June of the next calendar year. For each PKO, the Fifth Committee considers the performance report for last period and a budget proposal for the incoming year. Upon approval of the budget by the General Assembly, the Secretary-General issues letters of assessment for each mission to Member States, indicating the net amount of their assessed contribution for the period according to the peacekeeping scale.

Each active peacekeeping operation (PKO) relies on a specific financial account and an individual budget, which is presented and analyzed by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) ahead of approval by the General Assembly on an annual basis.31 Taken together, the current 11 PKO budgets32 represent around $6.5 billion per year and constitute the largest amount of assessed contributions in the United Nations system.33 As the fiscal period for PKO runs from 1 July to 30 June of the next calendar year, the PKO budgets are traditionally negotiated during the 2nd Resumed Session of the Fifth Committee, taking place in May (and usually June).

BUDGET CONTENTS
PKO budgets are presented in three groups of expenses: military and police personnel (Group I), civilian personnel (Group II) and operational costs (Group III). It should however be noted that, while redeployments between groups should be avoided as much as possible, the General Assembly only formally approves the overall resource level for the mission.

Military and police personnel expenses are essentially constituted by the payments to troop and police contributing countries, presented by category of personnel and based on reimbursement rates agreed on by the General Assembly every four years. While the ceiling of authorized troops and police is determined by the Security Council, the resources associated, which depend on the number of personnel actually deployed on the ground during the period, is discussed in the Fifth Committee. Group I also includes reimbursement for contingent-owned equipment,

31: While budgets are kept separate, it should be noted that since UNGA Resolution 73/307, the cash balances of all active peacekeeping operations are managed as a pool, eg. cross-borrowing is allowed between missions.
32: Specifically 10 actual PKO following the closure of UNAMID, plus the support office for AMISOM (UNSOS).
33: Separately, two historic peace operations (UNTSO and UNMOGIP), are funded under the regular budget.
based on the standard rates approved by the General Assembly every four years on the recommendation of the COE Working-group; as well as expenses for travel, rations, allowances and compensation. For the year 2019-2020, Group I expenses represented 47.6 per cent of total PKO budgets.

_Civilian personnel_ expenses represent staff costs and associated costs for all categories of civilian personnel, including United Nations Volunteers and temporary staff, participating in implementing the mandate of a PKO. These personnel can be part of substantive components (such as Human Rights or Political experts) or of the operation's support component. When considering the resources under this group, the General Assembly can decide adjustments to the number of posts themselves (for example, refusing a proposed creation, or deciding to abolish a long-vacant post), and/or consider if the envisaged “vacancy rate” for each category (which translates hypothesis about recruitments and departures of staff) is appropriate. For the year 2019-2020, Group II expenses represented 23.0 per cent of total PKO budgets.

_Operational expenses_ include all non-personnel costs, which cover the wide array of expenses necessary for an operation: air and ground transportation, infrastructures, equipment, commodities supply, services, demining activities, etc. These expenses can occur through a range of procurement and contractual modalities, in respect with relevant United Nations regulations and rules. For the year 2019-2020, Group III expenses represented 29.4 per cent of total PKO budgets.

**BUDGET PREPARATION**

Since the implementation of the United Nations management reform, Heads of missions are directly responsible for establishing their budget proposals, which are based on the latest approved Security Council mandate. Following discussions with the Field Operations Finance Division of the Department of Management Strategy, Policy and Compliance and any adjustments, the proposals are then signed off by the Secretary General and presented as requests to the General Assembly.

The budgets rely on strategic planning assumptions and planned operational results, described in detail in the budget request. The associated resources presented rely on a number of standardized hypotheses regarding main external factors, such as fuel prices or exchange rates. Contrary to the regular budget, there is no recosting. The resources needed by the missions to pay the support functions provided by the Headquarters, the Logistic Base in Brindisi and the Regional Service Center in Entebbe are presented and negotiated in separate reports for clarity’s sake; however they are ultimately ventilated among the missions and approved in each individual mission resolution.

The ACABQ then examines the budget requests and provides for each of them a report containing comments and recommendations to the General Assembly.
BUDGET NEGOTIATIONS
The Fifth Committee considers, for each PKO, (i) a budget report for the incoming year, (ii) the performance report for the year N-2/N-1, and (iii) the corresponding ACABQ report. A dedicated Q&A session allows to complement and clarify any information needed by delegates (who benefit also from access to all answers provided to the ACABQ); once all answers have been provided, delegations and groups34 can submit their language and start the negotiation itself.

PKO negotiations in Fifth Committee concern all administrative and budgetary aspects of peacekeeping operations: as such, the final resolutions can include budgetary elements,35 posts-related decisions, but also some “policy” elements that are deemed relevant in a Fifth Committee context, within the boundaries set by the mandates given by the Security Council. Such policy elements may or may not be mission-specific.

The negotiation process itself, while not constrained explicitly by prescribed rules, tries to balance the need for in-depth, mission-specific discussions with the need for a balanced and efficient approach to the discussions. As the result, the practice for the last few years has always been to proceed first with mission-specific exchanges, before moving to the consideration of overall resources requested for all PKOs. Once an agreement is found on the resource levels for each, delegates return to finalizing the individual resolutions. Post-related decisions and policy paragraphs (both cross-cutting and mission-specific) have also been sometimes linked to this “package” negotiation.

BUDGET EXECUTION (INCLUDING ASSESSMENTS, C.A. AND PERFORMANCE REPORT)
Once the budgets are approved by the General Assembly, the Secretary-General issues letters of assessment for each mission to all Member States, indicating the net amount of their assessed contribution for the period36 according to the peacekeeping scale. Member States are requested to provide their contributions within a month after receiving the letter.

The Heads of mission ensure the execution of approved budget, using flexibility among budget lines as needed to handle variations of various cost parameters and prices. Redeployment between groups of expenses are limited to absolute necessity and are usually used to cover higher-than-anticipated personnel costs (for instance due to better recruitments/deployments, or ICSC decisions increasing staff costs).

In case where a change of mandate or any other major unforeseen event creates during the period an absolute need for additional resources, the Missions requests a commitment authority for the corresponding amount. If this amount is below

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34: It should be noted that, contrary to the regular budget, or to the budget of the Support accounts for peace operations, the G77 and China doesn’t negotiate individual PKO budgets as a group; this responsibility falls upon the African Group and other interested regional groups or member states.
35: The practice in the last years has been to approve only an overall budget for each mission, and avoid decisions on the level of specific budget lines, taking into account the flexibility in execution.
36: The letters distinguish (i) the amount due for the period from 1 July to the deadline of the current Security council mandate, which is the only amount legally due; and (ii) the tentative amount due for the rest of the period until 30 June, N+1. Member States are encouraged, though not compelled to, pay both as early as possible. In years where scales of assessment are to be renegotiated, the requirements do not extend after 31 December.
$50 million, ACABQ can make a decision on it; above that threshold, the request has to be considered by the Fifth Committee upon recommendation by the ACABQ. A similar process applies to the start-up of new missions. For such starts, or expansions of existing missions, the "Peacekeeping Reserve Fund" established in 1993 provides a cash-flow mechanism the Secretariat can tap into.

Finally, after the period, the Missions produces a N-1/N performance report for the period describing the actual expenses and achievements compared to the initial requests. These reports are provided to the Fifth Committee at the time of their consideration of the N+1/N+2 budget request.
Under the “Cross-cutting” agenda item, a variety of policy issues relevant to the mandate implementation of all peacekeeping missions is discussed. The Fifth Committee bases its negotiations on an annual overview report by the Secretary-General on the financial and administrative aspects of peacekeeping missions, combined with the related observations by the Advisory Committee on Administrative and Budgetary Questions (ACABQ). The resulting resolution covers budget related aspects, personnel issues, operational requirements and various thematic priorities such as transitions, protection of civilians and women, peace and security, and prevention of sexual exploitation.

DEFINITION

In the context of the negotiations on United Nations Peacekeeping Operations (PKOs), the cross-cutting agenda item covers those issues relevant to all missions. Therefore, from the General Assembly’s perspective, the “Cross-Cutting Resolution” is where key cross-cutting elements guiding the implementation of PKO mandates should be addressed.

Since 1989, the General Assembly has adopted resolutions covering cross-cutting issues related to administrative and budgetary aspects of the financing of United Nations peacekeeping operations separate from the peacekeeping financing resolutions for individual missions. However, the first resolution explicitly titled “cross-cutting issues” is General Assembly Resolution 59/296, adopted in 2005. Pursuant to Resolution 59/296, the Secretary-General submits an annual overview report on the financial and administrative aspects of peacekeeping missions:

“(…) reporting, inter alia, on trends in the size, composition and funding of the peacekeeping missions, relevant developments in peacekeeping operations, efforts to improve the management and functioning of peacekeeping operations and the management priorities for the coming year as well as actions taken to implement the provisions of the present resolution.”

WHAT IS ANALYZED?

The Secretary-General’s annual overview report and the related observations and recommendations from the Advisory Committee on Administrative and Budgetary Questions (ACABQ) are the main reports considered under the cross-cutting resolution. A variety of other subjects, pertaining to the essence of the PKOs, are also understood to be of a cross-cutting nature.
In general, this resolution involves budget related aspects (i.e. mission resourcing, budget management, accountability, contingent-owner equipment reimbursement); issues related to personnel (i.e. troop contributing countries, civilian staffing, vacant posts, recruitment, geographical representation, gender, misconduct, performance); and operational requirements (i.e. ensure safety and security, performance, unmanned aerial vehicles/systems, environmental matters, procurement). Particular PKO issues, such as downsizing, closing or transitioning PKOs; protection mandates in PKOs; women, peace and security, and special measures for protection from sexual exploitation and abuse are reflected in different reports. Furthermore, other issues, related to the wider context of the time of the negotiations, such as Covid-19 or particular Office of Internal Oversight Services (OIOS) or Joint Inspection Unit (JIU) reports, are also encompassed by the cross-cutting negotiation.

**PROCESS**

The annual overview report’s structure may change from year to year, but it usually includes several distinct sections together providing a full overview of the PKO situation:

1. Generally, the first section reflects the shared thematic areas of all PKOs, the so-called “policy aspects.” This part includes, inter alia, relevant developments, actions taken to implement the General Assembly cross-cutting request and the main challenges faced by different PKOs. Questions related to the safety and security of peacekeepers, aspects regarding the implementation of the Women, Peace and Security Agenda or accountability and performance elements are all included in this part.

2. The second part contains an overview of the budgetary aspects, that is, of the financial and human resources allocated to PKOs. It includes consolidated information on the budget performance for the previous period, the budget proposals for the period under consideration and the status of the Peacekeeping Reserve Fund. As such, this part is a useful overview of the PKO budgetary aspects, complemented by the missions’ specific reports.

3. The third part addresses the implementation of the General Assembly cross-cutting requests from previous years, allowing the Fifth Committee delegates to evaluate measures taken and possible ways forward. This last part of the overview report shows the clear link between what should be the cross-cutting resolution and the missions’ specific resolutions and the actual cross-cutting nature of the requests.

As previously mentioned, other reports may also be part of the negotiation of this item. Note that this multitude of subjects is accompanied by a variety of authors (inter alia, the Secretary-General, the ACABQ, the Office of Internal Oversight Services or the Joint Inspection Unit), adding another layer of complexity to the negotiation.
IMPLICATIONS

The negotiation of the cross-cutting resolution is complex for different reasons: its broad scope, the large number of reports and organs/offices involved, the political sensitivity of the issues and the different perceptions from delegations/groups. As an example of the latter, in the 75th session, the “Rev.1” contained 242 operative paragraphs, submitted by twelve delegations and groups, reflecting Member States’ different views and priorities regarding PKOs.

Moreover, it needs to be taken into account that other agents have a role in these issues, as the Security Council, the Contingent-Owned Equipment Working Group and the Special Committee on Peacekeeping Operations (C34) reports also allow a full perspective on this item.

IMPORTANCE OF A CROSS-CUTTING POLICY RESOLUTION

The most recent cross-cutting resolution was adopted by the Fifth Committee in the 76th session (A/RES/76/274) with the previous resolution dating back to the 70th Session, in 2016. The lack of a resolution for such an extended period of time can lead non-experts to believe that the issues negotiated under the item can be dealt without a specific resolution. However, even if PKOs have been operating without a cross-cutting resolution for several years, this does not mean the cross-cutting resolution is superfluous or unnecessary, quite the opposite. The General Assembly had been failing to use an important instrument to guide the Organization on the implementation of PKO mandates, as well as missing the opportunity to address important matters of the PKOs functioning in a comprehensive and holistic manner.

