



United Nations

Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed programme
budget for 2023**

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Advisory Committee on Administrative and Budgetary Questions

First report on the proposed programme budget for 2023



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Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Abbreviations

AMISOM	African Union Mission in Somalia
ASG	Assistant Secretary-General
BINUH	United Nations Integrated Office in Haiti
CEB	United Nations System Chief Executives Board for Coordination
COVID-19	Coronavirus disease
DSG	Deputy Secretary-General
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
FS	Field Service
GS (OL)	General Service (Other level)
GS (PL)	General Service (Principal level)
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICSC	International Civil Service Commission
ICT	Information and communications technology
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
IOM	International Organization for Migration
IPSAS	International Public Sector Accounting Standards
IRMCT	International Residual Mechanism for Criminal Tribunals
ITC	International Trade Centre
ITU	International Telecommunication Union
LL	Local level
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
NEPAD	New Partnership for Africa's Development
NGO	Non-governmental organization
NPO	National Professional Officer
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
SS	Security Service

TC	Trades and Crafts
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNCITRAL	United Nations Commission on International Trade Law
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDIR	United Nations Institute for Disarmament Research
UNIDO	United Nations Industrial Development Organization
UNIFIL	United Nations Interim Force in Lebanon
UNITAR	United Nations Institute for Training and Research
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRISD	United Nations Research Institute for Social Development
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSMIL	United Nations Support Mission in Libya
UNSOM	United Nations Assistance Mission in Somalia
UNTSO	United Nations Truce Supervision Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNU	United Nations University
UNV	United Nations Volunteers programme
USG	Under-Secretary-General
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Trade Organization

Preface

1. The major functions of the Advisory Committee on Administrative and Budgetary Questions, as defined by the General Assembly in its resolution 14 (I) of 13 February 1946, are:

(a) To examine and report on the budget 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;

(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.

The Advisory Committee also reports on the financing of IRMCT. In addition, the Committee reports on administrative budgets and other matters to the governing bodies of UNDP, UNICEF, UNFPA, UNHCR (voluntary funds), UNEP (Environment Fund), UN-Habitat, UNIDIR, UNITAR, UNU, WFP, UNODC, UNRWA, UNOPS, UN-Women and the Technology Bank for the Least Developed Countries.

2. Under rule 156 of the rules of procedure of the General Assembly, the members of the Advisory Committee, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience.

3. The Advisory Committee, as at 9 August 2022, had the following membership:

Abdallah Bachar Bong (Chair)
 Donna-Marie Chiurazzi-Maxfield (Vice-Chair)
 Patrick Chuasoto (Vice-Chair)
 Juliana Gaspar Ruas (Vice-Chair)
 Yves Eric Ahoussougbe
 Amjad Al-Kumaim
 Makiese Augusto
 Feliksas Bakanauskas
 Sharon Brennen-Haylock
 Pavel Chernikov
 Jakub Chmielewski
 Udo Fenchel
 Olivio Fermín
 Marcel Jullier
 Nabil Kalkoul
 Julia Maciel
 Vidisha Maitra
 Caroline Nalwanga
 Suzuki Yoriko
 Cihan Terzi
 Ye Xuenong

4. The present report contains the conclusions and recommendations arrived at by the Advisory Committee on the basis of the Secretary-General's proposals for the programme budget for 2023, supplemented, to the extent possible, by additional information supplied orally or in writing by representatives of the Secretary-General.

(Signed) Abdallah **Bachar Bong**
Chair

Chapter I

General comments, observations and recommendations

A. Background and introduction

1. During its consideration of the Secretary-General's proposed programme budget for 2023 ([A/77/6](#)), the Advisory Committee interacted with the Secretary-General and his representatives in in-person, virtual and silent hearings from 16 May to 30 June 2022. The Secretariat also provided additional information and clarifications on all sections of the budget, concluding with written responses received on 9 August 2022.

2. In its resolution [72/266 A](#), the General Assembly approved the introduction of an annual budget on a trial basis, beginning with the programme budget for 2020, and consisting of (a) part I: the plan outline, reflecting the long-term priorities and objectives of the Organization; (b) part II: the programme plan for programmes and subprogrammes, including programme performance information; and (c) part III: post and non-post resource requirements for the programmes and subprogrammes. In the same resolution, the Assembly decided that parts I and II of the budget should be submitted to it through the Committee for Programme and Coordination and part III through the Advisory Committee on Administrative and Budgetary Questions. The Assembly also suspended the Financial Regulations and Rules of the United Nations pertaining to the biennial budget cycle, since through the change to an annual budget as approved by the Assembly in its resolution [72/266 A](#) such Regulations and Rules were superseded. The Assembly requested the Secretary-General to conduct a review of changes to the budgetary cycle, following the completion of the first full budgetary cycle, with a view to taking a final decision on the implementation of the annual budget at its seventy-seventh session. **The Advisory Committee looks forward to the report of the Secretary-General on the budgetary cycle.**

B. Budget methodology, format and presentation

3. The report indicates that the preparation of the programme budget is guided by the methodology approved over the years by the General Assembly. The main elements of the budget methodology are outlined in table 1 of the report, which includes the elements of the programme budget methodology and the changes in the presentation format vis-à-vis the 2022 budget proposals are presented under subheading 2.

4. In resolutions [76/245](#), [76/236](#) and [76/247 A-C](#), the General Assembly decided on the programme narratives and budget appropriations for 2022 and provided direction to the Secretary-General with regard to the format of the proposed programme budget for 2023. The Secretary-General indicates that annex I to his report outlines how each provision of the resolutions, as well as relevant recommendations of advisory and oversight bodies, were addressed ([A/77/6 \(Introduction\)](#), paras. 3 and 9).

5. The Secretary-General indicates that before finalizing the proposed programme budget for 2023, in February 2022, the Secretariat facilitated the early engagement of Member States, as guided by paragraph 5 of General Assembly resolution [76/236](#). Informal consultations with groups of Member States were held to discuss and validate the interpretation of the aforementioned resolutions and their impact on the presentation format of the proposed programme budget for 2023. According to the Secretary-General, the final presentation format of the proposed programme budget for 2023 incorporated the additional guidance received from Member States during the early engagement consultations (*ibid.*, para. 14).

6. Most of the changes emanating from this engagement affected the presentation of the format of the programme plan and programme performance information for the programmes and subprogrammes, including the structure of the subprogramme strategies, the additional results and the decision to carry forward planned results for two years after their introduction. Examples of changes with respect to post and non-post resource requirements include the enhanced presentation of information and communications technology expenditures, including travel and staff costs for information and communications technology staff; the presentation of the total number of posts under the organizational charts; a revised table of contents which itemizes each of the subprogrammes; and the more judicious use of graphs and charts, which resulted in the discontinuation of the redundant bar chart presenting the distribution of programme of work resources by subprogramme. **The Advisory Committee stresses that the observations and recommendations contained in the present report should not be viewed as support to any initiatives or projects referred to herein on which no specific action is proposed, unless otherwise clearly indicated.**

7. According to the Secretary-General, despite the efforts to provide more information as deemed relevant by Member States, the Secretariat remains mindful of the guidance received from the General Assembly in December of 2021 through its resolutions on the proposed programme budget for 2022, in which the Assembly noted the increased size and volume of the proposed programme budget and noted with appreciation the continued efforts of the Secretary-General to enhance the quality, clarity and usability of the proposed programme budget, while maintaining the same level of information (see Assembly resolutions [76/245](#), para. 18, and [76/236](#), para. 17).

8. The Secretary-General indicates that the overall resource requirements for special political missions continue to be included in section 3, Political affairs, of the proposed programme budget. Following the adoption by the General Assembly of resolution [72/266](#) A, the overall resource requirements for individual missions are included as addenda to section 3 of the proposed programme budget ([A/77/6 \(Introduction\)](#), para. 4). The observations and recommendations of the Advisory Committee on the resource requirements for the special political missions will be included in separate addenda to the present report.

9. **While acknowledging the efforts of the Secretariat to improve the presentation of the budget in consultation with Member States, the Advisory Committee notes that proposals included in the proposed programme budget are in some instances similar to those included in the proposed programme budget for 2022 and therefore may not reflect the real needs for 2023. The Committee trusts that the Secretary-General will continue his efforts to improve the presentation of the proposed programme budget and, in particular, to ensure that resources are clearly linked to a results-based budgeting framework and reflect existing mandates and the measures to achieve them as well as the impact on the priorities of Member States.**

10. **The Advisory Committee considers that the introduction to the proposed programme budget should include clear strategic guidance on cross-cutting issues linked also to previous General Assembly resolutions, while addressing ongoing and emerging challenges along with potential solutions.**

Presentation of deliverables

11. As regards the presentation of deliverables, the Advisory Committee recalls that, through its resolution [75/243](#), the General Assembly endorsed the relevant recommendations of the Committee for Programme and Coordination, which included

enhancing the presentation of deliverables. The Advisory Committee also recalls that in its first report on the proposed programme budget for 2022 ([A/76/7](#) and [A/76/7/Corr.1](#), para. 25) it expressed its view that further efforts should be made towards presenting part of the deliverables under categories C (substantive), D (communication) and E (enabling) in the table format used for categories A and B and recommended that the Assembly request the Secretary-General to provide such information in the next proposed programme budget. Further, in its report [A/76/5 \(Vol. I\)](#) (para. 73), the Board of Auditors recommended that the Administration intensify its efforts to coordinate with programme budget entities to set performance indicators for quantifiable and non-quantifiable deliverables, wherever possible, in the preparation of the programme budget, in accordance with the results-based budgeting framework. In response, the Secretary-General states that the Secretariat analysed all deliverables presented under categories C (substantive), D (communication) and E (enabling) and consulted with Member States during informal consultations conducted in February 2022. As a result, missions that were previously presented under category C are presented under category B (generation and transfer of knowledge) in the 2023 proposed programme budget. The missions are broken down into categories, namely, fact-finding, monitoring and investigation missions; electoral missions; and humanitarian assistance missions and comparable quantified information is included on the actual and planned number of missions across a three-year period. The Secretariat will continue efforts to present deliverables with quantifiable and comparable information, whenever practical and meaningful ([A/77/6 \(Introduction\)](#), annex I). **The Advisory Committee trusts that the Secretary-General will continue to refine the presentation of the deliverables in future budget submissions.**

Documentation

12. The Advisory Committee notes that while most of the main budget documents for each section were submitted in an advance version in a timely manner, there were delays in the submission of supplementary information and written responses in particular, as well as issues with respect to the accuracy and completeness of the information provided, which affected the management of the Committee's schedule of work. **The Advisory Committee once again recalls General Assembly resolution 72/261, in which the Assembly requested the Secretary-General to transmit reports to the Advisory Committee no later than two weeks in advance of its scheduled consideration of items. The Committee reiterates that strengthened efforts are required to ensure the timely submission of complete and accurate documents, including supplementary information and written responses, for its consideration ([A/75/7](#) and [A/75/7/Corr.1](#), para. 35, and [A/74/741](#), paras. 20, 38 and 39).**

Implementation of recommendations of oversight bodies

13. Summaries of follow-up actions taken to implement the relevant recommendations of oversight bodies are provided in the annexes to individual sections of the proposed programme budget for 2023. Upon enquiry, the Advisory Committee was informed that each year, following the end of the main session of the General Assembly, the Secretariat reviews the recommendations of the Committee. Any cross-cutting recommendations of the Committee endorsed by the Assembly are reflected in the introduction to the proposed programme budget, while section-specific recommendations are presented in the budget fascicles. At informal consultations held with Member States, the interpretation of the resolutions on the programme budget adopted in December 2021, including any recommendations of the Committee endorsed in such resolutions, was discussed and validated. **The Advisory Committee trusts that the Secretary-General will systematically include summaries of follow-up actions taken to implement all General Assembly**

resolutions and the approved recommendations of the Committee, without distinction.

C. Overview of the proposed regular budget

14. The Secretary-General proposes a programme budget for 2023 amounting to \$3,224,058,800 before recosting,¹ including \$767,075,300 for special political missions, representing an increase of \$102,407,800, or 3.3 per cent, compared with the appropriation for 2022 ([A/77/6 \(Introduction\)](#), paras. 15–16 and table 2). It is indicated that the preliminary recosting amounts to \$68,828,500 (*ibid.*, table 14). Upon request, the Advisory Committee was provided with updated information on the evolution of financial resources, by factor and budget part and section, as reflected in table 1 below. The Committee also received updated information on the evolution of financial resources by object of expenditures as reflected in table 2 below.

¹ It should be noted that all references to budgetary resources in the present report are at 2022 rates (i.e. before recosting) unless otherwise noted.

Table 1
Evolution of financial resources, by factor and budget part and section

(Thousands of United States dollars)

Budget part/section	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January– June)	Changes					2023 estimate (before recosting)	Recosting	Recosting (percentage)	2023 estimate (after recosting)
					Technical adjustments	New/ expanded mandates	Other	Total	Percentage				
PART I													
Overall policymaking, direction and coordination	419 915.4	380 568.1	425 681.9	219 427.8	(6 149.3)	3 612.6	721.7	(1 815.0)	(0.4)	423 866.9	11 274.2	2.7	435 141.1
1. Overall policymaking, direction and coordination	78 809.4	73 366.0	79 917.3	49 592.0	(115.1)	176.8	851.2	912.9	1.1	80 830.2	2 413.9	3.0	83 244.1
2. General Assembly and Economic and Social Council affairs and conference management	341 106.0	307 202.1	345 764.6	169 835.8	(6 034.2)	3 435.8	(129.5)	(2 727.9)	(0.8)	343 036.7	8 860.3	2.6	351 897.0
PART II													
Political affairs	865 253.8	791 242.0	740 921.9	466 854.6	(405.6)	4 649.7	162 138.2	166 382.3	22.5	907 304.2	4 048.8	0.4	911 353.0
3. Political affairs	792 787.7	725 737.3	669 303.3	432 215.2	(158.9)	4 400.9	161 836.9	166 078.9	24.8	835 382.2	1 372.5	0.2	836 754.7
– Special political missions	730 359.8	666 601.3	605 197.2	401 175.7	–	–	161 878.1	161 878.1	26.7	767 075.3	–	–	767 075.3
– Other	62 427.9	59 136.1	64 106.1	31 039.5	(158.9)	4 400.9	(41.2)	4 200.8	6.6	68 306.9	1 372.5	2.0	69 679.4
4. Disarmament	12 859.2	11 276.3	12 736.8	7 181.8	(279.3)	248.8	(.1)	(30.6)	(0.2)	12 706.2	344.6	2.7	13 050.8
5. Peacekeeping operations	55 113.3	50 203.1	54 666.7	25 682.8	32.6	–	32.5	65.1	0.1	54 731.8	2 288.1	4.2	57 019.9
6. Peaceful uses of outer space	4 493.6	4 025.3	4 215.1	1 774.8	–	–	268.9	268.9	6.4	4 484.0	43.6	1.0	4 527.6
PART III													
International justice and law	103 936.7	102 179.0	92 880.2	50 458.7	(5 930.2)	443.2	(122.3)	(5 609.3)	(6.0)	87 270.9	2 005.6	2.3	89 276.5
7. International Court of Justice	30 778.8	27 626.5	28 549.1	14 728.5	(113.0)	–	27.1	(85.9)	(0.3)	28 463.2	551.1	1.9	29 014.3
8. Legal affairs	73 157.9	74 552.4	64 331.1	35 730.2	(5 817.2)	443.2	(149.4)	(5 523.4)	(8.6)	58 807.7	1 454.5	2.5	60 262.2
PART IV													
International cooperation for development	262 008.5	250 425.8	260 683.3		66.5	904.4	1 467.5	2 438.4	0.9	263 121.7	5 477.5	2.1	268 599.2
9. Economic and social affairs	83 857.3	79 913.7	85 636.1	41 247.2	217.6	59.6	(99.2)	178.0	0.2	85 814.1	2 588.9	3.0	88 403.0
10. Least developed countries, landlocked developing countries and small island developing States	6 609.3	6 488.3	7 320.2	3 387.1	149.7	–	–	149.7	2.0	7 469.9	279.2	3.7	7 749.1
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	7 823.6	8 043.0	8 207.4	3 947.0	64.3	–	–	64.3	0.8	8 271.7	257.0	3.1	8 528.7
12. Trade and development	73 777.6	70 302.4	71 274.8	33 597.0	307.8	757.3	304.9	1 370.0	1.9	72 644.8	556.2	0.8	73 201.0
13. International Trade Centre	20 641.5	20 100.2	20 174.9	9 666.2	–	–	–	–	–	20 174.9	363.2	1.8	20 538.1

Budget part/section	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January– June)	Changes					2023 estimate (before recosting)	Recosting	Recosting (percentage)	2023 estimate (after recosting)
					Technical adjustments	New/ expanded mandates	Other	Total	Percentage				
14. Environment	23 720.4	21 105.1	22 912.4	10 406.6	–	18.5	(104.1)	(85.6)	(0.4)	22 826.8	534.0	2.3	23 360.8
15. Human settlements	12 495.8	12 529.4	13 275.8	5 846.5	(615.4)	69.0	1 365.9	819.5	6.2	14 095.3	305.8	2.2	14 401.1
16. International drug control, crime and terrorism prevention and criminal justice	23 363.1	22 484.8	21 924.1	10 119.9	(57.5)	–	–	(57.5)	(0.3)	21 866.6	217.8	1.0	22 084.4
17. UN-Women	9 719.9	9 458.8	9 957.6	5 364.7	–	–	–	–	–	9 957.6	375.4	3.8	10 333.0
PART V													
Regional cooperation for development	292 219.6	298 572.6	311 958.7		(1 372.2)	36.7	1 271.3	(64.2)	(0.0)	311 894.5	15 963.2	5.1	327 857.7
18. Economic and social development in Africa	78 703.6	73 739.1	78 453.5	40 689.0	–	–	(142.3)	(142.3)	(0.2)	78 311.2	5 397.7	6.9	83 708.9
19. Economic and social development in Asia and the Pacific	59 071.7	53 236.0	55 253.2	26 547.0	(940.9)	–	–	(940.9)	(1.7)	54 312.3	1 124.2	2.1	55 436.5
20. Economic development in Europe	36 248.5	35 345.6	35 509.1	16 849.9	–	36.7	–	36.7	0.1	35 545.8	380.5	1.1	35 926.3
21. Economic and social development in Latin America and the Caribbean	60 553.7	58 397.4	59 786.2	29 988.6	(431.3)	–	(.4)	(431.7)	(0.7)	59 354.5	1 373.6	2.3	60 728.1
22. Economic and social development in Western Asia	54 559.4	42 176.1	44 191.9	22 724.0	–	–	(86.0)	(86.0)	(0.2)	44 105.9	5 066.4	11.5	49 172.3
23. Regular programme of technical cooperation	35 706.7	35 678.3	38 764.8	18 653.3	–	–	1 500.0	1 500.0	3.9	40 264.8	2 620.8	6.5	42 885.6
PART VI													
Human rights and humanitarian affairs	224 795.8	199 520.7	235 735.6		(19 762.0)	32 524.1	1 188.2	13 950.3	5.9	249 685.9	4 261.3	1.7	253 947.2
24. Human rights	129 926.5	107 548.7	134 573.6	64 120.2	(21 446.2)	31 762.4	–	10 316.2	7.7	144 889.8	3 190.7	2.2	148 080.5
25. International protection, durable solutions and assistance to refugees	43 181.8	43 132.1	42 212.3	21 479.2	–	–	–	–	–	42 212.3	757.6	1.8	42 969.9
26. Palestine refugees	33 520.9	30 761.7	40 405.6	15 617.3	1 684.2	761.7	1 188.2	3 634.1	9.0	44 039.7	(294.1)	(0.7)	43 745.6
27. Humanitarian assistance	18 166.6	18 078.2	18 544.1	9 894.8	–	–	–	–	–	18 544.1	607.1	3.3	19 151.2
PART VII													
Public information	99 066.1	90 943.9	100 014.7	49 144.0	28.5	13.7	942.7	984.9	1.0	100 999.6	3 423.7	3.4	104 423.3
28. Global communications	99 066.1	90 943.9	100 014.7	49 144.0	28.5	13.7	942.7	984.9	1.0	100 999.6	3 423.7	3.4	104 423.3
PART VIII													
Common support services	305 980.1	305 655.5	308 171.3		(2 058.4)	671.4	5 937.3	4 550.3	1.5	312 721.6	9 093.3	2.9	321 814.9
29. Management and support services													
29A. Department of Management Strategy, Policy and Compliance	54 668.4	55 043.7	55 424.3	29 078.3	(230.4)	303.7	2 752.4	2 825.7	5.1	58 250.0	1 633.3	2.8	59 883.3
29B. Department of Operational Support	85 617.0	86 048.0	87 648.4	57 860.5	162.4	300.0	3 240.5	3 702.9	4.2	91 351.3	3 262.7	3.6	94 614.0

Budget part/section	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January– June)	Changes					2023 estimate (before recosting)	Recosting	Recosting (percentage)	2023 estimate (after recosting)
					Technical adjustments	New/ expanded mandates	Other	Total	Percentage				
29C. Office of Information and Communications Technology	51 518.7	52 952.1	52 690.5	20 609.7	38.4	–	–	38.4	0.1	52 728.9	2 003.1	3.8	54 732.0
29E. Administration, Geneva	76 591.4	75 607.8	75 159.8	38 744.3	59.7	67.7	(55.6)	71.8	0.1	75 231.6	1 155.5	1.5	76 387.1
29F. Administration, Vienna	19 833.5	19 300.3	18 502.6	10 081.5	–	–	–	–	–	18 502.6	646.6	3.5	19 149.2
29G. Administration, Nairobi	17 751.1	16 703.6	18 745.7	10 104.2	(2 088.5)	–	–	(2 088.5)	(11.1)	16 657.2	392.1	2.4	17 049.3
PART IX													
Internal oversight	20 789.8	18 716.0	21 187.4	10 001.5	168.7	–	–	168.7	0.8	21 356.1	444.1	2.1	21 800.2
30. Internal oversight	20 789.8	18 716.0	21 187.4	10 001.5	168.7	–	–	168.7	0.8	21 356.1	444.1	2.1	21 800.2
PART X													
Jointly financed administrative activities and special expenses	86 979.3	89 848.5	92 766.3	41 935.4	(62.1)	–	43.5	(18.6)	(0.0)	92 747.7	4 422.4	4.8	97 170.1
31. Jointly financed administrative activities	6 676.8	7 741.8	7 954.9	–	(62.1)	–	43.5	(18.6)	(0.2)	7 936.3	420.7	5.3	8 357.0
32. Special expenses	80 302.5	82 106.7	84 811.4	41 935.4	–	–	–	–	–	84 811.4	4 001.7	4.7	88 813.1
PART XI													
Capital expenditures	84 308.8	84 213.4	112 742.8	94 734.7	(89 138.8)	–	6 123.0	(83 015.8)	(73.6)	29 727.0	1 403.8	4.7	31 130.8
33. Construction, alteration, improvement and major maintenance	84 308.8	84 213.4	112 742.8	94 734.7	(89 138.8)	–	6 123.0	(83 015.8)	(73.6)	29 727.0	1 403.8	4.7	31 130.8
PART XII													
Safety and security	130 206.9	121 398.2	125 653.8	72 670.6	(2 212.0)	–	1 098.6	(1 113.4)	(0.9)	124 540.4	4 323.4	3.5	128 863.8
34. Safety and security	130 206.9	121 398.2	125 653.8	72 670.6	(2 212.0)	–	1 098.6	(1 113.4)	(0.9)	124 540.4	4 323.4	3.5	128 863.8
PART XIII													
Development Account	15 199.4	15 199.4	16 199.4	16 199.4	(1 000.0)	–	–	(1 000.0)	(6.2)	15 199.4	805.6	5.3	16 005.0
35. Development Account	15 199.4	15 199.4	16 199.4	16 199.4	(1 000.0)	–	–	(1 000.0)	(6.2)	15 199.4	805.6	5.3	16 005.0
PART XIV													
Staff assessment	281 439.9	269 359.1	277 053.7	139 927.4	(2 427.5)	4 768.6	4 228.1	6 569.2	2.4	283 622.9	1 881.6	0.7	285 504.5
36. Staff Assessment	281 439.9	269 359.1	277 053.7	139 927.4	(2 427.5)	4 768.6	4 228.1	6 569.2	2.4	283 622.9	1 881.6	0.7	285 504.5
Total	3 224 724.1	3 017 842.3	3 121 651.0	1 717 978.2	(130 254.4)	47 624.4	185 037.8	102 407.8	3.3	3 224 058.8	68 828.5	2.1	3 292 887.3

Table 2
Evolution of financial resources by object of expenditure

Object of expenditures	2021 appropriation	2021 expenditure	2022 appropriation	Change						2023 estimate (before recosting)	Recosting	Recosting (percentage)	2023 estimate (after recosting)
				2022 expenditure (January– June)	Technical adjustments	New/ expanded mandates	Other	Total resource change	Percentage				
Post	1 400 979.8	1 323 444.7	1 387 819.1	660 445.1	4 438.5	5 871.0	6 944.4	17 253.9	1.2	1 405 073.0	28 556.9	2.0	1 433 629.9
Other staff costs	218 568.8	188 235.9	230 801.2	107 335.0	(23 042.8)	27 467.9	2 725.5	7 150.6	3.1	237 951.8	12 394.7	5.2	250 346.5
Non-staff compensation	10 977.5	9 629.4	10 673.4	4 672.8	–	–	(204.7)	(204.7)	(1.9)	10 468.7	171.0	1.6	10 639.7
Hospitality	262.1	71.1	243.7	41.5	–	–	13.7	13.7	5.6	257.4	15.3	5.9	272.7
Consultants	11 429.9	23 680.9	12 456.6	10 361.4	(784.8)	583.0	1 464.3	1 262.5	10.1	13 719.1	883.9	6.4	14 603.0
Experts	7 811.5	1 760.0	7 926.3	2 653.4	(285.8)	715.3	254.4	683.9	8.6	8 610.2	713.0	8.3	9 323.2
Travel of representatives	25 143.7	9 170.8	26 346.0	10 195.7	(771.1)	1 573.0	(253.1)	548.8	2.1	26 894.8	1 413.1	5.3	28 307.9
Travel of staff	15 885.2	9 262.4	15 469.2	12 314.2	(781.0)	2 055.2	537.4	1 811.6	11.7	17 280.8	896.7	5.2	18 177.5
Contractual services	77 561.2	78 965.6	84 119.6	44 764.9	(678.7)	1 031.4	2 413.9	2 766.6	3.3	86 886.2	4 862.7	5.6	91 748.9
General operating expenses	126 953.3	120 276.2	131 474.6	76 821.2	(1 075.5)	1 950.8	1 668.8	2 544.1	1.9	134 018.7	7 587.8	5.7	141 606.5
Supplies and materials	8 759.4	4 907.1	7 138.9	2 538.4	(30.2)	83.8	111.1	164.7	2.3	7 303.6	451.3	6.2	7 754.9
Furniture and equipment	19 654.5	31 757.6	17 909.6	6 057.0	(226.6)	146.5	3 285.2	3 205.1	17.9	21 114.7	1 169.4	5.5	22 284.1
Improvement of premises	5 177.0	2 292.8	8 378.2	187.7	–	–	(1 473.2)	(1 473.2)	(17.6)	6 905.0	360.0	5.2	7 265.0
Grants and contributions	283 760.5	278 427.3	298 643.7	238 483.7	(104 588.9)	1 377.9	1 443.9	(101 767.1)	(34.1)	196 876.6	7 471.1	3.8	204 347.7
Other	281 439.9	269 359.1	277 053.7	139 930.5	(2 427.5)	4 768.6	4 228.1	6 569.2	2.4	283 622.9	1 881.6	0.7	285 504.5
Subtotal	2 494 364.3	2 351 241.0	2 516 453.8	1 316 802.5	(130 254.4)	47 624.4	23 159.7	(59 470.3)	(2.4)	2 456 983.5	68 828.5	2.8	2 525 812.0
Special political missions	730 359.8	666 601.3	605 197.2	401 175.7	–	–	161 878.1	161 878.1	26.7	767 075.3	–		767 075.3
Total	3 224 724.1	3 017 842.3	3 121 651.0	1 717 978.2	(130 254.4)	47 624.4	185 037.8	102 407.8	3.3	3 224 058.8	68 828.5	2.1	3 292 887.3

15. The proposed changes relate mainly to (a) technical adjustments, with a net decrease of \$130.3 million, reflecting mainly the removal of one-time provisions in the amount of \$133.1 million, offset in part by additional resources relating to the higher provisions for 67 new and reassigned posts and general temporary assistance positions approved in 2022 that were subject to a vacancy rate of 50 per cent (\$5.1 million) and, in addition, other adjustments of a technical nature resulted in a decrease of \$2.2 million; (b) new or expanded mandates, with an increase of \$47.6 million, emanating mainly from resolutions and decisions of intergovernmental bodies, including the Human Rights Council (\$33.9 million); and (c) other changes, with an increase of \$185.0 million, including \$161.8 million, reflecting mainly the proposed resources for UNAMA and UNSMIL, for which a commitment authority instead of an appropriation was approved for 2022, creating a zero-baseline appropriation against which the resources for 2023 are proposed ([A/77/6](#), executive summary).

16. Income estimates for 2023 amount to \$306.8 million, reflecting an increase of \$11.3 million, or 3.8 per cent, compared with estimates of \$295.5 million for 2022. The projected increase of \$11.3 million is attributable primarily to income section 1, Income from staff assessment, reflecting the impact of post and other staff cost increases on staff assessment, including the preliminary recosting of the staff assessment estimate ([A/77/6 \(Introduction\)](#), paras. 41–42 and table 15; see also [A/77/6 \(Income sect. 1\)](#), para. IS1.1; [A/77/6 \(Income sect. 2\)](#), table IS2.1; and [A/77/6 \(Income sect. 3\)](#), para. IS3.2).

17. The Advisory Committee notes the increased proposed resource requirements for 2023, compared with the 2022 appropriation, which is due mainly to increases under new and expanded mandates and other changes. The Committee also notes the low level of expenditure in 2021 and as at 30 June 2022. The Committee recommends that the General Assembly request the Secretary-General to ensure the full, effective and efficient implementation of mandated programmes and activities.

18. Upon request, the Advisory Committee was provided with information on the evolution of financial resources by section over the last five years, as reflected in table 3 below.