Another result of the lack of a cross-cutting resolution in the past years was the tendency of delegations to include cross-cutting elements in individual missions’ specific resolutions. Such practice may create distortions across PKOs and prevents the cross-cutting issues themselves to be treated in a deeper a more holistic manner.

Moreover, from a Fifth Committee perspective, the cross-cutting resolution gives the opportunity to all delegations to have their priorities considered and negotiated, leading to an increased shared commitment among delegations and groups as to the PKOs main goals and related aspects under responsibility of the Committee.

37: The 12 language proponents represent more than 170 member states.
Support Functions

Permanent Mission of Italy to the United Nations &
Permanent Mission of the Republic of Uganda to the
United Nations

In addition to the active peacekeeping missions, the United Nations Peacekeeping budget comprises the budgets for global and regional support centers, namely the United Nations Logistics Base with locations in Brindisi and Valencia as well as the Regional Service Centre in Entebbe (RSCE). Under the United Nations Global Field Support Strategy (GFSS), the Organization aims to improve service delivery to field missions by shifting in the division of labor, concentrating certain support functions to better serve the administrative and logistical needs of the field missions.

UNITED NATIONS LOGISTICS BASE

The United Nations Logistics Base (UNLB) is the first United Nations Secretariat permanent logistics base. It operates as a unified entity, comprising two sites: one is the Global Service Centre, located in Brindisi (Italy), that was established in 1994. The other one is the Information and Communication Technology Facility, that is located in Valencia (Spain) and was established in 2009. The name UN Global Service Centre is also informally in use to refer to both locations.

UNLB provides global geospatial, information and telecommunications technologies, service delivery and supply chain operational support and environmental technical assistance, as well as other enabling support services, throughout the life of field missions, from start-up planning and preparation to liquidation.

As part of the Department for Operational Support (DOS), the mandate of UNLB is to provide critical logistics, geospatial, information, and communications technology (ICT) services and training to all Secretariat entities, peacekeeping and special political missions, agencies, funds and programmes of the UN system worldwide. Apart from the Office of the Director, UNLB is composed of three main components. (i) The Central Service provides centralized support and service for UNLB internal operations in the areas of human resources, finance and budget, procurement, administration, and programme management. It also manages the Conference and Learning Centre, that hosts training courses, conferences, workshops, and panel sessions organized by the Secretariat, UN Departments, Agencies, Funds and Programmes. (ii) The Supply Chain Service equips and enables rapid deployment of start-up missions, helps existing missions with planning, engineering, management of assets and implementation of the DOS environment strategy across field missions. (iii) The Service for Geospatial, Information and Telecommunications Technologies, which is the operational hub for the support and delivery of ICT services and solutions to field operations.
Moreover, UNLB hosts four so-called "tenant units:” the Standing Police Capacity and the Justice and Corrections Standing Capacity, which report to the Department of Peace Operations; and the Strategic Air Operations Centre and the Field Central Review Bodies Unit, which report to the Department of Operational Support. These units provide field missions with specialized services, such as start-up and assistance to police components in peace operations, start-up capability for justice and correction components in peacekeeping missions, strategic air support and operational control for all out-of-mission flights, and support for peacekeeping missions in the field of recruitment.

Notably, UNLB has played a key role ensuring business continuity in the Covid-19 pandemic as it has enabled, thanks to its IT capacity, remote working for the Secretariat and important bodies such as the General Assembly and the Security Council. During the pandemic UNLB has also been at the forefront of critical field support as it has supplied the field with ventilators, personal protective equipment, First Line of Defense kits and has facilitated the distribution of vaccines.

UNLB also plays an important role in the implementation of the Department of Operational Support’s Environment Strategy by providing expertise to peacekeeping and special political missions. The Strategy intends by June of 2023 to realize its vision for the deployment of responsible missions that achieve maximum efficiency in their use of natural resources and operate at minimum risk to people, societies and ecosystems, contributing to a positive impact on these, wherever possible.

Due to its capabilities, UNLB is attracting and developing a growing number of partnerships in the United Nations system to fully exploit the «one UN» potential and provide efficient services to peace operations and, under cost recovery arrangements, to the broader United Nations system.

Recently, UNLB was entrusted with the management of the Strategic Deployment Stocks (SDS). This is a critical component of the Secretariat’s supply chain reform, allowing rapid deployment in peace operations and special political missions. SDS include a broad range of equipment and services ranging from accommodation, engineering, transport, environmental, medical, IT and other items.

**RSCE (REGIONAL SERVICE CENTER ENTEBBE)**

The Regional Service Centre in Entebbe, Uganda (RSCE), was established in July 2010, following the adoption of General Assembly Resolution 64/269, as part of the Global Field Support Strategy (GFSS). The overall objective of GFSS was to improve service delivery to field missions by shifting in the division of labor and a relocation of functions for better responsiveness and to address the needs of the field missions. As a shared service center, RSCE consolidates administrative and support functions previously located in various field missions into a stable location, with the goal of providing efficient, client-orientated and scalable services while reducing the missions’ footprints to United Nations field missions across Africa. Being an ex officio member of the Shared Services Steering Committee reporting to the Operational Support Department, RSCE fulfills its tasks under the strategic direction of the Secretariat.

The General Assembly, through Resolution 69/307, further decided to give the RSCE operational and managerial independence as of 1 July 2017. The Centre is now
governed by a Steering Committee, led by the Assistant Secretary-General for Support Operations, the Director of the Human Resources Services Division in Department of Operational Support, a representative from the Department of Management Strategy, Policy and Compliance, the Director of the Centre, the Chief of the Kuwait Joint Support Office, the Chairperson of the Centre Client Board, and the Chairperson of the Kuwait Joint Support Office Client Board.

Currently, the RSCE provides a full range of administrative, logistics, and information and communications technology services to 19 missions in Africa, which represents over 77 per cent of all United Nations peacekeeping and special political missions worldwide. The Centre provides efficient, client-oriented and scalable services with the goal of moving transactional, non-location dependent administrative functions to the Centre from its client entities. This includes transactional elements of human resources, finance, multimodal movement and control, personnel and cargo transport, and information and communications technology (ICT) support.

The Center has a Global Procurement Support Section that supports and provides streamlined procurement activities to field missions and Secretariat offices. It also supports the overall implementation of integrated supply chain management in partnership with other entities in the areas of freight forwarding, procuring regional deployment stocks and third-party logistics contracting support to regional missions. The Forward Support Deployment Hub offers logistics services in freight forwarding, air transport and management of regional deployment stock in support of regional and global operations through the action of three different cells: regional deployment stock, movement operations and freight forwarding support, and air support.

For the 2021/22 budget period, the RSCE is supported by 424 approved posts (32.3 per cent of which are international staff, 66 per cent national staff and 1.7 per cent United Nations Volunteers) with a budget of $40.2 million, of which 82 per cent is allocated to civilian personnel costs and the remaining 18 per cent to operational costs. The Center measures its performance through a battery of key performance indicators for each service category, which allows it to monitor its deliverables, make adjustment in a timely manner and improve its performance.

Source: https://rsce.unmissions.org/infographics
United Nations Peacekeeping provides crucial support to countries all over the world in their effort to stop conflict and create peace. Troops and Police personnel deployed to these missions are coming from various contributing countries. United in their determination to foster peace, they bring different cultures and experience to the job. Since the 1980s, a system of reimbursement has been in place to compensate troop and police contributing countries (T/PCCs) for the common and essential additional costs incurred in deploying uniformed personnel and equipment to United Nations peacekeeping operations.

PERSONNEL REIMBURSEMENT RATES

In principle, military and police personnel deployed in peacekeeping missions are paid by their own Governments according to their own national rank and salary scale. Countries volunteering uniformed personnel to peacekeeping operations are all reimbursed equally by the United Nations at a standard rate, approved by the General Assembly.

The General Assembly, in its Resolution 65/289 of 8 September 2011, established a Senior Advisory Group38 (SAG) to consider rates of reimbursement (RR) to troop contributing countries and other related issues. The recommendations of this Senior Advisory Group (A/C.5/67/10), adopted by the General Assembly in its Resolution 67/261 called for an effective, transparent and equitable system for periodically reviewing the rate of reimbursement to countries contributing uniformed contingents to United Nations peacekeeping operations.

To do so, comprehensive data collection is conducted periodically from a sample of 10 among the top 20 troop and police contributing countries based on income classification: low, lower-middle, upper-middle and high. The Advisory Group further stipulated that the 10 participating sample countries must represent a collective minimum of 50 per cent of the total troop and police contributions made over the previous three-year period.

As mandated by the General Assembly, data are collected from the 10 sample countries in five categories of costs: (a) allowances; (b) personal kit and equipment;

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38: The SAG consists of five experts appointed by the Secretary-General, five representatives from major troop contributors, five representatives from major financial contributors and one member from each regional group.
(c) pre-deployment medical expenses; (d) inland transportation; and (e) United Nations-specific pre-deployment training. Based on this survey data, General Assembly Resolution 72/285 fixed the current rate of reimbursement for personnel at $1,428 per person per month from 1 July 2018.

As mandated by the General Assembly, a quadrennial review of the personnel costs incurred by contributing countries has been undertaken in 2021/22. Based on this review, the Secretary General proposes to increase the rate of reimbursement for troops and police personnel to $1,453.31 (report A/76/676). In the same report, the Secretary General requested the General Assembly to:

- Take note of the report of the Secretary General and;
- Express appreciation to the sample countries for their participation in the survey.

Based on its inquiries, the Advisory Committee on Administrative and Budgetary Questions (ACABQ) notes that the increase of rate of reimbursement by the amount of $25.31 per person per month will raise overall PKO costs by $21,257,363 per annum. Conclusively, the ACABQ is of the view that the consideration of the results of the survey to support the review of the standard rate of reimbursement to troop and police contributing countries constitutes a policy matter to be decided by the General Assembly.

Subsequently, the report on the results of the survey to support the review of the standard rate of reimbursement to troop and police contributing countries is considered as agenda item 150 before the Fifth Committee at the 77th second resumed session. The Committee will decide whether to approve the proposal to increase the rate of reimbursement.

**CONTINGENT-OWNED EQUIPMENT**

Aside from personnel reimbursement, the United Nations also reimburses equipment deployed by contributing countries to peacekeeping missions. Contingent-Owned Equipment (COE) consists of the major equipment and self-sustainment capabilities 39 that are deployed as part of military and police contingents in United Nations peace operations.


The COE Manual is subject to review every three years through the COE Working Group which is a subsidiary body of the Fifth Committee of the General Assembly. The COE Working Group, a technical body comprising representatives of Member States, provides recommendations on the rates of reimbursement for COE and the associated policies, procedures, standards and definitions. To compensate for the

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39: Catering, medical services, housing, communications, etc.
differences between operating conditions in different mission areas, adjustments are made to the standard reimbursement rates for major equipment and self-sustainment, based on the following factors:

1. Environmental—the terrain, climate and road conditions in the mission area.
2. Operational intensity—length of logistics chains, size of area of operations and infrastructure;
3. Hostile action/forced abandonment—criminal activity, hostile environment, mines etc., and the potential for hostile engagement by unidentified factions or by individual or groups other than peace process participants;
4. Transportation—distance between the port of embarkation and the arrival point in the mission area.

The COE Working Group makes recommendations based on proposals submitted by both the Secretariat and individual Member States in the form of issue papers. In the context of the review of COE reimbursement rates, the COE Working Group also considers national cost data provided by Member States and proposes deductions to be applied in the case of absent or non-functional equipment, as determined by periodic contingent-owned equipment verification reports. The recommendations of the COE Working Group are presented to the General Assembly, through its Fifth Committee (along with recommendations from the Advisory Committee on Administrative and Budgetary Questions), for its endorsement. The latest version of the COE manual is document A/75/121.

The 2023 meeting of the COE Working Group will convene in New York from 16-27 January 2023. As decided by the General Assembly in its Resolution 71/296, an organizational pre-session will be held in New York on 17 November 2022 to elect the Bureau of the 2023 COE Working Group and will agree on the agenda of the 2023 session.

**INTERACTION WITH T/PCCS**

Both personnel and COE reimbursement rates are agreed by both T/PCCs and the United Nations through a Memorandum of Understanding (MOU). This formal agreement contains details of the personnel, major equipment and self-sustainment services that the contributing country will provide including the standard reimbursement rates that will apply (already pre-determined by Member States through the approved RR and COE manual). It is signed by representatives from the United Nations Department of Operational Support (DOS) and the contributing countries Permanent Mission to the United Nations and remains in force until the end of the mandate of the peace operation, when the formed military/police unit repatriates from the mission, or until both parties mutually agree that the MOU requires adjustment and renegotiation.

After the contingents have deployed, staff in the field commence Verification Inspections to ensure each party is meeting its obligations under the terms of the MOU. After each inspection, a Verification Report is drafted and sent to United Nations headquarters, where it is reviewed against the MOU to calculate the reimbursement to the contributing country. If the MOU has not been formally signed before deployment, the United Nations reimburses the provision of personnel and
back-dates reimbursements for the provision of equipment and self-sustainment services when the MOU is signed.

Despite not being formally established in either COE manual or MOU, the general practice for both personnel and COE reimbursement is as follows:

a. The Uniformed Capabilities Support Division serves as the single point of entry in the Secretariat on support and reimbursement issues related to military and police contingents for both Member States and counterparts within the Secretariat, including DPPA (Department of Political Affairs) and DPO (Department of Peacekeeping Operations).

b. Both personnel and COE provided by T/PCC are reimbursed on a quarterly basis with a three-month delay, with an indicative repayment schedule as follows:
   - Q1 cost will be reimbursed in July
   - Q2 cost will be reimbursed in October
   - Q3 cost will be reimbursed in January (following year)
   - Q4 cost will be reimbursed in April (following year)

However, it is worth noting that the payment of reimbursement is at all times subject to the liquidity of the concerned United Nations PKO budgets. In adopting Resolution A/RES/73/307, the General Assembly enabled cross-borrowing across individual PKO budgets (subject to certain conditions), significantly improving overall liquidity and timely payments to T/PCCs. However, severe liquidity constraints in 2020 still forced the organization to withhold reimbursement payments and prioritize other operational expenditure.

c. The reimbursement is disbursed through bank accounts formally identified by representatives of T/PCCs, usually the military advisor or police advisor, per note verbale/official sealed letter.
Mainly due to outstanding contributions from Member States, 29 Peacekeeping Operations (PKOs), whose mandate has ended, currently remain on the books of the Secretariat, accumulating more than $221 million in the form of residual contributions and investment income as of 30 April 2022. Note that during the 2018-2020 liquidity crisis, this cash was used by the Secretariat as a temporary liquidity reserve of last resort. The Fifth Committee has been considering closed surplus and deficit missions jointly and at its 76th session agreed on a formula to distribute the available cash between outstanding payments to T/PCCs and return of unspent funds to Member States.

Any Peacekeeping Operation (PKO), the mandate of which has been terminated and which has been liquidated, will go through various financial closing stages before it is considered a “closed” PKO for the purposes of the Fifth Committee. After the liquidation of a mission, in subsequent years, the Secretariat will firstly issue a Final Performance Report followed by a Final Disposition of Assets Report. Only after these stages will the mission be considered “closed” rather than “closing.” However, even if a mission is considered “closed” it is not fully financially closed (i.e. off the books of the Secretariat) until all outstanding contributions have been received and liabilities paid. Mainly due to outstanding contributions or “arrears” (currently totaling $376.6 million in closed PKOs), in reality, closed missions have remained in the books of the Secretariat for decades accumulating cash in the form of residual contributions and investment income.

There are two types of claims with regard to the cash accumulated in closed missions that have to be considered: (i) claims owed to troop and police contributing countries (T/PCCs) in these missions and (ii) claims for the return of unspent funds or “credits” from these missions to Member States. If a closed mission is in surplus and T/PCCs have been paid, any (net⁴⁰) cash should be credited to MS. However, if a closed mission is in deficit T/PCCs cannot be fully paid and no credits returned.

The fact that several long-closed missions remain in deficit created the problem the Fifth Committee annually considers under the item “Closed PKOs” at its second resumed session. More than a decade ago, the General Assembly decided to consider all closed surplus and deficit missions under a single agenda item to find a mutual solution on how to distribute the available cash in all these missions between T/PCCs and Member States credits. As of 30 April 2022,⁴¹ there are 29 long-closed PKOs—24 in surplus, 5 in deficit—with total cash assets of $221.6 million.

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⁴⁰: After the payment of all other outstanding liabilities (e.g. death and disability claims).
⁴¹: Supplementary Information: Updated financial position of closed peacekeeping missions as at 30 June 2021 (A/76/553), 11/05/2022.
To settle T/PCC claims in deficit missions, these have to be cross-financed from the surplus missions, reducing the amount that can be credited to Member States from these missions. Even though an agreement on how to distribute the cash was close in 2019, the Fifth Committee finally could not agree, due to the worsening liquidity crisis of the Organization. In 2018, 2019 and 2020 the cash in Closed PKOs had been used by the Secretariat as a temporary liquidity reserve for the regular budget (RB), hindering an agreement on a reimbursement scenario.

HISTORY OF THE CLOSED PKO ITEM

As requested by the General Assembly in the 65th session in 2011 in Resolution 65/293, the Secretary-General submitted proposals to address the issue of outstanding amounts due to Member States in respect of closed PKOs with net cash deficits in various reports (A/66/665, A/67/739, A/68/666). In that context, Member States have considered multiple scenarios to return credits and settle the outstanding liabilities during deliberations on that agenda item but could not reach any kind of agreement and deferred the item annually since.

In the 73rd session in 2019, a broad agreement amongst many groups (EU, G77+China, Japan, CANZ, Russian Federation) could be reached on a reimbursement scenario originally proposed by the EU. However, ultimately, full consensus failed in part due to the deterioration of the liquidity situation of the regular budget. At the end of 2018 and 2019—due to increasing outstanding contributions from Member States—the regular liquidity reserves of the Organization (Working Capital Fund, Special Account) had been exhausted, so the Secretariat temporarily borrowed from the cash in Closed PKOs to keep operations running.

During the 74th session in 2020, the General Assembly—after 9 years—finally adopted a resolution on this item (Resolution 74/278), again stressing that the practice of borrowing from Closed PKOs for regular budget purposes is not sustainable and committing to resolve the issue.

In a similar vein, in the 75th session in 2021 the General Assembly adopted a resolution noting the improving liquidity situation which should allow the Secretariat not to resort to the practice of borrowing from Closed PKOs anymore. However, proposals on a distribution scenario under the condition of opening the PKO Reserve Fund as a temporary liquidity reserve for the regular budget did not find consensus.

AGREEMENT REACHED AT THE 76TH SESSION

At the 76th session, in conjunction with an agreement to strengthen the liquidity reserves of the Organization, the Committee agreed to distribute the closed PKO according to the 2019 EU scenario:
“Decides to return cash assets in closed peacekeeping missions to Member States, subject to sufficient and concomitant action being taken regarding the financial situation of the Organization, as follows:

a. To return by 31 March 2023 all cash assets as of 31 December 2022 in surplus missions, excluding only cash necessary to cover troop and police contributing countries claims in these missions, to Member States that have paid their assessed contributions in full to the closed peacekeeping missions as of 31 December 2022, based on the scale applicable to each mission’s last assessment;

b. To cross-borrow the remaining cash available in all closed missions to pay by 31 March 2023 all outstanding claims of troop and police contributing countries in closed peacekeeping missions, prioritizing the claims by countries without arrears in closed peacekeeping missions.” (OP5)

It is worth noting that, as of 30 April 2022, with total cash reaching $221.6 million due to interests and investment returns, the total available balance for the first time allowed for full reimbursement to Member States without arrears ($135.9 million) as well as full repayment of of T/PCCs ($81.3 million). The agreed distribution mechanism leaves $4.3 million on the closed PKO accounts for future purposes, while also leaving the formal financial obligations of members states to these accounts unaltered.

**LESSONS LEARNED FOR CLOSING MISSIONS**

The long history of this item shows that pooling closed deficit and surplus missions together under one item to come to an overall solution for all is not a sustainable and efficient way of dealing with the problem of closed deficit missions. Any solution to this item and any future closed mission should therefore include a mechanism that will avoid creating this situation anew. As long as T/PCCs have been fully paid any future (net) cash balance should therefore be automatically returned as credits to Member States on a yearly basis so that no cash accumulates in these missions. Such a standard mechanism of credit return has been discussed in the 75th session for the newly closed missions UNOCI\(^{42}\) and UNMIL.\(^{43}\) While UNOCI and UNMIL could be kept separate from the Closed PKO pool, no consensus could be reached on a standard mechanism of credit return yet. Now that the item “Closed PKOs” is resolved, the Committee may find it easier to agree on a default system of return of credits from closed missions.

To avoid the problems created by a closed mission in deficit, it is up to Member States to pay their outstanding contributions, even after the closure of a mission. In absence thereof, other mechanisms should be found to finance the liabilities of such missions. Ultimately, if Member States pay their contributions to the PKOs in full and on time while they are active, as required by the financial rules of the Organization, the problem of “Closed PKO” would not arise.

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42: United Nations Operation in Cote d’Ivoire
43: United Nations Mission in Liberia
Human Resources
The Global Human Resource Strategy

Permanent Mission of the United Kingdom to the United Nations

At the 73rd session, the Secretary-General presented the Fifth Committee with a “Global Human Resources Strategy 2019-2021,” setting out objectives and strategic actions to transform HR management in the Secretariat, with a view of improving recruitment of staff and reducing bureaucratic impediments. While General Assembly guidance was sought for some components of the reforms, no Human Resources Management resolution has been agreed on by the Fifth Committee since the 72nd session.

The Secretary-General’s report “Shifting the management paradigm in the United Nations: ensuring a better future for all,” agreed to by the General Assembly in the 72nd session (A/72/492), outlines the Secretary-General’s vision for a fundamental shift to a new management paradigm to ensure better use of the Organization’s resources in support of programme delivery and mandate implementation.

As he has set out, reforming the management of the United Nations human resources is an important element of the Secretary General’s vision for a stronger, more effective and more agile Organization that is better able to deliver for the people it serves and equipped to address today’s and future challenges.

The Secretary-General recognized some challenges with the United Nations management of its human resources, in his words, “getting people with the right skills to the right place at the right time.” Slow recruitment, centralized, rigid and cumbersome human resources processes, and policies that weren’t consistently applied were identified as some of the challenges stopping the Organization from being as operational and effective as it could be. In contrast, the Secretary-General wanted to enable United Nations staff to perform their tasks with greater ease and with fewer bureaucratic impediments. His 2021 vision statement reiterated his wish to simplify and reduce unnecessary bureaucratic processes and foster a work culture of collaboration.

The Secretary-General understood that a shift in mind-set was needed, by creating a common human resources vision for the United Nations. To achieve this, in the 73rd session he presented the “Global Human Resources Strategy 2019-2021: building a more effective, transparent and accountable United Nations” to the Fifth Committee as a roadmap, which set out bold objectives and strategic actions to transform HR management in the Secretariat.
The strategy core tenants are to:

1. Create an enabling policy environment for people management;
2. Catalyze proactive talent acquisition and management, and;
3. Contribute to a transformed organizational culture.

Its aim is to ensure that the Organization can retain and nurture staff with the skill sets required to address the complex and changing nature of the global challenges the United Nations is tasked with dealing with. The strategy is forward-looking and integrated, and will be updated as needed to guide human resources management in the years to come.

The global human resources strategy is guided by the principles laid out in the Charter of the United Nations: “The paramount consideration in the employment of the staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence, and integrity. Due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible.”

The strategy reflects the Secretary-General’s vision for shifting the management paradigm of the United Nations, and is aligned with the principles of equitable geographical representation and gender parity, as reflected in Article 8 of the Charter of the United Nations, and the Secretary-General’s system-wide strategy on gender parity. The strategy places the staff member at the center of a transformed human resources function, including giving greater and more equitable access of all staff to learning and career development opportunities.

The main components of the strategy can be seen in this diagram:

Figure V: Human resources strategy components
Source: Global human resources strategy 2019–2021: building a more effective, transparent and accountable United Nations, Report of the Secretary-General (A/73/372)
The United Nations Human Resources policies, practices and arrangements, including ongoing progress to implement this Global HR Strategy, have traditionally been considered biennially by the Fifth Committee. Since the start of the annual Programme Budget trial period in the 74th session, these issues have been discussed in the First Resumed session of Fifth Committee, instead of its Main Session. Unfortunately there has been no Human Resources Management (HRM) resolution agreed to by the Fifth Committee since the 72nd session.

Other Human Resource Management Topics

MOBILITY

In order to create a truly mobile workforce to realize the Secretary-General’s vision of a nimble, effective, transparent, accountable and efficient Organization that can effectively deliver its mandates and programmes, and on the 2030 Agenda, the Secretary General has been working on a “new approach to staff mobility: building an agile Organization by providing opportunities for on-the-job learning and skills development,” drawing on lessons learned from previous mobility efforts.

The new approach to mobility makes use of the Secretary General’s authority to move staff laterally across the Organization, to ensure that staff have opportunities for on-the-job essential-skills acquisition and development through service across geographical locations including both Headquarters and non-Headquarters. A career enhancement framework is at the heart of organizational agility, which is one of the three key outcomes of HRM reforms in the Secretariat.