Table 3
Evolution of financial resources over the last five years

(Thousands of United States dollars)

<i>Budget section</i>	<i>2018–2019 appropriation</i>	<i>2018–2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimates (before recosting)</i>
1. Overall policymaking, direction and coordination	142 023.4	139 775.0	77 087.6	71 850.3	78 809.4	73 366.0	79 917.3	49 592.0	80 830.2
2. General Assembly and Economic and Social Council affairs and conference management	623 467.0	632 386.2	326 641.8	321 577.0	341 106.0	307 202.1	345 764.6	169 835.8	343 036.7
3. Political affairs									
– Special political missions	1 306 703.6	1 303 670.1	711 781.8	700 992.1	730 359.8	666 601.1	605 197.2	401 175.7	767 075.3
– Other	123 227.0	122 409.2	61 442.3	60 075.0	62 427.9	59 136.2	64 106.1	31 039.5	68 306.9
4. Disarmament	24 194.9	24 862.2	13 245.0	12 428.7	12 859.2	11 276.3	12 736.8	12 736.8	12 706.2
5. Peacekeeping operations	104 493.3	104 314.2	52 602.8	49 757.0	55 113.3	50 203.1	54 666.7	54 666.7	54 731.8
6. Peaceful uses of outer space	7 558.7	7 719.8	3 921.3	3 876.6	4 493.6	4 025.3	4 215.1	4 215.1	4 484.0
7. International Court of Justice	51 737.1	51 739.9	28 145.5	25 742.3	30 778.8	27 626.5	28 549.1	14 728.5	28 463.2
8. Legal affairs	75 676.5	75 136.9	58 453.7	58 290.2	73 157.9	74 552.4	64 331.1	35 730.2	58 807.7
9. Economic and social affairs	163 434.4	162 645.2	83 293.4	81 412.5	83 857.3	79 913.9	85 636.1	41 247.2	85 814.1
10. Least developed countries, landlocked developing countries and small island developing States	11 335.8	11 166.3	5 886.2	5 619.2	6 609.3	6 488.3	7 320.2	3 387.1	7 469.9
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	15 230.1	15 054.6	7 985.9	7 984.8	7 823.6	8 043.0	8 207.4	3 947 0	8 271.7
12. Trade and development	136 990.6	139 398.9	68 087.9	67 874.4	73 777.6	70 302.4	71 274.8	33 597.0	72 644.8
13. International Trade Centre	37 354.0	37 247.8	18 861.8	18 861.8	20 641.5	20 100.2	20 174.9	9 666.2	20 174.9
14. Environment	44 322.7	43 576.7	23 364.3	21 841.5	23 720.4	21 105.1	22 912.4	10 406.6	22 826.8
15. Human settlements	23 145.0	22 844.3	12 508.4	12 167.3	12 495.8	12 529.4	13 275.8	5 846.5	14 095.3
16. International drug control, crime and terrorism prevention and criminal justice	43 106.3	43 641.5	21 627.1	21 616.5	23 363.1	22 484.8	21 924.1	10 119.9	21 866.6
17. UN-Women	18 571.7	18 486.9	9 741.4	9 692.1	9 719.9	9 458.8	9 957.6	5 364.7	9 957.6
18. Economic and social development in Africa	155 954.4	150 549.9	81 888.1	78 248.4	78 703.6	73 739.1	78 453.5	40 689.0	78 311.2
19. Economic and social development in Asia and the Pacific	105 444.7	105 197.2	55 526.8	54 527.1	59 071.7	53 236.0	55 253.2	26 547.0	54 312.3
20. Economic development in Europe	67 122.2	67 769.0	33 290.0	33 726.2	36 248.5	35 345.6	35 509.1	16 849.9	35 545.8

<i>Budget section</i>	<i>2018–2019 appropriation</i>	<i>2018–2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimates (before recosting)</i>
21. Economic and social development in Latin America and the Caribbean	117 473.5	117 365.4	57 591.8	57 374.9	60 553.7	58 397.4	59 786.2	29 988.6	59 354.5
22. Economic and social development in Western Asia	73 273.6	72 529.2	36 518.0	36 290.4	54 559.4	42 176.8	44 191.9	22 724.0	44 105.9
23. Regular programme of technical cooperation	65 527.6	61 601.1	35 577.6	34 980.5	35 706.7	35 678.3	38 764.8	18 653.3	40 264.8
24. Human rights	227 952.0	228 470.3	115 119.3	106 266.0	129 926.5	107 548.7	134 573.6	64 120.2	144 889.8
25. International protection, durable solutions and assistance to refugees	86 304.0	86 282.3	40 098.9	40 110.6	43 181.8	43 132.1	42 212.3	21 479.2	42 212.3
26. Palestine refugees	57 764.5	57 789.3	32 365.5	30 434.2	33 520.9	30 761.7	40 405.6	15 617.3	44 039.7
27. Humanitarian assistance	40 798.5	40 580.1	25 124.0	24 220.8	18 166.6	18 144.9	18 544.1	9 894.8	18 544.1
28. Global communications	181 467.4	180 855.1	94 692.4	92 797.6	99 066.1	90 943.9	100 014.7	49 144.0	100 999.6
29. Management and support services	195 141.0	195 217.3							
29A. Department of Management Strategy, Policy and Compliance	54 953.7	54 321.3	52 921.4	54 301.8	54 668.4	54 988.1	55 424.3	29 078.3	58 250.0
29B. Department of Operational Support	88 323.9	91 024.9	93 025.6	85 742.1	85 617.0	86 103.0	87 648.4	57 860.5	91 351.3
29C. Office of Information and Communications Technology	52 262.8	54 007.8	49 959.8	51 684.5	51 518.7	52 952.1	52 690.5	20 609.7	52 728.9
29E. Administration, Geneva	140 836.0	140 749.1	69 736.4	70 476.8	76 591.4	75 608.0	75 159.8	38 744.3	75 231.6
29F. Administration, Vienna	36 669.7	36 664.7	18 088.4	18 042.1	19 833.5	19 300.3	18 502.6	10 081.5	18 502.6
29G. Administration, Nairobi	32 072.2	31 535.3	18 048.8	19 140.6	17 751.1	16 703.6	18 745.7	10 104.2	16 657.2
30. Internal oversight	41 796.7	41 480.8	20 509.9	18 867.0	20 789.8	18 716.0	21 187.4	10 001.5	21 356.1
31. Jointly financed administrative activities	12 358.8	12 484.0	6 245.8	6 424.1	6 676.8	7 741.8	7 954.9	–	7 936.3
32. Special expenses	150 022.8	149 742.2	76 163.6	80 657.2	80 302.5	82 106.7	84 811.4	41 935.4	84 811.4
33. Construction, alteration, improvement and major maintenance	136 512.7	138 276.0	71 046.1	72 693.6	84 308.8	84 195.0	112 742.8	112 742.8	29 727.0
34. Safety and security	248 317.4	250 254.0	124 181.7	121 247.7	130 206.9	121 398.2	125 653.8	125 653.8	124 540.4
35. Development Account	28 398.8	28 398.8	14 199.4	14 199.4	15 199.4	15 199.4	16 199.4	16 199.4	15 199.4
36. Staff assessment	524 331.3	524 431.5	267 233.0	261 827.2	281 439.9	269 359.1	277 053.7	139 927.4	283 622.9
Total	5 873 652.3	5 873 652.3	3 073 830.5	3 015 940.3	3 224 724.1	3 017 890.8	3 121 651.0	1 717 978.2	3 224 058.8

19. The Advisory Committee requested, but was not provided with, a comparison by object of expenditure of the proposed resources for 2023 with actual expenditures in both 2021 and 2022, along with an explanation of variances. The Committee was informed that the tables provided under the respective budget sections list the proposed programme budget resources for 2023 and the actual expenditures incurred in 2021 and 2022. The explanation of variances between the appropriation and the actual expenditures in 2021 is currently being prepared and is to be reflected in the financial performance report of the Secretary-General on the programme budget for 2021 by late September 2022. According to the Secretary-General, the comparison between expenditures in 2021 and the proposed programme budget resources for 2023 would require significant capacity, which the Secretariat does not currently have. The Secretariat operated on the assumption that the explanation of variances in the budget would continue to be limited to a comparison of the proposed programme budget for 2023 and the appropriation for 2022, as foreseen in regulation 2.3 of the Financial Regulations and Rules of the United Nations. Further, the expenditure in 2021 is not comparable with the resource requirements proposed in the context of the proposed programme budget for 2023 owing to various factors including the changes in mandates; the rates used in the programme budget for 2021, which have since been recosted; the impact of the COVID-19 pandemic, resulting in modified, postponed or cancelled activities; and the liquidity situation, resulting in cash conservation measures. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include in the next programme budget submission a comparison, by object of expenditure, of the proposed resources for 2023 with actual expenditures in both 2021 and 2022.**

Grants and contributions

20. The proposed requirements for 2023 under grants and contributions amount to \$196.9 million, reflecting an overall decrease of \$101.8 million, or 34.1 per cent, compared with the appropriation for 2022. The Advisory Committee notes that, under section 29A, the amount of \$4.3 million is included under grants and contributions as the estimated regular budget share of resource requirements, for 2023, for the Umoja enterprise resource planning solution ([A/77/6 \(Sect. 29A\)](#), table 29A.40). The Committee also makes comments and observations on lump-sum grants under section 25. The Advisory Committee recalls that it previously noted its concern that the proposed programme budget does not provide sufficient detail regarding the grants and contributions expenditure category and recommended that the Secretary-General include a comprehensive analysis and breakdown of that object category in future budget proposals (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. 77, and [A/75/7](#) and [A/75/7/Corr.1](#), para. 71).

21. Upon enquiry regarding guidelines on the use of grants and contributions, the Advisory Committee was informed that the provisions under the object of expenditure “grants and contributions” are used when the United Nations as a grantor provides cash assistance to an end beneficiary (or grantee) or implementing partner. Examples of such agreements may include grants to ensure the participation of fellows in fellowships programmes and grants to facilitate the attendance of participants in meetings and conferences. They also cover resource movements between internal United Nations funds, for instance, the transfer between the regular budget and multi-year construction projects, to draw from the Development Account, or for the regular budget share of jointly financed activities or the International Trade Centre. The costing of requirements presented as grants varies due to the nature of operations, the governing mechanism and/or the methodology approved by the General Assembly. In the case of jointly financed activities, their full budget for post and non-post requirements are costed using the regular budget methodology (i.e. using applicable standard costs of posts and vacancy rates or, for non-post resources, such

as standard travel costs for official travel), as well as any specific methodology prescribed by the CEB Finance and Budget Network after which the budget requirements are split among the different sources of funding using the relevant cost-sharing formula. In the case of the International Trade Centre, its full budget is costed in the same way as the regular budget of the World Trade Organization and the United Nations regular budget share is disbursed as a grant. This administrative arrangement was endorsed by the Assembly in section I of its resolution [59/276](#). In the case of multi-year construction projects such as the Strategic Heritage Plan of the United Nations Office at Geneva, the costing of the requirements follows a methodology similar to that for the regular budget where the costing of posts/temporary positions is based on standard costs and/or any specific methodology for construction costs and Strategic Heritage Plan loan re-payment, as approved by the Assembly. In the case of the Development Account, there are specific guidelines on the costing of the requirements for each project. As for fellowships, requirements are budgeted based on specific guidelines, such as the policies and procedures governing the administration of fellowships, study tours, group training, seminars, symposiums and workshops under the Department of Economic and Social Affairs of the United Nations Secretariat. The reporting requirements on the utilization of grants and/or past results achieved are presented through various reports, including the proposed programme budget and financial performance reports, the annual progress report on the Strategic Heritage Plan and the progress report on the implementation of projects financed from the Development Account and through supplementary information, as requested by the Committee and the Assembly.

22. The Advisory Committee notes the lack of a consistent, consolidated reporting mechanism and proper oversight on the use of grants and reiterates its recommendation that the General Assembly request the Secretary-General to include a comprehensive list, along with a detailed analysis and breakdown of the grants and contributions category in future budget proposals, including indicative requirements for proposals to be considered and approved at a later stage ([A/76/7](#) and [A/76/7/Corr.1](#), para. 79; see also section I, para. I.33, below).

Additional proposals for 2023

23. The Secretary-General provides information on potential resource proposals that could have an impact on the 2023 programme budget, which will be considered by the General Assembly during its seventy-seventh session. For 2024, these proposals could continue to affect resource proposals to the extent that the requirements are of a recurrent nature. In addition, the Secretary-General provides information on proposals that would or could further affect resource requirements for 2024 ([A/77/6 \(Introduction\)](#), paras. 36–37). **The Advisory Committee notes the potential resource proposals expected to be considered in the course of the seventy-seventh session of the General Assembly and trusts that the Secretary-General will provide an updated assessment of the overall resource requirements for 2023 at the time of the consideration by the Assembly of the present report.**

Recosting

24. In paragraphs 28 to 35 of the introduction to the proposed programme budget for 2023, the Secretary-General provides information on the recosting process and states that recosting is the revision process whereby adjustments in the level of appropriations are made as a result of variations in four parameters: (a) currency exchange rates; (b) inflation rates; (c) standard staff costs, including payroll and common staff costs; and (d) vacancy rates. The proposed programme budget for 2023 is presented at the same price levels and rates of exchange as the programme budget for 2022 for comparability. The amount for 2023 is also presented after preliminary

recosting to provide an indication of the resources for 2023 after adjustments for projected inflation. In December 2022, the budget proposals will be subject to a second instance of recosting, where adjustments will be made based on updates to all four recosting parameters. The preliminary recosting estimate for 2023 amounts to \$68.8 million, representing 2.1 per cent of the regular budget proposal, or 2.8 per cent, when excluding special political missions. Overall, the regular budget is exposed to changes in rates of exchange and inflation of 87 different locations related to 75 currencies. Based on recent expenditure data, an amount of \$2,299.3 million, or 96.2 per cent of the total regular budget, net of special political missions, is affected by the fluctuations of nine currencies, the United States dollar being the most predominant.

25. Upon enquiry, the Advisory Committee was informed that while for objects of expenditure for posts it is possible to reliably compare the recosting assumptions with actual expenditures, such a comparison for non-post resources would not be reliable. Provisions for non-post objects of expenditure are not always available at the level of granularity that would allow such a comparison. A meaningful comparison would require a deeper analysis that compares all items consumed, including their quantities, to determine if the change in expenditure is attributable to a change in prices or to a change in the quantities of the products and services consumed (or any combination of both). According to the Secretary-General, the review of the actual impact of recosting compared with the estimated impact would require a deeper, time-consuming analysis, which it is not possible to undertake at the present time. **The Advisory Committee is of the view that efforts should be made to systematically review the actual impact of recosting compared with the estimated impact and recommends that the General Assembly request the Secretary-General to provide consolidated information on this review in the context of future performance and programme budget reports. The Committee trusts that every effort will be made to present the report on the revised estimates: effect of changes in rates of exchange and inflation at least 10 working days before the relevant scheduled hearing and to submit related additional information requested in a timely manner to enable the Committee to fulfil its responsibilities (see also [A/76/7/Add.32](#), para. 3, and para. 12 above).**

Contingency fund

26. The Secretary-General recalls that, in his report on shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budget process ([A/72/492/Add.1](#)), he considered that an annual budget cycle would eliminate the need for a separate report on the budget outline. As the contingency fund was expressed as a percentage of the programme budget outline level approved by the General Assembly, the Secretary-General further proposed submitting an indication of the size of the contingency fund as a percentage of the overall level of resources of the proposed annual budget. Accordingly, it is proposed that the level of the contingency fund for 2024 be set at 0.75 per cent of the approved programme budget for 2023 ([A/77/6 \(Introduction\)](#), paras. 38–40).

Transfer between sections

27. Upon enquiry, the Advisory Committee was informed that programme managers have delegated authority for the management of resources within their budget sections and are not permitted to redeploy resources across sections. Redeployments across non-post objects of expenditure are warranted and programme managers are better positioned to determine what can best enable the implementation of mandates entrusted to them. Additional information is provided in the context of the budget guidance provided to programme managers where it is indicated that redeployments

from post objects of expenditure to non-post objects of expenditure are not permitted. Exceptional instances that may warrant central monitoring may include significant redeployments that enable additional expenditures in areas such as travel of staff and consultants, which have been discouraged by the General Assembly. Upon enquiry, the Advisory Committee was provided with a comparison of budgeted and actual amounts and proposed transfers of credits between sections for 2018–2019, 2020 and 2021.

28. The Advisory Committee recalls that during its consideration of the Secretary-General's report dated 9 May 2022 on the budget performance in respect of the budget period 2021: proposed transfers between sections of the programme budget ([A/CN.1/R.1231](#)), it noted that, although all the budget sections have been impacted by the hiring freeze and other cash conservative measures put in place as a result of the liquidity crisis, which resulted mainly in underexpenditures under post and other resources, the Committee notes that, in four instances (concerning Section 11 and Sections 29A, 29B and 29C), the overexpenditures resulted mainly from lower-than-budgeted vacancy rates under post resources. In the context of the budget performance for 2020, the Committee was informed that pursuant to regulation 5.6 of the Financial Regulations and Rules of the United Nations, normally no transfer is allowed to exceed the appropriation, except for the expenditures for posts, since the General Assembly has effectively directed that hiring against the approved staffing table should not be constrained by the vacancy rates on the basis of which the appropriation amounts have been approved for each budget section (see AC/2169).

29. **The Advisory Committee trusts that every effort will be made to minimize the transfers between sections in future budget periods (see also sections 29A and 29B below).**

D. Other assessed and extrabudgetary resources

30. The total estimates for other assessed resources amount to \$377.6 million, reflecting an increase of \$15.5 million, or 4.3 per cent, compared with the estimates for 2022. The increase is reflected mainly under section 29B, Department of Operational Support (\$5.4 million); section 29A, Department of Management Strategy, Policy and Compliance (\$3.3 million); section 5, Peacekeeping operations (\$2.3 million); section 30, Office of Internal Oversight Services (\$2.2 million); section 29C, Office of Information and Communications Technology (\$1.3 million); section 32, Special expenses (\$0.7 million); section 34, Safety and security (\$0.3 million); and section 3, Political affairs (\$0.2 million), which is offset in part by decreases of a smaller magnitude under several other sections ([A/77/6 \(Introduction\)](#), para. 43–44).

31. The total estimates for extrabudgetary resources amount to \$13.2 billion, reflecting a net decrease of \$127.2 million, or 1.0 per cent, compared with the estimates for 2022. The variance reflects the net effect of a decrease of \$174.1 million and an increase of \$46.9 million. The proposed decrease is due mainly to (a) the reduction in the projected level of donor contributions (\$93.3 million) under section 15, Human settlements; (b) the completion of projects and related activities in 2022 and/or an estimated reduction in the number of projects and related activities in 2023 (\$72.8 million) under a number of sections; and (c) the estimated decrease in section 3, Political affairs (\$4.3 million), due primarily to the proposed conversion from extrabudgetary funding to the regular budget of 25 positions in the Office of Counter-Terrorism. The decreases are offset in part by increases in the amount of \$46.9 million, owing to additional demands and/or related requirements to implement projects and activities in 2023 under a number of sections (*ibid.*, paras. 45–47).

32. The estimated total budget for 2023, after recosting, including the proposal for the regular budget and estimates for other assessed resources and extrabudgetary funds, are contained in table 4 below (ibid., annex III, schedule 1 (a)).

Table 4

Proposed resources for 2023, by source of funding

(Thousands of United States dollars)

	2022	2023	Changes	
			Amount	Percentage
Regular budget				
Expenditure sections	3 121 651.0	3 292 887.3	171 236.3	5.5
Income sections	295 499.9	306 838.2	11 338.3	3.8
Net regular budget	2 826 151.1	2 986 049.1^a	159 898.0	5.7
Other assessed	362 067.4	377 556.2	15 488.8	4.3
Extrabudgetary	13 307 822.8	13 180 669.5	(127 153.3)	(0.1)
Total net budget	16 496 041.3	16 544 274.8	48 233.5	0.3

^a After recosting.

Liquidity situation

33. In the introduction to the proposed programme budget for 2023, the Secretary-General addresses liquidity matters. The collection of \$1 billion in April 2021, improved the Organization's cash position. The underexpenditure, and a significant reduction in arrears of \$374 million by the end of the year, contributed to a temporary improvement of the liquidity situation in 2021, albeit at the expense of programme delivery. Although 2022 started with a relatively better cash situation, collections during the year are already lagging behind estimates, by \$202 million at the end of April. While the final outcome of collections for 2022 will determine whether the financial situation improves or deteriorates by the end of 2022, the return of a substantial amount of unspent balances, as part of the assessments for 2023, will definitely have an adverse impact on the liquidity situation in 2023. According to the Secretary-General, if the General Assembly does not approve at least some temporary measures to address the liquidity situation, the Organization will most likely be forced again in 2023 to align activities based on the liquidity situation, rather than the programmatic mandates entrusted to it. In turn, this will risk triggering another vicious cycle of declining liquidity in 2024, arising from underperformance during 2023 due to lack of liquidity for budget implementation ([A/77/6 \(Introduction\)](#), paras. 5–7).

34. Upon enquiry, the Advisory Committee was informed that the modest real growth proposed in the context of the proposed programme budget for 2023 estimates the minimum level of resources required to fully implement mandates in an efficient and effective manner and, according to the Secretary-General, is not related to the improved financial situation of the Organization. The Committee was also informed that, as lessons learned from the liquidity situation are examined, it is important to note that the situation has presented the Organization with an additional dimension which needs to be carefully monitored and managed. The Controller and programme managers alike have had to dedicate more resources to managing the impact of the liquidity crisis, which is normally carried out at the expense of the focus on efficient and timely programme delivery and resource optimization. Automated system processes have had to be temporarily replaced by manual interventions to block the outflow of cash, which runs counter to efforts towards increasing automation and

eliminating labour-intensive manual processes. The introduction of these stopgap measures has imposed an additional burden, to constantly monitor the situation and adjust mitigating measures throughout the year, while also managing the risk of non-compliance with the regulatory framework, as programme managers rush to deliver results in an unpredictable and unstable financial environment. **The Advisory Committee trusts that the adoption of General Assembly resolution 76/272 on improving the ability to address the financial situation of the United Nations will further contribute to improving the liquidity challenges faced by the Organization. The Committee also trusts that an update on the liquidity situation and expenditure trends will be provided to the Assembly at the time of its consideration of the present report. The Committee stresses that the Assembly has repeatedly urged all Member States to fulfil their financial obligations, as set out in the Charter of the United Nations, on time, in full and without conditions.**

Impact of the COVID-19 pandemic and lessons learned

35. According to the Secretary-General, the proposed programme budget for 2023 includes performance information relating to the impact of the continuation of the COVID-19 pandemic during 2021 and lessons learned from the pandemic, which have been mainstreamed in the proposals for 2023 (A/77/6 (Introduction), annex I). **The Advisory Committee notes that the introduction and some individual budget sections do not include sufficient information on the impact of the COVID-19 pandemic on the proposed budget for 2023 and the implementation of the 2021 and 2022 budgets. The Committee recommends that the General Assembly request the Secretary-General to provide comprehensive analysis and more information on the impact of the COVID-19 pandemic in the next proposed programme budget, including on lessons learned, best practices, efficiency measures, harmonization and cooperation across the United Nations system, as well as its impact on the flexible workplace strategy and expenditures, such as the maintenance and rental of premises, travel, training, supplies and materials, furniture and equipment, and other objects of expenditure (A/75/7 and A/75/7/Corr.1, para. 15).**

Delegation of authority

36. The Advisory Committee recalls that in its resolution 72/266 B, the General Assembly requested the Secretary-General to continue to develop a clear, simple and transparent system for delegating authority, to ensure that responsibilities and accountability are aligned. Upon enquiry, the Committee was informed that the Department of Management Strategy, Policy and Compliance will continue to improve delegation of authority management strategies, guidance, monitoring, tools and policies to support compliance with the new delegation of authority. Activities led by the Department include updating and streamlining of financial policy and guideline instruments; updating the 2019 accountability framework on monitoring the delegation of authority; preparation of guidance material and learning sessions on areas where recurring issues are detected; further development of the compacts of the Secretary-General with senior leadership, including to reflect performance over time by increasing the amount of trend analysis; and the development of dashboards and tools to track performance provided to managers. Through its Business Transformation and Accountability Division, the Department monitors all entities and identifies decisions that are not made in full compliance with the regulatory framework through use of key performance indicators and other monitoring tools. Heads of entities are directly accountable to the Secretary-General for their exercise of delegated authorities. In the event of prohibited conduct and/or abuse of authority, the senior manager would be subject to a process which might involve, where necessary, a withdrawal of delegated authority and/or a disciplinary process.

37. The Advisory Committee was also informed, upon further enquiry, that an evaluation of the effectiveness of the accountability system had been planned in 2021. As the last phase of the evaluation continued into 2022, the findings were not available for inclusion in the proposed programme budget for 2023. The Committee was further informed that the most recent compact template, which was approved by the Secretary-General and used for the 2022 senior managers' compacts, incorporates 17 indicators, which are distributed over a number of areas, namely, human resources, financial resources, information and communications technology resources, internal controls and oversight, and cross-cutting matters. While these indicators focus on the measurement of managerial functions, other parts of the compact (sections 1 and 2) contain personal commitments on programme objectives, Our Common Agenda and priorities identified by the Secretary-General. **The Advisory Committee is of the view that the Department of Management Strategy, Policy and Compliance, through each of its offices and divisions, should intensify its efforts to strengthen oversight and accountability, within existing resources.** The Advisory Committee makes further comments under section 29A below and in the context of its consideration of the Secretary-General's progress report on accountability.

Organizational chart

38. In its first report on the proposed programme budget for 2022, the Advisory Committee requested a clear and comprehensive chart setting out the organizational structure of the Secretariat and listing individual working units with functional titles and heads of entity (see [A/76/7](#) and [A/76/7/Corr.1](#), para. 38). In response, the Secretary-General states that all proposed changes in structure and staffing are presented clearly in the applicable individual budget sections with previously approved and newly proposed organizational charts for comparison and with accompanying justifications. Upon enquiry, the Committee was informed that, over the last 10 years, the Department of Global Communications has invested significant resources in developing a chart at the aggregate level for the United Nations system, in all official languages, of which the latest version is available on the United Nations website. The Department has established an interdepartmental committee to review and update the chart on a biennial basis. A new round of consultation within the Secretariat confirmed that an attempt to include more details quickly faces a number of complexities and challenges. Therefore, a high degree of simplification is required. Accordingly, and in the interest of practicality and the efficient use of resources, the Secretariat refers to the already existing chart in response to the recommendation of the Committee with regard to the "Secretariat as a whole". However, if required, the Secretariat could explore other simple alternatives in consultation with the Committee ([A/77/6 \(Introduction\)](#), annex I).

39. Upon enquiry, the Advisory Committee was informed of challenges that include the following (a) some heads of entities, that are quasi-incorporated in the United Nations system, report to a board/council and receive a partial delegation of authority from the Secretary-General (e.g. the Representative of the Secretary-General for the investment of the assets of the United Nations Joint Staff Pension Fund; UNU; and the United Nations Interregional Crime and Justice Research Institute); (b) the definition of an entity according to the delegation of authority policy is currently being revised with the support of the Office of Legal Affairs and in consultation with other offices; (c) the legal complexities and the diversity with respect to reporting lines could not be easily represented visually and many nuances and details are lost or remain unclear; (d) the proposed programme budget presented to the General Assembly is not closely aligned with the reporting structure of some entities such as UNRWA, UNHCR, UN-Women, UNEP, UN-Habitat, the International Trade Centre and UNIDIR, which do not report to the Secretary-General in the same way as other entities; and (e) there are many relationships between entities which fall outside the

formal reporting structure and could not be easily captured (e.g. the relationship between the Department of Economic and Social Affairs, the regional commissions and the resident coordinator system). The Secretariat plans to explore the option of developing a chart that summarizes the functions and responsibilities of the main organizational units reflected in such a chart. This would require the development of guidance and significant engagement with the respective department(s). The Secretariat would aim initially at developing the chart with one or two pilot departments and sharing the findings and outcome of these efforts with the Committee by November 2022. **The Advisory Committee looks forward for Secretary-General's pilot to be presented by November 2022. The Committee recommends that the General Assembly request the Secretary-General to include, in the charts of all the sections, the structures at the unit level, with the same level standards, clearly defining the reporting lines between offices denoted, and the overall number of posts, including vacant posts.**

Shared services

40. Upon enquiry, the Advisory Committee was informed that the decision of the General Assembly in December 2021 to take no action on the Secretary-General's proposal on the global service delivery model presents an opportunity for the Secretariat to develop an improved service delivery concept, taking into account recent technological advances; experience gained by the Secretariat, especially since the start of the pandemic; and the present organizational structures. The Secretariat intends to continue its work, as mandated in Assembly resolution 72/266 B, through building on the major capacities in Brindisi, Entebbe, Kuwait, New York and Valencia and the capacities of United Nations peace operations, as well as through designating some offices away from Headquarters as service providers. This approach is significantly wider than the global service delivery model proposal, which focused only on administrative services. The development of the architecture is considered to be part of the ongoing implementation of management reform rather than a new project or initiative. The Secretary-General also provides information on support provided by the Regional Service Centre in Entebbe, Uganda, and the Kuwait Joint Support Office in his main report on estimates in respect of special political missions ([A/77/6 \(Sect. 3\)/Add.1](#), paras. 54–65). The Committee makes further comments in section 29B below and its report on estimates in respect of special political missions ([A/77/7/Add.2](#)).

Independent reviews and assessments

41. In the context of its consideration of the different budget sections, the Advisory Committee notes that several reviews, including internal ones, are under way or intended to be undertaken. In addition, the Committee recommended some further reviews and assessments by the Secretary-General under some sections. **The Advisory Committee recommends that the General Assembly request the Secretary-General to develop criteria and modalities for future reviews, including for the involvement of independent entities, with a view to avoiding conflict of interest and ensuring the impartiality and the credibility of such reviews and assessments (see, for example section 1, Overall policymaking, direction and coordination; section 23, Regular programme of technical cooperation; section 29A, Department of Management Strategy, Policy and Compliance; section 29B, Department of Operational Support; and section 34, Safety and security).**

E. Posts and personnel matters

42. A total of 10,186 posts (10,122 posts is proposed under the expenditure sections and 64 under income section 3) is proposed for 2023, reflecting a net increase of 95

posts, or 0.9 per cent, compared with 10,091 posts approved in 2022. The proposed staffing changes include the establishment of 61 new posts, the conversion of 40 posts and the abolishment of 6 posts. Schedule 3 of the proposed programme budget reflects the approved posts for 2022 and sets out the proposed post changes for 2023, by category, grade and budget section (see annex I to the present report). Upon enquiry, the Advisory Committee was provided information on the number of posts by source of funding in 2022 and 2023 and the evolution of personnel resources under the regular budget, as reflected in tables 5 and 6, respectively.

Table 5
Posts by source of funding

(Number of posts)

	2022	2023	Increase (decrease)	
			Posts	Percentage
Regular budget				
Expenditure sections	10 027	10 122	95	0.9
Income sections	64	64	—	—
Subtotal	10 091	10 186	95	0.9
Other assessed	1 357	1 391	34	2.5
Extrabudgetary	23 791	23 898	107	0.4
Total	35 239	35 475	236	0.7

Table 6
Evolution of personnel resources under regular budget

(Thousands of United States dollars)

	2018–2019		2020		2021		2022		2023
Object of expenditures	Appropriation	Expenditures	Appropriation	Expenditures	Appropriation	Expenditures	Appropriation	Expenditures (January–June)	Estimates (before recosting)
Posts	2 568 835	2 577 771	1 324 138	1 309 901	1 400 980	1 323 584	1 387 819	660 455	1 405 073
Other staff costs	375 532	370 775	203 013	185 627	218 569	188 164	230 801	107 335	237 952
Staff assessment	524 333	524 410	267 233	262 817	281 440	269 359	277 054	139 931	283 623
Total	3 468 700	3 472 956	1 794 384	1 758 344	1 900 989	1 781 107	1 895 674	907 721	1 926 648

43. Upon enquiry, the Advisory Committee was also provided with the grading pyramid for the Secretariat for positions for the period from 2020 to 2023, as reflected in table 7 below. The Committee notes the trend in the number of posts in the Professional and higher categories under the regular budget, which increased from 4,884 in 2020 to 4,899 and 4,982 in 2021 and 2022, respectively, and to 5,067 in 2023, while the number of posts in the General Service and related categories decreased from 5,088 in 2020 to 5,060 in 2021 and 5,045 in 2022, before increasing slightly to 5,055 in 2023.

Table 7
Grading pyramid for the Secretariat for positions for the period from 2020 to 2023

(Number of posts)

Grade	Regular budget				Regular budget and other assessed				Regular budget other assessed and extrabudgetary resources			
	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023
DSG/USG	37	37	37	38	37	37	37	38	38	39	39	39
ASG	32	33	33	33	37	38	38	38	42	44	43	43
D-2	116	115	114	117	136	135	134	137	180	181	181	183
D-1	298	298	304	310	367	367	372	378	623	611	634	637
P-5	902	904	911	925	1 174	1 171	1 178	1 195	1 955	1 933	2 036	2,060
P-4	1 532	1 537	1 568	1 594	1 804	1 805	1 843	1 876	3 844	3 761	4 080	4,139
P-3	1 445	1 451	1 485	1 518	1 656	1 655	1 663	1 702	4 360	4 175	4 561	4,645
P-2/1	522	524	530	532	657	660	675	677	1 580	1 458	1 785	1,791
Subtotal	4,884	4 899	4 982	5 067	5 868	5 868	5 940	6 041	12 622	12 202	13 359	13 537
General Service and related	5 088	5 060	5 045	5 055	17 203	15 713	18 033	18 048	31 127	28 153	33 102	33 190
Total	9 972	9 959	10 027	10 122	23 071	21 581	23 973	24 089	43 749	40 355	46 461	46 727

Workforce planning

44. While the Advisory Committee was informed that some Departments have established a partnership with the Department of Operational Support to initiate workforce and succession planning, it recalls that the Office of Human Resources of the Department of Management Strategy, Policy and Compliance had provided strategic workforce planning considerations for the 2022 budget preparation ([A/76/7](#), and [A/76/7/Corr.1](#) para. 51). **While noting the delegated authority to heads of entities, the Advisory Committee sees merit in enhancing workforce planning management at the Headquarters level to better identify opportunities for streamlining the functions, especially in situations of relative stability and absence of substantial changes in the operational environment. The Committee is of the view that proposals for posts should be supported by systematic workload analysis based on workload indicators and the appropriate identification of work streams, while ensuring that all structural changes and proposed reclassifications and reassignments of functions reflect the consistent application of policies and standards governing organizational structures and job classification in accordance with relevant ICSC standards of common classification of occupational groups. The Committee recommends that the General Assembly request the Secretary-General to develop the relevant criteria.** The Advisory Committee will discuss further the matter of workforce and succession planning in the context of its consideration of the Secretary-General's reports on human resources.

45. Upon enquiry, the Advisory Committee was provided with information in few sections of the budget on their retirement plans over the next years (e.g. Section 2, General Assembly and Economic and Social Council affairs and conference management). The Committee notes that there is a lack of a comprehensive approach to address the gap that may result from the retirement of staff over the next three to five years. **The Advisory Committee reiterates its concern that the proposed staffing profile for the Secretariat again shows a high number and proportion of senior posts at the level of D-1 and above, and that reductions in the junior Professional-level grades could have a negative impact on efforts to rejuvenate the workforce of the Secretariat. The Committee reiterates its recommendation that the General Assembly request the Secretary-General to take measures to increase entry-level posts and decrease high-level posts across all sections. The Committee also recommends that the Assembly request the Secretary-General to improve the rejuvenation of the Secretariat through strategic workforce and succession planning, including related to retirement planning, in future budget submissions. The Committee expects that further details on the rejuvenation strategy and upcoming retirements will be provided in the context of the next human resources report and future budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. 52, and [A/75/7](#) and [A/75/7/Corr.1](#), para. 49).**

Common staff costs

46. Common staff costs apply to staff members to whom the United Nations pays salaries. They are presented under the post and other staff costs objects of expenditure. The common staff costs include expenditures on salary-related allowances, including pension, social security, travel, mobility and relocation, and separation payments. The 2023 common staff cost factors will be updated at the time of the second recosting instance on the basis of the most recent actual expenditure experience. The Secretary-General explains in his main report on estimates in respect of special political missions that the total proposed resource requirements for 2023 relating to the 38 continuing special political has increased for various reasons,

including the updated salary scales and application of the latest percentage of common staff costs (A/77/6 (Sect. 3)/Add.1, paras. 124–129 and table 6).

47. Upon enquiry, the Advisory Committee was informed that, in response to the Committee's recommendation in its report A/76/7 and A/76/7/Corr.1, the Secretariat has reviewed the existing calculation approach for the budgeting of common staff cost provisions. The review concluded that, while the existing approach enables accurate projections of common staff cost provisions, the calculation approach could be improved to reach a higher level of accuracy. In particular, under the existing calculation approach, by applying the same percentage of remuneration for all levels within the same staff categories, estimated common staff cost requirements are higher for more senior posts and lower for more junior posts within the same category. Consequently, the Secretariat tested refined ways of calculating common staff cost provisions on the basis of a mixed approach. While the provisions for one of the common staff benefits (pension contribution) continued to be calculated based on a percentage of staff remuneration, given that this benefit is directly linked to the remuneration of staff, the calculation of provisions for all other benefits was based on a per-person cost. The refined approach also applied location-specific per-person costs, including in the cases of health insurance and hardship and residence allowances; in other cases, such as payments resulting from judgments of the tribunals and termination indemnities, an overall cost per person was used to improve the distribution of high-value costs that are non-recurrent and infrequent. This approach achieves greater accuracy by avoiding scenarios whereby such non-recurrent costs would continue to be used to estimate future requirements. After testing the new approach in a simulation exercise that retroactively calculated common staff cost provisions for 2021 and compared those projections with actual 2021 expenditures, a slight increase in accuracy was noted (see also A/76/593, para. 20, and A/76/7 and A/76/7/Corr.1, para. 24).