The proposed approach would make mobility mandatory for new staff from 2022, and incentivize currently serving staff particularly in the P-2, P-3 and Field Service to opt-in. It would also encourage staff to rotate out of hardship duty stations. However, it would only apply to current staff on a phased approach, so it would not be until 2060 that all staff members in the Secretariat, except those encumbering non-rotational posts, will be part of the Organization’s geographical mobility efforts.

The Secretary General’s proposal was presented to the General Assembly in its 75th session. Unfortunately, the Fifth committee has not yet taken a view on the Secretary General’s approach.

AMENDMENTS TO THE UNITED NATIONS STAFF REGULATIONS AND RULES

One of the Secretary General’s objectives of management reforms was to streamline and simplify human resources policies, to ensure they were clear, easy to understand and fit for purpose and supported a modern and future-looking workforce.

In order to achieve this, the Secretary-General undertook a comprehensive review of the staff regulations and rules, and proposed amendments to them. These changes range from editorial to more substantive, and include the use of more generic language and terminology for inclusivity, changes relating to gender parity and the equitable distribution of positions between men and women, accessibility
and inclusion for staff members with disabilities, and strengthening prohibited contact, as well as other updates.

The amendments were first presented to the General Assembly at its 73rd session, and an updated version at its 74th session. The Fifth Committee is required to agree to the amendments to the regulations (and purely take note of the amendments to the rules as the Secretary General has the authority to make these changes), but unfortunately it has yet to do so.

UNAMID Joint Special Representative Holds Townhall Meeting
Credit: UN Photo/Albert Gonzalez Farran
Composition of the Secretariat and Desirable Ranges

Permanent Mission of the People’s Republic of China to the United Nations

The General Assembly established a system of “desirable ranges” to assess the appropriate representation level of Member States in the staff of the United Nations, in keeping with the Charter. Currently, three weighted factors determine the range for each Member State: contributions (55 per cent), membership (40 per cent) and population (5 per cent). Hiring from underrepresented countries is promoted through the Secretariat’s young professionals programme, a target for “geographical appointments” in the Senior Manager’s Compact and the Geographical Diversity Strategy.

COMPOSITION OF THE SECRETARIAT

Staff members, who are governed by the Staff Regulations and Rules of the United Nations, constitute the main workforce of the Secretariat. To fulfill its mandate, the Secretariat also engages gratis personnel, retired staff and consultants and individual contractors. These two groupings of personnel are subject to different regimes of remuneration, entitlements and judicial system. The Secretary-General reports to the General Assembly on these two groupings at regular intervals.

STAFF MEMBERS

Each year, the Secretary-General presents to the General Assembly a report entitled “Composition of the Secretariat: staff demographics,” focusing on staff members. The report provides statistics and summarizes trends in staff composition and demographics of the Secretariat, including with regard to staff appointments and separations and staff subject to the system of desirable ranges, covering the period from 1 January to 31 December of said year. As of 31 December 2020, the total population of staff holding permanent, continuing, fixed-term or temporary appointments in the Secretariat was 36,827, including 13,554 of the Professional and higher category, 3,395 of the Field Service category and 19,878 of General Service and related category. 38.6 per cent of all staff were women.

In 2020, in an effort to act upon the recommendation from the Advisory Committee on Administrative and Budgetary Questions (ACABQ) “regarding the need for a more extensive trend analysis and the need to understand their underlying causes with a view to developing corrective measures and policy enhancements,” the Secretary-General, in his report A/75/591, presented the results of analyses of trends for the past four yearly periods (from 2016 to 2019) and a forecast of retirements. Now, the Secretary-General is making efforts to gradually transition the contents of his report on the composition of the Secretariat to an online platform envisioned to start in
2021, thereby giving Member States access to information updated on a monthly basis.

**GRATIS PERSONNEL, RETIRED STAFF AND CONSULTANTS AND INDIVIDUAL CONTRACTORS**

Every other year, the Secretary-General presents to the General Assembly a report entitled "Composition of the Secretariat: gratis personnel, retired staff and consultants and individual contractors." Gratis personnel are classified into two types. Type I gratis personnel cover interns, associate experts and personnel provided on a non-reimbursable loan under the pertinent provisions and regime. Type II are personnel provided to the United Nations by a Government or other entity responsible for the remuneration of the services of such personnel and who do not serve under any other established regime applicable to Type I gratis personnel (ST/Al/1999/6).

The biennial report of the Secretary-General summarizes information on the composition and demographic trends of gratis personnel, retired staff and consultants and individual contractors within the Secretariat for the reporting period. It includes an overview of demographic data, such as gender, regional grouping and age, as well as information on entity and length of engagement.

As presented in the report A/75/591/Add.1, from 1 January 2018 to 31 December 2019, a total of 5,146 persons from 148 Member States served as gratis personnel, of whom, 66 per cent were women and 4,454 persons were interns.

During the biennium 2018-2019, engaged retirees numbered 1,043. They are subject to the standards set by the General Assembly in 1996. The maximum earnings for retired former staff in receipt of pension benefits other than former language services staff members are set at $22,000, and a maximum limit for language staff members is established at 125 workdays per year.

During 2018-2019, 26,226 persons worked as consultants or individual contractors, of whom, 11,682 were engaged at departments/offices, regional commissions and tribunals, with 45 days as average length of engagement, and 14,605 engaged at peacekeeping operations and Special Political Missions (SPMs) and other political presences, with 55 days as average length of engagement.

**THE SYSTEM OF DESIRABLE RANGES**

The principle of geographical distribution of the staff is enshrined in the Charter of the United Nations. Article 101, paragraph 3 of the Charter mandates that "due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible." The General Assembly has established the system of desirable ranges as the measure for assessing the appropriate representation level of each Member State in the staff of the United Nations.

The first resolution of the General Assembly on the issue of equitable geographical distribution dates back to 1947 (Resolution 153 (II)). In the following year, the General Assembly introduced the concept of "desirable ranges" for Member States while defining what constituted equitable geographical distribution of the Secretariat and establishing a yardstick for measuring progress towards that
end. Until 1962, only one factor was used to determine the desirable ranges: the contribution of each Member State to the regular budget of the Organization. The General Assembly in its Resolution 1852 (XVII) of 19 December 1962 added two other factors: membership in the United Nations and the population of the Member State. From 1962 to 1988, the weight of each factor varied according to successive General Assembly resolutions.

The General Assembly in its Resolution 42/220 A adopted in 1988 set the basic criteria for the definition of desirable ranges, which are still applied today. Only a subset of the international staff population (the base figure) is taken into account in the system. The base figure for the calculations was initially set at 2,700 posts, now raised to 3,600 posts, which represents approximately 27 per cent of all positions in the Professional and higher categories. The weight of the factors remains at 55 per cent for contribution, 40 per cent for membership and 5 per cent for population. The upper and lower limits are based on flexibility of 15 per cent upward and downward from the midpoint of the desirable range of the Member State, but no less than 3 posts in the lower limit and no less than 14 in the upper limit. The General Assembly further decided in its Resolution 65/247 adopted in 2011 that staff members should retain geographical status only when serving against a post subject to geographical distribution, except those recruited under the Young Professionals Programme.

Since 2005, the Fifth Committee has been discussing approaches to reform the system of desirable ranges, based on the proposals from the Secretary-General, including increasing the base figure of the geographical posts, adding another factor TCC/PCC into the calculation formula, and adjusting the weight of the various factors. However, no consensus could ever be reached.

The representation of Member States falls into four groups: unrepresented, underrepresented, within range, and overrepresented. A Member State is considered “unrepresented” when not a single one of its nationals, after having gone through the established selection process, is serving in a post subject to geographical distribution; it is “underrepresented” when the number of its nationals appointed to such posts is greater than zero but below the lower limit of the desirable range; it is “within range” when the number of its nationals appointed to such posts is between the lower and upper limits of the desirable range; and it is “overrepresented” when the number of its nationals appointed to such posts exceeds the upper limit of the desirable range. At 31 December 2019, 22 Member States were unrepresented, 34 underrepresented, 108 within range, and 29 overrepresented.

To boost representation from unrepresented and underrepresented Member States, the Young Professionals Programme was launched in the Secretariat in 2013, limiting entry-level posts exclusively to successful candidates from those Member States. Examinations are organized every year and the majority of rostered candidates are placed. In addition, the Secretary-General includes a target for “geographical appointments” in the Senior Manager’s Compact, the United Nations accountability framework. Under this target, all senior managers are required to make 50 per cent of appointments to geographical posts from unrepresented and underrepresented Member States in their entities. In 2020, the Secretariat’s Office of Human Resources formulated the Geographical Diversity Strategy to help achieve the goal for equitable geographical representation.
The objective of the Ethics Office, established in 2006, is to assist the Secretary-General in ensuring that staff members observe and perform their functions in accordance with the highest standards of integrity, as required by the United Nations Charter (Article 101, paragraph 3), by fostering an ethical, transparent and accountable organizational culture. As requested by the General Assembly, the Fifth Committee annually considers the activities of the Office report, including information on the activities of the Ethics Panel of the United Nations and information regarding the proposals for strengthening the independence of the Office.

In General Assembly Resolution 60/1, adopting the 2005 World Summit Outcome, Member States “request the Secretary-General to submit details on an ethics office with independent status, which he intends to create, to the General Assembly at its sixtieth session.” The resulting proposal 44 by the Secretary General to create an Ethics Office as an independent unit of the Secretariat was accepted by General Assembly Resolution 60/248, thus establishing the Office. The Ethics Office serves as an independent, confidential and impartial resource for all United Nations Secretariat personnel worldwide. It divides its work into five strategic areas: (1) advice, (2) protection against retaliation, (3) financial disclosure, (4) ethics training and (5) coherence of ethical standards.

The functions of the Ethics Office include: (a) Providing confidential advice and guidance to staff on ethical issues, including administering an ethics helpline; (b) Administering the Organization’s financial disclosure programme; (c) Administering the Organization’s policy on protection against retaliation for the responsibilities assigned to the Ethics Office; (d) Developing standards, training and education on ethics issues, in coordination with the Office of Human Resources and other offices as appropriate, and conducting ethics-related outreach; and (e) Supporting ethics standard-setting and promoting policy coherence within the Secretariat and among the Organization’s separately administered organs and programmes.

The General Assembly requested the Secretary-General in its Resolution 60/254 to report on the activities of the Ethics Office and the implementation of ethics policies, and the Fifth Committee annually considers the activities of the Office report, currently in the context of its consideration of Human Resources Management during the Committees first resumed session. As requested by the General Assembly, the reporting of the Office also includes information on the activities of the Ethics Panel of the United Nations and information regarding the proposals for strengthening the independence of the Office.

The current Director of the Ethics Office, Elia Yi Armstrong, was appointed in August 2015 by United Nations Secretary-General Ban Ki-moon. The Ethics Office covered 36,574 global Secretariat staff as of 31 December 2019 with regular budget resources of $2.088 million for 2020 and 12 posts funded through various accounts, including the regular budget and the Peacekeeping Support Account. From 1 January to 31 December 2020, the Office received 1,681 requests for services.

The United Nations Ethics Panel, previously known as the United Nations Ethics Committee, was created in December 2007 through the Secretary General’s Bulletin ST/SGB/2007/11 (United Nations system-wide application of ethics: independently administered organs and programs). Its goal is to ensure a consistent application of ethical standards throughout the United Nations and to align member organizations’ policies and procedures in the areas of financial disclosure, retaliation protection, ethical training, ethics annual reporting, standard setting, benchmarking and peer support. The Panel is responsible for defining a consistent set of ethics norms and rules for the United Nations Secretariat and independently operated funds and programs, as well as consulting on complex cases and topics with UN-wide consequences. Items can be brought to the Ethics Panel’s attention by any Ethics Office or the Chairperson of the Ethics Panel.

The head of the United Nations Ethics Office chairs the Ethics Panel, which provides functional leadership to promote capacity development and ensure adherence to consistent methodology in the delivery of ethics-related services. The panel also includes an alternate chair and 6 members as of November 2021.
GENERAL INTRODUCTION

The United Nations Joint Staff Pension Fund (UNJSPF) was established by the General Assembly of the United Nations in 1949 to provide pension, death and disability benefits to staff. Since its creation in 1949, the Fund has developed into an interagency entity that currently has 25 Member Organizations from the wider United Nations Family, the only prerequisite to join the Fund is being a member of the Common System.