48. Upon enquiry, the Advisory Committee was informed that, while cost-of-living adjustments are estimated based on projected changes in the consumer price index, as estimated by *The Economist*, it would be virtually impossible to forecast post costs with absolute precision. Despite this challenge, out of the more than 30 budget sections with provisions under posts, only 5 exceeded the appropriation. In these few instances, appropriations were exceeded by 3.0 per cent, which is a relatively low proportion when the number of variables subject to fluctuations (e.g., vacancy rates, cost of living adjustments, post adjustment multipliers, steps of incumbents of positions, and other benefits such as education and assignment grants, health insurance and home leave) are taken into consideration. **The Advisory Committee notes the refined approach in the calculation of the common staff costs and trusts that detailed information with justifications of variances across the sections will be included in future budget submissions.**

Posts vacant for 24 months or longer

49. The Advisory Committee recalls that, in its resolutions 76/245 and 75/252, the General Assembly requested the Secretary-General to review those posts that had been vacant for 24 months or longer and to propose either the retention with justification of need or the abolishment of those posts, as applicable, in his next budget proposal. The Committee received supplementary information on posts vacant for at least 24 months and posts with incumbents in receipt of special post allowance for at least one year under the individual sections of the 2023 programme budget. **The Advisory Committee notes the uneven level of information provided across budget sections and recommends that the General Assembly request the Secretary-General to ensure that more detailed justification for the retention of**

long-vacant posts or a proposal for their abolishment is provided systematically in future budget submissions.

Vacancy rates

50. The Secretary-General states that, as a result of the improvement in the financial situation and the subsequent relaxation of the hiring freeze, the practice of proposing the maintenance of the previously approved vacancy rates is expected to be discontinued at the end of 2022. The projected vacancy rates for 2023 are expected to be based on actual vacancy experience in 2022 as opposed to actual vacancy experience in 2019. Actual vacancy experience in 2019 had been used to estimate post costs for the budget periods 2021 and 2022, as the use of more recent vacancy experience would have resulted in artificially high vacancy rates driven by the liquidity crisis which led to the imposing of the hiring freeze. This practice created variances between projected and actual vacancy rates which widened each year, as the proposed vacancy rates were based on data from 2019 while actual vacancy rates continued to increase owing to the hiring freeze ([A/77/6 \(Introduction\)](#), annex I). Upon enquiry, the Advisory Committee was provided with budgeted and actual vacancy rates from 2017 to 2023 by section for the Professional and higher categories, and the General Service and related categories, as reflected in table 8 below. The Committee was also provided, upon enquiry, with information on the actual vacancy rate by section for both categories at the time when the recruitment freeze was lifted in May 2021 compared with the actual vacancy rate in May 2022.

Table 8
Budgeted and actual vacancy rates from 2017 to 2022 and proposed vacancy rates for 2023 by budget section and category of staff
 (Percentage)

Section	Budgeted							Actual					
	2017	2018	2019	2020	2021	2022	2023	2017	2018	2019	2020	2021	2022
1. Overall policymaking, direction and coordination													
Professional and higher	10.1	11.5	8.6	6.1	6.1	6.7	7.4	7.9	6.3	5.6	10.3	10.2	9.3
General Service and related	7.1	8.7	6.6	4.3	4.3	5.5	6.1	3.8	3.0	4.5	6.6	10.2	7.7
2. General Assembly and Economic and Social Council affairs and conference management													
Professional and higher	10.1	11.5	8.6	7.1	7.1	7.7	8.5	6.8	8.3	6.7	9.7	12.8	13.8
General Service and related	7.1	8.7	6.6	11.9	11.9	15.0	16.7	13.0	9.7	11.9	10.1	11.3	13.5
3. Political affairs													
Professional and higher	10.1	11.5	8.6	9.7	9.7	10.7	11.8	11.5	7.9	9.7	11.4	16.7	12.0
General Service and related	7.1	8.7	6.6	9.8	9.8	12.3	13.6	8.0	7.0	9.4	8.8	10.3	7.0
4. Disarmament													
Professional and higher	10.1	11.5	8.6	9.6	9.6	10.5	11.6	6.1	4.2	9.4	10.5	10.5	13.1
General Service and related	7.1	8.7	6.6	23.7	23.7	30.0	33.2	21.0	23.5	23.3	5.8	11.7	14.1
5. Peacekeeping operations													
Professional and higher	10.1	11.5	8.6	4.4	4.4	4.9	5.4	9.6	3.7	4.2	11.7	15.1	12.1
General Service and related	7.1	8.7	6.6	5.5	5.5	7.0	7.8	8.7	6.1	5.0	5.5	8.7	7.9
6. Peaceful uses of outer space													
Professional and higher	10.1	11.5	8.6	14.3	14.3	15.7	17.3	8.8	11.9	13.4	5.6	10.8	12.7
General Service and related	7.1	8.7	6.6	0.3	0.3	0.4	0.4	—	—	—	—	—	—
7. International Court of Justice													
Professional and higher	10.1	11.5	8.6	1.5	1.5	1.6	1.8	3.4	1.2	2.1	2.1	2.6	1.4
General Service and related	7.1	8.7	6.6	0.4	0.4	0.5	0.6	2.5	2.5	0.5	1.1	1.5	1.8
8. Legal affairs													
Professional and higher	10.1	11.5	8.6	10.5	10.5	11.0	12.1	8.0	6.4	10.0	17.2	15.0	13.7
General Service and related	7.1	8.7	6.6	2.2	2.2	3.8	4.3	5.7	3.2	1.9	4.8	3.9	4.2
9. Economic and social affairs													
Professional and higher	10.1	11.5	8.6	9.3	9.3	10.2	11.2	10.1	11.0	8.9	11.1	12.2	14.5
General Service and related	7.1	8.7	6.6	10.9	10.9	13.8	15.3	13.0	5.6	11.2	12.8	14.5	17.8

Section	Budgeted							Actual					
	2017	2018	2019	2020	2021	2022	2023	2017	2018	2019	2020	2021	2022
10. Least developed countries, landlocked developing countries and small island developing States													
Professional and higher	10.1	11.5	8.6	5.5	5.5	6.0	6.6	8.0	1.8	5.7	5.6	19.1	21.1
General Service and related	7.1	8.7	6.6	10.8	10.8	13.6	15.1	11.6	12.1	11.5	5.6	7.0	11.0
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want													
Professional and higher	10.1	11.5	8.6	16.3	16.3	16.2	17.8	18.2	10.8	16.1	9.5	9.2	22.0
General Service and related	7.1	8.7	6.6	20.3	20.3	25.6	28.4	3.3	13.7	18.6	15.0	20.0	20.0
12. Trade and development													
Professional and higher	10.1	11.5	8.6	9.6	9.6	10.5	11.6	11.5	10.0	9.3	11.8	16.2	9.0
General Service and related	7.1	8.7	6.6	4.2	4.2	5.3	5.9	6.8	4.5	4.1	3.0	4.2	5.3
14. Environment													
Professional and higher	10.1	11.5	8.6	5.8	5.8	6.4	7.0	6.6	9.2	5.4	6.5	17.4	15.5
General Service and related	7.1	8.7	6.6	1.0	1.0	1.3	1.4	1.0	-	1.6	2.0	6.6	12.5
15. Human settlements													
Professional and higher	10.1	11.5	8.6	3.8	3.8	4.2	4.6	19.5	3.2	3.5	5.4	6.2	1.4
General Service and related	7.1	8.7	6.6	2.4	2.4	3.0	3.4	17.1	0.3	1.9	3.6	6.8	5.0
16. International drug control, crime and terrorism prevention and criminal justice													
Professional and higher	10.1	11.5	8.6	9.7	9.7	10.7	11.7	6.5	4.6	9.2	10.1	13.6	13.0
General Service and related	7.1	8.7	6.6	5.9	5.9	7.5	8.3	2.4	3.6	5.2	2.3	3.8	3.2
17. UN-Women													
Professional and higher	10.1	11.5	8.6	3.6	3.6	4.0	4.4	2.2	4.4	2.7	6.5	5.9	3.8
General Service and related	7.1	8.7	6.6	2.7	2.7	3.4	3.8	12.8	3.5	1.6	0.8	0.7	1.7
18. Economic and social development in Africa													
Professional and higher	10.1	11.5	8.6	16.2	16.2	17.8	19.6	12.5	13.5	15.9	22.1	27.4	20.2
General Service and related	7.1	8.7	6.6	5.4	5.4	6.8	7.6	9.3	5.8	4.9	4.5	6.3	8.7
19. Economic and social development in Asia and the Pacific													
Professional and higher	10.1	11.5	8.6	7.9	7.9	8.7	9.5	10.5	7.3	8.2	12.1	15.6	13.0
General Service and related	7.1	8.7	6.6	4.5	4.5	5.7	6.3	7.2	4.8	4.6	9.0	8.8	9.9
20. Economic development in Europe													
Professional and higher	10.1	11.5	8.6	5.9	5.9	6.5	7.1	6.2	4.0	6.1	6.7	9.3	6.1
General Service and related	7.1	8.7	6.6	1.6	1.6	2.0	2.2	2.6	0.7	1.6	5.6	4.6	2.3

Section	Budgeted							Actual					
	2017	2018	2019	2020	2021	2022	2023	2017	2018	2019	2020	2021	2022
21. Economic and social development in Latin America and the Caribbean													
Professional and higher	10.1	11.5	8.6	10.4	10.4	11.4	12.6	12.6	9.4	10.2	13.5	17.2	16.3
General Service and related	7.1	8.7	6.6	4.7	4.7	5.9	6.6	5.5	2.8	4.5	4.4	6.3	7.2
22. Economic and social development in Western Asia													
Professional and higher	10.1	11.5	8.6	13.5	13.5	14.8	16.3	9.7	11.5	13.3	21.0	20.1	17.5
General Service and related	7.1	8.7	6.6	6.6	6.6	8.3	9.2	6.4	7.5	5.8	6.3	12.0	6.8
24. Human rights													
Professional and higher	10.1	11.5	8.6	9.7	9.7	10.7	11.7	8.7	8.5	9.3	11.5	14.2	15.3
General Service and related	7.1	8.7	6.6	11.6	11.6	14.7	16.3	12.5	8.3	11.3	19.1	12.2	4.1
25. International protection, durable solutions and assistance to refugees													
Professional and higher	10.1	11.5	8.6	0.5	0.5	0.5	0.6	—	—	—	—	—	—
General Service and related	7.1	8.7	6.6	—	—	—	—	—	—	—	—	—	—
26. Palestine refugees													
Professional and higher	10.1	11.5	8.6	9.3	9.3	10.2	11.2	11.7	12.6	8.5	5.3	7.7	24.2
General Service and related	7.1	8.7	6.6	25.5	25.5	32.2	35.7	14.2	7.6	30.0	40.0	51.7	41.4
27. Humanitarian assistance													
Professional and higher	10.1	11.5	8.6	5.4	5.4	5.9	6.5	2.7	9.6	5.1	4.4	12.9	11.5
General Service and related	7.1	8.7	6.6	3.6	3.6	4.5	5.0	2.1	3.2	2.8	7.1	15.3	12.6
28. Global communications													
Professional and higher	10.1	11.5	8.6	7.8	7.8	8.6	9.4	5.4	4.9	7.4	11.6	15.1	12.5
General Service and related	7.1	8.7	6.6	8.4	8.4	10.6	11.8	10.3	10.0	8.4	8.0	12.2	14.3
29. Management and support services													
Professional and higher	10.1	11.5	—	—	—	—	—	9.0	10.0	—	—	—	—
General Service and related	7.1	8.7	—	—	—	—	—	7.1	6.7	—	—	—	—
29A. Department of Management Strategy, Policy and Compliance													
Professional and higher			8.6	14.7	14.7	16.0	17.6			14.7	17.4	13.1	11.8
General Service and related			6.6	14.7	14.7	18.5	20.5			14.7	15.7	20.3	18.4
29B. Department of Operational Support													
Professional and higher			8.6	14.9	14.9	16.4	18.0			14.3	13.6	9.2	9.4
General Service and related			6.6	12.6	12.6	15.9	17.7			12.4	13.3	14.9	13.7

Section	Budgeted							Actual					
	2017	2018	2019	2020	2021	2022	2023	2017	2018	2019	2020	2021	2022
29C. Office of Information and Communications Technology													
Professional and higher			8.6	12.1	12.1	13.3	14.6			11.3	9.0	9.4	15.7
General Service and related			6.6	7.2	7.2	9.1	10.1			7.0	6.2	8.8	15.7
29E. Administration, Geneva													
Professional and higher			8.6	4.9	4.9	5.4	5.9			4.9	12.0	6.7	4.0
General Service and related			6.6	4.4	4.4	5.6	6.2			4.6	5.6	6.7	5.5
29F. Administration, Vienna													
Professional and higher			8.6	2.5	2.5	2.7	3.0			2.5	6.1	2.3	5.0
General Service and related			6.6	4.9	4.9	6.2	6.9			4.2	3.5	6.2	6.6
29G. Administration, Nairobi													
Professional and higher			8.6	9.1	9.1	10.0	11.0			9.7	10.5	14.3	20.7
General Service and related			6.6	7.5	7.5	9.5	10.5			7.8	9.6	8.4	10.7
30. Internal oversight													
Professional and higher	10.1	11.5	8.6	14.8	14.8	16.3	17.9	11.6	5.2	14.9	21.0	26.8	23.2
General Service and related	7.1	8.7	6.6	7.7	7.7	9.7	10.8	6.4	8.7	7.3	10.4	18.2	11.4
34. Safety and security													
Professional and higher	10.1	11.5	8.6	10.4	10.4	11.4	12.6	6.0	11.5	10.3	14.5	20.7	16.3
General Service and related	7.1	8.7	6.6	5.0	5.0	6.3	7.0	5.1	5.0	4.9	5.9	7.2	8.0
Overall													
Professional and higher	10.1	11.5	8.6	9.1	9.1	10.0	11.0	8.8	8.5	8.9	11.7	14.2	13.8
General Service and related	7.1	8.7	6.6	7.4	7.4	9.2	10.2	8.1	6.4	7.2	7.7	9.4	9.9

51. The Advisory Committee considers that budgeted vacancy rates should be realistic and based on the actual vacancy rates experienced during the previous periods. The Committee notes the lack of clarity and consistency in the application of vacancy rates in the respective budget sections and trusts that detailed explanations will be provided to the General Assembly during its consideration of the present report and included in future budget submissions, along with updated information on budgeted and actual vacancy rates by section, along with justifications of the variances over the current year and the previous five years, for the Professional and higher categories and the General Service and related categories.

52. Upon enquiry regarding the reclassification of functions, reassignments, conversions and redeployment across the budget sections, the Advisory Committee was informed that the application of the 50 per cent vacancy factor for the costing of certain position changes is based not on a formalized policy captured in an administrative issuance of the Secretariat but rather on the application of General Assembly resolution 70/247, which, pursuant to the recommendation of the Advisory Committee, requires a 50 per cent reduction in the costing of new posts as a basis for calculating the budget. In that spirit, the Secretariat has developed a regular budget costing methodology which calls for the costing of new posts and any post resulting from a position change that would be subject to a recruitment process, including position changes that would effectively result in abolish/create actions, to be costed using the 50 per cent vacancy factor. **The Advisory Committee notes the inconsistent approach to the use of the terms and related proposed vacancy rates for the reclassification of functions, reassignments, conversions and redeployment (including geographical) across the budget sections. The Committee recommends that the General Assembly request the Secretary-General to ensure the consistent application of a vacancy rate of 50 per cent for new posts and positions, including for redeployment between two duty stations, conversions including from extrabudgetary resources, and the reclassification and reassignment with a change in the job description and network.**

Special post allowance

53. In its resolution 75/252, the General Assembly bore in mind the rules governing the duration and extension of special post allowances, and the fact that the granting of such benefits should be restricted to exceptional cases only and requested the Secretary-General to comply with those rules and review the existence of posts that had been vacant or encumbered through special post allowances for more than one year and to report thereon in his next budget proposal. The Advisory Committee was provided with information, under the respective sections, on posts with incumbents receiving a special post allowance, where applicable. **The Advisory Committee reiterates its concern regarding cases of “temporary” assignments of staff members to higher-level positions for lengthy periods and recalls that the granting of special post allowance should be restricted to exceptional cases only and stresses the need to comply with the rules governing special post allowance (A/76/7 and A/76/7/Corr.1, para. 48, and A/75/7 and A/75/7/Corr.1, para. 57). The Committee trusts that detailed information on the posts in receipt of special post allowances, including on the levels of the posts, the duration of the special post allowance and the related justifications, will be systematically provided in future budget submissions.**

Geographical representation and gender parity

54. The Advisory Committee recalls that in Article 101, paragraph 3, of the Charter of the United Nations, it is stated that 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 and that due

regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible. The Secretary-General indicates that the goals for equitable geographical representation and gender parity remain part of the overall strategy to make the Organization a diverse workplace that reflects the geographical and gender diversity of the peoples it serves and in which differences in background, perspectives and abilities are valued. In order to achieve these goals, the Organization continues to make efforts towards attaining the objective of equitable geographical representation and gender parity. Over the five-year period between 2016 and 2021, the number of underrepresented countries was reduced by approximately 20 per cent, from 44 to 36, and gender parity has been achieved for most sections ([A/77/6 \(Introduction\)](#), para. 8). Upon enquiry, the Advisory Committee was informed that, for budgeting purposes, the presentation of posts includes only parameters that influence budgeting, such as grade and location, and exclude parameters that do not influence the resource requirements in the budget, including gender and nationality. Further, information for entities not utilizing Umoja (e.g. UN-Women, UNRWA and UNHCR) is not included, since their staffing data are not available in the human resources systems used.

55. On geographical representation, the Advisory Committee was informed, upon enquiry, that systematic data on geographical representation are not included in the context of the proposed programme budget, as they are provided in the context of the agenda items on human resources management. The Committee was provided, upon request, with information on regional representation and information on the distribution of staff by nationality and by region under each section over the past five years for posts under the regular budget. The Advisory Committee was also provided, upon request, with a breakdown of the posts in the Professional and higher categories by department and nationality. **The Advisory Committee reiterates the importance of equitable geographical representation as a human resource target and trusts that the Secretary-General will redouble efforts to achieve equitable geographical representation, with special focus on unrepresented or underrepresented Member States among the staff, in line with Article 101, paragraph 3, of the Charter of the United Nations. The Committee recommends that the General Assembly request the Secretary-General to include detailed information on equitable geographical representation in the posts in the Professional and higher categories in future proposed programme budgets, both in the context of the introduction and under the individual budget sections (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. 58; [A/75/7](#) and [A/75/7/Corr.1](#), para. 52; and [A/74/7](#), para. 87).** The Committee makes specific comments and observations in the relevant sections below.

56. As regards gender parity, upon enquiry, the Advisory Committee was informed that, with the exception of programme 25, the information on gender presented in each programmatic segment is intended to reflect how programmes and subprogrammes incorporate gender perspectives into the implementation of their mandates. The Committee was also provided, upon enquiry, with information on the number and percentage of staff encumbering regular budget posts, by gender and budget section entity and by category and grade level, as of 31 December 2021. The information shows that the overall percentage of females across budget sections is 50.3 per cent. The Committee notes, however, that some sections continue to face challenges in achieving gender parity in their staffing and makes observations and comments in the relevant sections below. For example, under section 34, the Committee was informed that only 24 per cent of the staff are women. **While acknowledging the overall percentage of female staff across budget sections is 50.3 per cent, the Advisory Committee notes the higher female staff representation in the P-1, P-2, G-6 and G-7 grades and is of the view that greater efforts need to be made on recruitment of female staff at higher Professional levels. The Committee further trusts that detailed information on gender representation by section/entity will be included in future budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. 61, and [A/75/7](#) and [A/75/7/Corr.1](#),**

para. 55). The Committee makes specific comments and observations on gender in the relevant sections below.

Multilingualism

57. According to the Secretary-General, several concrete measures are proposed to improve multilingualism in the proposed programme budget for 2023. The measures include enhancing the professionalization of existing language programmes at the United Nations Secretariat through initiatives to build local capacity for more effective operational practices and training offered in the six languages. The 2023 programme budget also includes a proposal to conduct a feasibility study to determine the most effective approach, methodology, content and software for a self-assessment tool to enable the verification of language skills against the levels of the United Nations Language Framework for assessment and to plan and evaluate language learning, including piloting a prototype self-assessment tool in the two working languages of the Secretariat. To implement those measures, the Secretary-General proposes additional resources in the amount of \$300,000 under section 29B, Department of Operational Support, Subprogramme 1, component 2, Capacity development and operational training ([A/77/6 \(Introduction\)](#), annex I). On the other hand, the Advisory Committee notes that, despite repeated requests of the General Assembly, the Department of Global Communications has not proposed measures to increase the availability of press releases in official languages other than English and French. **The Advisory Committee reiterates the paramount importance of the equality of the six official languages of the United Nations and recommends that the General Assembly request the Secretary-General to take additional measures to improve multilingualism and the equal and adequate treatment of all six official languages and to provide an update in his next budget submission (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. 18).** The Committee makes specific comments in relevant sections below.

F. Non-post objects of expenditure

Other staff costs

58. The proposed resource requirements under other staff costs for 2023 amount to \$238.0 million (before recosting), reflecting an increase of \$7.2 million, or 3.1 per cent, compared with the appropriation for 2022, as reflected in table 9 below. The Advisory Committee notes from information provided to it that other staff costs include resources for general temporary assistance positions, including language positions (\$108.8 million); temporary assistance for meetings (35.4 million); after-service health insurance (\$79.5 million); military personnel and related costs (\$8.8 million); and overtime and night differential costs (\$5.3 million).

Table 9
Breakdown of other staff costs, by budget section (before recosting)

(Thousands of United States dollars)

<i>Section</i>	<i>Temporary assistance for meetings</i>	<i>General temporary assistance</i>	<i>Overtime and night differential</i>	<i>Personal service contracts</i>	<i>Military personnel-related costs</i>	<i>Other personnel costs</i>	<i>After-service medical and related costs</i>	<i>Total</i>
1. Overall policymaking, direction and coordination	—	2 325.4	135.4	—	—	3.2	—	2 464.0
2. General Assembly and Economic and Social Council affairs and conference management	31 530.0	3 182.7	298.5	—	—	—	—	35 011.2

<i>Section</i>	<i>Temporary assistance for meetings</i>	<i>General temporary assistance</i>	<i>Overtime and night differential</i>	<i>Personal service contracts</i>	<i>Military personnel-related costs</i>	<i>Other personnel costs</i>	<i>After-service medical and related costs</i>	<i>Total</i>
3. Political affairs-other	21.6	524.3	45.3	—	—	2.1	—	593.3
4. Disarmament	14.5	226.4	26.4	—	—	0.1	—	267.4
5. Peacekeeping operations	—	99.1	62.0	39.4	8 770.8	—	—	8 971.3
6. Peaceful uses of outer space	—	136.0	—	—	—	—	—	136.0
7. International Court of Justice	1 077.4	240.6	39.0	—	—	—	288.4	1 645.4
8. Legal affairs	—	11 669.2	7.5	—	—	—	—	11 676.7
9. Economic and social affairs	—	1 348.5	58.8	—	—	—	—	1 407.3
10. Least developed countries, landlocked developing countries and small island developing States	—	328.5	8.4	—	—	—	—	336.9
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	9.4	45.0	2.9	—	—	84.3	—	141.6
12. Trade and development	—	627.7	24.0	—	—	—	—	651.7
14. Environment	8.6	14.2	5.3	—	—	—	—	28.1
15. Human settlements	5.1	267.9	37.4	—	—	—	—	310.4
16. International drug control, crime and terrorism prevention and criminal justice	—	848.0	45.7	—	—	—	—	893.7
17. UN-Women	—	47.9	9.3	—	—	—	—	57.2
18. Economic and social development in Africa	1 651.9	2 648.4	247.5	—	—	—	—	4 547.8
19. Economic and social development in Asia and the Pacific	—	708.6	77.3	—	—	—	—	785.9
20. Economic development in Europe	—	146.2	3.4	—	—	—	—	149.6
21. Economic and social development in Latin America and the Caribbean	306.8	1 105.5	43.7	—	—	—	—	1 456.0
22. Economic and social development in Western Asia	—	957.5	86.1	—	—	—	—	1 043.6
23. Regular programme of technical cooperation	—	22 313.8	68.8	—	—	—	—	22 382.6
24. Human rights	—	34 478.2	23.2	—	—	—	—	34 501.4
26. Palestine refugees	—	39.0	—	—	—	—	—	39.0
27. Humanitarian assistance	3.5	1 987.6	33.0	—	—	—	—	2 024.1
28. Global Communications	—	4 011.4	128.5	—	—	26.7	—	4 166.6
29A. Department of Management Strategy, Policy and Compliance	—	2 553.7	73.4	—	—	—	—	2 627.1
29B. Department of Operational Support	—	3 945.5	373.5	—	—	—	—	4 319.0
29C. Office of Information and Communications Technology	—	1 774.0	34.7	—	—	—	—	1 808.7
29E. Administration, Geneva	784.6	3 505.5	194.8	—	—	—	—	4 484.9
29F. Administration, Vienna	—	658.8	52.0	—	—	—	—	710.8

<i>Section</i>	<i>Temporary assistance for meetings</i>	<i>General temporary assistance</i>	<i>Overtime and night differential</i>	<i>Personal service contracts</i>	<i>Military personnel-related costs</i>	<i>Other personnel costs</i>	<i>After-service medical and related costs</i>	<i>Total</i>
29G. Administration, Nairobi	–	360.7	31.1	–	–	–	–	391.8
30. Internal oversight	–	1 556.2	2.6	–	–	–	–	1 558.8
32. Special expenses	–	1 378.4	–	–	–	–	79 226.9	80 605.3
34. Safety and security	–	2 780.3	2 976.3	–	–	–	–	5 756.6
Total	35 413.4	108 840.7	5 255.8	39.4	8 770.8	116.4	79 515.3	237 951.8

59. Upon enquiry, the Advisory Committee was informed that resources for general temporary assistance positions are presented as non-post, other staff costs, under individual budget sections. The compilation of all information on general temporary assistance provided under all sections and entities in one list would require a substantial amount of time, as it entails labour-intensive and time-consuming manual work. Upon request, the Committee was provided with a list of 159 general temporary assistance positions of a continuing nature proposed for 2023, including 149 positions approved by the General Assembly for specific functions in 2022 and 10 new positions. According to the Secretary-General, the type of contract does not affect the budget and is therefore not a characteristic captured in the budget systems. Similarly, information on the grade and location is not captured in the budget system with respect to general temporary assistance positions budgeted as a lump-sum amount. These positions provide additional capacity which would be used in the event of peak workload periods or for the replacement of staff on parental leave, extended sick leave or during another prolonged absence. These positions do not have a date of establishment, as they are used on a sporadic basis and can be kept in the system for future use. The same position can be used multiple times, which makes the date of establishment of the position potentially misleading.

60. Upon enquiry, the Advisory Committee was also provided with information on general temporary assistance positions with a finite duration under the individual sections as at 31 May 2022. The information² shows that there are 123 encumbered finite duration positions, 10 of which are encumbered for at least 6.6 years. Upon enquiry, the Committee was informed that there is a single policy governing the use of temporary assistance for the replacement of staff on sick or parental leave across the organization and its provisions are not specific to the source of funding. The requirements related to temporary assistance for the replacement of staff on sick or parental leave cannot be estimated precisely owing to its nature. Therefore, a number of factors, including past experience, are considered in budgeting for these general temporary assistance requirements.

61. Upon further enquiry, the Advisory Committee was informed that the criteria that guide the requests for temporary assistance for meetings take into account the number and duration of meetings to be serviced, its distribution across the budget period and the location of such meetings and number of staff for the servicing of those meetings. Provisions under temporary assistance for meetings are made to address the seasonality of meetings. The number of posts in the proposed programme budget ensures the full engagement of staff throughout the year, taking into account the estimated number, location and duration of meetings. There are periods, however, in which additional capacity is required, owing either to meetings that were unforeseen or to a higher concentration of meetings (e.g. during the week of high-level meetings

² Based on the Umoja system which went live in November 2015. Therefore, 6.6 years is the maximum incumbency duration captured by the system.

in New York). To ensure appropriate support to all meetings, temporary assistance for meetings is requested to provide higher capacity during peak periods.

62. The Advisory Committee is of the view that the budget document does not contain sufficient information and justifications for all the proposed positions, including replacement and continuing positions, to be funded under general temporary assistance. The Committee notes that the positions are part of the workforce of the organization and, in order to have a comprehensive overview of the personnel requirements, recommends that the General Assembly request the Secretary-General to include all general temporary assistance positions as a subcategory under post resources, in the relevant sections of future budget submissions with detailed information by grade, level, function, date of incumbency and duration, along with full justification (see also A/76/7 and A/76/7/Corr.1, para. 65; A/75/7 and A/75/7/Corr.1, para. 59; and A/74/7, para. 97). The Advisory Committee makes specific comments under relevant sections below (see, for example, section 9, Economic and social affairs, and section 34, Department of Safety and Security). The Committee will further review the policy related to general temporary assistance in the context of the consideration of the Secretary-General's reports on human resources.

Information and communications technology

63. In its resolution 75/252, the General Assembly stressed the importance of aligning information and communications technology investment with the Secretary-General's vision of a digital United Nations and addressing the need for business continuity during the COVID-19 pandemic and requested the Secretary-General to provide consolidated information regarding information and communications technology spending. Table 10 below shows that the information and communications technology expenditures incurred in 2021 amount to a total of \$167.7 million, including \$68.6 million for posts (A/77/6 (Introduction), annex III, schedule 9).

Table 10

Consolidated information and communications technology expenditures incurred in 2021, by budget section^a

(Thousands of United States dollars)

Section	Posts	Other staff costs	Contractual services	General operating expenses	Supplies and materials	Furniture and equipment ^b	Other ^c	Total
1. Overall policymaking, direction and coordination	619.7	–	1 025.3	217.7	10.3	145.5	–	2 018.5
2. General Assembly and Economic and Social Council affairs and conference management	4 832.4	545.8	6 282.3	1 414.0	96.4	1 354.5	–	14 525.4
3. Political affairs ^d	945.8	–	762.0	261.5	18.9	475.4	–	2 463.6
4. Disarmament	246.2	–	99.5	55.4	5.5	35.3	–	441.9
5. Peacekeeping operations	2 997.1	–	1 054.1	489.0	155.9	891.7	–	5 587.8
6. Peaceful uses of outer space	–	–	98.4	5.0	3.1	20.5	–	127.0
7. International Court of Justice	–	–	891.0	86.7	–	33.3	–	1 011.0
8. Legal affairs	4 135.0	1 267.5	3 321.1	383.6	15.7	316.8	–	9 439.7
9. Economic and social affairs	3 622.7	–	1 059.2	239.5	2.1	357.2	–	5 280.7
10. Least developed countries, landlocked developing countries and small island developing States	–	–	126.7	15.3	1.6	22.9	–	166.5

Section	Posts	Other staff costs	Contractual services	General operating expenses	Supplies and materials	Furniture and equipment ^b	Other ^c	Total
11. United Nations support for the New Partnership for Africa's Development	–	–	175.3	27.6	0.1	53.4	–	256.4
12. Trade and development	3 372.8	65.8	1 004.6	1 546.3	0.3	91.4	–	6 081.2
14. Environment	298.7	–	150.7	42.4	5.9	41.2	–	538.9
15. Human settlements	219.7	–	118.7	143.1	5.3	210.6	–	697.4
16. International drug control, crime and terrorism prevention and criminal justice	125.8	–	352.8	62.7	15.2	187.2	–	743.7
17. UN-Women	–	–	87.6	2.0	–	–	–	89.6
18. Economic and social development in Africa	2 498.0	218.2	1 547.8	1 272.8	302.4	2 090.9	–	7 930.1
19. Economic and social development in Asia and the Pacific	1 998.7	109.5	780.6	245.8	6.7	774.6	–	3 915.9
20. Economic development in Europe	1 712.4	–	714.9	66.2	–	184.5	–	2 678.0
21. Economic and social development in Latin America and the Caribbean	1 654.9	63.2	898.8	226.8	30.4	1 118.6	–	3 992.7
22. Economic and social development in Western Asia	1 154.4	–	860.3	783.9	40.1	1 933.6	–	4 772.3
23. Regular programme of technical cooperation	–	116.7	376.6	96.5	3.6	376.1	–	969.5
24. Human rights	1 940.8	141.8	719.5	401.2	2.9	297.2	–	3 503.4
27. Humanitarian assistance	951.4	–	413.8	16.5	–	0.8	–	1 382.5
28. Global communications	2 296.5	–	4 069.2	1 719.2	53.4	1 314.6	–	9 452.9
29A. Department of Management Strategy, Policy and Compliance	185.9	–	1 087.7	112.2	2.8	220.2	3 822.5	5 431.3
29B. Department of Operational Support	2 862.0	–	1 394.1	266.9	21.5	1 395.2	–	5 939.7
29C. Office of Information and Communications Technology	18 786.3	268.7	11 574.30	7 009.4	14.3	5 704.5	–	43 357.5
29E. Administration Geneva	7 536.6	350.1	1 606.3	1 656.4	3.2	1 085.2	–	12 237.8
29F. Administration Vienna	1 644.5	66.2	727.7	197.9	50.8	244.0	–	2 931.1
29G. Administration Nairobi	1 810.6	–	349.3	67.2	5.0	289.4	–	2 521.5
30. Internal oversight	105.7	–	310.8	63.3	7.2	94.1	–	581.1
33. Construction, alteration, improvement and major maintenance	–	–	546.9	1 381.1	–	3 268.1	–	5 196.1
34. Safety and security	–	–	622.7	328.7	122.8	341.9	–	1 416.1
Total	68 554.6	3 213.5	45 210.6	20 903.8	1 003.4	24 970.4	3 822.5	167 678.8

^a Amounts reflect all commitment items that can be unequivocally linked to information and communications technology expenditures. Expenditures for posts and general temporary assistance positions are based on the posts and positions belonging to the Information and Telecommunication Technology Network.

^b Includes software licences.

^c Represents expenditures incurred under the regular budget for the enterprise resource planning solution.

^d Excluding special political missions.

64. **The Advisory Committee acknowledges the consolidation of information on information and communications technology and trusts that this information, along with the justification of variances, will be systematically included in future budget submissions.**

65. The Secretary-General's report indicates that, for 2024, resources related to the comprehensive plan of major capital investments across the organization, focusing on information and communications technology, safety and security, conferencing, facilities and the related requirements for infrastructure, could continue to affect resource proposals to the extent that the requirements are of a recurrent nature ([A/77/6 \(Introduction\)](#), para. 37).

66. In the budget proposal under Section 29C, Office of Information and Communications Technology, it is indicated that, in response to growing cybersecurity challenges, the Office has initiated plans to implement proactive threat-hunting capabilities that will replace the existing reactive intrusion detection systems and will reduce reliance on outsourced services, while strengthening internal capacity ([A/77/6 \(Sect. 29C\)](#), para. 29C.5). Upon enquiry, the Advisory Committee was informed that cybersecurity is one of the core areas of work of the Office. In addition to information on the scope of work as well as the associated challenges and the approach to dealing with some of them outlined in the proposed programme budget for 2023, the Committee was provided, upon enquiry, with information on core areas of work being performed by the Office relating to cybersecurity.

67. The Committee was also informed that the Office of Information and Communication Technology is currently working with the Office of the Controller on the mapping of the requirements at the policy, technology, governance and capacity levels that would be necessary to implement an upgraded and holistic cybersecurity operation Secretariat-wide, starting with an assessment relating to the governance and policy framework, which will guide the rest of the needs. Work is currently under way with a view to including the initial assessment and related proposals in a specific section in the upcoming report of the Secretary-General on capital investments, to be presented at the main part of the seventy-seventh session of the General Assembly. The current scale of activities and capabilities against the fuller scope of cybersecurity will be presented in order to justify the related proposals, while noting the rapidly evolving nature and the compounding evolution in the scale and complexity of the cybersecurity risks map in the digital environment of the twenty-first century, as already signalled in the report of the Joint Inspection Unit on cybersecurity in the United Nations system organizations ([JIU/REP/2021/3](#)). The proposal for a new scope of functions and technological solutions for the wider cybersecurity work across the Organization will be structured around the prevailing global industry standards and include governance, prevention, detection and incident management. Accordingly, the Office would have a global authority/role with respect to governance. The Advisory Committee discusses cybersecurity further under sections 29C and 33 below.

68. Upon enquiry regarding the approved post changes for the last three years and the current proposal, the Advisory Committee was provided with list of approved posts related to data management and analysis and changes since 2022. The Committee was informed that there were no post changes proposed specifically in the context of the data strategy of the Secretary-General under the regular budget prior to 2022. However, some of the functions related to data management and analysis were performed in the context of the existing functions but not as core functions. Accordingly, although relating specifically to data analysis and management, the list of post changes is not exhaustive, as there are other posts performing data functions that contribute to the overall data strategy of the Secretary-General.

Contractual services

69. The proposed resource requirements under contractual services for 2023 amount to \$86.9 million. Upon enquiry, the Advisory Committee was provided with a breakdown of the overall resources proposed under contractual services for 2023, by budget section, as reflected in table 11 below. The information shows that contractual services include resources for external translation, contractual engineering, data processing services, external printing, language training for staff, other specialized services, public information production, and training and retraining. **The Advisory Committee trusts that similar detailed information will be systematically provided in future budget submissions.**

Table 11
Breakdown of the overall resources proposed under contractual services for 2023 by budget section

(Thousands of United States dollars)

<i>Section</i>	<i>Contracts: external translation</i>	<i>Contractual engineering</i>	<i>Data processing services</i>	<i>External printing</i>	<i>Language training for staff</i>	<i>Other specialized services</i>	<i>Public information production</i>	<i>Training and retraining</i>	<i>Total</i>
1. Overall policymaking, direction and coordination	181.2	—	796.7	88.1	—	2 978.1	35.2	66.0	4 145.3
2. General Assembly and Economic and Social Council affairs and conference management	9 154.9	46.2	4 225.8	28.5	—	26.0	—	—	13 481.4
3. Political affairs	73.4	—	997.0	24.2	—	53.1	33.5	61.4	1 242.6
4. Disarmament	1.0	—	125.8	4.1	—	4.9	1.5	—	137.3
5. Peacekeeping operations	—	5.1	936.1	32.3	—	133.3	19.9	34.3	1 161.0
6. Peaceful uses of outer space	—	—	162.9	9.8	—	10.2	—	—	182.9
7. International Court of Justice	143.5	—	1 085.3	224.8	30.2	—	—	96.8	1 580.6
8. Legal affairs	198.1	—	4 033.1	55.8	37.9	621.3	60.5	366.6	5 373.3
9. Economic and social affairs	11.5	—	1 037.8	50.8	—	321.5	34.0	—	1 455.6
10. Least developed countries, landlocked developing countries and small island developing States	—	—	84.9	23.1	—	64.3	—	—	172.3
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	102.4	—	59.8	34.4	—	78.1	85.5	—	360.2
12. Trade and development	110.7	—	673.3	73.9	—	—	—	—	857.9
14. Environment	79.4	—	84.7	18.8	—	25.4	9.4	—	217.7
15. Human settlements	4.3	—	159.7	10.9	—	1.6	273.5	—	450.0
16. International drug control, crime and terrorism prevention and criminal justice	—	—	344.0	229.7	—	—	—	—	573.7
17. UN-Women	20.1	—	42.1	6.0	—	—	—	—	68.2
18. Economic and social development in Africa	739.0	41.8	849.8	153.4	363.3	3 241.8	332.4	1 020.5	6 742.0
19. Economic and social development in Asia and the Pacific	35.0	—	630.6	106.0	—	420.2	29.5	—	1 221.3
20. Economic development in Europe	—	—	707.8	9.3	—	2.4	19.0	—	738.5
21. Economic and social development in Latin America and the Caribbean	301.9	—	630.6	88.5	78.6	442.5	257.0	—	1 799.1
22. Economic and social development in Western Asia	2.8	—	794.7	—	72.8	698.8	—	14.8	1 583.9
23. Regular programme of technical cooperation	128.1	—	31.8	26.2	—	1 157.7	—	—	1 343.8
24. Human rights	358.6	—	714.6	146.1	—	269.2	—	241.2	1 729.7

<i>Section</i>	<i>Contracts: external translation</i>	<i>Contractual engineering</i>	<i>Data processing services</i>	<i>External printing</i>	<i>Language training for staff</i>	<i>Other specialized services</i>	<i>Public information production</i>	<i>Training and retraining</i>	<i>Total</i>
27. Humanitarian assistance	0.1	–	135.3	–	–	10.7	10.2	8.8	165.1
28. Global communications	438.0	709.8	1 884.5	174.2	–	1 362.0	2 333.9	73.7	6 976.1
29A. Department of Management Strategy, Policy and Compliance	–	–	1 086.8	2.6	–	95.1	0.2	7 017.4	8 202.1
29B. Department of Operational Support	–	–	1 652.8	1.9	615.4	1 064.2	–	2 087.4	5 421.7
29C. Office of Information and Communications Technology	–	2 278.5	10 208.3	–	–	–	–	35.3	12 522.1
29E. Administration, Geneva	–	–	1 246.3	333.0	–	333.2	70.3	127.6	2 110.4
29F. Administration, Vienna	1.7	–	585.4	1.3	–	207.4	90.2	–	886.0
29G. Administration, Nairobi	–	–	268.2	–	80.7	89.6	7.1	30.0	475.6
30. Internal oversight	–	–	382.3	18.0	–	57.9	5.8	38.4	502.4
32. Special expenses	–	–	–	–	–	7.5	–	–	7.5
33. Construction, alteration, improvement and major maintenance	–	294.5	1 154.3	–	–	4.8	–	–	1 453.6
34. Safety and security	–	–	774.4	2.0	–	482.9	4.0	282.0	1 545.3
Total	12 085.7	3 375.9	38 587.5	1 977.7	1 278.9	14 265.7	3 712.6	11 602.2	86 886.2

Virtual/hybrid meetings

70. The Secretary-General indicates that the working methods instituted in 2021 reflect the adoption of remote and hybrid modalities for full and effective mandate implementation. For example, in 2021, more than 12,000 meetings were convened on a wide range of topics with approximately two thirds of those meetings being held virtually or through hybrid formats ([A/77/6 \(Introduction\)](#), annex I). Upon enquiry, in context of its consideration of section 2, General Assembly and Economic and Social Council affairs and conference management, the Advisory Committee was informed that, based on experience to date, different entities and bureaux of committees or executive boards have requested hybrid meetings only in the context of business continuity. Outside of that context, there is no mandate from the General Assembly to provide such a meeting format for mandated meetings. Going forward, the Assembly might wish to establish a mandate and framework for hybrid meetings. It would be necessary to define the relevant technical and legal parameters, which include, among others, compliance of remote simultaneous interpretation platforms with International Organization for Standardization-compatible audio standards and workload standards for interpreters; universal access for all meeting participants; and definition of the rules of procedure for meetings in a virtual format. A new mandate would have annual budgetary implications, which would be estimated and included in programme budget proposal. Entitlements associated with scheduled meetings would need to be determined and to incorporate various meeting modalities.

71. The Advisory Committee notes that the provision of hybrid and virtual meetings requires a mandate from the General Assembly along with approved legal parameters and technical requirements. The Committee considers that the Committee on Conferences could review the necessary requirements for the provision of hybrid and virtual meetings, based on a rigorous assessment by the Secretariat, including best practices, challenges and lessons learned, and in consultation with Member States, for the consideration of the Assembly.

Training

72. The Secretary-General provides in his report information on proposed training resources for 2023 under each section, which amount to \$18.1 million. The proposed resources include a centrally managed provision for training (\$8.9 million); language training (\$6.3 million); and other training activities (\$2.9 million) (*ibid.*, schedule 7). The information shows that, as regards language training, Geneva has a significantly higher budget than Vienna and Nairobi; ECA has a significantly higher budget than other regional commissions; and the Department of Operational Support has a significantly higher budget than other entities. Upon enquiry, the Advisory Committee was informed that there is no policy regarding the level of the budget to be allocated to training activities. However, in its report [JIU/REP/2020/2](#), the Joint Inspection Unit states that “the first and most meaningful observation that should be highlighted is that, despite general agreement on the principle that learning is strategic in the life of any organization, particularly the United Nations system organizations, which are catalysts and brokers of knowledge, the allocation of resources does not follow this principle. In 2003, in a landmark organizational learning framework presented by the United Nations system learning managers to the Human Resources Network of the CEB High-level Committee on Management, it was proposed that 5 per cent of staff time and 2 per cent of staff costs should be devoted to learning, as an indicator that was meant to reflect the strategic importance of learning”. With the delegation of authority, entities have been empowered to determine the best mix of resources for implementing their mandates in the most efficient and effective manner, which explains different allocations by different entities. The Advisory Committee was provided, upon enquiry, with information on the percentage of the budget allocated

to training and per capita training requests, excluding centrally managed provisions, as reflected in table 12 below. The Committee notes that the information provided does not include resources for travel for training or provide an overall per capita training cost.

Table 12
Proposed training resources for 2023
 (Thousands of United States dollars)

Section	Centrally managed provisions for training (a)	Language training (b)	Other training activities (c)	Total training (d=a+b+c)	Total training excluding centrally managed provisions (e=b+c)	2023 estimate (before recosting) (f)	Percentage of budget allocated to training (g=e/f)	Proposed posts for 2023 (h)	Per capita training requests (d/h)
1. Overall policymaking, direction and coordination	–	–	66.0	66.0	66	80 830.2	0.1	252	261.9
3. Political affairs (excluding special political missions)	–	–	61.4	61.4	61.4	68 306.9	0.1	401	153.1
5. Peacekeeping operations	–	–	34.3	34.3	34.3	54 731.8	0.1	330	103.9
7. International Court of Justice	–	30.2	96.8	127.0	127	28 463.2	0.4	118	1 076.3
8. Legal affairs	–	65.9	338.6	404.5	404.5	58 807.7	0.7	207	1 954.1
18. Economic and social development in Africa	–	1 116.8	817.5	1 934.3	1 934.3	78 311.2	2.5	540	3 582.0
19. Economic and social development in Asia and the Pacific	–	–	86.7	86.7	86.7	54 312.3	0.2	418	207.4
21. Economic and social development in Latin America and the Caribbean	–	78.6	–	78.6	78.6	59 354.5	0.1	480	163.8
22. Economic and social development in Western Asia	–	72.8	14.8	87.6	87.6	44 105.9	0.2	255	343.5
24. Human rights	–	–	241.2	241.2	241.2	144 889.8	0.2	469	514.3
27. Humanitarian assistance	–	–	8.8	8.8	8.8	18 544.1	0.0	72	122.2
28. Global communications	–	–	73.7	73.7	73.7	100 999.6	0.1	687	107.3
29A. Department of Management Strategy, Policy and Compliance	6 632.9	–	245.0	6 877.9	245	58 250.0	0.4	278	881.3
29B. Department of Operational Support	2 300.0	2 858.8 ^b	–	5 158.8	–	91 351.3	–	372	–
29C. Office of Information and Communications Technology	–	–	35.3	35.3	35.3	52 728.9	0.1	182	194.0
29E. Administration, Geneva	–	1 842.2	132.6	1 974.8	1 974.8	75 231.6	2.6	298	6 626.8
29F. Administration, Vienna	–	155.1	–	155.1	155.1	18 502.6	0.8	83	1 868.7
29G. Administration, Nairobi	–	80.7	30.0	110.7	110.7	16 657.2	0.7	112	988.4
30. Internal oversight	–	–	38.4	38.4	38.4	21 356.1	0.2	116	331.0
31. Jointly financed administrative activities ^a	–	–	12.3	12.3	12.3	7 936.3	0.2	–	n/a
34. Safety and security ^a	–	–	518.1	518.1	518.1	124 540.4	0.4	1 044	496.3
Total	8 932.9	6 301.1	2 851.5	18 085.5	6 293.8	1 258 211.6	0.5	6 714	937.4

^a Includes the United Nations regular budget share of jointly financed training activities in the amount of \$12,300 under section 31 and \$236,100 under Section 34.

^b Centrally managed language training.

73. Upon enquiry, the Advisory Committee received differing responses on the application of the provisions of Secretary-General's bulletin [ST/SGB/2009/9](#) on Learning and development policy with respect to the treatment of internal job network conferences under the provisions for "face-to-face workshops, seminars, team projects, networking, videoconferencing, participation in communities of practice and occupational/functional networks" (para. 2.6 (b)). The Committee notes that the different policy interpretations result in the different application of entitlements and treatment of staff attending the same event and reveal a lack of oversight in the application of policy, with significant financial implications. **The Advisory Committee trusts that the Secretary-General will increase oversight of the application of his policy and ensure that internal conferences of job/functional networks will be properly treated as learning and development opportunities, with the appropriate staff travel entitlement, and report on the budgetary impact in the next budget submission.**

Extrabudgetary funded high-level posts

74. The Advisory Committee recalls that the General Assembly, in its resolution [76/245](#), stressed that all extrabudgetary posts must be administered and managed with the same rigour as regular budget posts. The Committee was provided with information on the number of positions at the D-1 level and above expected to be funded by extrabudgetary resources in 2023, by entity, as reflected in table 13 below. Specific information relating to extrabudgetary resources is provided in individual budget sections. From its review of the sections, the Committee notes that some of the functions covered by extrabudgetary resources may be considered core functions under the section's programme of work, which may have an impact on mandate implementation. In some instances, the creation of extrabudgetarily funded positions represents a change in organizational structure that may precede the presentation of the change for the review of the General Assembly. The budget sections do not provide detailed explanations for the use of extrabudgetary resources.

Table 13
Posts at the D-1 level and above expected to be funded by extrabudgetary resources in 2023

Section	Grade				Functional title
	ASG	D-2	D-1	Total	
1. Overall policymaking, direction and coordination	3	41	86	130	Director, Office of the Secretary-General (1 D-2) – Executive Office of the Secretary-General Team Leader (1 D-1) – Special Representative of the Secretary-General on Sexual Violence in Conflict Resident coordinator system: Resident Coordinator (2 ASG, 34 D-2, 82 D-1) Assistant Secretary-General for Development Coordination (1 ASG) Deputy to the Assistant Secretary-General for Development Coordination (1 D-2) Regional Director (5 D-2) Chief of Branch (3 D-1)
2. General Assembly and Economic and Social Council affairs and conference management			1	1	Chief of German Translation Service (1 D-1)
3. Political affairs			4	4	Chief Electoral Officer (1 D-1. Electoral assistance, Addis Ababa)

Section	Grade				Functional title
	ASG	D-2	D-1	Total	
					Principal Officer (1 D-1. Prevention, management and resolution of conflicts)
					Chief of Branch (1 D-1. Peacebuilding Support Office)
					Deputy Director (1 D-1. United Nations Counter-Terrorism Centre)
5. Peacekeeping operations			1	1	Deputy Director (1 D-1. Mine Action Service)
8. Legal affairs			2	2	Principal Legal Officer (2 D-1)
12. Trade and development		1		1	Director, Policy and Programme Coordination (1 D-2)
18. Economic and social development in Africa			1	1	Principal Economic Affairs Officer (1 D-1)
19. Economic and social development in Asia and the Pacific			3	3	Head of office, Asian and Pacific Training Centre for Information and Communication Technology for Development (1 D-1)
					Head of office, Asian and Pacific Centre for the Development of Disaster Information Management. (1 D-1)
					Head of office, Statistical Institute for Asia and the Pacific (1 D-1)
20. Economic development in Europe			1	1	Director, Programme Management and Support Services (1 D-1)
21. Economic and social development in Latin America and the Caribbean			1	1	Chief of Division, Latin American and Caribbean Institute for Economic and Social Planning (1 D-1)
24. Human Rights			5	5	Chief of Service, Public Information (1 D-1)
					Chief of Service, Human Rights (2 D-1)
					Representative, Human Rights (2 D-1)
26. Palestine refugees		2		2	Director, Health (1 D-2)
					Director, Education (1 D-2)
27. Humanitarian assistance	1	1	34	36	Deputy Director, Subprogramme 2, Operations and Advocacy (1 D-1)
					Chief of Service, Subprogramme 2, Operations and Advocacy (3 D-1)
					Head of Office, Subprogramme 2, Regional, Field and Disaster Response Adviser offices (21 D-1)
					Chief of Service, Subprogramme 2, Humanitarian Financing and Resource Mobilization Division (2 D-1)
					Assistant Secretary-General, Subprogramme 3, United Nations Office for Disaster Risk Reduction (1 ASG)
					Director of Programme Management, Subprogramme 3, United Nations Office for Disaster Risk Reduction (1 D-2)
					Chief of Branch, Regional Office for Africa, Subprogramme 3, United Nations Office for Disaster Risk Reduction (3 D-1)
					Chief of Service, Subprogramme 4, Coordination Division (2 D-1)
					Chief of Service, Subprogramme 5, Information Management Branch (1 D-1)
					Executive Officer, Programme Support, Executive Office (1 D-1)

Section	Grade				Functional title
	ASG	D-2	D-1	Total	
29A. Department of Management Strategy, Policy and Compliance			1	1	Principal Programme Management Officer (1 D-1)
29F. Administration, Vienna			2	2	Chief of Service, Programme planning, finance and budget (1 D-1)
					Chief of Service, Information and communications technology operations (1 D-1)
30. Internal oversight			1	1	Chief of Service, Audit (1 D-1)
Total	4	45	143	192	

75. In accordance with section II, paragraph 2, of General Assembly resolution [35/217](#), the Advisory Committee reviews proposals for all new posts at the D-1 level and above that are funded through extrabudgetary sources and not otherwise subject to scrutiny by an intergovernmental body. Table 14 below sets out the requests reviewed by the Committee for the establishment or extension of extrabudgetary posts at the D-1 level and above, since the submission of the Committee's first report on the proposed programme budget for 2022. The Committee also reviews and submits reports on administrative, support or institutional budgets with respect to various United Nations funds, programmes and entities (see sect. G below). **While acknowledging the efforts to include information on extrabudgetary resources in the budget documents, the Advisory Committee is of the view that the available documentation does not provide sufficient information and explanation on posts funded by extrabudgetary resources³ and recommends that the General Assembly request the Secretary-General to provide disaggregated information on all posts, by functions, including updates on vacant posts and positions; and the oversight mechanisms in the Secretariat (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. 81).**

Table 14

Requests reviewed by the Advisory Committee for the establishment or extension of extrabudgetary posts at the D-1 level and above since July 2021

<i>Position</i>	<i>Date of initial request</i>	<i>Concurrence of the Advisory Committee</i>
Extension of the Personal Envoy of the Secretary-General for Mozambique, at the USG level, funded from extrabudgetary resources	October 2021	Until 31 October 2022
Extension of the post of the Chief Electoral Officer (D-1) in the United Nations Office to the African Union in Addis Ababa, to be funded from extrabudgetary resources	October 2021	Until 31 December 2024
Extension of the position of Special Coordinator on improving United Nations response to sexual exploitation and abuse, at the USG level, for an additional period of one year	October 2021	Until 31 December 2022

³ For example, voluntary contributions, programme support related to voluntary contributions, and cost recovery.

<i>Position</i>	<i>Date of initial request</i>	<i>Concurrence of the Advisory Committee</i>
Establishment of a post of special adviser on humanitarian negotiations and access, at the ASG level, to be located in Geneva and funded from extrabudgetary resources	November 2021	Non-concurrence
Establishment of the post of Director of the United Nations Sustainable Development Group system-wide evaluation office, at the D-2 level, to be funded from extrabudgetary resources	November 2021	Until 31 December 2022
Extension of 118 resident coordinator posts for country coordination, including the upward reclassification of 14 posts from the D-1 to the D-2 level and the downward reclassification of 2 posts from the D-2 to the D-1 level, to be funded from extrabudgetary resources	November 2021	Partial ^a
Establishment of a post of envoy of the Secretary-General on technology, at the USG level, to be funded from extrabudgetary resources	November 2021	Until 31 December 2023
Extension of a Principal Officer (D-1) position in the Office of the Assistant Secretary-General for Africa in the Department of Political and Peacebuilding Affairs and the Department of Peace Operations, funded from extrabudgetary resources	November 2021	Until 31 December 2023
Extension of the position of High Representative for the United Nations Alliance of Civilizations, at the USG level, to be funded from extrabudgetary resources	November 2021	Until 31 December 2023
Establishment of the position of special adviser on solutions to internal displacement, at the ASG level, to be funded from extrabudgetary resources	February 2022	No
Upward reclassification of the Executive Director of the United Nations Global Compact Office from the D-2 level to serve as the Assistant Secretary-General of the United Nations Global Compact Office, effective 1 March 2022, to be funded through extrabudgetary resource	February 2022	Until 1 March 2024
Extension of a post at the D-1 level of Principal Management Officer in the Office of the Under-Secretary-General for the Department of Management Strategy, Policy and Compliance, to be funded from extrabudgetary resources	June 2022	Until 31 December 2023
Establishment of a D-1 level post of Principal Programme Management Officer in the Office of the Director for Coordination and Shared Services, to be funded from extrabudgetary resources	July 2022	Until 30 June 2023
Establishment of a post at the D-1 level in the United Nations Global Geographic Information Knowledge and Innovation Centre under subprogramme 4, Statistics, of the Department of Economic and Social Affairs, to be funded from extrabudgetary resources	August 2022	Until 17 August 2023

^a Advisory Committee concurred, for a period of one year, until 31 December 2022, with (a) the continuation of 118 resident coordinator posts at previously approved grade levels, that is, without the upward reclassification of 14 posts from the D-1 to the D-2 level and the downward reclassification of 2 posts from the D-2 to the D-1 level; and (b) the extension of 10 Development Cooperation Office senior-level posts.

Cost recovery and programme support costs

76. During its consideration of the respective sections of the proposed budget, the Advisory Committee was informed that a new cost recovery policy had been issued in December 2021. The Committee notes that under a number of sections, such as Sections 2 and 29A, extrabudgetary activities are funded by resources received from providing cost-recoverable services to clients. The Committee also notes that there are discrepancies in the application of the policy and rates for cost recovery among entities. Despite the issuance of the new cost recovery policy in December 2021, the approach and practices across different duty stations still differ in practice. For example, while some entities use cost recovery rate cards, which include the workload indicators and clear costs for services provided (such as the United Nations Office in Geneva), or service-level agreements, which include performance indicators (such as the United Nations Office in Nairobi), other offices do not have such precision. **The Advisory Committee notes that despite the promulgation of a new cost recovery policy in December 2021, different approaches to cost recovery remain prevalent. The Committee trusts that the Secretary-General will ensure the deployment of a standardized approach to cost recovery across relevant budget sections, as appropriate, based on realistic cost rates, performance and workload indicators and best practices. The Committee recommends that the General Assembly request the Secretary-General to include detailed information on the amounts recovered, separately from voluntary contributions, including by type and service under the relevant budget section, along with consolidated overall figures, in the introduction of future budget submissions.**

G. Cooperation with other United Nations bodies

77. Since the issuance of its first report on the proposed programme budget for 2022 ([A/76/7](#) and [A/76/7/Corr.1](#)), the Advisory Committee has submitted a number of separate communications on various administrative and budgetary matters to the United Nations bodies pertaining to the documents listed in annex II of the present report. In its consideration of those programmes, the Committee continues to pay particular attention to system-wide initiatives, including various transformational projects and management reform initiatives. **The Advisory Committee once again notes that the proposed programme budget does not contain information on system-wide initiatives that are aimed at consolidating efficiency gains and improving coordination. The Committee reiterates its recommendations that the General Assembly request the Secretary-General to provide in future proposed programme budgets detailed information on system-wide initiatives pertaining to administrative and budgetary matters, which aim to consolidate efficiency gains and improve coordination, including cost-recovery and cost sharing arrangements (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. 85, and [A/75/7](#) and [A/75/7/Corr.1](#), para. 77).**

H. Conclusion

78. The Advisory Committee made some overall and specific recommendations for reductions in the respective sections (see, for example, section 3, Political affairs; Section 29A, Department of Management Strategy, Policy and Compliance, including the requirements related to the proposed resources in the context of the Secretary-General's efforts to address racism and racial discrimination; section 29B, Department of Operational Support; and section 34, Safety and security)

79. The recommendations of the Advisory Committee would entail an overall reduction in the proposed programme budget for 2023 of \$50,709,400, before recosting.

Chapter II

Detailed recommendations on the proposed programme budget

Estimates of expenditure

Part I

Overall policymaking, direction and coordination

Section 1

Overall policymaking, direction and coordination

Regular budget	
Appropriation for 2021	\$78,809,400
Expenditure for 2021	\$73,366,000
Appropriation for 2022	\$79,917,300
Expenditure as at 30 June 2022	\$49,592,000
Proposal for 2023	\$80,830,200
Other assessed^a	
Appropriation for 2021	\$10,105,000
Expenditure for 2021	\$8,788,300
Estimate for 2022	\$10,212,300
Expenditure as at 30 June 2022	\$5,707,200
Proposal for 2023 ^b	\$9,998,500
Extrabudgetary resources	
Available for 2021	\$331,787,900
Expenditure for 2021	\$255,132,800
Estimate for 2022	\$345,525,200
Expenditure as at 30 June 2022	\$134,949,000
Projected for 2023	\$346,050,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

I.1 The resource requirements requested for 2023 under section 1 amount to \$80,830,200 before recosting, reflecting a net increase of \$912,900, or 1.1 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 1\)](#), table 1.1). Information

on the evolution of overall financial resources by object of expenditure and funding source is contained in table I.22.

I.2 The resource changes are the result of three factors: (a) technical adjustments (a decrease of \$115,100); (b) new and expanded mandates (an increase of \$176,800); and (c) other changes (an increase of \$851,200). The net increase is reflected mainly under posts (an increase of \$871,600) and is related primarily to the proposed conversion of four posts (1 Under-Secretary-General, 1 P-5, 1 P-4 and 1 General Service (Other level)) within the Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse that were previously funded from extrabudgetary resources (*ibid.*, tables 1.1 and 1.2).

I.3 The Advisory Committee was provided with information on the proposed resources for each entity within section 1. The proposed reductions are reflected under the Board of Auditors and the United Nations Joint Staff Pension Fund; no resources are proposed for the investigation into the conditions and circumstances resulting in the tragic death of Dag Hammarskjöld and of the members of the party accompanying him. Increases are proposed for the Committee for Programme and Coordination and the Ethics Office, while new post resources are proposed for the Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse.

Table I.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Advisory Committee on Administrative and Budgetary Questions		
Approved for 2022	12	1 D-2, 1 D-1, 2 P-5, 3 P-4, 1 P-3, 1 GS (PL) and 3 GS (OL)
Reclassification	–	Upward reclassification of 2 P-4 to P-5 and of 1 GS (OL) to GS (PL)
Proposed for 2023	12	1 D-2, 1 D-1, 4 P-5, 1 P-4, 1 P-3, 2 GS (PL) and 2 GS (OL)
Board of Auditors		
Approved for 2022	6	1 D-1, 1 P-3 and 4 GS (OL)
Reclassification	–	Upward reclassification of 1 GS (OL) to GS (PL)
Proposed for 2023	6	1 D-1, 1 P-3, 1 GS (PL) and 3 GS (OL)
Independent Audit Advisory Committee		
Approved for 2022	2	1 P-5 and 1 GS (OL)
Proposed for 2023	2	1 P-5 and 1 GS (OL)
Executive Office of the Secretary-General		
Approved for 2022	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 11 P-4, 7 P-3, 2 P-2, 7 GS (PL) and 39 GS (OL)
Proposed for 2023	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 11 P-4, 7 P-3, 2 P-2, 7 GS (PL) and 39 GS (OL)
Office of the Director-General, United Nations Office at Geneva		
Approved for 2022	17	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-3, 1 P-2, 2 GS (PL) and 6 GS (OL)
Proposed for 2023	17	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-3, 1 P-2, 2 GS (PL) and 6 GS (OL)
Office of the Director-General, United Nations Office at Vienna		
Approved for 2022	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 4 GS (OL)
Proposed for 2023	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 4 GS (OL)

	<i>Number</i>	<i>Details</i>
Office of the Director-General, United Nations Office at Nairobi		
Approved for 2022	7	1 USG, 1 D-1, 2 P-4 and 3 LL
Proposed for 2023	7	1 USG, 1 D-1, 2 P-4 and 3 LL
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Approved for 2022	11	1 USG, 2 P-5, 2 P-4, 3 P-3, 1 GS (PL) and 2 GS (OL)
Proposed for 2023	11	1 USG, 2 P-5, 2 P-4, 3 P-3, 1 GS (PL) and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict		
Approved for 2022	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Proposed for 2023	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Violence against Children		
Approved for 2022	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL) and 1 GS (OL)
Proposed for 2023	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL) and 1 GS (OL)
Office of the Victims' Rights Advocate		
Approved for 2022	4	1 ASG, 1 P-4, 1 P-3 and 1 GS (OL)
Proposed for 2023	4	1 ASG, 1 P-4, 1 P-3 and 1 GS (OL)
Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse		
Approved for 2022	—	
Conversion	4	1 USG, 1 P-5, 1 P-4 and 1 GS (OL)
Proposed for 2023	4	1 USG, 1 P-5, 1 P-4 and 1 GS (OL)
Office of the United Nations Ombudsman and Mediation Services		
Approved for 2022	21	1 ASG, 1 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL) and 3 LL
Proposed for 2023	21	1 ASG, 1 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL) and 3 LL
Office of Administration of Justice		
Approved for 2022	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2, 12 GS (OL) and 3 LL
Redeployment	—	Redeployment of 1 GS (OL) from New York to Nairobi (LL)
Proposed for 2023	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2, 11 GS (OL) and 4 LL
Ethics Office		
Approved for 2022	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2, 1 GS (PL) and 1 GS (OL)
Proposed for 2023	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2, 1 GS (PL) and 1 GS (OL)
Total approved for 2022	248	1 DSG, 6 USG, 4 ASG, 9 D-2, 15 D-1, 32 P-5, 37 P-4, 35 P-3, 5 P-2, 14 GS (PL), 81 GS (OL) and 9 LL
Total proposed for 2023	252	1 DSG, 7 USG, 4 ASG, 9 D-2, 15 D-1, 35 P-5, 36 P-4, 35 P-3, 5 P-2, 16 GS (PL), 79 GS (OL) and 10 LL
Other assessed		
Advisory Committee on Administrative and Budgetary Questions		
Approved for 2022	3	1 P-5 and 2 P-4
Projected for 2023	3	1 P-5 and 2 P-4
Executive Office of the Secretary-General		
Approved for 2022	5	1 D-1, 2 P-5 and 2 GS (OL)
Projected for 2023	5	1 D-1, 2 P-5 and 2 GS (OL)
Office of the United Nations Ombudsman and Mediation Services		
Approved for 2022	9	3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)
Projected for 2023	9	3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)

	<i>Number</i>	<i>Details</i>
Office of Administration of Justice		
Approved for 2022	1	1 P-3
Projected for 2023	1	1 P-3
Ethics Office		
Approved for 2022	3	1 P-5, 1 P-3 and 1 GS (OL)
Projected for 2023	3	1 P-5, 1 P-3 and 1 GS (OL)
Extrabudgetary resources		
Board of Auditors		
Estimated for 2022	1	1 GS (OL)
Projected for 2023	1	1 GS (OL)
Executive Office of the Secretary-General		
Estimated for 2022	25	1 D-2, 1 D-1, 4 P-5, 9 P-4, 4 P-3, 2 P-2/P-1, 1 GS (PL) and 3 GS (OL)
Projected for 2023	28	1 D-2, 7 P-5, 9 P-4, 5 P-3, 2 P-2/P-1, 1 GS (PL) and 3 GS (OL)
Office of the Director-General, United Nations Office at Geneva		
Estimated for 2022	3	3 GS (OL)
Projected for 2023	3	3 GS (OL)
Office of the Director-General, United Nations Office at Nairobi		
Estimated for 2022	1	1 LL
Projected for 2023	1	1 LL
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Estimated for 2022	3	1 P-5, 1 P-4 and 1 P-3
Projected for 2023	4	2 P-4 and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict		
Estimated for 2022	12	1 D-1, 1 P-5, 4 P-4, 3 P-3, 1 P-2/P-1 and 2 GS (OL)
Projected for 2023	16	1 D-1, 2 P-5, 6 P-4, 3 P-3, 1 P-2/P-1 and 3 GS (OL)
Office of the Special Representative of the Secretary-General on Violence against Children		
Estimated for 2022	1	1 P-3
Projected for 2023	1	1 P-3
Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse		
Estimated for 2022	4	1 USG, 1 P-5, 1 P-4 and 1 GS (OL)
Conversion	(4)	1 USG, 1 P-5, 1 P-4 and 1 GS (OL)
Proposed for 2023	—	
Resident coordinator system		
Estimated for 2022	1 253	3 ASG, 40 D-2, 85 D-1, 111 P-5, 162 P-4, 23 P-3, 8 GS (PL), 5 GS (OL), 402 LL and 414 NPO
Projected for 2023	1 273	3 ASG, 54 D-2, 72 D-1, 115 P-5, 172 P-4, 27 P-3, 8 GS (PL), 5 GS (OL), 404 LL and 413 NPO

Comments and recommendations on posts

I.4 The Secretary-General proposes a total of 252 regular budget posts for 2023, representing an increase of 4 posts compared with 2022. The proposed staff changes also include four reclassifications and one redeployment.