The Fund is governed by the United Nations Joint Staff Pension Board (“the Board”) and administered by a Chief Executive of Pension Administration (“CEPA”), who is the head of the Pension Administration. The United Nations Secretary-General is responsible for the investments of the assets of the Fund. To that end, the Secretary-General has nominated a Representative (“RSG”) who leads the Office of Investment Management (OIM). It is therefore said that the Fund has a bifurcated structure, with the Pension Administration (PA) on one side, and the Office of Investment Management (OIM) on the other side. The Pension Board Secretariat—the entity that services the Board and its committees—is also part of the UNJSPF.

In January 2022 the Fund had around 135,000 active participants and more than 84,000 beneficiaries (retirees or recipients of death and disability benefits). The Fund is active in 170 countries and uses 17 different currencies. This makes it a medium-sized pension plan compared to other sectorial or professional pension plans around the world. The unique feature of the United Nations Pension Plan is that it is a defined benefit plan. This means that the benefits are based on a formula, not an (individual) account or savings plan. All assets are pooled and payments are guaranteed at a certain level, based on the years of service and personal situation of the beneficiary.

This implies that the investment risk is assumed by the Member Organizations of the Fund, not the participants. Every two years, an actuarial valuation of the Fund is completed by the Consulting Actuary and reviewed by the Board. The latest regular valuation found the Fund to be in a strongly funded position, as it had been for the past two valuations. The current funded ratio is 107.1 per cent, which was obtained by dividing the actuarial value of the assets, by the actuarial value of the accrued benefits. The next valuation will be finalized, for discussion and approval by the Board, at its next in-person session in July 2022.

Every Member Organization has a Staff Pension Committee (SPC). Like the Board, each SPC has a tripartite structure with representatives from member states (“governing bodies”), Executive Heads (including the Secretary-General) and participants (not staff federations). These SPCs are responsible for the daily management of the pension machinery at their respective organization. They are also responsible for decisions on personal cases such as requests for disability or survivor’s pensions. All payments, client services and other administrative tasks are performed and centralized by the Pension Administration, not the Member Organization.
THE PENSION BOARD AND THE UNITED NATIONS GENERAL ASSEMBLY

The Pension Board itself is a subsidiary organ of the United Nations General Assembly. It submits an annual report to the General Assembly that is discussed during the main session of the Fifth Committee, following a review by the Advisory Committee on Administrative and Budgetary Questions (ACABQ). In that sense the structure and role of the Board is unique: the Fund is an interagency entity while its Board is a subsidiary organ of the General Assembly. The relationship between the Board, the Fund and the General Assembly is therefore of great importance. The Pension Fund deals with technical issues with an enormous financial impact. It is the Fund’s and the Board’s responsibility to make sure that the items at hand are clearly outlined by the General Assembly.

The Board itself has 33 members, 11 representatives from member states, 11 from Executive Heads and 11 Participant representatives. However, over time the Board has de facto increased in size. All Board members have alternates and those alternates attend all meetings. Only the United Nations (12 members) FAO/WFP and WHO have three or more members on the Board. All other Member Organizations have two, one or no members on the Board. However, those Member Organizations with only one or two members on the Board send so-called representatives to Board meetings. There are also retiree representatives (four members and two alternates). All these “representatives” have the same rights as Board members, except the right to vote. Every member organization has an “SPC Secretary.” They also attend meetings.

On several occasions, this “unusually” large Board has been reason for concern by some Board members and some members of the General Assembly. In July 2021 the Board decided that it is impossible to reduce its size beyond 33. However, it was decided that all alternates (except the alternates from the members of the General Assembly) and all SPC Secretaries can only attend meetings virtually, not in person. In December 2021 the General Assembly decided that the representatives from Organizations with only one two or no seats can also only attend virtually.

The Board has a number of Committees that help it effectively discharging its mandate:

1. Each year in June, the Board’s Budget Committee provides recommendations to the Board with regard to the proposals of the Administration for next year’s budget. This is the first step of a long process that is followed by recommendations of the Board to the General Assembly on the budget, review by ACABQ and eventually adoption/approval of the budget by the Fifth Committee. The members of the budget committee are either Board members or members of their respective SPCs;

2. The Fund’s Solvency and Assets and Liabilities Management Committee (FSALM) looks on a regular basis at the actuarial situation of the Fund and keeps the investments of the assets under review. The members of the budget committee are either Board members or members of their respective SPCs;
3. The Standing Committee is another committee with no outside experts. In theory this is a committee that can deal with all issues while the Board is not in session. In practice the Standing Committee only deals with appeal cases of individuals whose requests for benefits have initially been denied by their staff pension committees;

4. The Audit Committee has two outside experts, selected by the Board. The Committee advises the Board on all issues related to oversight, audit and risk management. It complements the work of the Office of Internal Oversight Services (OIOS) and the Board of Auditors but does not replace them;

5. The Board has a Committee of Actuaries that consists of five independent actuaries appointed by the Secretary-General upon recommendation of the Board. This key committee advises the board on the actuarial valuations of the Fund, and on related demographic and economic assumptions. It also advised the Board on pension benefit design.

The General Assembly also created an Investment Committee to advise the Secretary-General on all aspects of the investment of the assets of the Fund. This Committee does not report directly to the Board. However, the Board might from time to time make observations and suggestions on the investments policy, in line with the regulations. The nine members of the Investments Committee are appointed by the Secretary-General after consultations with the Pension Board and ACABQ, subject to confirmation by the General Assembly.

CURRENT ISSUES

In its annual resolution, the General Assembly focuses on the following issues:

**Governance of the Fund and the Board**
The governance of the Fund and the Board has been high on the agenda of the General Assembly since 2018. This has led to the adoption of a governance reform plan by the Board in July 2021, largely endorsed by the General Assembly in December 2021. As a result the Board will have more frequent meetings (three per year), with a reduced in-person meeting in July. In 2021 the Board also adopted new terms of reference for its committees and its chair as well as several efficiency measures to improve its proceedings. The Board also adopted an ethics policy and the General Assembly approved the appointment of an ethics adviser. It is now up to the General Assembly to assess the effectiveness of these measures in the years to come.

**Approval of the administrative budget of the Fund**
Every year the General Assembly approves the administrative budget of the Fund, often in lock step with the approval of the United Nations Programme-Budget. It should however be noted that the two budgets are very different: the Fund’s budget is administrative and does not have any programmatic aspects. It is an envelope that the Pension Fund deems necessary to discharge its mandate in terms of administration and investments. It is also not paid through direct assessments from member states but financed through the contributions of participants and member organizations. There are no unencumbered balances and the envelope is initially endorsed by the Board.
**General oversight**

The General Assembly also approves changes to the Fund’s regulations as recommended by the Board. These are often technical changes that relate to the United Nations Pension System. The General Assembly is also responsible for the general oversight of the Fund and the investments of the assets of the Fund. In that sense, the General Assembly has commented on several occasions on how the assets should be invested, in spite of the clearly outlined fiduciary responsibilities of the Secretary-General in this regard.

**Conclusion**

To conclude, it is of critical importance that the priorities, challenges and complexities of the Fund are well outlined to the General Assembly at each session. Close dialogue between the Board, the Fund and the General Assembly is needed. In that regard, the management of the Fund and the leadership of the Board remain committed to work in full transparency with the General Assembly, in the interest of the 145,000 participants and almost 85,000 beneficiaries of the Fund. This also requires a good understanding of the inter-agency nature of the Fund.

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**Tips on terminology:**

The General Assembly “takes note” of the report of the Pension Board and the information it contains. In the case of proposals or recommendations by the Board that require decision of the Assembly, such as any proposed changes to regulations or provisions of the Pension Fund, the General Assembly will “approve.” In addition, the Secretary-General prepares a report on the administrative and financial implications of any decisions by the United Nations Joint Staff Pension Board. This report is considered by the ACABQ and the General Assembly will therefore also “endorse” the conclusions and recommendations of the Advisory Committee.
After-Service Health Insurance

The after-service health insurance (ASHI) programme provides eligible United Nations staff members with health insurance during retirement. This benefit to staff creates a growing liability for the Organization that is assessed to member states as part of the budget. As at 31 December 2020, the accrued liability for ASHI benefits for the Organization was estimated at $7,528 million. To meet long-term ASHI funding needs, the Secretary-General has, on many occasions, recommended switching from the current pay-as-you-go funding model to accrued funding through the application of charges on salary costs.

As noted in the Secretary-General’s latest report A/76/373, ASHI provides eligible retired staff continued health insurance coverage under the same health insurance schemes available to active staff. As such, ASHI is an important element of social security for staff members, given that upon retirement many cannot benefit from the national social security schemes of Member States as a result of their service with the United Nations. The associated cost, in the form of the insurance premium, is shared between the retiree (deduction from the pension) and the Organization. This benefit to staff, which is earned during active service but accessed after retirement, creates an accrued liability for the Organization (being the current value of all expected future health care costs). Furthermore, this liability has increased considerably since the inception of the programme in 1967, fueled by an expanding population of retired participants, changes in demographics, improved mortality, medical advances and the increased cost of medical services worldwide. The annual costs of ASHI is projected to grow from $117.8 million in 2023 to $499.7 million in 2051, of which $263.5 million pertains to the regular budget and $164.4 million to PKO budgets. Converted to current US dollars, the liability in 2051 would amount to $257.8 million.

In his report, the Secretary-General highlights a variety of measures taken by the Secretariat in the last 10 years to contain the cost of ASHI. Such cost-containment measures include preventative care, telemedicine, promoting the use of generic drugs, increasing deductibles for out-of-network care and eligibility within national health care plans, notably Medicare part B in the United States.

According to the Secretary-General, the accelerating growth of accrued ASHI liability poses a risk to the regular budget, particularly under zero-growth budget assumption, as the rising annual cost would increasingly crowd-out other activities.

45: Staff retired with annuity payments under the United Nations Joint Staff Pension Fund are eligible after the age of 55 and provided they performed a minimum of 10 years of service to the organization (for staff recruited on or after 1 July 2007).
46: ASHI costs borne by the Organization are budgeted under “other staff costs” in the regular budget and under the “Support account” for PKO budgets.
47: See supplementary information A/76/373 Add.1 for full tables of annual liability in constant US dollars and details on the actuarial assumptions used.
towards United Nations mandate delivery. Therefore, in A/76/373, the Secretary-General proposes to transition from a pay-as-you-go model to a partially pre-funded system for staff recruited as of January 2023 by levying a 6 per cent charge on salary cost\(^\text{51}\) and using the investment returns of this reserve fund to cover 75 per cent of annual ASHI expenditure.

As per supplementary information from the Secretariat, while such a charge would lead to increased assessments for Member States in the short term, the proposed pre-funded system is estimated to result in lower overall budget requirement from 2065 onwards, when the 6 per cent charge falls below the annual cost of retiree benefits (see graph below). The Secretary-General proposes to review the level of the payroll charge every 3 years.

\[\text{Figure VI: Combined annual regular budget and peacekeeping budgets in constant USD (thousands)}\]

Source: Supplementary information A/76/373 Add.1

Furthermore, the Secretariat officials stated that, should the proposal for a pre-funded system be revisited in the future, the estimate payroll charge required to cover 75 per cent of the annual liability from ASHI would likely increase by 5 per cent every 3 years (i.e. if the payroll charge is not approved by the General Assembly at its 76th session, the proposal for 6 per cent charge on salary cost could be adjusted to 6.3 per cent in 2025).

Finally, as per General Assembly request, the report by the Secretary-General includes a proposal to link the insurance premium paid by the retiree to their length of service by introducing a minimal theoretical pension based on 25 years of service as a benchmark, thus increasing retiree contribution for those who served less than 25 years. The overall cost savings of this measures are estimated at up to 5 per cent.

ASHI was discussed in the Fifth Committee at the 76th first resumed session in March 2022. While Member States in general recognized the importance of ASHI programme in the recruitment and retention of qualified staff, with several delegations supporting or proposing relevant options, including reforming the pay-as-you-go model to a pre-funded model and considering a range of cost-saving measures,\(^\text{52}\) no consensus was found on a way forward. Finally, the Committee decided to take "no action" on this agenda item, allowing the United Nations Secretariat to keep the system under advisement and return to the Committee later at an opportune time.

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\(^{48}\) ASHI for staff recruited before 1 January 2023 would continue to be funded on a pay-as-you-go basis as a closed group—these annual costs for this group are estimated to peak around 2055 and fade out by 2100.

\(^{49}\) In contrast, the Secretary-General proposed in his previous report (A/73/662) for the General Assembly to approve a payroll charge corresponding to a level 5.35 per cent of salary mass.