Establishment

I.5 As mentioned above, four new posts (1 Under-Secretary-General, 1 P-5, 1 P-4 and 1 General Service (Other level)) within the Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse are proposed as conversions from extrabudgetary to programme budget funding. Upon enquiry, the Advisory Committee was informed that the proposed conversion followed a review of the current funding arrangements, including the anticipated decline in extrabudgetary resources and the need to ensure sustained funding to support the Office and the Special Coordinator. Resources for the Office were proposed to be funded under the programme budget, similar to the funding modality of the Office of the Victims' Rights Advocate, given the nature of the functions undertaken by the Office of the Special Coordinator, including its coordination and policy role, and to ensure simplicity. Upon enquiry as to the possible consolidation of the two Offices, the Committee was informed that, while the roles were mutually reinforcing, the Special Coordinator sustained high-level engagement across the system, whereas the Victims' Rights Advocate sustained a focus on the rights and dignity of victims in system-wide efforts to prevent and respond to sexual exploitation and abuse. The Committee was also informed that cost-sharing with United Nations agencies had been assessed but had not been considered viable given the amounts involved, as the model would be more complicated and inefficient to operate, since the participating entities would first need to agree on the principles and methodology for how the costs would be shared, including agreement on the budgets.

I.6 The Advisory Committee was also informed, upon enquiry, that the 50 per cent vacancy rate had not been applied as the four posts were being proposed not as newly established posts but rather as conversions; therefore, a continuing vacancy rate had been applied. The Committee was further informed that if the General Assembly did not approve the post of Special Coordinator, the Secretariat would make a request to the Committee for the continuation of the post funded from extrabudgetary resources on a when-actually-employed basis. The three other posts were funded from extrabudgetary resources for one year. The Committee was also provided with table I.2, showing the days and hours worked by, and the compensation of, the Special Coordinator under the when-actually-employed contract for the period from 2019 to 2022.

Table I.2

Expenditure and estimates related to the working time and compensation of the Special Coordinator

(Thousands of United States dollars)

<i>Year</i>	<i>Days</i>	<i>Hours</i>	<i>Amount^a</i>
2019	67	538	33.8
2020	43	341	37.8
2021	58	468	43.3
2022 (Jan–May)	27	216	24.2

^a Amounts include adjustments to correct prior-year postings and do not include settlement of taxes to the authorities of the United States of America.

I.7 The Advisory Committee is of the view that, given the Office's system-wide coordination role in sexual exploitation and abuse, its resources should be cost-shared with other funding sources, including other assessed and extrabudgetary resources, as well as with United Nations system entities. In addition, the

Committee considers that the Secretary-General should explore the consolidation of the Office of the Special Coordinator with the Office of the Victims' Rights Advocate to ensure a comprehensive response to sexual exploitation and abuse. For these reasons, the Committee recommends against the approval of the proposed new posts at this stage and trusts that the required funding can continue to be provided through extrabudgetary resources; any related non-post resources should be adjusted accordingly. The Committee further recommends that the General Assembly request the Secretary-General to conduct a review of the possible consolidation of the Offices of the Special Coordinator and the Victims' Rights Advocate, together with cost-sharing options, and to provide an update in the next proposed programme budget. The Advisory Committee makes further observations on reassignment, redeployment (including geographical redeployment) and conversions from extrabudgetary resources in chapter I above.

Redeployment

I.8 The Secretary-General proposes to redeploy one General Service (Other level) post of Staff Assistant from New York to Nairobi as a Local level post in the Office of Administration of Justice. Upon enquiry, the Advisory Committee was informed that the proposed redeployment was required for the operational needs of the Office of Staff Legal Assistance and to decentralize the provision of administrative support to its clients. The post had temporarily been loaned to the United Nations Office at Nairobi until December 2022 in order to ensure the availability of administrative services in Nairobi, pending the approval of the General Assembly of the transfer of the post on a permanent basis. The loaned post in Nairobi was currently encumbered.

I.9 The Advisory Committee notes with concern that the New York post was loaned to Nairobi prior to the approval of the General Assembly for the proposed redeployment. The Committee also considers that the proposal should have been presented as a proposed abolishment of the New York post and proposed establishment of the Nairobi post. Taking these considerations into account, the Committee recommends against the approval of the proposed redeployment and trusts that more explanations will be provided to the Assembly. Any related non-post resources should be adjusted accordingly.

Vacant posts

I.10 The Advisory Committee notes from information provided to it that, as at 31 May 2022, there was one vacant post of Senior Legal Officer (P-5) under section 1, in the United Nations Office at Vienna, that had been vacant for more than two years. The Committee was also provided, upon enquiry, with table I.3 on all vacant posts as at 17 August 2022. **The Advisory Committee trusts that the vacant posts will be filled expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.** The Committee makes further observations on posts vacant for 24 months or longer in chapter I above.

Table I.3
Vacant regular budget posts for section 1 entities as at 17 August 2022

<i>Office</i>	<i>Grade</i>	<i>Functional title</i>	<i>Vacant since</i>	<i>Status of recruitment</i>
Board of Auditors (including its secretariat)	GS (OL)	Staff Assistant	26 May 2022	Candidate selected, awaiting onboarding

<i>Office</i>	<i>Grade</i>	<i>Functional title</i>	<i>Vacant since</i>	<i>Status of recruitment</i>
Executive Office of the Secretary-General	ASG	Assistant Secretary-General	1 January 2022	Pre-posting of job opening
Office of the Director-General, United Nations Office at Geneva	P-2	Associate Programme Management Officer	16 May 2022	Pre-posting of job opening
Office of the Director-General, United Nations Office at Vienna	P-5	Senior Legal Officer	1 January 2020	Pre-posting of job opening
Office of the Director-General, United Nations Office at Nairobi	LL	Senior Administrative Assistant	1 January 2021	Candidates under review
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict	P-3	Political Affairs Officer	19 November 2021	Candidates under review
Office of the United Nations Ombudsman and Mediation Services	P-5	Regional Ombudsman	22 April 2022	Candidates under review
Office of Administration of Justice	P-5	Senior Legal Officer	1 May 2022	Candidates under review

Vacancy rates

I.11 Upon enquiry, the Committee was provided with information on the approved posts and actual average vacancy rates for 2021 and the period from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 (see table I.4).

Table I.4
Number of posts and vacancy rates, 2021–2023

<i>Category</i>	<i>2021</i>		<i>2022</i>		<i>2023</i>	
	<i>Approved posts</i>	<i>Actual vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	145	10.2	144	9.2	147	7.4
General Service and related	104	10.2	104	7.2	105	6.1

I.12 The Advisory Committee notes the difference between the actual vacancy rates and the proposed rates and trusts that further justifications will be provided to the General Assembly at the time of its consideration of the present report.

Special post allowance

I.13 The Advisory Committee notes from information provided to it that there are three incumbents who have been in receipt of special post allowance for more than one year: (a) one P-4 in the Executive Office of the Secretary-General; and (ii) one

D-1 and one P-5 in the Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict. **The Advisory Committee reiterates its concern regarding cases of “temporary” assignments of staff members to higher-level positions for lengthy periods (A/76/7 and A/76/7/Corr.1, para. 48) and trusts that an explanation will be provided to the General Assembly at the time of its consideration of the present report.** The Committee makes further observations on special post allowances in chapter I above.

I.14 Subject to its comments and recommendations in paragraphs I.7 and I.9 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

I.15 Proposed non-post resources for 2023 amount to \$37,209,600, reflecting a net decrease of \$41,300, or 0.1 per cent, before recosting, compared with the appropriation for 2022 (A/77/6 (Sect. 1), table 1.1).

I.16 Subject to its recommendation in paragraph I.14 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Resident coordinator system

Financial resources

I.17 In paragraph 1.398 of the budget proposal, it is indicated that, pursuant to General Assembly resolution 72/279, the resident coordinator system is funded through a 1 per cent coordination levy on tightly earmarked non-core contributions to United Nations system development-related activities, a cost-sharing arrangement among the entities of the United Nations Sustainable Development Group and voluntary contributions. Upon enquiry, the Advisory Committee was provided with table I.5 setting out the evolution of the financial resources for the resident coordinator system from 2021 to 2023. The Committee was also provided with table I.6 containing information on expenditure for the period from 2019 to 2021 and for the period from January to June 2022.

Table I.5

Evolution of overall financial resources by object of expenditure, 2021–2023

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2021 estimate</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>Changes</i>		
				<i>Total</i>	<i>Percentage</i>	<i>2023 estimate</i>
Posts	164 321.1	135 487.7	177 792.6	(454.6)	(0.3)	177 338.0
Other staff costs	3 034.5	6 461.4	9 399.7	(2 111.5)	(22.5)	7 288.2
Hospitality	1 329.4	215.8	1 324.6	3.1	0.2	1 327.7
Consultants	23 198.1	12 653.8	23 289.6	(114.2)	(0.5)	23 175.4
Travel of staff	14 291.9	3 598.4	10 682.0	1 753.5	16.4	12 435.5
Contractual services	39 620.1	6 994.0	31 826.2	(4 508.6)	(14.2)	27 317.6
General operating expenses	31 794.5	36 252.1	33 671.7	1 988.2	5.9	35 659.9
Supplies and materials	1 942.6	310.3	1 996.9	115.5	5.8	2 112.4
Furniture and equipment	2 294.2	4 696.5	1 060.4	3 328.6	313.9	4 389.0
Total	281 826.4	206 670.0	291 043.7	–	–	291 043.7

Table I.6
Resident coordinator system:^a estimates and expenditure, by item of expenditure, 2019–2022

(Thousands of United States dollars)

Category	2019		2020		2021		2022	
	Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate (January–June)	Actual
Post	160 346.9	73 271.7	160 462.5	119 124.1	164 321.1	135 487.7	177 792.6	68 844.3
Other staff costs	2 874.2	4 758.1	2 874.2	5 302.5	3 034.5	6 461.4	4 791.0	2 423.0
Hospitality	1 352.0	309.5	1 352.0	137.5	1 329.4	215.8	1 324.6	145.6
Consultants	23 349.7	10 993.6	23 349.7	11 077.7	23 198.1	12 653.8	20 524.4	4 217.8
Travel of staff	14 138.5	7 054.8	14 138.5	2 788.4	14 291.9	3 598.4	9 760.3	4 306.6
Contractual services	43 425.3	26 789.8	43 425.3	27 849.6	39 620.1	6 994.0	31 826.2	4 778.3
General operating expenses	29 141.9	21 671.7	29 141.9	20 438.3	31 794.5	36 252.1	32 750.0	18 336.0
Supplies and materials	1 929.6	135.0	1 929.6	2 361.7	1 942.6	310.3	1 996.9	70.5
Furniture and equipment	4 632.8	4 827.5	4 632.8	2 804.5	2 294.2	4 696.5	1 060.4	566.2
Total	281 190.9	149 811.7	281 306.5	191 884.3	281 826.4	206 670.0	281 826.4	103 688.4

^a Special purpose trust fund.

I.18 The Advisory Committee notes the consistent underexpenditure every year under the resident coordinator system. In 2020, expenditure amounted to \$191,884,300 against estimates of \$281,306,500; in 2021, expenditure amounted to \$206,670,000 against estimates of \$281,826,400; in 2022, expenditure as at 30 June amounted to \$103,688,400 against estimates of \$291,043,700. The Committee notes that, in spite of the underexpenditure, estimates for 2023 are unchanged from 2022.

I.19 The Advisory Committee trusts that the Secretary-General will provide an update regarding the status of expenditure to the General Assembly at the time of its consideration of the present report. The Committee also trusts that future budget submissions will include comprehensive data on the resources collected by the Development Coordination Office and the status of expenditure.

I.20 Regarding the balance of funds, the Advisory Committee was informed that resources from voluntary contributions, cost-sharing by United Nations system entities and the 1 per cent coordination levy were pooled within the special purpose trust fund, and therefore the resident coordinator system did not track the trust fund by its sources but rather as a single fund. The Committee was provided with table I.7 on carry-over balances for the period from 2019 to 2022.

Table I.7
Carry-over balances by year for the resident coordinator system, 2019–2022

(Thousands of United States dollars)

	2019	2020	2021	2022
Opening balance	–	72 770.9	84 486.0	93 724.5
Revenue recognized	222 582.6	203 599.4	215 908.5	92 771.0
Expenditure	149 811.7	191 884.3	206 670.0	84 890.7
Balance	72 770.9	84 486.0	93 724.5	101 604.8
Less cumulative outstanding receivables				(45 738.1)
Cumulative cash balance				55 866.7
Less: operating reserve				(42 000.0)
Cumulative cash balance after operating reserve				13 866.7

I.21 Proposed resources for 2023 for the resident coordinator system amount to \$13,442,500, representing the Secretariat's share of the cost-sharing arrangement for the entities of the United Nations Sustainable Development Group, the same amount as in 2022 (A/77/6 (Sect. 1), table 1.154). It is indicated in paragraph 1.400 of the budget proposal for 2023 that, under the special purpose trust fund, the resident coordinator system expects to collect a total of \$281.8 million of pooled funding, comprising \$155 million from voluntary contributions, \$77 million from the cost-sharing arrangement and \$50 million from the 1 per cent coordination levy. Upon enquiry, the Advisory Committee was provided with table I.8 on resources received from the three funding sources for the period from 2019 to 31 May 2022.

Table I.8
Resources collected by the Development Coordination Office, 2019–2022

(United States dollars)

<i>Funding stream</i>	2019	2020	2021	2022 (as at 31 May)
Voluntary contributions	117 488 619	85 671 065	98 172 379	9 208 473
United Nations Sustainable Development Group cost-sharing	75 235 327	77 477 631	77 482 631	77 482 671
1 per cent coordination levy	29 858 671	40 450 683	40 253 454	6 079 861
Total	222 582 617	203 599 379	215 908 464	92 771 005

I.22 In paragraph 1.400 of the budget proposal, it is also indicated that the resident coordinator system anticipates \$9.2 million of earmarked contributions to be received under the locally mobilized resources at the country level for activities financed by third parties that are mobilized locally for functions that go beyond the core focus of the special purpose trust fund. Upon enquiry, the Advisory Committee was informed that locally mobilized resources were funds that were mobilized and received locally from third parties or United Nations country teams cost-shared at the country level for coordination activities that went beyond the core (unearmarked) focus of the special purpose trust fund, and covered the additional non-core capacities and functions that were required in different country contexts, most often at the request of the country team or the national Government, which were not provided for under the trust fund. The Committee was further informed that, pursuant to the

Secretary-General's bulletin on the delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules (ST/SGB/2019/2), resident coordinators had delegated authority to solicit and accept voluntary contributions, discuss the terms and conditions of such contributions and negotiate, sign or approve such contribution agreements. The Committee was also provided with table I.9 on locally mobilized resources for the period from 1 January to 24 June 2022.

Table I.9

Locally mobilized resources, 1 January–24 June 2022

(United States dollars)

<i>Donor</i>	<i>Amount</i>
FAO, headquarters	2 435.17
FAO, South Sudan	76 849.69
Foreign, Commonwealth and Development Office of the United Kingdom of Great Britain and Northern Ireland	1 432 465.93
IFAD	3 283.79
ILO, headquarters	4 611.60
ITC	3 240.00
IOM, headquarters	5 645.17
IOM, South Sudan	76 849.69
OHCHR	3 210.00
Permanent Mission of Ireland to the United Nations	231 030.00
Swedish International Development Cooperation Agency	647 640.00
United Nations Capital Development Fund	3 210.00
UN-Women, headquarters	9 417.84
UN-Women, South Sudan	19 212.42
UNAIDS, headquarters	3 505.17
UNDP, Cambodia	3 210.00
UNDP, headquarters	36 942.14
UNDP, South Sudan	76 849.69
UNDRR, Regional Office for Africa	63 000.00
UNEP	3 210.00
UNESCO, Cambodia	3 210.00
UNESCO, headquarters	70 000.00
UNESCO, South Sudan	19 212.42
UNFPA, headquarters	17 460.81
UNFPA, South Sudan	19 212.42
UN-Habitat	3 210.00
UNHCR, South Sudan	76 849.69
UNICEF, Dominican Republic	3 210.00
UNICEF, Madagascar	20 000.00
UNICEF, Sierra Leone	7 969.66
UNICEF, South Sudan	76 849.69
UNIDO, headquarters	3 947.93
United Nations Headquarters	17 910.00

<i>Donor</i>	<i>Amount</i>
UNODC	1 254.00
UNOPS, Cambodia	3 210.00
UNOPS, headquarters	1 254.00
UNOPS, Sierra Leone	3 911.03
WFP, headquarters	48 633.79
WFP-United Nations Humanitarian Air Service, South Sudan	76 849.69
WHO, headquarters	27 809.32
Total	3 207 782.75

Abbreviation: UNDRR, United Nations Office for Disaster Risk Reduction.

I.23 The Advisory Committee recalls that General Assembly resolution 72/279 provides for the three funding sources for the resident coordinator system and trusts that more information will be provided to the Assembly on locally mobilized resources, including the authority delegated to resident coordinators under the Secretary-General's bulletin (ST/SGB/2019/2) (see para. I.33 below). The Committee recommends that the Assembly request the resident coordinator system (Development Coordination Office) to consolidate and provide to Member States information on system-wide resources for the implementation of the 2030 Agenda for Sustainable Development at the country and global levels and an update in the next programme budget submission.

Staffing

I.24 In total, 1,273 posts are estimated for the special purpose trust fund in 2023, reflecting a net increase of 20 posts compared with 2022 (A/77/6 (Sect.1), table 1.157). Upon enquiry as to the staffing structure at Headquarters and in the field, the Advisory Committee was informed that the resident coordinator system was predominantly field-focused, with 1,149 posts estimated under the country coordination component for 2023, compared with 41 posts under regional coordination and 46 posts under global coordination. There were currently no plans at Headquarters to restructure the resident coordinator system. The Committee was also informed that all 132 resident coordinator offices had budgeted or planned for five professional staff and that the only instances in which a resident coordinator office had exceeded the structure of standard five professional staff posts were in the multi-country offices. The Committee has previously noted the standardized approach taken with regard to the staffing of each resident coordinator office, irrespective of country needs or regional coverage and the presence of other entities on the ground (A/76/7 and A/76/7/Corr.1, para. I.27).

I.25 Regarding staffing at Headquarters compared with in the field, the Advisory Committee notes that table 1.157 of the proposal shows 15 posts in the Professional and higher categories under executive direction and management (including 1 Assistant Secretary-General, 1 D-2 and 3 P-5 posts) and 46 posts under global coordination (including 2 D-1 and 10 P-5 posts). Upon enquiry, the Committee was provided with lists of the posts and nationalities of the incumbents at the global and regional levels, in which a high number of senior and professional posts at headquarters locations was indicated. The Committee was also informed that, under the proposed programme plan for 2023, the estimated staffing structure of the Development Coordination Office comprised 9.7 per cent of the overall staffing capacity of the resident coordinator system, with Headquarters and regional teams comprising 6.5 per cent and 3.2 per cent, respectively. **The Advisory Committee**

recalls that it has previously noted the increase in higher-level posts in headquarters locations (A/76/7 and A/76/7/Corr.1, para. I.28). The Committee recommends that the General Assembly request the Secretary-General to review the staffing distribution of the resident coordinator system at global, regional and country levels, in order to augment its field-based presence and reduce its presence at headquarters locations. The Committee further notes that such a redistribution would also have an impact on prioritizing programme delivery and reducing the need for travel resources.

I.26 With respect to recruitment policy, the Advisory Committee was informed that internal and external applicants could apply for membership in the resident coordinator pool and, once in the pool, could apply for resident coordinator positions without requiring a nomination from their home agency or department. The Committee was informed that the recruitment practices conformed to the provisions of the Staff Regulations and Rules of the United Nations. **The Advisory Committee trusts that the recruitment policy of the resident coordinator system will ensure the equal treatment of internal and external candidates, in a transparent selection process. The Committee also trusts that an update on the differences between the recruitment policy and process of the resident coordinator system and the Staff Regulations and Rules of the United Nations will be provided in the next programme budget submission.**

I.27 The Advisory Committee notes the proposed net increase of 20 posts for 2023, including an increase of 14 posts at the D-2 level. The Committee recalls that, in the 2022 proposed programme budget, an increase of 141 posts was proposed, including an increase of 13 posts at the D-2 level. The Committee was provided, upon enquiry, with a list of vacant posts within the resident coordinator system, which showed 20 vacant posts at the D-1 and D-2 levels. **The Advisory Committee notes the continued increase in proposed staffing, including high-level posts, despite a significant number of high-level vacancies. With respect to higher-level posts, the Committee reiterates that it considers that the proposals are presented for information purposes only and, in accordance with General Assembly resolution 35/217, will be reviewed during the upcoming consideration of the report of the Secretary-General for the extension of the resident coordinator system extrabudgetary-funded posts at the D-1 and above level in its fall session (A/76/7 and A/76/7/Corr.1, para. I.28).**

I.28 Upon enquiry regarding posts at the P-5 level and below, the Advisory Committee was informed that the authority to approve or reject the establishment or abolishment of posts below the D-1 level rested with the Assistant Secretary-General for Development Coordination. That authority lay with resident coordinators in the case of resident coordinator offices, in their capacity as heads of entity. **The Advisory Committee trusts that an appropriate governance and accountability mechanism is in place to ensure the equitable recruitment of internal and external candidates (see para. I.33 below).**

Cooperation with other entities and cost recovery

I.29 Regarding the cooperation between the resident coordinator system and peacekeeping and special political missions, the Advisory Committee was informed, upon enquiry, that cooperation would be improved through integrated planning frameworks, joint analysis and assessments and the integration of lessons learned from transitioning missions. **The Advisory Committee encourages the continued cooperation between the resident coordinator system and peacekeeping and special political missions and trusts that more information will be provided in the next proposed programme budget.**

I.30 Regarding the delineation of responsibilities between the Business Management Branch of the resident coordinator system and the administrative services provided by the regional commissions and the United Nations Global Service Centre on a cost-recovery basis, the Advisory Committee was informed that the Branch advised the Assistant Secretary-General for Development Coordination on the selection of, and entry into service-level agreements with, service providers of the resident coordinator system. The Branch managed the operational relationship with the service providers and solved issues that were escalated by resident coordinators and their offices. It also monitored client satisfaction in order to address service providers' performance issues. Service providers were responsible for the processing of transactions on behalf of the resident coordinator system and the provision of administrative operational services, and were tasked for support by the resident coordinators and their offices directly.

I.31 The Advisory Committee was also informed that the design of local shared service centres was in its early stages, for which reason it was premature to conduct any assessment. The first reviews could potentially occur in 2024, once the first set of centres had been implemented and had had a chance to reach full operational status. **The Advisory Committee trusts that an update on the design and use of local shared service centres will be included in the next proposed programme budget.**

Efficiency gains

I.32 Upon enquiry, the Advisory Committee was informed that efficiencies introduced in the functioning of the resident coordinator system had brought down overall service costs by halving UNDP services from \$131 million in 2020 to \$60 million in 2021, yielding an estimated \$11 million in savings in the resources of the special purpose trust fund in 2021, up from \$4.6 million in 2020. The Committee was also informed of progress in achieving the key measure of efficiency: an annual cost avoidance of \$310 million by 2024. Overall, the efficiency initiatives in place had resulted in savings of over \$195 million in 2021, which was a 53 per cent increase compared with the \$127 million in savings realized in 2020 and corresponded to 63 per cent of the estimated annual efficiency gains of \$310 million. **The Advisory Committee trusts that more information will be provided in the next budget submission on the achievement of cost avoidance and the use of resources thereby made available, as compared with the assessment of cost savings to achieve efficiency gains.**

Oversight of the resident coordinator system

I.33 As indicated above, the Advisory Committee notes the continual increase in staffing of the resident coordinator system, including high-level posts; the inclusion of locally mobilized resources as a funding source beyond those approved by the General Assembly in its resolution [72/279](#); and the exercise of delegated authority by the Development Coordination Office and resident coordinators. **Taking these matters into consideration, the Advisory Committee recommends that the General Assembly request the Secretary-General to analyse the full budget of the resident coordinator system and present it for possible consideration through the established budgetary procedures in a unified mechanism for intergovernmental oversight, including the cost-sharing arrangement, bearing in mind the provisions of Assembly resolution [72/279](#).** The Committee also reiterates that it sees merit in further strengthening the role of oversight and accountability mechanisms in view of the authority delegated to resident coordinators and the overall resident coordinator system at the national, regional and global levels (see [A/75/7](#) and [A/75/7/Corr.1](#), para. I.47).

I.34 Upon enquiry as to the placement of the resident coordinator system within section 1 of the programme budget, the Advisory Committee was informed that it had initially been included in section 9, Economic and social affairs. Following the transition of the resident coordinator system to the United Nations Secretariat, the Secretary-General had delegated comprehensive authority to the Deputy Secretary-General, as Chair of the United Nations Sustainable Development Group, and it had therefore been presented under section 1. **Taking into account the system-wide coordination role of the resident coordinator system and its cost-shared funding mechanism, as well as the nature of other entities with jointly financed administrative activities, such as the Joint Inspection Unit and CEB, the Advisory Committee considers that there is merit in presenting the resident coordinator system under section 31, Jointly financed administrative activities, of the programme budget.**

I.35 **The Advisory Committee recommends the approval of the amount of \$13,442,500, representing the Secretariat's share of the cost-sharing arrangement in the United Nations Sustainable Development Group.**

Other matters

Policymaking organs

I.36 Upon enquiry, the Advisory Committee was informed that the secretariat that supported the Committee on Contributions had not been presented under section 1 of the programme budget. Instead, the Contributions Section under subprogramme 2, component 1, of section 29A, Department of Management Strategy, Policy and Compliance, was acting as the secretariat for the Committee.

I.37 In paragraph I.35 of the budget proposal, it is indicated that, during the COVID-19 pandemic, the Board of Auditors had had to cancel on-site visits and conduct its audits through virtual platforms. The use of the remote audit methodology had led to an increase in the utilization of auditor weeks. The Committee was informed, upon enquiry, that there was no request for additional audit fees related to the increase in auditor weeks.

Impact of the COVID-19 pandemic and lessons learned

I.38 Upon enquiry as to the way forward for the Organization with respect to the COVID-19 pandemic, the Committee was informed that the Organization would opt for modalities of delivery of its activities that leveraged the advantages of virtual and in-person interactions while minimizing their respective shortcomings. In-person interactions, when needed, would be sought as much as possible in 2023. The Organization would also continue to mainstream the implementation of flexible working arrangements, where functions permitted it and based on exigencies of service. Among the lessons learned was that the use of advanced ICT had raised further awareness of the unique challenges faced by many Member States in accessing broadband connectivity and in the ability to fully and effectively participate in and benefit from online activities, including across a wide range of time zones. Another lesson learned was that holding virtual meetings, conferences, training sessions and workshops came at the cost of limited networking opportunities and side or corridor discussions, which very often were important means of furthering consensus, building partnerships and achieving diplomatic breakthroughs.

I.39 The Advisory Committee was also informed that other functions, such as conference servicing, would be provided on site but with continually strengthened support for remote and hybrid meetings should a future emergency or request from Member States require the use of those modalities. In the event that it was requested that hybrid intergovernmental meetings be implemented on a more permanent and

continuing basis, there would be a need to adjust the technology, skills and capacity of the Office of Information and Communications Technology and the Department for General Assembly and Conference Management in order to ensure that such revised operations were sustainable in the long run. **The Advisory Committee trusts that more information on the use of flexible work arrangements and remote and hybrid meeting modalities will be provided in the next proposed programme budget.** The Committee makes further observations in chapter I above.

Section 2

General Assembly and Economic and Social Council affairs and conference management

Regular budget	
Appropriation for 2021	\$341,106,000
Expenditure for 2021	\$307,202,100
Appropriation for 2022	\$345,764,600
Expenditure as at 30 June 2022	\$169,835,747
Proposal for 2023	\$343,036,700
Extrabudgetary resources	
Available for 2021	\$22,902,500
Expenditure for 2021	\$15,767,300
Estimate for 2022	\$23,537,500
Expenditure as at 30 June 2022	\$8,756,000
Projected for 2023	\$23,878,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

I.40 The regular budget resources requested by the Secretary-General for section 2 for 2023 amount to \$343,036,700 before recosting, reflecting a decrease of \$2,727,900, or 0.8 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 2\)](#), para. 2.204 and tables 2.29 and 2.32 (1)). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table I.23.

I.41 The Secretary-General attributes the net decrease of \$2,727,900 to the following factors:

(a) Technical adjustments, reflecting a net decrease of \$6,034,200, comprising mainly: (i) the removal of non-recurrent requirements under subprogramme 2, Planning and coordination of conference services, in New York (\$2,250,600), Geneva (\$3,576,500), Nairobi (\$39,700) and Vienna (\$932,900); and (ii) the decrease under grants and contributions in Vienna, conference management, in connection with the removal of a non-recurrent provision for 2022 relating to General Assembly resolution [75/282](#) (\$291,600). The decreases are offset in part by increases under subprogramme 4, Meetings and publishing services, in New York, owing to the annual provision for one post of Russian Interpreter (P-3), established

in 2022 pursuant to Assembly resolution 76/245 (\$80,400), and under programme support, in Nairobi, owing to the annual provision for one post of Senior Information Technology Assistant (General Service (Principal level)) reassigned pursuant to Assembly resolution 76/245 (\$43,800) (*ibid.*, para. 2.205 and tables 2.29 and 2.32 (1));

(b) New and expanded mandates, representing an increase of \$3,435,800 under subprogramme 2, Planning and coordination of conference services, owing to: (i) an increase of \$1,026,500 under other staff costs relating to additional requirements in support of new and expanded mandates from the General Assembly for 2023 in New York; (ii) an increase of \$2,243,300 under other staff costs in Geneva owing to additional non-recurrent requirements for 2023 in support of new and expanded mandates approved by the Assembly resulting from resolutions and decisions adopted by the Human Rights Council; and (iii) an increase of \$166,000 under grants and contributions in Vienna owing to additional requirements in 2023 arising from Assembly resolution 75/282 (*ibid.*, para. 2.206 and tables 2.29 and 2.32 (1));

(c) Other resource changes, reflecting a net decrease of \$129,500, including decreases resulting from the following: (i) the proposed outward reassignment of one post of Editor, English (P-3), under subprogramme 3, Documentation services, in New York, to the Global Technical Team under programme support as an Information Systems Officer (P-3) (\$175,500); (ii) the proposed outward reassignment of one post of Publishing Assistant (General Service (Other level)) under subprogramme 4, Meetings and publishing services, in New York to the Business Analysis Section under programme support as an Information Technology Assistant (General Service (Other level)) (\$86,400); and (iii) the proposed outward redeployment of one post of Chief of Service, Conference Services (D-1), and one post of Documents Distribution Assistant (General Service (Other level)), under subprogramme 4, Meetings and publishing services, in Geneva to programme support in New York and Geneva, respectively (\$384,200). The decreases are partially offset by an increase under programme support (\$516,600), owing to: (i) the proposed inward redeployment of one post of Chief of Service, Conference Services (D-1), and one post of Documents Distribution Assistant (General Service (Other level)), from subprogramme 4 in Geneva; (ii) the proposed inward reassignment of one post (P-3) from subprogramme 3 in New York as an Information Systems Officer (P-3) in the Global Technical Team; and (iii) the proposed inward reassignment of one post (General Service (Other level)) from subprogramme 4 in New York as an Information Technology Assistant (General Service (Other level)) in the Business Analysis Section (*ibid.*, para. 2.207 and tables 2.29 and 2.32 (1)).

I.42 Upon enquiry, the Advisory Committee was informed that the proposed programme budget for 2023 provided for the implementation of the whole programme of work of the Department for General Assembly and Conference Management, with the aim of achieving its objectives. The cost estimates had been prepared by the Department on the basis of the programme of work under programme 1 and section 2 of the proposed programme budget and in support of the legislative mandates. The proposed programme budget for 2023 consisted of post and non-post resources across all offices and services of the Department in New York, Geneva, Vienna and Nairobi, and made provision for conference services in support of the schedule of meetings outlined in the report of the Secretary-General on the pattern of conferences (A/76/80), as reviewed by the Committee on Conferences, and in line with the calendar of conferences and meetings, combined with planning assumptions for the 2023 budget year.

I.43 The Advisory Committee notes that the budget proposal includes advance requirements in anticipation of mandates expected to be established by the General Assembly and the Human Rights Council in 2023 (“frontloading”). The Committee recommends against the frontloading of the resource requirements for

anticipated mandates of the Council. Related non-post resources should be adjusted accordingly (see also section 24, Human rights, para. VI.6 below).

I.44 Upon enquiry, the Advisory Committee was provided with updated information on the redeployment between budget lines for section 2 in 2021 and 2022, as reflected in table I.10. **The Advisory Committee notes the redeployment of resources between budget lines and trusts, once again, that every effort will be made to mitigate significant shifts of resources and that future budgets will reflect the actual needs, as appropriate (see also A/76/7 and A/76/7/Corr.1, para. I.47 and table I.7).** The Committee makes further comments on the issue of redeployment between budget lines in chapter I above.

Table I.10
Redeployment of resources for 2021 and 2022

(Thousands of United States dollars)

	2021			2022		
	<i>Appropriation</i>	<i>Expenditure</i>	<i>Redeployment</i>	<i>Appropriation</i>	<i>Allotment</i>	<i>Redeployment</i>
Posts	263 221.4	247 357.6	(15 863.8)	262 889.5	262 889.5	–
Other staff costs	33 797.5	14 361.5	(19 436.0)	37 608.2	37 497.2	(111.0)
Hospitality	1.5	–	(1.5)	1.5	1.5	–
Consultants	–	66.3	66.3	–	58.0	58.0
Travel of representatives	92.7	66.5	(26.2)	98.4	98.4	–
Travel of staff	80.2	90.9	10.7	81.0	81.0	–
Contractual services	12 832.0	12 293.6	(538.4)	13 481.4	13 393.1	(88.2)
General operating expenses	1 740.6	3 453.5	1 712.9	1 826.2	2 134.4	308.2
Supplies and materials	449.8	177.1	(272.7)	405.1	415.3	10.2
Furniture and equipment	1 199.2	1 650.3	451.1	1 135.5	960.3	(175.2)
Improvement of premises	–	2.6	2.6	–	–	–
Grants and contributions	27 691.1	27 682.3	(8.8)	28 237.8	28 235.8	(2.0)
Total	341 106.0	307 202.1	(33 903.9)	345 764.6	345 764.6	–

Table I.11
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	1 592	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 425 P-4, 334 P-3, 11 P-2/1, 74 GS (PL), 499 GS (OL) and 12 LL
Proposal for 2023	1 592	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 425 P-4, 334 P-3, 11 P-2/1, 74 GS (PL), 499 GS (OL) and 12 LL
Reassignment	–	1 P-3 from subprogramme 3 in New York to programme support in Vienna 1 GS (OL) in New York from subprogramme 4 to programme support
Redeployment	–	1 D-1 from subprogramme 4 in Geneva to programme support in New York 1 GS (OL) in Geneva from subprogramme 4 to programme support
Extrabudgetary		
Estimated for 2022	88	1 D-1, 2 P-5, 6 P-4, 3 P-3, 1 GS (PL), 2 GS (OL) and 73 GS (LL)
Projected for 2023	88	1 D-1, 2 P-5, 6 P-4, 3 P-3, 1 GS (PL), 2 GS (OL) and 73 GS (LL)

Number Details

Jointly financed budget (Vienna)

Approved for 2022	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL) and 90 GS (OL)
Projected for 2023	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL) and 90 GS (OL)

Comments and recommendations on posts

I.45 The Secretary-General proposes a total of 1,592 posts (1,007 Professional and higher categories and 585 General Service and related categories), which represents the same number of posts approved for 2022, inclusive of: (a) the proposed reassignment of one post of Editor, English (P-3), from subprogramme 3 in New York to programme support in Vienna as an Information Systems Officer, to support the development of innovative information technology solutions in the Global Technical Team for the integrated global conference management of documentation services; (b) the proposed reassignment of one post of Publishing Assistant (General Service (Other level)) from subprogramme 4 to programme support as an Information Technology Assistant in New York to ensure the advance planning of acquisitions and a continuous information technology asset management function for the Department, as well as compliance with the Secretariat's internal control framework; and (c) the proposed redeployment of one post of Chief of Service, Conference Services (D-1), in programme support in Geneva to create a dedicated capacity of Chief, Conference Services, at the D-1 level to lead and oversee the innovative data management initiatives and technologies globally that enable conference services and to assume oversight of the information technology resources in this regard, in a globally integrated manner, in order to inform the monitoring and evaluation of key performance indicators established by the General Assembly for the Department globally, at the duty station and service levels (see [A/77/6 \(Sect. 2\)](#), annex III).

I.46 Upon enquiry, the Advisory Committee was informed that the proposed redeployment of the D-1 post was necessary for consolidating and coordinating the Department's efforts to develop an enterprise approach and integrate with Umoja and Inspira the mandated conference and events management applications which the Department had been developing over the past 10 years, in response to resolution [75/244](#), in which the General Assembly had noted with appreciation the progress made in the development and implementation of conference management software and requested the Secretary-General to ensure that they were implemented as enterprise systems in the context of the Secretariat-wide ICT strategy. The D-1, which would report to the Assistant Secretary-General for General Assembly and Conference Management, would manage all information technology-related capabilities existing in the Department. Specifically, the D-1 would act as the first reporting officer for the Chiefs of the Business Analysis Section in New York, the Global Technical Team in Vienna and the Information Technology and Business Analysis Unit in Geneva, as well as for the Information Systems Officer in Nairobi. The Committee was also informed that the post had not been advertised and that there were no plans to geographically redeploy the incumbent. Should the redeployments be approved, the post would be advertised and subject to a competitive recruitment process. **The Advisory Committee considers that the proposals of the Secretary-General to redeploy one post (D-1) from subprogramme 4 in Geneva to programme support in New York and to reassign one post (P-3) from subprogramme 3 in New York to programme support in Vienna rather constitute a change of functions and should be considered as the abolishment of posts and the establishment of new posts. The Committee therefore recommends the establishment of new posts, subject to the 50 per cent vacancy rate. The Committee makes further comments in chapter I above.**

Vacant posts

I.47 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there were 178 vacant posts, comprising 107 posts in the Professional and higher categories (1 D-1, 7 P-5, 33 P-4 and 66 P-3) and 71 posts in the General Service and related categories (6 General Service (Principal level) and 65 General Service (Other level)). Of the vacant posts, 3 had been vacant for more than two years (1 P-4, 1 P-3 and 1 General Service (Other level)).

I.48 The Advisory Committee was further informed that 121 posts were vacant in the translation service, as at 30 June 2022, representing 14.1 per cent of the total number of posts approved for the service, while 19 posts were vacant in the Interpretation Service, representing 7.2 per cent of the total number of posts approved for the Service. **The Advisory Committee notes that a significant number of posts remain vacant, including some for more than two years, and recommends that the General Assembly request the Secretary-General to fill all vacant posts expeditiously, in particular in the interpretation and translation services. The Committee trusts that an update on the recruitment status of all vacant posts will be provided to the Assembly at the time of its consideration of the present report and in the next programme budget submission.** The Committee makes further comments on long-vacant posts in chapter I above.

Vacancy rates

I.49 Upon enquiry, the Advisory Committee received updated information on the approved posts, along with the budgeted and actual average vacancy rates, for 2021 and the period from January to May 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 (see table I.12). The Committee also received updated information on the budgeted vacancy rates by duty station for 2021, 2022 and 2023, as reflected in table I.13.

Table I.12
Vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (Jan-May) (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	1 006	7.1	12.8	1 007	7.7	13.8	1 007	8.5
General Service and related	595	11.9	11.3	585	15.0	13.5	585	16.7

Table I.13
Budgeted vacancy rates by duty station, 2021–2023

Category	New York	Geneva	Nairobi	Vienna ^a
2021 (percentage)				
Professional and higher	7.0	7.0	7.0	6.9
General Service and related	11.9	11.9	11.9	5.6
2022 (percentage)				
Professional and higher	7.0	7.0	7.0	7.5
General Service and related	11.9	11.9	11.9	7.4

Category	New York	Geneva	Nairobi	Vienna ^a
2023 (percentage)				
Professional and higher	7.7	7.7	7.7	7.5
General Service and related	15.0	15.0	15.0	7.4

^a Posts are financed on a cost-shared basis.

I.50 Upon enquiry, the Advisory Committee was informed that the Department continued to experience high vacancy rates, which had been mitigated, including by reducing recruitment time, selecting language staff already available on the rosters and planning and administering competitive examinations for language positions before the rosters were depleted. The impact of the COVID-19 pandemic remained palpable at various levels, including with regard to the preference of the language workforce as to the duty stations in which they wished to work. Their decision was now driven primarily by personal and family circumstances, as potential employees preferred to stay closer to their families. The cost of living was another significant factor in their decision-making; career perspectives offered by the United Nations were being compared with what was offered by other international organizations. The ability to work flexibly and to telecommute had become one of the decision-making points. However, not all functions within the Department would afford such flexibility.

I.51 The Advisory Committee notes the high average vacancy rates experienced in 2020 and 2021 in the Professional and higher and the General Service and related categories and expects that justifications, including for the budgeted vacancy rates for 2023, will be provided to the General Assembly at the time of its consideration of the present report. The Advisory Committee makes further comments on vacancy rates in chapter I above.

Staff retirement plan

I.52 Upon enquiry, the Advisory Committee was provided with updated information on the number of staff retiring in 2022 and 2023, as reflected in table I.14. The Committee was further informed, upon enquiry, that the Department's analysis of the prospective workforce showed that replacements were required for a significant number of staff who would be retiring in the next three to five years. The Department would depend on a new cohort of language professionals to join its language workforce. To achieve that outcome, the Department had established a partnership with the Department of Operational Support to initiate workforce and succession planning, along with other efforts the Department was making. The Committee discusses the retirement plans further in chapter I above. **The Advisory Committee notes the information on the number of retiring staff in 2022 and 2023 and its implication for the vacancy rates and the efforts of the Secretary-General to replace retiring staff over the next three to five years to avoid potential gaps in the Department's workforce. The Committee recommends that the General Assembly request the Secretary-General to include, systematically, in future budget submissions and in the context of the report on the composition of the Secretariat, disaggregated information across budget sections, including at the post and function levels, on staff retired during the past five years and those projected to retire in the next five years.** The Committee makes further comments on the workforce planning related to the retirement of staff in chapter I above.

Table I.14
Number of staff retiring in 2022 and 2023, as at 31 May 2022

Duty station	Number of staff retiring		Total
	2022	2023	
New York	6	23	29
Geneva	9	19	28
Vienna	—	3	3
Nairobi	2	2	4
Total	17	47	64

Special post allowance

I.53 As at 30 June 2022, there were two posts (1 Senior Interpreter, Spanish (P-5), and 1 Interpreter, Spanish (P-4)) in Geneva with incumbents receiving the special post allowance. The incumbents of the two posts have been receiving the allowance for one year or more. The Advisory Committee makes further comments on the use of the special post allowance in chapter I above.

Multilingualism and equal treatment of official languages

I.54 With regard to the need to ensure the equal treatment of all official languages, the Advisory Committee recalls that the General Assembly, in its resolution 72/19, requested the Secretary-General to ensure that all language services were given equal treatment and were provided with equally favourable working conditions and resources, with a view to achieving the maximum quality of services, taking into account the specificities of the six official languages and their respective workloads. Upon request, the Committee was provided with the number and grade of interpreters, by duty station, as reflected in table I.15. The Committee was also provided, upon enquiry, with updated information relating to the distribution of posts in the translation services, by duty station, as reflected in table I.16.

Table I.15
Number and grade of interpreters, by duty station^a

Language	P-5					P-4					P-3				
	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023
New York															
Arabic	6	6	6	6	6	11	11	11	11	11	10	10	10	10	10
Chinese	6	6	6	6	6	12	12	12	12	12	8	8	10	10	10
English	5	5	5	5	5	10	10	10	10	10	4	4	4	4	4
French	5	5	5	5	5	10	10	10	10	10	4	4	4	4	4
Russian	5	5	5	5	5	10	10	10	10	10	3	3	3	4	4
Spanish	5	5	5	5	5	10	10	10	10	10	4	4	4	4	4
Total	32	32	32	32	32	63	63	63	63	63	33	33	35	36	36

Language	P-5					P-4					P-3				
	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023
Geneva															
Arabic	4	4	4	4	4	10	10	10	10	10	3	3	3	3	3
Chinese	4	4	4	4	4	8	8	8	8	8	3	3	3	3	3
English	5	5	5	5	5	9	9	9	9	9	5	5	5	5	5
French	5	5	5	5	5	11	10	10	10	10	3	4	4	4	4
Russian	4	4	4	4	4	8	8	8	8	8	3	3	3	3	3
Spanish	4	4	4	4	4	8	8	8	8	8	3	3	3	3	3
Total	26	26	26	26	26	54	53	53	53	53	20	21	21	21	21
Vienna															
Arabic	1	1	1	1	1	3	3	3	3	3	1	1	1	1	1
Chinese	1	1	1	1	1	4	4	4	4	4	–	–	–	–	–
English	1	1	1	1	1	3	3	3	3	3	–	–	–	–	–
French	1	1	1	1	1	3	3	3	3	3	–	–	–	–	–
Russian	1	1	1	1	1	2	2	2	2	2	1	1	1	1	1
Spanish	1	1	1	1	1	2	2	2	2	2	1	1	1	1	1
Total	6	6	6	6	6	17	17	17	17	17	3	3	3	3	3
Nairobi															
Arabic	1	1	1	1	1	–	1	1	1	1	3	1	1	1	1
Chinese	1	1	1	1	1	–	1	1	1	1	3	2	2	2	2
English	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
French	1	1	1	1	1	–	1	1	1	1	2	1	1	1	1
Russian	1	1	1	1	1	–	1	1	1	1	2	1	1	1	1
Spanish	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	6	6	6	6	6	2	6	6	6	6	12	7	7	7	7

^a In addition to one Chief of Interpretation Service (D-1) in New York.

Table I.16
Number and grade of translators, by duty station^a

Language	P-5					P-4					P-3				
	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023
New York															
Arabic	12	12	12	12	12	27	27	27	27	27	20	20	20	20	20
Chinese	12	12	12	12	12	33	33	33	33	33	18	18	18	18	18
English	6	6	6	6	6	11	11	11	11	11	8	8	7	7	7
French	12	12	12	12	12	27	27	27	27	27	20	20	20	20	20
Russian	12	12	12	12	12	27	27	27	27	27	20	20	20	20	20
Spanish	12	12	12	12	12	27	27	27	27	27	19	19	20	20	20
Total	66	66	66	66	66	152	152	152	152	152	105	105	105	105	105

Language	P-5					P-4					P-3				
	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023	Approved 2018–2019	Approved 2020	Approved 2021	Approved 2022	Proposed 2023
Geneva															
Arabic	4	5	5	5	5	9	9	9	9	9	11	10	10	10	10
Chinese	4	5	5	5	5	9	10	10	10	10	8	8	8	8	8
English	4	4	4	4	4	9	10	10	10	10	11	10	10	10	10
French	6	8	8	8	8	16	17	17	17	17	16	14	14	14	14
Russian	6	7	7	7	7	15	14	14	14	14	13	12	12	12	12
Spanish	5	6	6	6	6	13	14	14	14	14	12	10	10	10	10
Total	29	35	35	35	35	71	74	74	74	74	71	64	64	64	64
Vienna															
Arabic	2	2	2	2	2	3	4	4	4	4	2	1	1	1	1
Chinese	2	2	2	2	2	3	4	4	4	4	2	1	1	1	1
English	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
French	2	2	2	2	2	5	6	6	6	6	3	2	2	2	2
Russian	2	2	2	2	2	3	4	4	4	4	2	1	1	1	1
Spanish	2	2	2	2	2	5	6	6	6	6	3	2	2	2	2
Total	11	11	11	11	11	20	25	25	25	25	13	8	8	8	8
Nairobi															
Arabic	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Chinese	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
English	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2
French	1	1	1	1	1	2	2	2	2	2	1	1	1	1	1
Russian	1	1	1	1	1	1	1	1	1	1	–	–	–	–	1
Spanish	–	1	1	1	1	1	–	–	–	–	2	2	2	2	2
Total	5	6	6	6	6	8	7	7	7	7	7	7	7	7	8

^a In addition to six posts at the D-1 level in New York for the six languages, one post of Director of Documentation Division (D-2) in New York, one post of Chief of Service, Language Services (D-1), in Geneva and one post of Chief of Section, Language Services (P-5), in Nairobi.

I.55 The Advisory Committee trusts that the interpretation and translation capacities in all official languages at the main duty stations will be given equally favourable working conditions and resources, including standardized equipment, with a view to achieving maximum quality of services and efficiency. The Committee trusts that the Secretary-General will provide further information on any potential gap to the General Assembly at the time of its consideration of the present report and in the next programme budget submission (see also A/76/7 and A/76/7/Corr.1, para. I.58, A/75/7 and A/75/7/Corr.1, para. I.62, and A/74/7, paras. I.48, I.49 and I.51). The Committee discusses the issue of multilingualism further in chapter I above.

I.56 Upon request, the Advisory Committee was provided with updated information relating to the productivity trends and the throughput productivity over the past five years and as at 30 June 2022, which is reflected in tables I.17 and I.18.

Table I.17
Five-year productivity trends, by duty station

(Words per staff member per day)

<i>Duty station</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022 (as at 30 June)</i>
Translation, throughput (English translation included)						
New York	1 933	2 009	2 037	2 182	2 003	2 026
Geneva	1 650	1 744	1 814	1 914	2 120	2 066
Vienna	1 716	1 782	1 947	2 211	2 475	2 326
Nairobi	1 751	1 617	1 914	1 814	2 217	2 357
Editing						
New York	3 804	4 187	3 907	4 162	4 534	4 315
Geneva	3 802	3 284	3 958	3 785	4 132	3 566
Vienna	3 535	3 277	3 600	3 696	3 848	3 850
Nairobi	4 574	3 762	4 399	4 022	3 303	4 037
Text-processing						
New York	7 982	7 806	7 859	8 803	11 075	11 074
Geneva	6 732	6 848	7 634	7 236	10 022 ^a	11 065
Vienna	5 346	5 049	4 983	8 184	9 075	8 821
Nairobi	4 884	5 676	5 577	4 828	5 762	7 411

^a The 2021 text-processing productivity in Geneva increased due to the alignment of methodology with other duty stations.

Table I.18
Five-year throughput productivity of the translation services, by duty station

(Pages per day)

<i>Duty station</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022 (30 June)</i>
New York	5.9	6.1	6.2	6.6	6.1	6.1 ^a
Geneva	5.0	5.3	5.5	5.8	6.4	6.3
Vienna	5.2	5.4	5.9	6.7	7.5	7.6
Nairobi	5.3	4.9	5.8	5.5	6.7	7.1

^a 7.4 pages per staff member per day with editorial corrections for 2021 and 7.4 pages for 2022 to date.

I.57 Upon enquiry, the Advisory Committee was informed that the new workload standards had been applied in all four duty stations as from 1 May 2021 to calculate the individual productivity of translators. The new standards were embedded in the Department's documentation production systems and its business intelligence system. The workload standards for translation services applied to all different assignments performed by translators. For assignments performed by P-2 or P-3 staff, the workload standard was 5.8 pages per day (translation and monitored self-revision). For assignments performed by P-4 and P-5 staff, the workload standard was 6.4 for self-revision and 12 pages for revision.

I.58 According to the Secretary-General, due to further refinement in the methodology for calculating productivity, the information provided shows data for translation productivity with and without editorial corrections, which is relevant for New York and Geneva only. In Nairobi, editorial corrections are not tracked, as the

United Nations Office at Nairobi aims to have linear processing. Documents are edited before translation, unlike in New York, where parallel processing is the established practice. In Vienna, editorial corrections are not credited separately, as documents are processed sequentially, with translators working mostly on edited documents. Therefore, the impact of editorial corrections cannot be measured. English translation productivity is excluded because a single English translator performs both translation and editorial functions. The low translation productivity in the English teams is because most originals are submitted in English, and the staff in these services also perform *précis*-writing (drafting of summary records) and, in some duty stations, editing and report-writing functions.

I.59 Upon enquiry, the Advisory Committee was further informed that the transitional measures applied to facilitate the adoption of the new workload standards by staff during the pandemic were scheduled to end on 1 October 2022, when reprise (sentences previously translated) would be credited as revision. The transitional measures had been extended for six months from 1 April 2022 to facilitate staff-management consultations on the implementation of the measures and different aspects of the post-pandemic business transformation of the translation services. **The Advisory Committee acknowledges the efforts of the Secretary-General to implement General Assembly resolution 75/252 by applying new workload standards to set the individual productivity standards for translation, notes the planned end of the transitional measures by 1 October 2022 and trusts that an update on the full implementation of the resolution will be provided to the General Assembly at the time of its consideration of the present report and in the context of the next programme budget submission. The Committee reiterates its recommendations that the Secretary-General should continue to provide, in all future budget submissions, information regarding productivity trends, as well as an analysis of any adjustment in resources resulting from changes in productivity (see also A/76/7 and A/76/7/Corr.1, para. I.61, A/75/7 and A/75/7/Corr.1, para. I.64, A/74/7, para. I.55, and A/72/7 and A/72/7/Corr.1, para. I.53).**

I.60 Subject to its recommendation in paragraph 46 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

I.61 The proposed non-post resources for 2023 amount to \$80,152,500, reflecting a net decrease of \$2,722,600, or 3.3 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 2), table 2.34). The decrease is due mainly to the technical adjustments, new and expanded mandates and other changes outlined in paragraph I.41 above.

Supplies and materials

I.62 The resource requirements under supplies and materials for 2023 amount to \$405,100, at the same level as the 2022 appropriation. Expenditure amounted to \$177,100 in 2021 and \$17,300 as at 30 June 2022, against the provision of \$449,800 for 2021 and \$405,100 for 2022. **In view of the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$60,800) to the proposed resources for supplies and materials.**

I.63 Subject to its recommendations in paragraphs I.43, I.60 and I.62 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources.

Other matters

Gender and geographical distribution

I.64 As at 31 May 2022, female staff represented 56 per cent of total staff in the Department. As at the same date, of the incumbents of the 868 posts in the Professional and higher categories, 416 came from Western European and other States, 185 from Asia-Pacific States, 137 from Eastern European States, 100 from African States and 30 from Latin American and Caribbean States (see para. I.68 below and [A/74/7](#), para. I.56).

Outreach programmes

I.65 The Advisory Committee recalls that the General Assembly, in its resolution [76/237](#), requested the Secretary-General to make further concerted efforts to promote outreach programmes, such as traineeships and internships, and to introduce innovative methods to increase awareness of the programmes, including through partnerships with Member States, relevant international organizations and language institutions in all regions, in particular to close the wide gap of qualified candidates from Africa and from the Latin American and Caribbean region, and to report thereon to the General Assembly at its seventy-seventh session (see also General Assembly resolution [67/237](#), para. 117).

I.66 According to the Secretary-General, the mandate does not specify the languages but focuses on the outreach efforts to the geographical regions where Arabic, English, French and Spanish are used. Regarding the Chinese and Russian languages, there has never been any requirement from either the General Assembly or the Advisory Committee for geographical diversity and no action in that direction has been undertaken or is planned to be undertaken.

I.67 Memorandums of understanding were signed with a rapidly growing number of “memorandum of understanding universities”, reaching 23 universities as of 2021. No new memorandums of understanding were signed over the past two years. To join the network as a fully fledged member, higher education institutions must meet a range of criteria. Universities that do not meet such criteria but are regarded as having the potential to supply qualified candidates for United Nations language positions, may be invited to enter other forms of legal agreements such as associated membership agreements or remote practicum agreements, or ad hoc cooperation may be initiated for United Nations language services outside a formal legal framework.

I.68 The Advisory Committee trusts that outreach efforts will be further enhanced and contribute to promoting, in particular, qualified candidates from Africa and from the Latin American and Caribbean region, pursuant to General Assembly resolution [76/237](#).

Extrabudgetary resources and cost recovery

I.69 In 2023, extrabudgetary resources are projected in the amount of \$23,878,100, reflecting an increase of \$340,600, or 1.4 per cent, compared with the estimates for 2022. The extrabudgetary resources would provide, inter alia, for the continuation of the funding of 88 positions. Of those 88 positions, the Department had not yet filled 20 positions as at 30 June 2022, including 2 P-4, 2 P-3 and 15 Local level positions.

I.70 Upon enquiry, the Advisory Committee was informed that the Department’s extrabudgetary activities were funded by resources received from providing cost-recoverable services to clients and voluntary contributions from Member States and organizations to the trust funds. Estimated extrabudgetary resources reflected in the proposed programme budget were based on the current annual cost plans, taking into

account prior-year expenditure, and were not based on specific contributions or cost recovery revenue to be received from donors or clients. The Committee was provided, upon enquiry, with the estimated extrabudgetary resources by projected source of funding for 2023, as reflected in table I.19. The Committee was also provided with the estimated extrabudgetary resources for 2022 and expenditure as at 31 May 2022, as well as the estimated extrabudgetary resources and expenditure for 2021.

Table I.19

Estimated extrabudgetary resources by component/subprogramme and projected source of funding for 2023

(Thousands of United States dollars)

Component/subprogramme	Estimated source of funding				2023 estimate (total)
	Trust fund for German language translation (estimated) (32GTA)	Trust fund in support of General Assembly and conference management services (digitization) (32ACM)	Estimated cost recovery funds (10RCR)	Programme support fund (62GCM)	
A. Policymaking organs	—	—	—	—	—
B. Executive direction and management	—	—	—	—	—
C. Programme of work					
<i>Conference management, New York</i>					
Subprogramme 1. General Assembly and Economic and Social Council affairs					—
Subprogramme 2. Planning and coordination of conference services	—	—	187.5	—	187.5
Subprogramme 3. Documentation services	2 128.6	—	3 348.1	—	5 476.7
Subprogramme 4. Meetings and publishing services	—	527.3	1 342.9	—	1 870.2
<i>Conference management, Geneva</i>					
Subprogramme 2. Planning and coordination of conference services	—	—	777.7	—	777.7
Subprogramme 3. Documentation services	—	—	1 115.0	—	1 115.0
Subprogramme 4. Meetings and publishing services	—	—	1 435.0	—	1 435.0
<i>Conference management, Vienna</i>					
Subprogramme 2. Planning and coordination of conference services	—	—	100.0	—	100.0
Subprogramme 3. Documentation services	—	—	1 400.0	—	1 400.0
Subprogramme 4. Meetings and publishing services	—	—	350.0	—	350.0
<i>Conference management, Nairobi</i>					
Subprogramme 2. Planning and coordination of conference services	—	—	2 626.4	—	2 626.4
Subprogramme 3. Documentation services	—	—	2 819.4	—	2 819.4
Subprogramme 4. Meetings and publishing services	—	—	2 806.3	—	2 806.3
D. Programme support	—	68.6	2 540.9	304.4	2 913.9
Total (A+B+C+D)	2 128.6	595.9	20 849.2	304.4	23 878.1

I.71 Regarding the cost recovery fund, the Advisory Committee was informed that it included estimated resource requirements to deliver cost-recoverable services, and that it was based on annual cost plans and prior-year expenditure and adjusted for variations in the calendar for a particular year. Requirements associated with extrabudgetary conference services were less predictable, as extrabudgetary meetings were not included in the calendar of meetings and were provided services, on as-needed basis, at the request of various clients; those services might therefore differ from the original estimates. The impact of the COVID-19 pandemic in the past two years had also contributed to the variations between the estimate and the reported expenditure, as clients had had to adjust their requests for services based on the prevailing circumstances, at times on short notice. Estimates also included anticipated receipts from clients that received cost-recoverable software services (eAPG, gDoc, gMeets and gText) through service-level agreements, including with ECA, ECLAC, ESCAP, ESCWA, ITU, IMO, UNESCO, IAEA, ICAO, WHO, WMO, IFAD and WFP.

I.72 In cases in which a hybrid modality was requested by organizers of extrabudgetary meetings, the cost of such meetings was fully recovered and hence did not have a financial impact on the programme budget. As a result of the change in conference service modalities and the rapid transition to operating in the business continuity environment, there was a need to adjust the well-established methodology for costing interpretation, meeting support and audiovisual services that had been previously developed for in-person meetings. Such an adjustment was necessary to incorporate the cost of remote simultaneous interpretation platforms, as well as the cost of enabling information technology functions and additional services, such as sound engineering, troubleshooting and user support for participants of conferences and meetings. In that regard, for interpretation and meeting support services funded by extrabudgetary sources, the cost recovery rate was determined on the basis of the notional cost of a team of interpreters who were not core United Nations staff, processed as “when actually employed” interpreters or freelancers. The terms of their employment and fees/rates were governed by the memorandum of understanding between the United Nations and the International Association of Conference Interpreters. The rate which the United Nations paid to every interpreter was established by the Office of Human Resources and was updated annually. The latest available rate, provided below, at present served as the Department’s reference for establishing an extrabudgetary rate for a team of interpreters. The Advisory Committee was provided, upon enquiry, with the rates established for various locations, effective 1 January 2022.

I.73 The Advisory Committee was provided, upon request, with updated information on the amount recovered for extrabudgetary conferences, the ratio against the overall costs and the ratio of the number of conferences for which the costs had been recovered, disaggregated by duty station, as reflected in table I.20. **The Advisory Committee trusts that the Secretary-General will include comprehensive information on cost recovery, including a breakdown of the amounts recovered, in future budget submissions.** The Advisory Committee makes further comments on extrabudgetary resources and cost recovery in chapter I above.

Table I.20
Amounts recovered for extrabudgetary conferences in 2021

(United States dollars)

<i>Duty station</i>	<i>Amount recovered^a</i>	<i>Percentage of the overall costs</i>	<i>Percentage of conferences for which costs have been recovered</i>
New York	2 034.20	100	100
Geneva	2 453.00	100	100

<i>Duty station</i>	<i>Amount recovered^a</i>	<i>Percentage of the overall costs</i>	<i>Percentage of conferences for which costs have been recovered</i>
Nairobi	6 787.20	100	100
Vienna	963.60	100	100
Total	12 238.00	100	100

^a Reflects amount recovered for costs incurred to provide extrabudgetary conference services, inclusive of costs for enabling functions.

Provision of hybrid and virtual meetings

I.74 Upon enquiry, the Advisory Committee was informed that, since the beginning of the pandemic and the transition to the business continuity environment in early 2020, the Secretariat had made a significant effort to facilitate conference services in a business continuity environment and to conduct meetings in remote and hybrid modalities. The programme budget appropriations for 2020, 2021 and 2022 and the budget proposal for 2023 under section 2 and sections 29C, 29E, 29F and 29G did not include provision for hybrid or remote meetings. At the time of the preparation of those budget proposals, the Department for General Assembly and Conference Management, the Office of Information and Communications Technology and the United Nations Offices at Geneva, Vienna and Nairobi did not have an explicit mandate to conduct meetings in a remote or hybrid format but did so to ensure business continuity.

I.75 Upon enquiry, the Advisory Committee was also informed that hybrid meetings had a higher workload, and hence had a higher cost than in-person meetings. They required extra information technology and audiovisual services and user support, platform licences and specialized equipment, as well as moderators to run the remote platforms. Moreover, in the business continuity environment, the provision of remote simultaneous interpretation for hybrid meetings had been limited to two hours if there were more than 30 minutes of active remote participation. The cost implications of hybrid and remote meetings were twofold, affecting: (a) costs in relation to the interpretation and meeting support services provided by the Department; and (b) costs in relation to ICT platforms and audiovisual, technical and support services. Any additional costs associated with teams of interpreters and meeting support services for hybrid meetings had been temporarily facilitated within the appropriation levels of the budget for section 2, which was possible primarily due to the impact of cancelled and postponed meetings on budget implementation and to the professional commitment and the dedication of core United Nations staff.

I.76 According to the Secretary-General, the incremental costs associated with ICT services platforms, additional audiovisual support, the need for pre-testing of the platforms and connections, and technical support and moderation could not and cannot be absorbed under the respective budgets of section 29. Temporarily, some funding was made available in the context of the business continuity framework. Such a model is not sustainable. The ICT services in Geneva, Vienna and Nairobi are neither resourced nor configured to support remote and hybrid meetings, which require a complex support structure, expertise and team configuration. The four duty stations have all already invested in the infrastructure required to allow hybrid meetings to ensure business continuity. Additional infrastructure costs would, therefore, be limited to upgrading any remaining conference facilities that are not yet equipped under the respective budget sections. There would be costs related to staff, general temporary assistance, contractual services and software licensing under section 29 to allow the ongoing provision of hybrid meetings on a regular basis. For example, based on the number of hybrid/virtual meetings that took place in 2021 in the context of business continuity and COVID-19 restrictions in Geneva, the estimated overall costs

could be in the range of \$1.5 million. However, the exact annual cost implication could be determined only once a meeting entitlement was established.

I.77 Upon enquiry, the Advisory Committee was informed that, since hybrid meetings were not explicitly mandated by the General Assembly for 2022, rates for such meetings were not available as a standard notional cost for a full year and were not made available in advance, as would normally be done for in-person meetings. At the beginning of the 2020, 2021 and 2022 budget years, the Department had not had information on the number of future hybrid meetings with interpretation and had not been able to cost them with precision. Meetings conducted in a remote and hybrid modality continued to be costed on a case-by-case basis, depending on the number of interpretation teams assigned.