\(^{50}\) See supplementary information A/76/373 Add.4, Add.7
United Nations Budgeting and Thematic Policy Challenges
Liquidity Challenges

United States Mission to the United Nations

Relying on irregular contributions from Member States to finance fairly constant levels of expenditures, the United Nations faces difficulties balancing inflows and outflows of the Organization’s cash. In its report A/76/429, the Secretary-General proposed several measures to bolster existing liquidity reserves and make budget management more flexible, in particular for the regular budget. At its 76th session, the Fifth Committee agreed to expand the liquidity reserves using $100 million unspent funds from the previous budget period.

The liquidity of the United Nations is concerned with the cash management of the organization—the balancing of incoming contributions and outgoing expenses—as distinct from the United Nations budgets normally considered by the Fifth Committee. Whereas budgets determine the amount of money allocated to carry-out mandated activities of the Organization over a certain period, liquidity is involved with the daily inflows and outflows of the Organization’s cash.

As per the United Nations Charter, cash for the approved budgets comes primarily from Member State contributions, with smaller amounts of cash from income generating services (e.g. rental of United Nations premises, tours), cost-sharing and bank interest.

REGULAR BUDGET LIQUIDITY

The regular budget fiscal year operates on a calendar year from January to December. Subsequent to Resolution 72/266, the regular budget amount is approved by the Fifth Committee in December and assessments go out to Member States in January. As per financial regulation 3.5, contributions to the Organization are due within 30 days of receipt of the Secretariat’s assessment letter.

Throughout the budgeted period the organization needs enough liquidity (or cash on hand) to pay for encumbered staff salaries and expenses. The United Nations must also have enough cash to pay for unforeseen and extraordinary expenses, commitment authorities\(^\text{51}\) without appropriations,\(^\text{52}\) and any additional appropriations made in the Fifth Committee first and second resumed sessions, all of which are not assessed until the following year.

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\(^{51}\) Commitment authority is given by the General Assembly to the Secretary-General to incur expenditures without an prior appropriation. The authority is usually given for emergency situations, pending detailed review of budgetary proposals.

\(^{52}\) An appropriation is the amount voted by the General Assembly for a financial period against which expenditures may be incurred.
To do so, the United Nations has a Working Capital Fund\(^{53}\) and a Special Account\(^{54}\) to help balance the cash inflows and outflows of the regular budget (as the United Nations is not allowed to externally borrow money). The Working Capital Fund is currently funded and maintained at $150 million, and the Special Account has about $200 million, for a total of about $350 million in liquidity reserves. In addition, the Secretary-General has retained approximately $220 million\(^{55}\) of cash from closed peacekeeping operations to provide additional liquidity reserves, due to the liquidity crisis, adding up to a total of about $550 million of liquidity reserves for the regular budget. Member State contributions can be viewed through the United Nations contributions portal.\(^{56}\)

**REGULAR BUDGET LIQUIDITY CRISIS**

In his recent report A/76/429 on improving the financial situation, the Secretary-General said that “the Organization has long faced significant liquidity challenges for its regular budget operations. The situation has become grave over recent years.” He highlighted three issues that have caused the liquidity crisis: 1) Member State’s failure to meet their financial obligations in full and on time, 2) inadequate levels of liquidity reserves, and 3) a regulatory framework that constrains effective budget management.

In the letter by the Secretary-General from February 2022, he says record “collections in 2021 and early 2022 point to a better situation for 2022.” However, the Secretary-General notes that the recent liquidity challenges “have exposed the fragility of our financial situation.” Recalling the many measures he has taken to manage the liquidity crisis, he concludes that “the system is clearly broken” and urged Member States to enact lasting solutions to improve regular budget liquidity. The regular budget year-end outstanding amounts owed increased significantly in 2019 and 2020 as a percentage of the regular budget assessments, but decreased significantly in 2021 (see table 1).

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<th>Year-end outstanding assessments ($ million)</th>
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*Source: soc.un.org*

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\(^{53}\) The working capital fund was established in 1946 to manage the liquidity of the regular budget; the WCF is funded from assessed funds and is currently maintained at $150 million (with interest accrued against the fund returned to Member States). See also Financial Regulations and Rules ST/SGB/2013/4 regulation 4.2.

\(^{54}\) The special account was established in 1972 to improve the liquidity of the Organization and was funded through voluntary contributions. As it consists of voluntary contributions, interest in the special account is retained in the fund, allowing it to grow slowly over time. The General Assembly has taken two opportunities to use the special account to offset assessed contributions (in 2013 $27 million and 2015 $37 million).

\(^{55}\) See Secretary-General report A/76/553 Updated financial position of closed peacekeeping missions as at 30 June 2021.

\(^{56}\) The United Nations contributions portal is available through the password protected page www.soc.un.org.
PEACEKEEPING LIQUIDITY

In his latest report on the financial situation, the Secretary-General said “peacekeeping operations regularly face liquidity challenges” with “a slight improvement in the past two years.”

Peacekeeping differs from the regular budget as it does not have a working capital fund. Prior to the 73rd session, peacekeeping missions that ran into liquidity constraints deferred reimbursements to troop and police contributing countries (T/PCCs) and borrowed from closed peacekeeping operations to maintain liquidity. This often led to late reimbursements to T/PCCs, and the Secretary-General said T/PCCs were “transforming...into major financers of peacekeeping.”

However, Resolution 73/307 approved two measures to improve the liquidity of peacekeeping. First, the General Assembly allowed the Secretary-General to borrow cash across peacekeeping missions (i.e. to pool peacekeeping cash). Second, the Assembly approved the issuance of assessment letters for the full budget period, including the period for which the mission mandate has not yet been approved by the Security Council.

In his report A/76/429 the Secretary-General stated these two measures have “improved the liquidity” of peacekeeping and “the timeliness of payments” to T/PCCs. In a briefing to Member States in October 2021, the United Nations noted that all T/PCC payments had been made on time, with the exception of UNAMID, a closing peacekeeping mission (because the United Nations decided not to extend cash pooling to closing missions).

In June 2022, at its 76th second resumed session, the Committee decided to use $100 million of the exceptional amount of unspent funds from the 2021 regular budget to increase the Working Capital Fund, further noting that “closed international tribunals accounts’ surplus and the possibility to use it as a last resort to cover temporary liquidity shortfalls of the regular budget.” In tandem, the Committee decided to distribute the cash from closed peacekeeping operations.

Finally, in its resolution on improving the financial situation of the United Nations the Committee welcomed “the continued management of the cash resources of the active peacekeeping missions as a pool” and requested the Secretary-General to continue this practice on a trial period for another five years.

58: See chapter on closed PKOs.
Procurement

Permanent Mission of the Russian Federation to the United Nations

U.N. Procurement is governed primarily by Financial Regulations and Rules and General Assembly resolutions, with the United Nations Procurement Division (UNPD) as the main entity responsible for procurement activities. The procurement of strategic goods and services are conducted through central operational support at Headquarters. Heads of administration outside of headquarters are also responsible for conducting procurement activities within their delegated authority.

The United Nations procurement is primarily governed by resolutions and decisions adopted by Member States, in particular:

1. Financial Regulations and Rules of the United Nations (ST/SGB/2013/4);
2. Resolutions of the General Assembly on:
   a. Procurement—the last one, 69/273, was adopted in 2015;
   b. Financing all peacekeeping operations (containing the same language for each mission) the last one, for example, 75/302 was adopted in 2021;
   c. Cross-cutting issues—the last one, 70/286, was adopted in 2016;
   d. Management reform—the last one, 72/266 B, was adopted in 2018;
   e. Reports of the Board of Auditors (BoA)—the last one, 76/235, was adopted in 2021;
   f. Reports of the Office of Internal Oversight Services (OIOS)—the last one, 76/241, was adopted in 2021;

Other documents issued by the Secretary-General must be based and stem from the resolutions and decisions adopted by the General Assembly:

1. United Nations Procurement Manual—the last version, DOS/2020.9, was issued in 2020;
2. Secretary-General’s bulletin—“Delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules,” ST/SGB/2019/2 was issued in 2018;
3. Secretary-General’s bulletin—“Restrictions on employment after separation of staff involved in the procurement process,” ST/SGB/2006/15 was issued in 2006.
Regulation 5.12 of the Financial Regulations and Rules of the United Nations stipulates four general principles that shall be given due consideration when exercising the United Nations procurement functions:

1. Best value for money;
2. Fairness, integrity and transparency;
3. Effective international competition;

The United Nations Procurement Division (UNPD)\(^\text{59}\) is the main entity responsible for procurement activities in the United Nations Secretariat. Its mandate is to provide responsive, effective and quality expert procurement services and business advice to the United Nations Headquarters and field missions while achieving the best value for money and ensuring a competitive, fair and transparent process in accordance with established regulations, rules and procedures.

UNPD is an entity within the Office of Supply Chain Management, Department of Operational Support (DOS). DOS was established on 1 January 2019 as a part of the management reform. DOS plays a key role in supporting a United Nations that is more agile, effective, transparent, accountable, efficient, pragmatic and decentralized to better support its organizational and operational activities. In DOS, Supply Chain Management fully integrates the logistics and procurement function to ensure a seamless end-to-end process. The wider office of supply chain management includes the following functions: Logistics, Procurement, Enabling and Outreach, Aviation Safety, as well as Uniformed Capabilities.

UNPD carries out its substantive and administrative work as requested by the General Assembly and other intergovernmental organs. At the Headquarters in New York, UNPD is the entity responsible for the procurement of goods and services on behalf of the New York-based departments and offices of the Secretariat. To ensure the most cost-effective use of resources and economies of scale, and to benefit from technically and commercially sophisticated expertise for the procurement of high-risk, high-value and/or inherently complex requirements, the procurement of strategic goods and services\(^\text{60}\) are conducted through central operational support as delegated to the Under-Secretary-General of DOS. Similarly, the authority to enter into letters of assist remains centrally with DOS since the General Assembly directed that activities involving close interaction with Member States should remain at the Headquarters.

Procurement authority was also vested with the heads of administration outside of the Headquarters in line with the management reform. Procurement offices of such entities as the United Nations offices in Geneva, Vienna, Nairobi, Secretariat’s offices away from the Headquarters, regional commissions, international tribunals, Special Political Missions (SPMs) and peacekeeping operations are responsible for conducting procurement activities within their delegated authority from the Headquarters and under the guidance of UNPD which sets out overall procurement policy and procedures.

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60: Goods and services which benefit from centralized management, such as economies of scale, i.e., those that involve high risk, high complexity or standardization, including aviation, food rations, fuel and pharmaceuticals.
The oversight of the United Nations procurement activities is ensured by BoA and OIOS.

In 2020, the overall amount of goods and services purchased by the Secretariat was $2.7 billion. The major commodities of goods and services were: Information and Communications Technology ($394 million, or 15 per cent), Air Transport ($371 million, or 14 per cent), Food & Catering ($369 million, or 14 per cent), Fuels ($343 million, or 13 per cent), Building & Construction ($289 million, or 11 per cent), Real Estate ($133 million, or 5 per cent).

UNPD does business with vendors from all over the world and is actively working at increasing its sources of supply from developing countries and countries with economies in transition. Suppliers interested in doing business with the Secretariat are required to apply for registration through the Joint Staff Pension Fund Global Marketplace.61

**Environment**

Permanent Mission of Italy to the United Nations

*Calls for the reduction of the environmental impact of peacekeeping operations (PKOs) have been increasing, with explicit environmental references now included in several PKO mandates. The issue is addressed in the Secretariat's Environment Strategy for Peace Operations, which aims to achieve maximum efficiency in the use of natural resources while operating at minimum risk to people, societies and ecosystems. PKOs use annual environmental scorecards and action plans to track their environmental progress.*

Explicit calls from the membership to consider and manage the environmental footprint of field missions have increased in recent years due to greater awareness of what this challenge represents for the United Nations. Over the last decade, both the General Assembly and the Security Council have started referring to the need for including environmental management among the issues to be given special consideration by peacekeeping operations. The Security Council was the first to address environmental footprint concerns in 2013.\(^{62}\) As of today, the Security Council has made reference to the environmental impact of operations in the resolutions concerning four peacekeeping missions (MINUSMA,\(^ {63}\) UNAMID,\(^ {64}\) MONUSCO,\(^ {65}\) MINUSCA\(^ {66}\)) and to UNSOS.\(^ {67}\) The Security Council has also issued, on 21 December 2017, a press statement underlining the importance to address comprehensively the environmental impact of peacekeeping operations.\(^ {68}\) The General Assembly followed suit to emphasize the importance of continuing efforts to reduce the environmental footprint of peacekeeping operations. The General Assembly’s first reference to environmental management in peacekeeping was made in 2016, when the last resolution on “cross-cutting issues” was negotiated and adopted in the context of the Second Part of the Resumed Session (70th General Assembly).\(^ {69}\) In the 74th and 75th sessions, environmental language has been included in each peacekeeping resolution adopted in the framework of the Second Part of the Resumed Session. The Special Committee on Peacekeeping Operations (C34) also made reference to this issue in its 2017 report, endorsed by the General Assembly on 19 July 2017.\(^ {70}\)

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\(^{63}\) S/RES/2100 (2013), OP 32

\(^{64}\) S/RES/2113 (2013), OP 28

\(^{65}\) S/RES/2348 (2017), OP 48

\(^{66}\) S/RES/2387 (2017), OP 48

\(^{67}\) S/RES/2245 (2015), OP 6 e 7


\(^{69}\) A/RES/70/286, OP31

In late 2016, the Department of Field Support (now Department of Operational Support (DOS)) launched the Environment Strategy for Peace Operations, that is a six-year strategy (2017 to 2023) to achieve a vision for the deployment of “responsible missions that achieve maximum efficiency in their use of natural resources and operate at minimum risk to people, societies and ecosystems; contributing to a positive impact on these wherever possible.” It responds to existing—and accompanies evolving—PKO mandates from the membership of the United Nations that stress the importance of environmental management, and it embodies part of the shared commitment to this issue set out under paragraph 23 of the Secretary General’s Action for Peacekeeping initiative (A4P).  