I.78 Upon enquiry, the Advisory Committee was further informed that there was no General Assembly mandate to provide a hybrid format for mandated meetings. Going forward, the General Assembly might wish to establish a mandate and framework for hybrid meetings. It would be necessary to define the relevant legal and technical parameters, which would include compliance of remote simultaneous interpretation platforms with International Organization for Standardization-compliant audio standards and workload standards for interpreters; universal access for all meeting participants; and definition of the rules of procedure for meetings in a virtual format. **The Advisory Committee acknowledges the efforts of the Secretary-General to provide services to Member States and other clients during the pandemic and notes that the provision of hybrid meetings requires a decision from the General Assembly to define, inter alia, the legal and technical parameters of these meetings.** The Advisory Committee makes further comments on the provision of virtual and hybrid meetings in chapter I above.

Non-calendar events and meetings

I.79 Upon enquiry, the Advisory Committee was provided with updated information relating to the use of United Nations premises for non-calendar meetings and side events, as reflected in table I.21. The information indicates that requests for the use of United Nations premises for non-calendar meetings and side events continued to increase in 2021 in New York and Geneva compared with 2020, while in 2022 meetings increased in Nairobi compared with 2020 and 2021.

Table I.21
Number of non-calendar meetings, by duty station

	2016	2017	2018	2019	2020	2021	2022 ^a
New York	9 863	9 789	9 946	9 557	1 863	1 993	1 150
Geneva	8 792	9 131	9 136	9 347	2 671	2 868	1 007
Vienna	3 724	4 183	4 790	6 193	2 788	2 105	911
Nairobi	3 678	3 646	4 556	5 228	839	584	906
Total	26 057	26 749	28 428	30 325	8 161	7 550	3 974

^a As at 31 May 2022.

Table I.22

Section 1, Overall policymaking, direction and coordination: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Object of expenditure	Regular budget						Other assessed ^a				Extrabudgetary				Total			
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2023 estimate (before recosting)	Variance (2022–2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022–2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022–2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022–2023)
Posts	42 730.3	40 871.7	42 749.0	20 328.8	43 620.6	871.6	3 443.5	4 782.0	4 934.5	152.5	146 327.5	189 563.7	189 118.1	(445.6)	190 642.7	237 094.7	237 673.2	578.5
Other staff costs	2 241.4	1 771.7	2 368.9	796.2	2 464.0	95.1	415.0	448.9	476.0	27.1	8 687.8	12 850.7	10 636.2	(2 214.5)	10 874.5	15 668.5	13 576.2	(2 092.3)
Non-staff compensation	2 532.4	2 200.4	2 563.7	1 172.4	2 563.7	–	–	–	–	–	102.0	126.0	126.0	–	2 302.4	2 689.7	2 689.7	–
Hospitality	92.4	29.0	98.0	3.4	98.0	–	–	–	–	–	216.5	1 334.6	1 337.7	3.1	245.5	1 432.6	1 435.7	3.1
Consultants	508.2	534.9	307.6	561.1	192.5	(115.1)	38.7	45.1	45.1	–	13 690.1	24 458.1	24 524.5	66.4	14 263.7	24 810.8	24 762.1	(48.7)
Experts	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Travel of representatives	6 236.9	3 824.9	6 604.6	3 221.1	6 682.2	77.6	–	–	–	–	5.4	66.0	66.0	–	3 830.3	6 670.6	6 748.2	77.6
Travel of staff	1 365.2	1 134.6	1 396.7	1 132.1	1 469.9	73.2	0.2	128.9	128.9	–	4 005.0	11 715.8	13 611.6	1 895.8	5 139.8	13 241.4	15 210.4	1 969.0
Contractual services	3 776.3	3 863.7	4 245.7	3 503.1	4 145.3	(100.4)	447.5	437.4	437.4	–	9 226.5	34 216.5	30 633.2	(3 583.3)	13 537.7	38 899.6	35 215.9	(3 683.7)
General operating expenses	656.4	503.1	676.6	288.9	673.9	(2.7)	4 434.4	4 359.5	3 966.1	(393.4)	43 910.5	41 743.9	43 727.9	1 984.0	48 848.0	46 780.0	48 367.9	1 587.9
Supplies and materials	126.5	22.8	115.3	9.7	116.8	1.5	9.0	10.5	10.5	–	330.5	2 017.4	2 133.5	116.1	362.3	2 143.2	2 260.8	117.6
Furniture and equipment	86.6	152.4	82.8	41.4	94.9	12.1	–	–	–	–	4 911.8	1 278.3	4 593.6	3 315.3	5 064.2	1 361.1	4 688.5	3 327.4
Improvement to premises	–	–	–	0.2	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions	18 456.8	18 456.8	18 708.4	18 533.6	18 708.4	–	–	–	–	–	23 711.7	26 046.6	25 477.8	(568.8)	42 168.5	44 755.0	44 186.2	(568.8)
Other expenditures	–	–	–	–	–	–	–	–	–	–	7.5	107.6	63.9	(43.7)	7.5	107.6	63.9	(43.7)
Total	78 809.4	73 366.0	79 917.3	49 592.0	80 830.2	912.9	8 788.3	10 212.3	9 998.5	(213.8)	255 132.8	345 525.2	346 050.0	524.8	337 287.1	435 654.8	436 878.7	1 223.9

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table I.23

Section 2, General Assembly and Economic and Social Council affairs and conference management: evolution of over all financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Total			
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January– June)	2023 estimate (before recosting)	Variance (2022– 2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)
Posts	263 221.4	247 357.6	262 889.5	120 677.8	262 884.2	(5.3)	4 816.8	5 316.8	5 357.8	41.0	252 174.4	268 206.3	268 242.0	35.7
Other staff costs	33 797.5	14 361.5	37 608.2	9 904.4	35 011.2	(2 597.0)	4 465.7	10 169.2	10 243.8	74.6	18 827.2	47 777.4	45 255.0	(2 522.4)
Hospitality	1.5	–	1.5	–	1.5	–	–	–	–	–	–	1.5	1.5	–
Consultants	–	66.3	–	49.8	–	–	304.0	46.2	23.2	(23.0)	370.3	46.2	23.2	(23.0)
Travel of representatives	92.7	66.5	98.4	–	98.4	–	–	–	–	–	66.5	98.4	98.4	–
Travel of staff	80.2	90.9	81.0	55.1	81.0	–	9.0	637.6	733.8	96.2	99.9	718.6	814.8	96.2
Contractual services	12 832.0	12 293.6	13 481.4	9 303.6	13 481.4	–	3 120.1	5 343.0	5 458.5	115.5	15 413.7	18 824.4	18 939.9	115.5
General operating expenses	1 740.6	3 453.5	1 826.2	1 206.2	1 826.2	–	1 733.2	1 607.0	1 486.7	(120.3)	5 186.7	3 433.2	3 312.9	(120.3)
Supplies and materials	449.8	177.1	405.1	17.3	405.1	–	169.1	103.4	195.4	92.0	346.2	508.5	600.5	92.0
Furniture and equipment	1 199.2	1 650.3	1 135.5	265.9	1 135.5	–	1 144.0	314.3	378.9	64.6	2 794.3	1 449.8	1 514.4	64.6
Improvement of premises	–	2.6	–	1.0	–	–	4.1	–	–	–	6.7	–	–	–
Grants and contributions	27 691.1	27 682.3	28 237.8	28 354.7	28 112.2	(125.6)	1.3	–	–	–	27 682.3	28 237.8	28 112.2	(125.6)
Other	–	–	–	–	–	–	0.0	–	–	–	0.0	–	–	–
Total	341 106.0	307 202.1	345 764.6	169 835.7	343 036.7	(2 727.9)	15 767.3	23 537.5	23 878.1	340.6	322 969.4	369 302.1	366 914.8	(2 387.3)

Part II Political affairs

Section 3 Political affairs

Regular budget	
Appropriation for 2021	\$792,787,700
Expenditure for 2021	\$725,740,900
Appropriation for 2022	\$669,303,300
Expenditure as at 30 June 2022	\$432,133,000
Proposal for 2023	\$835,382,200
Other assessed^a	
Appropriation for 2021	\$8,458,700
Expenditure for 2021	\$8,162,200
Estimate for 2022	\$8,635,900
Expenditure as at 30 June 2022	\$4,164,900
Proposal for 2023 ^b	\$8,884,400
Extrabudgetary resources	
Available for 2021	\$109,285,000
Expenditure for 2021	\$104,950,700
Estimate for 2022	\$121,706,100
Expenditure as at 30 June 2022	\$46,477,000
Projected for 2023	\$112,413,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

I. Introduction

II.1 Excluding the special political missions, the regular budget resources proposed for section 3 for 2023 amount to \$68,306,900 before recosting, reflecting a net increase of \$4,200,800, or 6.5 per cent, compared with the appropriation for 2022 ([A/77/6 \(Introduction\)](#), schedule 6 (a)). Information on the evolution of overall financial budget resources by object of expenditure and funding source for section 3 is shown in table II.37.

II.2 The regular budget resources include requirements for: (a) the Department of Political and Peacebuilding Affairs (\$47,587,900); (b) the Office of the Special

Coordinator for the Middle East Peace Process (\$10,887,500); (c) the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory (\$2,892,400); (d) the United Nations Office to the African Union (\$950,900); and (e) the Office of Counter-Terrorism (\$5,988,200) (A/77/6 (Sect. 3), annex IV).

II.3 The proposed regular budget resources for the 38 special political missions for 2023 amount to \$767,075,300 (A/77/6 (Sect. 3), para. 3.140). Further details on the proposed resources for 2023 are contained in the relevant reports of the Secretary-General on the special political missions (A/77/6 (Sect. 3)/Add.1, A/77/6 (Sect. 3)/Add.2, A/77/6 (Sect. 3)/Add.3, A/77/6 (Sect. 3)/Add.4, A/77/6 (Sect. 3)/Add.5 and A/77/6 (Sect. 3)/Add.6).

Table II.1
Staffing resources^a

		<i>Number</i>	<i>Details</i>
Regular budget			
Approved for 2022	376	4	USG, 4 ASG, 12 D-2, 16 D-1, 48 P-5, 64 P-4, 52 P-3, 22 P-2, 5 GS (PL), 97 GS (OL), 13 FS, 5 NPO and 34 LL
Establishment	1	1	P-3 in the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory
Abolishment	(1)	1	P-4 in the Register of Damage
Reclassification	–		Upward reclassification of 1 P-4 Liaison Officer to 1 P-5 Senior Liaison Officer in the Office of the Special Coordinator for the Middle East Peace Process
Redeployment	–		1 GS (OL) from the Community Outreach Unit to the Claims Processing Unit in the Register of Damage
Conversion ^b	25	1	D-2, 3 D-1, 4 P-5, 5 P-4, 3 P-3 and 9 GS (OL) in the Office of Counter-Terrorism
Proposed for 2023	401	4	USG, 4 ASG, 13 D-2, 19 D-1, 53 P-5, 67 P-4, 56 P-3, 22 P-2, 5 GS (PL), 106 GS (OL), 13 FS, 5 NPO and 34 LL
Other assessed			
Approved for 2022	50	2	D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Proposed for 2023	50	2	D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Extrabudgetary			
Estimated for 2022	272	1	D-2, 7 D-1, 29 P-5, 82 P-4, 70 P-3, 11 P-2, 4 GS (PL), 61 GS (OL), 1 LL and 6 NPO
Projected for 2023	249	4	D-1, 25 P-5, 78 P-4, 67 P-3, 11 P-2, 4 GS (PL), 52 GS (OL), 1 LL and 7 NPO

^a Excluding post resources for special political missions.

^b From extrabudgetary to regular budget resources.

II.4 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts for 2023 and budgeted vacancy rates for section 3 (see table II.2).

Table II.2
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	222	9.7	16.7	222	10.7	12.0	238	11.8
General Service and related	154	9.8	10.3	154	12.3	7.2	163	13.6

II. Department of Political and Peacebuilding Affairs

II.5 The regular budget resources proposed for the Department of Political and Peacebuilding Affairs for 2023 amount to \$47,587,900 before recosting, which is the same amount as the appropriation for 2022 (A/77/6 (Sect. 3), table 3.24). Information on the evolution of overall financial resources by object of expenditure and funding source for the Department is contained in table II.38.

Table II.3
Staffing resources

	Number	Level
Regular budget		
Approved for 2022	277	1 USG, 3 ASG, 9 D-2, 16 D-1, 41 P-5, 53 P-4, 40 P-3, 21 P-2/1, 5 GS (PL), 86 GS (OL) and 2 LL
Proposed for 2023	277	1 USG, 3 ASG, 9 D-2, 16 D-1, 41 P-5, 53 P-4, 40 P-3, 21 P-2/1, 5 GS (PL), 86 GS (OL) and 2 LL
Extrabudgetary		
Estimated for 2022	81	3 D-1, 12 P-5, 25 P-4, 19 P-3, 2 P-2/1, 4 GS (PL) and 16 GS (OL)
Projected for 2023	81	3 D-1, 12 P-5, 25 P-4, 19 P-3, 2 P-2/1, 4 GS (PL) and 16 GS (OL)

Comments and recommendations on posts

II.6 The proposed regular budget resources for posts for 2023 amount to \$44,565,600 before recosting, which is the same amount as the appropriation for 2022. These resources would provide for the continuation of 277 posts (184 in the Professional and higher categories, 91 General Service and 2 Local level), reflecting no change compared with 2022 (A/77/6 (Sect. 3), tables 3.24–3.26).

Vacant posts

II.7 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, 31 regular budget posts were vacant (1 D-2, 3 D-1, 1 P-5, 3 P-4, 10 P-3, 5 P-2 and 8 General Service (Other level)). The information provided indicated that two posts had been vacant for more than two years (1 P-3 and 1 P-2). **The Advisory Committee notes the significant number of vacant posts in the Department of Political and Peacebuilding Affairs and trusts that all vacant posts, including the long-vacant ones, will be filled expeditiously and that an update will be provided to the General Assembly at the time of its consideration of the present report and in the**

next programme budget submission. The Committee makes further observations on posts vacant for 24 months or longer in chapter I above.

Vacancy rates

II.8 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts for 2023 and budgeted vacancy rates for the Department of Political and Peacebuilding Affairs (see table II.4). The Committee notes that the average vacancy rate for the Professional and higher categories was 17.3 per cent in 2021 and 12.4 per cent from January to June 2022 and is budgeted at 11.8 per cent for 2023. **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I above.

Table II.4
Number of posts and vacancy rates, 2020–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	184	9.8	17.3	184	10.8	12.4	184	11.8
General Service and related	93	15.3	14.9	93	19.3	10.3	93	21.4

Special post allowance

II.9 The information provided indicates that, as at 31 May 2022, 12 staff members had been receiving special post allowances for more than one year. Upon enquiry, the Advisory Committee was informed that, as at 27 July 2022, 10 additional staff members had been receiving special posts allowances for less than one year. **The Advisory Committee reiterates its concern regarding cases of “temporary” assignments of staff members to higher-level positions for lengthy periods (A/76/7 and A/76/7/Corr.1, para. 48) and trusts that an explanation will be provided to the General Assembly at the time of its consideration of the present report.**

II.10 **The Advisory Committee recommends the approval of the Secretary-General’s proposals for post resources.**

Comments and recommendations on non-post resources

II.11 The proposed non-post resources from the regular budget for 2023 amount to \$3,022,300, representing the same amount as the appropriation for 2022 (A/77/6 (Sect. 3), table 3.29).

Consultants

II.12 The proposed resources for consultants for 2023 amount to \$25,200. The information provided indicates that, in 2020, the expenditure for consultants amounted to \$546,400, reflecting an overexpenditure of \$513,400 compared with the appropriation of \$33,000. Similarly, in 2021, the expenditure for consultants

amounted to \$534,900, representing an overexpenditure of \$508,400 compared with the appropriation of \$26,500. **The Advisory Committee notes the significant overexpenditures under consultants over the past two years. The Committee encourages the Department of Political and Peacebuilding Affairs to use resources as approved and to develop in-house capacity to reduce the need for external expertise.**

II.13 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other matters

Geographical representation

II.14 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, of the 158 staff members in the Professional and higher categories, 27 came from Africa, 24 from Asia and the Pacific, 16 from Eastern Europe, 12 from Latin America and the Caribbean and 79 from Western Europe and other States. **The Advisory Committee trusts that the Department of Political and Peacebuilding Affairs will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, paras. 53–58, and chap. I above).**

Gender parity

II.15 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, female staff represented 59.9 per cent of the overall staff of the Department of Political and Peacebuilding Affairs. The Committee was also provided with the percentage of female staff members by category and level, as contained in table II.5.

Table II.5
Percentage of female staff by category and level

<i>Category and level</i>	<i>Percentage</i>
Professional and higher	
DSG/USG	100.0
ASG	–
D-2	57.1
D-1	28.6
P-5	51.2
P-4	47.8
P-3	43.3
P-2	52.9
General Service and related	84.5

Evaluation

II.16 Upon enquiry, the Advisory Committee was informed that, in the report on its recent evaluation of the Department of Political and Peacebuilding Affairs ([E/AC.51/2021/3](#)), OIOS recommended that the Department: (a) strengthen its management culture and communications; (b) establish a mechanism for staff to anonymously voice different viewpoints on political analyses; (c) establish a strategy for addressing hindering factors to conflict prevention; and (d) strengthen its external

partnerships. The Committee was also informed that the Department had implemented all four recommendations. To implement the first recommendation, the Department undertook several initiatives, such as jointly developing, with the Department of Peace Operations, a comprehensive action plan for staff engagement and the first-ever joint policy on knowledge management and organizational learning. To implement the second recommendation, the Department commissioned an independent study. To implement the third and fourth recommendations, the Department devoted considerable effort to developing an internal strategic plan for implementing its mandate and presented the multi-year appeal to staff, special political missions, Member States and partners at large.

Disarmament, demobilization and reintegration

II.17 Upon enquiry, the Advisory Committee was informed that disarmament, demobilization and reintegration activities carried out by special political missions were backstopped and coordinated through the Office of Rule of Law and Security Institutions, which is under the Department of Peace Operations. Specifically, the Disarmament, Demobilization and Reintegration Section of that Office supports special political missions in Colombia (United Nations Verification Mission in Colombia), Haiti (BINUH), Iraq (UNAMI), Libya (UNSMIL), Somalia (UNSOM), Yemen (Office of the Special Envoy of the Secretary-General for Yemen) and the Great Lakes region (Office of the Special Envoy of the Secretary-General for the Great Lakes region). It also provides support to the United Nations Office to the African Union, as well as to United Nations country teams.

II.18 The Advisory Committee was also informed, upon enquiry, that the Peacebuilding Fund financed peacebuilding projects with a focus on reintegration as part of broader disarmament, demobilization and reintegration processes. Since 2016, the Fund has funded nine projects in seven countries (Cameroon, Côte d'Ivoire, Democratic Republic of the Congo, Haiti, Myanmar, Rwanda and Somalia) with a reintegration focus, for a cumulative project budget of \$19.4 million. Projects are implemented by United Nations agencies, funds and programmes, in close collaboration with relevant mission entities (in mission contexts) and non-United Nations implementing partners. A few projects also include non-United Nations partners (such as international NGOs) as direct funding recipients. **The Advisory Committee trusts that consolidated information on disarmament, demobilization and reintegration activities across all funding sources will be provided in the next programme budget submission.**

Electoral assistance

II.19 Upon enquiry, the Advisory Committee was informed that the United Nations electoral assistance framework was established as follows. On the basis of requests from Member States, the Department of Political and Peacebuilding Affairs organizes electoral needs assessment process and issues recommendations. UNDP then takes over, to implement electoral projects on the basis of the approved parameters. Thus, UNDP is the lead implementer of United Nations electoral assistance activities. The Department of Political and Peacebuilding Affairs therefore does not implement field electoral assistance projects, except by extension, in selected special political missions. The activities are implemented mainly by UNDP and funded from voluntary contributions raised specifically for each project.

II.20 The Advisory Committee was also provided with the financial information on United Nations electoral assistance provided under these projects, which could be summarized as follows: (a) 30 countries in Africa were currently benefiting from a budget of approximately \$550 million; (b) 11 countries in the Americas were currently benefiting from a budget of approximately \$300 million; (c) 12 countries in Asia and

the Pacific were currently benefiting from a budget of approximately \$307 million; (d) 4 countries in Europe and Central Asia were currently benefiting from a budget of approximately \$19 million; (e) 5 countries in the Middle East were currently benefiting from a budget of approximately \$55 million.

Services provided by the United Nations Office for Project Services

II.21 Upon enquiry, the Advisory Committee was informed that, in line with the provisions of the umbrella memorandum of understanding between the Secretariat and UNOPS, the Department of Political and Peacebuilding Affairs requested UNOPS to establish a mechanism providing mediation expertise on short notice to senior mediators and envoys in support of peace processes. To do so, UNOPS administratively maintains and operationally supports a standby team of eight (four men and four women) senior mediation advisers, who are employed on UNOPS international individual contractor agreements. During 2020 and 2021, five of the eight full-time standby team experts were specialists on mediation process design, and three were thematic experts on constitution-making, on ceasefires and on gender and inclusion, respectively. As set out in the financial agreement with UNOPS relating to the standby team of senior mediation advisers, the programme support cost rate for the project was 6 per cent. The Committee was also informed that, in 2020, the total expenditure for the administration of the standby team amounted to \$2,272,488 (inclusive of \$128,623 in indirect costs) and in 2021, the total expenditure equalled \$2,060,505 (inclusive of \$116,624 in indirect costs). **The Advisory Committee encourages the Department of Political and Peacebuilding Affairs to assess if the capacity to provide mediation expertise on short notice could be developed internally and trusts that consolidated information on the services provided by UNOPS to the entities of the Secretariat in all the budget sections will be provided in the next programme budget submission.**

III. Office of the Special Coordinator for the Middle East Peace Process

II.22 The proposed regular budget resources for 2023 for the Office of the Special Coordinator for the Middle East Peace Process amount to \$10,887,500 before recosting, which represents an increase of \$27,400, or 0.3 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 3\)](#), table 3.46). Information on the evolution of overall financial resources by object of expenditure for the Office is contained in table II.39.

Table II.6
Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2022	66	1 USG, 1 ASG, 4 P-5, 4 P-4, 8 P-3, 13 FS, 5 NPO and 30 LL
Reclassification	–	Upward reclassification of 1 P-4 Liaison Officer to 1 P-5 Senior Liaison Officer
Proposed for 2023	66	1 USG, 1 ASG, 5 P-5, 3 P-4, 8 P-3, 13 FS, 5 NPO and 30 LL

Comments and recommendations on posts

II.23 The proposed post resources for 2023 amount to \$9,763,400, reflecting an increase of \$27,400, or 0.3 per cent, compared with the appropriation for 2022. These resources will provide for the continuation of 66 posts (18 in the Professional and

higher categories and 48 in the General Service and related categories) (A/77/6 (Sect. 3), tables 3.46–3.48).

Reclassification

II.24 The proposed increase of \$27,400 relates to the proposed reclassification of one post of Liaison Officer (P-4) to one post of Senior Liaison Officer (P-5). The Secretary-General indicates that, following the escalation in May 2021, the Office has intensified its engagements with armed groups, senior military and security officials and representatives of regional States. The Liaison Officer is expected to lead negotiation efforts with the parties, represent the Special Coordinator in meetings and talks and provide strategic advice on the mission's strategy, communications, engagements and programme of work. According to the Secretary-General, the proposed reclassification would ensure more effective engagement on behalf of the Special Coordinator with the representatives of relevant parties and governments in the region (A/77/6 (Sect. 3), annex III).

II.25 Upon enquiry, the Advisory Committee was informed that the proposed functions of the Senior Liaison Officer would be located in the front office of the Office of the Special Coordinator to facilitate the provision of strategic advice, working across the structure of the Office, and to ensure more effective engagement with representatives of relevant parties and governments in the region. The Committee was also informed that the Office of the Special Coordinator already had a complement of four P-5 posts: one post of Senior Coordination Officer, one post of Chief of Staff and two posts of Senior Political Affairs Officer, one of which is also Chief of the Regional Affairs Section, which engages with government officials, civil society and Member States on political issues. **In view of the existing staffing resources at the senior level available in the Office of the Special Coordinator, the Advisory Committee is not convinced that the proposed reclassification of a post of Liaison Officer (P-4) to a post of Senior Liaison Officer (P-5) is justified and therefore recommends against it.**

Vacant posts

II.26 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, three posts were vacant (1 P-5, 1 Field Service and 1 Local level). **The Advisory Committee trusts that all vacant posts will be filled expeditiously and that an update will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.**

Vacancy rates

II.27 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts for 2023 and budgeted vacancy rates for the Office (see table II.7). The Committee notes that the average vacancy rates for the General Service and related categories was 3.7 per cent in 2021 and 2.3 per cent from January to June 2022 and is budgeted at 1.5 per cent for 2023. **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I above.

Table II.7
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	8.8	13.3	18	9.7	6.0	18	10.6
General Service and related	48	1.1	3.7	48	1.4	2.3	48	1.5

II.28 Subject to its recommendation in paragraph II.25 above, the Advisory Committee recommends the approval of the Secretary-General's proposals for post resources.

Comments and recommendations on non-post resources

II.29 The proposed non-post resources for 2023 amount to \$1,124,100, which represents the same amount as the appropriation for 2022. Proposed increases under travel of staff (\$8,100), general operating expenses (\$6,800) and other staff costs (\$700) would be offset by reductions under supplies and materials (\$12,900) and contractual services (\$2,700) ([A/77/6 \(Sect. 3\)](#), tables 3.46 and 3.49).

II.30 The Advisory Committee recommends the approval of the Secretary-General's proposals for non-post resources.

Other matters

Geographical representation

II.31 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, of the 16 staff members in the Professional and higher categories, 0 came from Africa, 0 from Asia and the Pacific, 1 from Eastern Europe, 0 from Latin America and the Caribbean and 15 from Western Europe and other States. **The Advisory Committee trusts that the Office of the Special Coordinator will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, paras. 53–58, and chap. I above).**

Gender parity

II.32 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, female staff represented 29.7 per cent of the overall staff of the Office of the Special Coordinator. The Committee was also provided with the percentage of female staff members by category and level, as contained in table II.8.

Table II.8
Percentage of female staff by category and level

Level	Percentage
DSG/USG	—
ASG	100.0
P-5	50.0

<i>Level</i>	<i>Percentage</i>
P-4	25.0
P-3	50.0
GS (PL), GS (OL) and LL	23.3
FS	23.1
NPO	40.0

II.33 **The Advisory Committee trusts that every effort will be made to improve the gender balance in the Office of the Special Coordinator (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. 61, and [A/75/7](#) and [A/75/7/Corr.1](#), para. 55).** The Advisory Committee comments further on gender parity in chapter I above.

Regional cooperation

II.34 Upon enquiry, the Advisory Committee was informed that the Deputy Special Coordinator was in continuous contact with the regional Development Coordination Office on substantive and process matters and meets periodically with resident coordinators in the region, as necessary. While most of those interactions relate to the resident coordinator function, they also involve political briefings to staff of the Development Coordination Office. Close cooperation with the Development Coordination Office takes place, for instance, on the design process of a new United Nations Sustainable Development Cooperation Framework for Palestine. The coordination mechanism continues to promote clear and consistent understanding of the political situation on the ground, which supports better implementation of the activities. **The Advisory Committee encourages the Special Coordinator to also cooperate with UNWRA, with a view to gaining efficiency both in the field and at Headquarters.**

IV. United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory

II.35 The regular budget resources proposed for the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory for 2023 amount to \$2,892,400 before recosting, which represents a reduction of \$68,600, or 2.3 per cent, compared with the appropriation for 2022. ([A/77/6 \(Sect. 3\)](#), table 3.53). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.40.

Table II.9
Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2022	19	1 D-2, 1 P-5, 5 P-4, 2 P-3, 1 P-2/1 and 9 GS (OL)
Establishment	1	1 P-3
Abolishment	(1)	1 P-4
Redeployment	–	1 GS (OL) from the Community Outreach Unit to the Claims Processing Unit
Proposed for 2023	19	1 D-2, 1 P-5, 4 P-4, 3 P-3, 1 P-2/1 and 9 GS (OL)

Comments and recommendations on posts

II.36 The proposed resources for posts for 2023 amount to \$2,526,500 before recosting, which reflects a reduction of \$94,400, or 3.6 per cent, compared with the appropriation for 2022. These resources would provide for the continuation of 19 posts (10 in the Professional and higher categories and 9 in the General Service and related categories) (A/77/6 (Sect. 3), tables 3.53–3.55). The net reduction of \$94,400 reflects the following proposed changes:

(a) Establishment of one post of Legal Officer (P-3) in the Claims Processing Unit, subject to a 50 per cent vacancy rate. The Secretary-General indicates that the new post would strengthen the capacity responsible for the review and processing of collected claims presented to the Board of the Register of Damage for decision. The establishment of the Legal Officer post would increase the annual output of processed claims by 800;

(b) Abolishment of one post of Coordination Officer (P-4) in the Office of the Executive Director. The Secretary-General indicates that the need for this post has gradually decreased with the advancements made in the implementation of the Register's mandate. It is proposed that the coordination and fundraising activities of the post be absorbed by existing capacities (A/77/6 (Sect. 3), para. 3.198 (a) and annex III).

II.37 It is also proposed that one post of Language Reference Assistant (General Service (Other level)) be redeployed from the Community Outreach Unit to the Claims Processing Unit. The Secretary-General indicates that this cost-neutral proposal is in line with efforts by the Office of the Register of Damage to strengthen its existing capacity responsible for the review and processing of collected claims (A/77/6 (Sect. 3), annex III).

Vacant posts

II.38 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there were no posts vacant.

Vacancy rates

II.39 Upon enquiry, the Advisory Committee was provided with information on the approved and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts for 2023 and budgeted vacancy rates for the Register of Damage (see table II.10).

Table II.10
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	10	6.8	5.8	10	7.5	—	10	8.2
General Service and related	9	0.3	—	9	0.4	3.7	9	0.4

II.40 The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.41 The proposed non-post resources for 2023 amount to \$365,900, which represents an increase of \$25,800, or 7.6 per cent, compared with the appropriation for 2022 (A/76/6 (Sect. 3), table 3.57). The information provided indicates that the proposed increase reflects the following changes:

(a) Other staff costs: an increase of \$11,000 would be used to support an increase in the number of sessions and days that the Board of the Register of Damage convenes to decide on the inclusion of damage claims in the Register of Damage;

(b) Travel of staff: an increase of \$14,800 would cover the daily subsistence allowance and travel costs for the Board members to attend the additional session of the Board and support the efforts of the Register of Damage to address the backlog and increase the number of damage claims decided by the Board in 2023.

II.42 The Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Geographical representation

II.43 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, of the 10 staff members in the Professional and higher categories, 0 came from Africa, 3 from Asia and the Pacific, 2 from Eastern Europe, 0 from Latin America and the Caribbean and 5 from Western Europe and other States. **The Advisory Committee trusts that the Register of Damage will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see also A/76/7 and A/76/7/Corr.1, chap. I, paras. 53–58, and chap. I above).**

Gender parity

II.44 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, female staff represented 57.9 per cent of the overall staff of the Register of Damage. The Committee was also provided with the percentage of female staff members by category and level, as contained in table II.11.

Table II.11

Percentage of female staff by category and level

<i>Category and level</i>	<i>Percentage</i>
Professional and higher	
D-2	–
P-5	100.0
P-4	20.0
P-3	100.0
P-2/1	–
General Service and related	77.8

V. United Nations Office to the African Union

II.45 The regular budget resources proposed for the United Nations Office to the African Union for 2023 amount to \$950,900 before recosting, which is the same

amount as the appropriation for 2022 (A/77/6 (Sect. 3), table 3.64). Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is contained in table II.41.

Table II.12
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2022	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL
Proposed for 2023	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL
Other assessed		
Approved for 2022	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Proposed for 2023	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Extrabudgetary		
Approved for 2022	1	1 LL
Proposed for 2023	3	1 P-4, 1 NPO and 1 LL

Comments and recommendations on posts

II.46 The proposed regular budget resources for posts for 2023 amount to \$931,200 before recosting, which is the same amount as the appropriation for 2022. These resources would provide for the continuation of six posts (4 in the Professional and higher categories and 2 Local level) (A/77/6 (Sect. 3), tables 3.65–3.66).

Vacant posts

II.47 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, one post was vacant (1 P-4).

Vacancy rates

II.48 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts for 2023 and budgeted vacancy rates for the Office (see table II.13). The Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 25.0 per cent and 9.0 per cent, respectively, in 2021 and 50.0 per cent and 0.4 per cent, respectively, from January to June 2022 and that they are budgeted at 21.0 per cent and 0.6 per cent, respectively, for 2023. **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I.

Table II.13
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	4	17.4	25.0	4	19.1	50.0	4	21.0
General Service and related	2	0.3	9.0	2	0.4	0.6	2	0.4

II.49 The Advisory Committee recommends the approval of the Secretary-General's proposals for post resources.

Comments and recommendations on non-post resources

II.50 The proposed non-post resources from the regular budget for 2023 amount to \$19,700, which is the same amount as the appropriation for 2022 ([A/77/6 \(Sect. 3\)](#), table 3.69).

II.51 The Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Civilian staffing review and strategic review

II.52 Upon enquiry, the Advisory Committee was informed that the United Nations Office to the African Union had been established in July 2010 by integrating four entities: the United Nations Liaison Office to the African Union of the former Department of Political Affairs funded from the regular budget; the African Union Peacekeeping Support Team and the United Nations planning team for AMISOM, both of the former Department of Peacekeeping Operations, funded from the support account for peacekeeping operations; and the mission support pillar of the UNAMID Joint Support and Coordination Mechanism.