The Environment Strategy is built upon five priority pillars: environmental management system, energy, water and wastewater, waste, and wider impact. Its implementation is divided into two phases. Phase 1 of the strategy ran from January 2017 to June 2020 and saw the introduction of global systems to support planning, performance and risk management, as well as a concerted effort within individual missions to address or integrate environmental considerations on the ground. Phase 2, running to June 2023, will build on the foundations and structures now in place to advance progress on the ground. A focus is being placed on integration of environmental considerations in overall systems and procedures for planning, resourcing, implementing and reporting, with implementation activities spanning the Department of Operational Support.

In general, the strategy illustrates how environmental management, beyond being instrumental in "doing no harm" to the host country ecosystem, can enhance operational effectiveness in many ways, starting from the safety and security of peacekeepers. Responsible environmental practices can also generate savings over the course of just a few years. Through such practices, field missions can provide a positive impact on societies and ecosystems in the longer term, often at no additional cost for the United Nations, leaving a useful legacy after the mission has left the country. A key tool for Member States to understand the environmental impact of different missions is the annual mission environmental scorecard and action plan, which provides a summary of overall performance and key plans. These can be requested from missions along with the waste management plan and energy infrastructure plan that most missions have now developed. These are multi-year plans that contain a longer term analysis of needs and approaches in these sectors in the relevant mission context.

United Nations Three Pillar Reforms

In January 2017 the Secretary-General launched a three-pillar reform agenda encompassing the Peace and Security pillar, the United Nations development system, and the Management of the Organization. The ongoing reforms aim to improve the delivery of mandates by leveraging synergies and being more flexible.

Upon his election as Secretary-General in January 2017, António Guterres made proposals to reform the United Nations. In order to improve the delivery of mandates, and leverage the synergies between the different branches of the Organization, the Secretary-General designed a three-pillar reform agenda, encompassing: (i) the reform of the Peace and Security pillar, (ii) the reform of the United Nations development system, and (iii) the reform of the Management of the Organization. In 2018, the Secretary-General institutionalized a high-level coordination structure to ensure a cohesive change management programme across all three reforms, with dedicated teams to service each individual stream.

Along the three intertwined pillars, the reform aimed to make the Organization more flexible, efficient and better adapted to the challenges of the 21st century. The three pillars were broken down into initiatives and concrete actions, and submitted to the relevant United Nations legislative bodies for approval. Five years after the initiation of the reform process, the Secretariat has deployed most of these initiatives, with various reforms implemented since 1 January 2019. The three-pillar reform has passed through, or affected, the Fifth Committee—institutionally, procedurally, and to some extent, substantively. However, it is especially by reviewing the financial and administrative effects of the reform, through specifically assessing the United Nation’s budget and respective progress reports, that the Fifth Committee has been involved in the reform efforts of the Secretary-General.

A CALL FOR A “SURGE IN DIPLOMACY FOR PEACE:” THE PEACE AND SECURITY PILLAR REFORM

The peace and security reform addressed the challenges and shortcomings of both, the architecture and working methods of the peace and security pillar of the United Nations Secretariat. The overarching goal of the reform was to prioritize conflict prevention and sustainable peace, understood as an integrated approach to address the root causes of intra- and inter-state violence and destabilization. This approach aimed not only to prevent the emergence of crises, but also to resolve them in a sustainable manner and avoid relapses. In his introductory reports, the Secretary-General...
General highlighted the necessity to enhance the effectiveness of the pillar, including peacekeeping operations and special political missions, by reducing the fragmentation of efforts and aligning the pillar more closely with the development and human rights pillars. Institutionally, two new departments have been created to streamline capacities and resources—the Department of Political and Peacebuilding Affairs (DPPA), targeting peacebuilding, and the Department of Peace Operations (DPO), targeting peacekeeping. More specifically, DPPA utilized political and analytical capabilities and garnered expertise in areas such as electoral assistance, mediation and Security Council affairs, while the DPO concentrates on areas such as military affairs and the rule of law.

A number of aspects that have fallen under the umbrella of the peace and security reform pillar are of relevance for the Fifth Committee. Overarchingly, the reform process has played a role by affecting the broader scheme of financial and administrative matters of peacekeeping missions, which are addressed by the Committee in the second resumed session. Institutional and procedural changes have led to different interlocutors, practices and processes. Pursuant to Resolution 72/262, it was also the Committee’s role to consider the Secretary-General’s comprehensive review on the implementation of the peace and security pillar reform in the 75th session; this resulted in no action.

The institutional changes also brought new challenges, namely, as the report of the Secretary-General notes, the overloading of key offices in the new structure, and inconsistent operating procedures and duplicative processes between DPPA and DPO (per OIOS report IED/20/001). Substantively, the Secretary-General initiated the “Action for Peacekeeping” initiative in early 2018, which materialized in a declaration of common commitments adopted in August 2018, and were endorsed by subsequent Special Committee on Peacekeeping Operations (C34) reports. Subsequently, for the A4P agenda to move forward, the Secretariat set out a list of specific, systemic priorities for 2021-2023 under its A4P+ initiative, requiring enhanced focus on the part of United Nations field missions as well as the Secretariat.

While not formally part of the Peace and Security Pillar Reform, the review of the United Nations peacebuilding architecture have led the Secretary-General to propose different financial schemes for peacebuilding. At its origin, the twin Resolutions A/76/668/S/2022/66 on peacebuilding and sustaining peace adopted by the General Assembly and the Security Council in 2016 signaled the need for peacebuilding to have more adequate, predictable and sustained financing. Since the 72nd session, the Secretary-General has repeatedly put forward proposals to this effect, including a proposal in his report A/76/732 for annual assessed funding of $100 million for the Peacebuilding Fund (PBF) through a dedicated special account and a separate assessment letter to all Member States, thus expanding the donor base for the PBF. This proposal was considered by the Fifth Committee at its 76th second resumed session.

74: Report of the Secretary-General on the review of the implementation of the peace and security reform (A/75/202).
DELIVERING ON THE 2030 AGENDA: THE UNITED NATIONS DEVELOPMENT SYSTEM REFORM

The Secretary-General launched the repositioning of the United Nations development system (UNDS) as soon as he took office to better deliver on the 2030 Agenda. The reform involved a set of far-reaching changes in the way the UNDS works with the aim to improve coordination and to help countries in their efforts to achieve the Sustainable Development Goals. Institutionally, this translated in the emergence of a new generation of country teams, centered on a United Nations Sustainable Development Cooperation Framework and led by an impartial and independent resident coordinator (RC) system. The parameters of the UNDS reform are set out in a General Assembly Resolution A/RES/72/279, adopted 31 May 2018 after months of intense negotiations. The resolution builds on five pillars, which included: (i) establishing an independent resident coordinator (RC) system, by delinking the system from the United Nations Development Programme (UNDP); (ii) establishing the Development Coordination Office within the Secretariat; (iii) developing new tools and platforms for integrated planning and programming; (iv) operationalizing the reinvigorated RC system, including by establishing the hybrid funding model; and (v) adopting the Funding Compact. This resolution also adopted a hybrid financing mechanism for the reinvigorated Resident Coordinator System. The financing mechanism derived funds from three sources: (i) a 1 per cent coordination levy on tightly earmarked third party non-core contributions to United Nations development-related activities; (ii) a cost-sharing arrangement among UNDS entities, with a 16 per cent share borne on the United Nations regular budget; and (iii) voluntary, predictable, multi-year contributions to a dedicated Trust Fund to support the inception period. In his 2021 review of the functioning of the RC system (A/75/905), the Secretary-General notes that the current RC funding model is not sustainable as it is not generating adequate levels of resources to cover the $281 million annual requirement. The Secretary-General proposed to replace the voluntary component with assessed contributions of $154 million in a "hybrid 2.0 model.”

Two additional aspects of the reform, the regional dimension and the Multi-country Office review, were concluded and endorsed by the United Nations membership in July 2019. The 2020 Quadrennial Comprehensive Policy Review of operational activities for development of the United Nations system (QCPR, res. 75/233) provided an additional opportunity to discuss various aspects of the reform (and the UNDS’ activities beyond the reform) and to focus on substantive “thematic” issues, including human rights, humanitarian-development-peace nexus, gender equality, climate change and environment, disaster risk reduction, countries in special situations etc.

Negotiations related to this pillar reform remain anchored within the Economic and Social Council (ECOSOC). The Fifth Committee reviews their financial-related aspects in section XX of the budget and more generally, as with the peace and

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76: The Funding Compact aimed at improving the quality of funding, and reducing the fragmentation of voluntary contributions while simultaneously increasing accountability and transparency. Its final version was adopted in May 2019. Recent reports by the Secretary-General show that while the UNDS has to a large extent fulfilled its commitments, the member states are lagging behind.

77: Resources garnered through the three funding streams are collected in a Special Purpose Trust Fund (SPTF).
security pillar reform, relies on the successful completion of the third pillar, namely the management reform.

A CONTINUOUS UNDERTAKING: THE UNITED NATIONS MANAGEMENT REFORM

In 2017, the Secretary-General also laid out his vision for a more agile and decentralized Secretariat in which responsibility for mandate implementation was aligned with authority to manage resources, decisions to be made at the point of mandate delivery and in which policies and procedures should be streamlined. This vision, considered key for a successful implementation of the peace and security reform, relies on the successful completion of the third pillar, namely the management reform.

A CONTINUOUS UNDERTAKING: THE UNITED NATIONS MANAGEMENT REFORM

In 2017, the Secretary-General also laid out his vision for a more agile and decentralized Secretariat in which responsibility for mandate implementation was aligned with authority to manage resources, decisions to be made at the point of mandate delivery and in which policies and procedures should be streamlined. This vision, considered key for a successful implementation of the peace and security and development reforms, was meant to address series of challenges: (i) slow and unresponsive service delivery, (ii) fragmentation of centralized and rigid management structures, (iii) a weak performance management culture, (iv) gaps in resourcing of mandates and ineffective management of resources for mandate implementation with increasingly broad and complex mandates; (v) gaps in transparency and accountability and (vi) a trust deficit between Member States and the Secretariat.

The management reform aimed to achieve a paradigm shift from a culture of means, based on processes, to a culture of results, aimed at ensuring the execution of the Organization's mandates. This required revisiting how to measure performance and imposed new requirements in terms of transparency and accountability by shifting focus from ex-ante (programming) to ex-post (compliance and accountability) analyses. More specifically, the management reform's intent was to empower the Organization's managers to better perform their functions (managerial dimension), supported by a reorganization of the structures at Headquarters (organizational dimension). The redesign of the delegation of authority architecture, closer to the places of execution, aimed for program managers to have more flexibility in implementing decisions and to conduct more effective and responsive field activities. Concomitantly, the Secretary General proposed to adapt planning and budgeting to serve the Organization's priorities (financial and budgetary dimension). The Secretary-General proposed using an annual budgetary procedure rather than a bi-annual cycle in order to better link mandates (derived by the Organization's bodies, including during the fiscal year) and resources through a shorter feedback loop. Circling back to the managerial and organizational dimension of this reform, this change included delegating budget authority to program managers, to grant them control over planning and execution and, at the same time, proposed harmonizing budget documents by placing greater emphasis on results and performance. It also called for greater flexibility in the use and redeployment of the resources entrusted to it. In sum, by rationalizing and simplifying the rules and processes for human resource management and due to the shorter budgetary and performance feedback loops, the intent was for managers to become more accountable to their use of resources and the execution of programs.

78: The vision is laid out in the Secretary General's report on shifting the management paradigm in the United Nations: Ensuring a better future for all (A/74/492), the report on shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budgeting process (A/72/492/Add.1) and the report of the Secretary-General on shifting the management paradigm in the United Nations: implementing a new management architecture for improved effectiveness and strengthened accountability (A/72/492/Add.2).
Institutionally, two new departments have been created: the United Nations management functions are divided between the Department of Management Strategy, Policy and Compliance (DMSPC), tasked to define and monitor policies, and the Department of Operational Support (DOS), who overview the operational implementation. The Fifth Committee addressed in its 74th Main Session, the Secretary General’s proposal\(^\text{79}\) for a new funding model for these two departments. The Secretary-General proposed the two departments would continue to be financed through both the programme budget and the support account, however, the totality of post and non-post requirements would be presented under the programme budget, with the support account share of the appropriation contributed as a grant to the programme budget. This discussion resulted in no action.

Elaborated in greater detail in Chapter on the human resource strategy, the Fifth Committee started addressing issues pertaining to human resources policies, practices and arrangement—including to a large part aspects pertaining to this reform pillar—on a yearly basis in the first resume session. Remaining one of most widely debated reforms by member states, it has to this date only been partially endorsed, at the cost of several compromises for all parties involved.

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79: Secretary General’s report on shifting the management paradigm in the United Nations: funding model for the Department of Management Strategy, Policy and Compliance and the Department of Operational Support (A/74/761).

Resident Coordinator in Kenya Launches 2009 Humanitarian Appeal
Credit: UN Photo/Jean Marc Ferré
Report of the Secretary-General on restructuring of the United Nations peace and security pillar (A/72/525)

Report of the Secretary-General on revised estimates relating to the programme budget for the biennium 2018–2019 related to the peace and security reform (A/72/772)


Resolution adopted by the General Assembly on 5 July 2018: Special subjects relating to the programme budget for the biennium 2018–2019 (A/RES/72/262 C)


Report of the Secretary-General on repositioning the United Nations development system to deliver on the 2030 Agenda: our promise for dignity, prosperity and peace on a healthy planet (A/72/684–E/2018/7) 21 December 2017

Resolution adopted by the General Assembly on 20 December 2017: Operational activities for development of the United Nations system (A/RES/72/236) 18 January 2018


Resolution adopted by the General Assembly on 31 May 2018 Repositioning of the United Nations development system in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system (A/RES/72/279)

Resolutions on the Quadrennial comprehensive policy review of operational activities for development (QCPR) 71/243 and 75/233, resolutions of the ECOSOC Operational Activities Segment A/RES/74/238 (2018) and A/RES/74/297 (2019)

Report of the Secretary-General on the Review of the functioning of the resident coordinator system: rising to the challenge and keeping the promise of the 2030 Agenda for Sustainable Development (A/75/905) of 7 June 2021

Report of the Secretary-General on shifting the management paradigm in the United Nations: building a more effective, transparent and accountable United Nations (A/73/372) 23 March 2020

Report of the Secretary-General on shifting the management paradigm in the United Nations: funding model for the Department of Management Strategy, Policy and Compliance and the Department of Operational Support (A/74/761) 12 May 2020

Report of the Secretary-General: progress report on the accountability system in the United Nations Secretariat (A/72/773 and following)

Report of the Secretary-General on the overview of human resources management reform for the period 2017–2018 (A/73/372/Add.1)

Report of the Secretary-General on the overview of human resources management reform for the period 2019-2020 and an outlook beyond (A/75/540)


Report of the Secretary-General: Eleventh progress report on accountability: strengthening (A/76/644)
Regional Cooperation & AU Peace Support Operations

Permanent Mission of South Africa to the United Nations

Given the close linkages between the African continent and United Nations peacekeeping, Special Political Missions, Peacebuilding, Humanitarian and Developmental initiatives, Africa-UN regional cooperation can be defined as strategic. Regional and sub-regional cooperation is expressed through several United Nations-African Union joint mechanisms in the areas of peace and security, peacebuilding and electoral support. In Fifth Committee resolutions, policy paragraphs calling for strengthening such cooperation with organizations as well as governments have become commonplace, especially in the context of Special Political Missions and Peacekeeping Operations.

A policy paragraph that has become a regular feature in the successive Fifth Committee resolutions, especially those related to the funding of, but not limited to, United Nations Special Political Missions (SPMs) and Peacekeeping Operations (PKOs) has been calling on the Secretary-General to strengthen cooperation and partnership with regional and sub-regional organizations as well as governments. Furthermore, this language stresses the importance of such partnerships for the effective implementation of the mandates of SPMs and PKOs.

It goes without saying that the African continent is one region where this critical partnership cannot be overemphasized as most agenda items under the consideration of the United Nations Security Council (UNSC) concern countries on the African continent. Moreover, as the continent that hosts the majority of PKOs, SPMs, Peacebuilding, Humanitarian and Developmental initiatives amongst others, United Nations partnerships (including Country Teams and respective United Nations agencies) with regional structures such as the African Union and 5 Regional Economic Communities (RECs) are pivotal in bringing about the required synergies and efficiencies among stakeholders.

In view of the high level of resources the United Nations has invested in Africa, the partnership between the African Union (AU) and United Nations can thus be defined as strategic. This strategic engagement is evident is several UN-AU joint mechanisms, particularly in the peace and security pillar including peacekeeping, early warning, mediation, prevention and peacebuilding. These include:

- The annual joint consultative meeting between members of the UN Security Council and the AU Peace and Security Council to exchange views on issues of interest to both bodies in the areas of maintenance of international peace and security, especially in Africa.
• AU-UN Joint Task Force meetings at the senior level to assess and discuss political developments in the region and responses on the prevention and management of conflicts.

• Mediation to ensure the reinforcement of the mediation capacity of the AU Commission, including support for the AU Secretariat.

• Electoral assistance where the United Nations provides technical electoral assistance to many of its Member States in Africa, based on requests by national governments.

• Peace Support Operations where the United Nations provides technical support for AU-mandated peace support operations. Technical assistance and expertise are also provided on gender equality and women's empowerment, including in the areas of human rights compliance and conduct and discipline, as well as mine action and the operationalization of AU Peace Fund.

• Silencing the Guns in Africa: As part of the partnership between the United Nations and the African Union, the latter provides wide-ranging support to the AU Initiative on Silencing the Guns in Africa.

As the United Nations General Assembly Main Committee responsible for Administrative and Budgetary matters, the task of the Fifth Committee is to ensure that adequate resources, including post and non-post resources, are provided to the Peace Support Operations so that they may effectively deliver on the execution of their mandates. Accordingly, in the execution of this mandate, the Fifth Committee relies on resource requirements tabled by the United Nations Secretariat, as well as corresponding reports and findings of the Board of Auditors (BoA), the Office of Internal Oversight Services (OIOS) and the Joint Inspection Unit (JIU).

Equally, it is worth underscoring the critical role played by host governments, Special Representatives of the Secretary General and Heads of the different Missions, in the continuous construction of a political environment favorable to a definitive solution to crisis in host countries; this includes bringing together all conflicting parties and stakeholders, including youth and women, for the building of a long-lasting peace.

The complex environment in which these missions operate further warrants innovative approaches and a more “close to the field approach” of the financing of Peace Support Operations. In this regard, collaboration and coordination among actors from the fields of development cooperation, humanitarian action and peacebuilding are pivotal.

Moving forward, as part of his proposals in his report titled “Our Common Agenda” the Secretary-General of the United Nations, calls for Member States to urgently consider “allocating a dedicated amount to the Peacebuilding Fund from assessed contributions.” The Africa region has always been convinced of the centrality of conflict prevention and peacebuilding to the work of the United Nations and thus welcomed the sustained attention the Secretary-General has given to peacebuilding. It is on this basis that the African Group has welcomed the Secretary-General’s proposal to enhance the adequacy, predictability, and sustainability of peacebuilding financing. Indeed, prevention is less costly than peacekeeping.
Agenda 2063: The Africa We Want, is Africa’s strategic framework that aims to deliver on its goal for inclusive and sustainable development and is a concrete manifestation of the pan-African drive for unity, self-determination, freedom, progress and collective prosperity. The crucial formula required to create the material conditions for the attainment of the objectives.
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>A4P</td>
<td>Secretary General’s Action for Peacekeeping initiative</td>
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<tr>
<td>ACABQ</td>
<td>Advisory Committee on Administrative and Budgetary Questions</td>
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<td>ACPAQ</td>
<td>Advisory Committee on Post Adjustment Questions</td>
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<td>AG</td>
<td>African Group</td>
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<td>APG</td>
<td>Asia-Pacific Group</td>
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<td>ASEAN</td>
<td>Association of Southeast Asian Nations</td>
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<td>BoA</td>
<td>Board of Auditors</td>
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<td>C34</td>
<td>Special Committee on Peacekeeping Operations</td>
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<td>CANZ</td>
<td>Political group consisting of Canada, Australia and New Zealand</td>
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<td>CoC</td>
<td>Committee on Contributions</td>
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<td>COE</td>
<td>Contingent owned equipment</td>
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<td>DBA</td>
<td>Debt-burden adjustment</td>
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<td>DGACM</td>
<td>Department for General Assembly and Conference Management</td>
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<td>DOS</td>
<td>Department of Operational Support</td>
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<td>DPO</td>
<td>Department of Peacekeeping Operations</td>
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<td>DPPA</td>
<td>Department of Political Affairs</td>
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<td>ECCC</td>
<td>Extraordinary Chambers in the Courts of Cambodia</td>
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<td>ECOSOC</td>
<td>Economic and Social Council</td>
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<td>EEG</td>
<td>Eastern European Group</td>
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<td>FAO</td>
<td>Food and Agriculture Organization</td>
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<td>FRR</td>
<td>Financial Regulations and Rules</td>
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<td>GRULAC</td>
<td>Group of Latin American and Caribbean States</td>
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<td>HRM</td>
<td>Human Resources Management</td>
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<td>ICSC</td>
<td>International Civil Service Commission</td>
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<td>ICT</td>
<td>Information and communications technology</td>
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<td>IRMCT</td>
<td>International Residual Mechanism for Criminal Tribunals</td>
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<td>JIU</td>
<td>Joint Inspection Unit</td>
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<tr>
<td>LPCIA</td>
<td>Low per capita income adjustment</td>
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<td>MINURSO</td>
<td>United Nations Mission for the Referendum in Western Sahara</td>
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<td>MINUSCA</td>
<td>United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic</td>
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<td>MINUSMA</td>
<td>United Nations Multidimensional Integrated Stabilization Mission in Mali</td>
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<td>MONUSCO</td>
<td>United Nations Organization Stabilization Mission in the Democratic Republic of the Congo</td>
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<td>MOU</td>
<td>Memorandum of Understanding</td>
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<td>OII</td>
<td>Office for Inspections and Investigations</td>
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<td>Acronym</td>
<td>Full Name</td>
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<td>OIOS</td>
<td>Office of Internal Oversight Services</td>
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<td>PBI</td>
<td>Programme Budget Implications</td>
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<td>PKO</td>
<td>Peacekeeping Operation</td>
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<td>PPBD</td>
<td>Programme Planning and Budget Division</td>
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<td>RSCSL</td>
<td>Residual Special Court for Sierra Leone</td>
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<td>SAG</td>
<td>Senior Advisory Group</td>
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<td>SG</td>
<td>Secretary-General</td>
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<td>SPM</td>
<td>Special Political Missions</td>
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<td>SRR</td>
<td>Staff Regulations and Rules</td>
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<td>STL</td>
<td>Special Tribunal for Lebanon</td>
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<td>SDS</td>
<td>Strategic Deployment Stocks</td>
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<td>T/PCC</td>
<td>Troop and police contributing countries</td>
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<td>UNAMID</td>
<td>African Union-United Nations Hybrid Operation in Darfur</td>
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<td>UNEP</td>
<td>United Nations Environment Programme</td>
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<td>UNGA</td>
<td>United Nations General Assembly</td>
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<td>UNHCR</td>
<td>United Nations Refugee Agency</td>
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<td>UNJSPF</td>
<td>United Nations Joint Staff Pension Fund</td>
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<td>UNMIL</td>
<td>United Nations Mission in Liberia</td>
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<td>UNMOGIP</td>
<td>United Nations Military Observer Group in India and Pakistan</td>
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<td>UNOCI</td>
<td>United Nations Operation in Cote d’Ivoire</td>
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<td>United Nations Office for Project Services</td>
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<td>United Nations Procurement Division</td>
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<td>United Nations Support Office in Somalia</td>
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<td>UNTSO</td>
<td>United Nations Truce Supervision Organization</td>
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<td>Western European and Other States Group</td>
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<td>WFP</td>
<td>World Food Programme</td>
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</table>