II.53 The Advisory Committee was also informed that the Office had undergone a strategic review in 2013 and a civilian staffing review in 2015. Pursuant to the strategic review, it was recommended that both the management and the political components of the Office be strengthened to enable better support and backstopping efforts, both within Headquarters and more broadly, to enhance conflict resolution and management capacities. In line with those of the strategic review, the recommendations from the civilian staffing review included:

(a) Re-profiling posts within the Office to strengthen its political affairs capacities;

(b) Adapting the mission support planning component of the Office to align with priorities of the African Union and requirements emanating from an increasingly close peacekeeping partnership. Multifunctional profiles would serve to better equip the substantive staff in this component to partner with the African Union, both in enhancing its capacities with regard to mission support and in ensuring better synchronized transitions;

(c) Establishing, under the support account, a post of Head of the Institutional and Operational Partnership Service (D-1), the functions of which would be focused

on strengthening strategic engagement and guidance on military and police planning, mission support planning and rule of law and security institutions; and a post of Chief of Staff (D-1) for management, planning and coordination, both internal and external.

II.54 The Advisory Committee was further informed that the results of the reviews had been presented to the General Assembly by the Secretary-General in his report on the review of the Office ([A/71/551](#)), under the agenda items for both the programme budget and the financing of the United Nations peacekeeping operations, and was approved by the Assembly, with adjustments, in its resolution [71/270](#) (see also [A/71/646](#)).

II.55 Considering the different funding sources for the United Nations Office to the African Union, including the regular budget (9.1 per cent), the support account (85.2 per cent) and voluntary contributions (5.7 per cent), and in view of the growing partnership with the African Union, the Advisory Committee recommends that the General Assembly request the Secretary-General to conduct an independent strategic and civilian staffing review of the Office and to provide information on the results of those reviews in the next programme budget submission.

VI. Office of Counter-Terrorism

II.56 The regular budget resources proposed for the Office of Counter-Terrorism for 2023 amount to \$5,988,200 before recosting, which represents an increase of \$4,242,000, or 242.9 per cent, compared with the appropriation for 2022. ([A/77/6 \(Sect. 3\)](#), table 3.73). Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is contained in table II.42.

Table II.14
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2022	8	1 USG, 1 D-2, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Conversion ^a	25	1 D-2, 3 D-1, 4 P-5, 5 P-4, 3 P-3 and 9 GS (OL)
Proposed for 2023	33	1 USG, 2 D-2, 3 D-1, 5 P-5, 6 P-4, 5 P-3 and 11 GS (OL)
Extrabudgetary		
Approved for 2022	190	1 D-2, 4 D-1, 17 P-5, 57 P-4, 51 P-3, 9 P-2/1, 45 GS (OL) and 6 NPO
Proposed for 2023	165	1 D-1, 13 P-5, 52 P-4, 48 P-3, 9 P-2/1, 36 GS (OL) and 6 NPO

^a From extrabudgetary to regular budget resources.

Comments and recommendations on posts

II.57 The proposed regular budget resources for posts for 2023 amount to \$5,638,500 before recosting, which represents an increase of \$4,134,000, or 274.8 per cent, compared with the appropriation for 2022. These resources would provide for the continuation of 8 posts (6 in the Professional and higher categories and 2 General Service (Other level)) and the conversion of 25 extrabudgetary positions into regular budget posts (16 in the Professional and higher categories and 9 General Service (Other level)) ([A/77/6 \(Sect. 3\)](#), tables 3.74–3.75).

Conversion

II.58 The Secretary-General indicates that, in paragraph 85 of its resolution 75/291, the General Assembly emphasized the need to continue to seek appropriate funding sources for the integrated and balanced implementation of all the pillars of the United Nations Global Counter-Terrorism Strategy across the United Nations system, in an efficient manner, and welcomed the continuation of voluntary contributions by Member States. The Assembly also recalled its resolution 71/291, in which it emphasized the need to ensure that the Office of Counter-Terrorism was provided with adequate capacity and other resources for the implementation of its mandated activities and invited the Secretary-General to carefully assess the finances of the Office and to provide budgetary recommendations, if necessary and on the basis of the technical assessment, to the Assembly in 2022. The Secretary-General also indicates that he informed the Assembly that the Office would undertake a technical assessment in the second half of 2021 and that, subject to the outcome of the assessment, he would present any budgetary implications in the proposed programme budget for 2023 (A/77/6 (Sect. 3), para. 3.269).

II.59 The Secretary-General further indicates that the recommendations from the technical assessment included the proposed conversion of 49 core positions that are funded from voluntary contributions to regular budget funding. The Secretary-General plans to implement the recommendations contained in the assessment in a phased manner, with the proposed conversion of 25 extrabudgetary positions to regular budget posts in 2023, and the conversion of the remaining 24 positions to posts to be proposed in the context of the proposed programme budget for 2024, subject to the decisions of the General Assembly (*ibid.*, paras. 3.271–3.272 and annex III).

II.60 Upon enquiry, the Advisory Committee was informed that the conversions would cover critical functions of a continuing nature in the implementation of the mandate (leadership, policy, coordination, human rights and gender, administration and evaluation) that would need to be performed irrespective of the scale and distribution of technical assistance activities to requesting Member States. Functional areas that fall under this definition include director-level positions (leadership), as well as positions in the Office of the Under-Secretary-General (policy, coordination, administration and evaluation); the Policy, Knowledge Management and Coordination Branch (policy and coordination); the Human Rights and Gender Section; and the Strategic Planning and Programme Support Section (administration). The Committee requested, but was not provided with, a copy of the technical assessment. However, the Committee was provided, upon enquiry, with information on the distribution of the positions proposed for conversion among the units of the Office of Counter-Terrorism, which is contained in table II.15.

Table II.15
Number and location of positions proposed for conversion

Location	Number	Level
Office of the Under-Secretary-General	12	1 D-2, 1 D-1, 1 P-5, 3 P-4, 2 P-3 and 4 GS (OL)
Policy, Knowledge Management and Coordination Branch	4	1 D-1, 1 P-5, 1 P-3 and 1 GS (OL)
Special Projects and Innovation Branch	1	1 D-1
Strategic Planning and Programme Support Section	4	1 P-5, 1 P-4 and 2 GS (OL)
Human Rights and Gender Section	4	1 P-5, 1 P-4 and 2 GS (OL)

II.61 With regard to the funding sources for the Office of Counter-Terrorism, the Secretary-General indicates that the estimated extrabudgetary resources represent 91.1 per cent of the total resources in 2023 ([A/77/6 \(Sect. 3\)](#), para. 3.274). Upon enquiry, the Advisory Committee was informed that the Office expected to receive, in 2023, a total of \$20,377,379, including \$17,500,000, or 86 per cent, from a single donor.

II.62 While acknowledging the importance of counter-terrorism and the need for reliable funding sources and adequate capacity for the Office of Counter-Terrorism, the Advisory Committee considers that a gradual and cautious approach should be adopted regarding the proposed conversion of extrabudgetary positions into regular budget posts, while noting that extrabudgetary resources will still be an important funding source. Therefore, the Committee recommends, at this stage, against the conversion under the regular budget of three positions (1 D-1 in the Special Projects and Innovation Branch, 1 P-4 in the Office of the Under-Secretary-General and 1 General Service (Other level) in the Human Rights and Gender Section). For the remaining 22 positions proposed for conversion, the Committee recommends the establishment, under the regular budget, of general temporary assistance positions, with a 50 per cent vacancy rate, within the Office of Counter-Terrorism, as follows:

- (a) Office of the Under-Secretary-General: 11 positions (1 D-2, 1 D-1, 1 P-5, 2 P-4, 2 P-3 and 4 General Service (Other level));
- (b) Policy, Knowledge Management and Coordination Branch: 4 positions (1 D-1, 1 P-5, 1 P-3 and 1 General Service (Other level));
- (c) Strategic Planning and Programme Support Section: 4 positions (1 P-5, 1 P-4 and 2 General Service (Other level));
- (d) Human Rights and Gender Section: 3 positions (1 P-5, 1 P-4 and 1 General Service (Other level)).

II.63 The Advisory Committee trusts that the conversion exercise will provide an opportunity for efficiency gains and that a summary of the technical assessment will be provided to the General Assembly at the time of its consideration of the present report. The Advisory Committee provides further comments on technical assessments and staffing reviews, including on the need to safeguard their independence and transparency, in chapter I above.

II.64 The Advisory Committee encourages the Office to cooperate further with the other United Nations entities involved in counter-terrorism, including the Counter-Terrorism Committee Executive Directorate and UNODC, in order to maximize efforts, gain efficiency and avoid duplication of functions.

Vacant posts

II.65 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there were no regular budget posts vacant. Also upon enquiry, the Committee was informed, that, as at 26 July 2022, 4 of the 25 extrabudgetary positions proposed for conversion were vacant (1 P-4, 1 P-3 and 2 General Service (Other level)).

Vacancy rates

II.66 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts for 2023 and budgeted vacancy rates for the Office of Counter-Terrorism.

Table II.16
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	6	10.5	22.7	6	11.5	11.5	22	12.7
General Service and related	2	11.8	—	2	14.9	—	11	16.5

II.67 Subject to its recommendations in paragraph II.62 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for posts. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

II.68 The proposed non-post resources of the regular budget for 2023 amount to \$349,700 which represents a net increase of \$108,000, or 44.7 per cent, compared with the appropriation for 2022. The information provided indicates that the increase of \$108,000 reflects increased costs related to the conversion of 25 posts under the following objects of expenditure: travel of staff (\$192,300); general operating expenses (\$37,800); furniture and equipment (\$29,300); and supplies materials (\$7,500) (A/77/6 (Sect. 3), para. 3.273 (b) and table 3.78). Those increases would be partially offset by a reduction of \$158,900 under consultants (ibid., para. 3.268).

II.69 Subject to its recommendation in paragraph II.67 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Geographical representation

II.70 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, of the 5 staff members in the Professional and higher categories, 1 came from Africa, 1 from Asia and the Pacific, 1 from Eastern Europe, 0 from Latin America and the Caribbean and 2 from Western Europe and other States. **Taking into consideration the proposed resources under the regular budget, including the conversions, the Advisory Committee trusts that the Office will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see also A/76/7 and A/76/7/Corr.1, chap. I, paras. 53–58, and chap. I and para. II.62 above).**

Gender parity

II.71 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, female staff represented 42.9 per cent of the overall staff of the Office of Counter-Terrorism. The Committee was also provided with the percentage of female staff members by category and level, as contained in table II.17. **Taking into consideration the proposed resources under the regular budget, including the conversions, the Advisory Committee trusts that the Office will strengthen its**

efforts to improve the gender balance among its staff and provide an update in all future programme budget submissions.

Table II.17
Percentage of female staff by category and level

<i>Category and level</i>	<i>Percentage</i>
Professional and higher	
DSG/USG	—
D-2	—
P-5	—
P-4	100.0
P-3	100.0
General Service and related	50.0

Evaluation

II.72 Upon enquiry, the Advisory Committee was provided with information on the meta-synthesis of evaluations under the United Nations Global Counter Terrorism Strategy. The meta-synthesis included participants from 18 United Nations Global Counter-Terrorism Coordination Compact entities and covered the findings of over 118 evaluation and oversight reports on the implementation of the Strategy by those entities. In the resulting report, evidence was presented that entities of the Coordination Compact were contributing to the achievement of outcomes related to minimizing the conditions conducive to the spread of terrorism. Evidence also suggested that there was: (a) increased capacity for the successful prevention and peaceful resolution of unresolved conflicts; (b) a reduction in incitement to commit a terrorist act or acts; (c) some reduction in marginalization and victimization; and (d) an increase in national systems of assistance to support victims of terrorism and their families. There was also evidence to suggest increased international cooperation among Member States towards the prevention and reduction of terrorism.

II.73 The Advisory Committee was also informed that the report on the meta-synthesis contained the following recommendations: (a) to conduct, in coordination and cooperation with all Coordination Compact entities, a full-fledged, independent evaluation of the Counter-Terrorism Strategy; (b) to identify, leverage or build on already available systems for sharing knowledge to disseminate the relevant evaluation and oversight results to Compact entities; (c) to strengthen the evaluation knowledge and capacities of internal and external stakeholders and develop a common monitoring and evaluation framework for the Strategy to identify and measure the results and impact of the work conducted by Compact entities; (d) to contribute to equipping the international community and donor States with the knowledge base necessary for engaging in sustained and open policy dialogue on what constitutes terrorism and counter-terrorism and how best to reconcile counter-terrorism and humanitarian actions; (e) to build on existing research and partner with research sectors of the United Nations and beyond to study what works and what does not, in order to stimulate critical thinking and produce new understandings and approaches on contemporary violence, asymmetrical conflicts and peacebuilding; and (f) to identify concrete measures for strengthening technical assistance to Member States, increase the resources and capacity of Compact entities for the effective mainstreaming of human rights and fully consider the support provided by Compact entities in the full-fledged evaluation to strengthen human rights.

II.74 Upon enquiry, the Advisory Committee was further informed that, in 2018, OIOS had audited the United Nations Counter-Terrorism Centre (report 2018/121) and made 12 recommendations, among which was that the Centre's strategic plans should be reviewed and updated in the light of recent developments in the counter-terrorism architecture. The Office of Counter-Terrorism then contracted the services of an international consultancy firm to undertake an independent evaluation of the Centre's five-year programme. Following the evaluation, which was conducted between January and September 2020, the firm provided 16 recommendations, of which 4 have been completed, 6 were partially completed, 4 were process-oriented and related remedial actions are ongoing and 1 recommendation has not been initiated; the recommendation to seek the placement of gender and human rights mainstreaming activities on the United Nations regular budget, in order to develop and maintain mainstreaming capacity and allow long-term planning, has been implemented in the current budget proposal.

Section 4

Disarmament

Regular budget	
Appropriation for 2021	\$12,859,200
Expenditure for 2021	\$11,276,300
Appropriation for 2022	\$12,736,800
Expenditure as at 30 June 2022	\$7,181,800
Proposal for 2023	\$12,706,200
Extrabudgetary resources	
Available for 2021	\$16,618,800
Expenditure for 2021	\$10,886,400
Estimate for 2022	\$11,403,000
Expenditure as at 30 June 2022	\$6,209,200
Projected for 2023	\$12,757,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

II.75 The regular budget resources proposed by the Secretary-General for section 4 for 2023 amount to \$12,706,200 before recosting, which represents a decrease of \$30,600, or 0.2 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 4), table 4.20). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.43.

Table II.18
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2022	61	1 USG, 1 D-2, 5 D-1, 12 P-5, 9 P-4, 9 P-3, 3 P-2/1, 4 GS (PL), 13 GS (OL) and 4 LL
Proposed for 2023	61	1 USG, 1 D-2, 5 D-1, 12 P-5, 9 P-4, 9 P-3, 3 P-2/1, 4 GS (PL), 13 GS (OL) and 4 LL
Extrabudgetary		
Estimated for 2022	30	2 P-5, 3 P-4, 8 P-3, 6 GS (OL) and 11 LL
Projected for 2023	6	3 P-3 and 3 GS (OL)
Estimated for 2023	36	2 P-5, 3 P-4, 11 P-3, 9 GS (OL) and 11 LL

Comments and recommendations on posts

II.76 The proposed regular budget resources for posts amount to \$9,588,500, which is the same amount as the appropriation for 2022. These resources would provide for the continuation of 61 posts (40 in the Professional and higher categories and 21 in the General Service and related categories) (A/77/6 (Sect. 4), tables 4.20 and 4.22).

Vacant posts

II.77 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there were nine vacant posts (1 P-5, 2 P-4, 1 P-3, 1 General Service (Principal level) and 4 General Service (Other level)). No posts had been vacant for more than two years. **The Advisory Committee trusts that all vacant posts will be filled expeditiously and that an update will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Vacancy rates

II.78 Upon enquiry, the Advisory Committee received information, contained in table II.19, on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 4.

Table II.19
Number of posts and vacancy rates, 2021–2023

<i>Category</i>	<i>2021</i>			<i>2022</i>			<i>2023</i>	
	<i>Approved posts</i>	<i>Budgeted vacancy rate (percentage)</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Budgeted vacancy rate (percentage)</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	40	9.6	10.5	40	10.5	13.0	40	11.6
General Service and related	21	23.7	11.7	21	30.0	14.1	21	33.2

II.79 **The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.**

Comments and recommendations on non-post resources

II.80 The proposed non-post resources amount to \$3,117,700, which represents a reduction of \$30,600, or 1 per cent, compared with the apportionment for 2022. The overall reduction reflects mostly net reductions, under subprogramme 1, Multilateral negotiations and deliberations on disarmament and arms limitation, in requirements for consultants (\$23,800) and experts (\$8,500) due to changes to the provision of resources for the Group of Governmental Experts to consider nuclear disarmament verification issues pursuant to General Assembly resolution 74/50; and a reduction under travel of staff (\$1,800) mainly due to the removal under subprogramme 2, Weapons of mass destruction, of non-recurrent provisions to support the activities of the open-ended working group on reducing space threats through norms, rules and principles of responsible behaviours, established pursuant to Assembly resolution 76/231 (A/77/6 (Sect. 4), paras. 4.86 and 4.87 and table 4.25).

II.81 The aforementioned reductions would be partially offset by an increase of \$3,500 of the requirement to provide for the cost of an alternative venue for the session of the open-ended working group on reducing space threats through norms, rules and principles of responsible behaviours, established pursuant to General Assembly resolution 76/231 (ibid., para. 4.87).

Furniture and equipment

II.82 The proposed resources for furniture and equipment for 2023 amount to \$76,100. The information provided indicates that the resources would finance the acquisition and replacement of: office automation equipment and office equipment and furniture (\$18,900); communications equipment (\$14,300); conference servicing and reproduction equipment (\$17,900); transportation equipment (\$23,800); and safety and security equipment (\$1,200). The Advisory Committee notes that of an appropriation of \$79,700 for 2021, only \$44,600 was expended, reflecting an underexpenditure of \$35,100 and a utilization rate of 44 per cent. The Committee also notes that, for the period from 1 January to 30 June 2022, only \$200 of the appropriation of \$76,100 for 2022 was expended. **In view of the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 10 per cent (\$7,600) to the resources for furniture and equipment.**

Experts

II.83 The proposed resources for experts for 2023 amount to \$571,700, reflecting a decrease of \$8,500, or 1.5 per cent, compared with the appropriation for 2022. The Advisory Committee notes, from the information provided to it and upon further enquiry, that the proposed resources for experts for 2023 includes a provision of \$96,200 under subprogramme 2, Weapons of mass destruction, to be used in the event of the activation of the Secretary-General's Mechanism for Investigation of Alleged Use of Chemical and Biological Weapons, and that a similar provision in the 2022 budget has yet to be used. **The Advisory Committee reiterates its view that the established budgetary mechanism to implement unforeseen activities, including for the maintenance of peace and security, is the commitment authority granted to the Secretary-General to meet unforeseen and extraordinary expenses. The Committee expects that the Secretary-General will provide detailed justification to the General Assembly regarding the proposed inclusion of this requirement in the programme budget at the time of its consideration of the present report and in the next programme budget submission (see also A/76/7 and A/76/7/Corr.1, para. II.81).**

II.84 Subject to its recommendations in paragraph II.82 above, the Advisory Committee recommends the approval of the Secretary-General's proposal on non-post resources.

Other matters

Subvention to the United Nations Institute for Disarmament Research

II.85 The Secretary-General indicates that the proposed level of resources of \$3,123,300 under subprogramme 1, Multilateral negotiations and deliberations on disarmament and arms limitation, includes an amount of \$683,500 under grants and contributions for the subvention to UNIDIR, which is the same amount as the appropriation for 2022. The proposed subvention includes a provision of \$609,800 to cover the costs of two posts (1 D-2 and 1 P-5) ([A/77/6 \(Sect. 4\)](#), para. 4.102). The Advisory Committee notes that, on its recommendation, the General Assembly, in its resolution [76/246](#), approved additional resources under the subvention that would fund one new post of Senior Programme Management Officer (P-5) to support the Director (see [A/76/7](#) and [A/76/7/Corr.1](#), paras. II.84–II.86).

II.86 Upon enquiry in the context of its review of the UNIDIR programme of work and related extrabudgetary resources, the Advisory Committee was informed that the resources provided under the regular budget were being used to finance the positions of the Director of the Institute and a Senior Programme Management Officer who would perform the functions of an executive officer, focusing on management, coordination and administration. **The Advisory Committee trusts that updated information on the status of incumbency of the P-5 post and the use of the related resources will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

II.87 The Advisory Committee recommends that the General Assembly approve the proposal of the Secretary-General for the regular budget subvention to UNIDIR.

Extrabudgetary resources

II.88 The estimated extrabudgetary resources for 2023 amount to \$12,757,400, or 50.1 per cent of the total resources estimated for 2023, reflecting an increase of \$1,354,400 compared with the 2022 estimate. The estimated resources would provide for 36 posts, representing an increase of six posts (3 P-3 and 3 General Service (Other level)) compared with 2022. The Secretary-General indicates that the resources would be used mainly for research and analysis, to support meetings and conventions, raise awareness and build technical and substantive capacity at the national and regional levels and strengthen partnerships and participation, aimed at contributing to the advancement of international agreements on disarmament best practices ([A/77/6 \(Sect. 4\)](#), para. 4.89 and table 4.24). **The Advisory Committee trusts that additional explanation and clarification on the rationale for the increase of six posts will be provided to the General Assembly at the time of its consideration of the present report.**

Geographical representation

II.89 Upon enquiry, the Advisory Committee was informed that of the 35 staff members in the Professional and higher categories, 3 came from Africa, 9 from Asia and the Pacific, 2 from Eastern Europe, 3 from Latin America and the Caribbean and 18 from Western Europe and other States. **The Advisory Committee trusts that the Office for Disarmament Affairs will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an**

update in all future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, paras. 53–58).

Triennial review

II.90 The Secretary-General indicates that the proposed programme budget for 2023 was guided by the triennial review conducted by OIOS in 2021 and 2022 on the implementation of the recommendations made in its report entitled “Evaluation of the United Nations Office for Disarmament Affairs” ([A/77/6 \(Sect. 4\)](#), para. 4.12). Upon enquiry, the Advisory Committee was informed that four of the five OIOS recommendations to the Office for Disarmament Affairs were considered to have been fully implemented, namely, recommendations 1 (requirement for the Office to undertake a strategic planning process leading to a strategic plan), 2 (requirement for the Office to map internal assets and gaps leading to the creation or reconfiguration of key functions, structural arrangements, overarching policies and strategies), 3 (development of a strategy in the context of target 16.4 and other targets of the Sustainable Development Goals) and 5 (proposals for the sustainability of the Implementation Support Unit of the Convention on the Prohibition of the Development, Production and Stockpiling of Bacteriological (Biological) and Toxin Weapons and on Their Destruction and the Implementation Support Unit of the Convention on Prohibitions or Restrictions on the Use of Certain Conventional Weapons Which May Be Deemed to Be Excessively Injurious or to Have Indiscriminate Effects). The Committee was also informed that recommendation 4, which requires the Office to strengthen its monitoring and evaluation function through the establishment of a dedicated function, as well as the development of an evaluation policy, monitoring and evaluation framework and revised methodologies, was considered to be partially implemented, through the development by the Office for Disarmament Affairs of a monitoring and evaluation framework as part of its strategic plan. The Office for Disarmament Affairs has also designated a staff member in the Front Office who will act as the Office’s monitoring and evaluation focal point, going forward.

Fellowship programme

II.91 Upon enquiry regarding the impact of the COVID-19-related travel restrictions on the conduct of the United Nations Disarmament Fellowship, Training and Advisory Services Programme, the Advisory Committee was informed that the 2019 Fellowship Programme had proceeded as usual, while the 2020 Fellowship Programme had been affected by the COVID-19 pandemic. In 2021, a decision had been made to proceed with the organization of the Programme, with some precautions, owing to the continuing COVID-19 crisis and associated travel restrictions. Consequently, travel to six of the usual destinations had been cancelled and partly replaced by alternative events (virtual or in-person events and specially recorded virtual modules). Significant efforts had been made to make several components virtual and increase the e-learning aspects of the Programme. The Programme had also been exceptionally shortened by two weeks. For 2022, the Fellowship Programme is proceeding as it did before the pandemic, except for those countries where pandemic-related restrictions are still in effect. Upon request, the Committee was provided with information on appropriation and expenditure for the fellowships from 2019 to 2022 (see table II.20). **The Advisory Committee trusts that information on the implementation of the United Nations Disarmament Fellowship, Training and Advisory Services Programme will be included in the next budget submission.**

Table II.20
Appropriation and expenditure for the fellowships, 2019–2022
 (United States dollars)

<i>Fellowships</i>	<i>Appropriation</i>	<i>Expenditure</i>
2019	511 762	529 266
2020	657 600	34 036
2021	726 100	372 375
2022	768 600	1 036

Section 5

Peacekeeping operations

Regular budget

Appropriation for 2021	\$55,113,300
Expenditure for 2021	\$50,203,000
Appropriation for 2022	\$54,666,700
Expenditure as at 30 June 2022	\$25,682,800
Proposal for 2023	\$54,731,800

Other assessed^a

Appropriation for 2021	\$90,618,000
Expenditure for 2021	\$94,034,200
Estimate for 2022	\$90,267,700
Expenditure as at 30 June 2022	\$43,971,400
Proposal for 2023 ^b	\$92,575,600

Extrabudgetary resources

Available for 2021	\$76,788,400
Expenditure for 2021	\$57,995,100
Estimate for 2022	\$61,780,800
Expenditure as at 30 June 2022	\$47,663,600
Projected for 2023	\$61,780,800

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

^a The budget period for other assessed resources is from 1 July to 30 June.

^b Does not reflect the decision taken by the General Assembly in its resolution [76/279](#) on the support account for peacekeeping operations.

I. Introduction

II.92 The regular budget resources proposed for section 5 for 2023 amount to \$54,731,800 before recosting, which reflects a net increase of \$65,100, or 0.1 per cent, compared with the appropriation for 2022. Information on the evolution of overall financial resources by object of expenditure and funding source for section 5 is contained in table II.44.

II.93 The regular budget resources proposed for 2023 include requirements for: (a) the Department of Peace Operations (\$5,867,800); (b) UNTSO (\$39,003,000); and (c) UNMOGIP (\$9,861,000).

Table II.21
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2022	330	1 USG, 4 ASG, 5 D-2, 6 D-1, 6 P-5, 4 P-4, 3 P-3, 3 P-2, 9 GS (OL), 92 FS, 2 NPO and 195 LL
Proposed for 2023	330	1 USG, 4 ASG, 5 D-2, 6 D-1, 6 P-5, 4 P-4, 3 P-3, 3 P-2, 9 GS (OL), 92 FS, 2 NPO and 195 LL
Other assessed resources		
Authorized for 2022	427	5 D-2, 13 D-1, 41 P-5, 183 P-4, 90 P-3, 8 P-2, 2 GS (PL), 83 GS (OL) and 2 LL
Establishment	3	3 P-4,
Proposed for 2023	430	5 D-2, 13 D-1, 41 P-5, 186 P-4, 90 P-3, 8 P-2, 2 GS (PL), 83 GS (OL) and 2 LL
Extrabudgetary		
Estimated for 2022	81	1 D-1, 9 P-5, 29 P-4, 22 P-3, 2 P-2, 5 GS (PL) and 13 GS (OL)
Establishment	3	3 P-4
Abolishment	(3)	2 P-3 and 1 GS (PL)
Projected for 2023	81	1 D-1, 9 P-5, 32 P-4, 20 P-3, 2 P-2, 5 GS (PL), 15 GS (OL) and 1 LL

II.94 Upon enquiry, the Advisory Committee was provided with table II.22 on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 5.

Table II.22
Number of posts and vacancy rates, 2021–2023

	<i>2021</i>			<i>2022</i>			<i>2023</i>	
	<i>Approved posts</i>	<i>Budgeted vacancy rate (percentage)</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Budgeted vacancy rate (percentage)</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	32	4.4	15.1	32	4.9	11.7	32	4.4
General Service and related	301	5.5	8.7	298	7.0	7.8	298	5.5

II. Department of Peace Operations

II.95 The regular budget resources proposed for the Department of Peace Operations for 2023 amount to \$5,867,800 before recosting, which represents the same amount as the appropriation for 2022 ([A/77/6 \(Sect. 5\)](#), table 5.16). Information on the evolution of overall financial resources by object of expenditure and funding source for section 5 is contained in table II.45.

Table II.23
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2022	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 2 P-2/1 and 9 GS (OL)
Proposed for 2023	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 2 P-2/1 and 9 GS (OL)
Other assessed		
Authorized for 2022	427	5 D-2, 13 D-1, 41 P-5, 183 P-4, 90 P-3, 8 P-2, 2 GS (PL), 83 GS (OL) and 2 LL
Abolishment	(3)	3 P-4
Proposed for 2023	430	5 D-2, 13 D-1, 41 P-5, 186 P-4, 90 P-3, 8 P-2, 2 GS (PL), 83 GS (OL) and 2 LL
Extrabudgetary		
Estimated for 2022	81	1 D-1, 9 P-5, 29 P-4, 22 P-3, 2 P-2, 5 GS (PL) and 13 GS (OL)
Establishment	3	3 P-4
Abolishment	(3)	2 P-3 and 1 GS (PL)
Projected for 2023	81	1 D-1, 9 P-5, 32 P-4, 20 P-3, 2 P-2, 4 GS (PL) and 13 GS (OL)

Comments and recommendations on posts

II.96 The proposed regular budget resources for posts for 2023 amount to \$5,518,500 before recosting, which is the same amount as the appropriation for 2022. These resources would provide for the continuation of 27 posts (18 in the Professional and higher categories and 9 in the General Service (Other level) categories), reflecting no change compared with 2022 ([A/77/6 \(Sect. 5\)](#), tables 5.17 and 5.18).

Vacant posts

II.97 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, three regular budget posts were vacant (2 D-1 and 1 General Service (Other level)). No posts has been vacant for more than two years. **The Advisory Committee trusts that all vacant posts will be filled expeditiously and that an update will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Vacancy rates

II.98 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for the Department of Peace Operations (see table II.24). The Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 10.6 per cent and 22.5 per cent, respectively, in 2021, and 9.3 per cent and 12.8 per cent, respectively, from January to June 2022, and that they are budgeted at 4.0 per cent and 6.5 per cent, respectively, for 2023. **The**

Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report. The Committee further discusses vacancy rates in chapter I above.

Table II.24

Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	4.0	10.6	18	4.4	9.3	18	4.0
General Service and related	9	6.5	22.5	9	8.2	12.8	9	6.5

II.99 Upon enquiry, the Advisory Committee was informed that the incumbent of a Director (D-2) post had been receiving a special post allowance as at 31 May 2022 and that the parent post owner was on assignment to UNIFIL until 3 March 2023.

II.100 The Advisory Committee recommends the approval of the Secretary-General's proposal for posts resources.

Comments and recommendations on non-posts resources

II.101 The proposed non-post resources from the regular budget for 2023 amount to \$349,300, which is the same amount as the appropriation for 2022. The proposed distribution of non-post resources by object of expenditure would be same as in 2022 (A/77/6 (Sect. 5), tables 5.16 and 5.21).

Supplies and materials

II.102 The proposed resources for supplies and materials amount to \$52,800. The information provided to the Advisory Committee indicates that this requirement would provide for: (a) stationery and office supplies (\$5,400); (b) library books and subscriptions (\$30,000); and (c) other supplies and materials for operational equipment (\$17,400). The Committee notes that, in 2021, only \$2,200 had been expended of an appropriation of \$58,000, reflecting an underexpenditure of \$55,800 and a utilization rate of 3.8 per cent. The Committee also notes that, for the period from 1 January to 30 June 2022, only \$100 had been expended of an appropriation of \$52,800, representing a budget utilization rate of 0.1 per cent. **In view of the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$7,900), to the proposed resources for supplies and materials.**

II.103 Subject to its recommendations in paragraph II.102 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-posts resources.

Other matters

Geographical representation

II.104 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, of the 17 staff members in the Professional and higher categories, 5 came from Africa, 0 from Asia and the Pacific, 3 from Eastern Europe, 0 from Latin America and the Caribbean and 9 from Western Europe and other States. **The Advisory Committee trusts that the Department of Peace Operations will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. 58, [A/75/7](#) and [A/75/7/Corr.1](#), para. 52, and [A/74/7](#), para. 87).**

Gender parity

II.105 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, female staff represented 56 per cent of the overall staff of the Department of Peace Operations. The Committee was also provided with the percentage of female staff by category and level, as contained in table II.25.

Table II.25
Percentage of female staff by category and level

<i>Category and level</i>	<i>Percentage</i>
Professional and higher	
DSG/USG	—
ASG	33.3
D-2	25.0
D-1	66.7
P-5	33.3
P-3	—
P-2	50.0
General Service and related	100.0

II.106 The Secretary-General indicates that, in line with Security Council resolutions [1325 \(2000\)](#) and [2242 \(2015\)](#), the Department established a uniformed gender parity strategy 2018–2028, which sets out targets for increasing the number of female individual uniformed personnel deployed as military observers and staff officers in United Nations peace operations by 2028. With a baseline of 15 per cent participation in 2018, a target was set of an additional 1 per cent increase per year until 2028. Subprogramme 2, Military, engaged actively with Member States and force headquarters in field missions to increase the number of female peacekeepers. As a result, the representation of female individual uniformed personnel exceeded the target of 18 per cent in 2021. The percentage increased from 16.8 per cent in 2019 to 18.7 per cent in 2020 and 19.6 per cent in 2021 ([A/77/6 \(Sect. 5\)](#), para. 5.35 and figure 5.II).

II.107 Upon enquiry, the Advisory Committee was informed that, in order to achieve and maintain the target, troop- and police-contributing countries were required to deploy a minimum of one fifth of female individual uniformed personnel in the total of their allocated positions. Should any troop- and police-contributing country be unable to allocate the required number of female individual uniformed personnel for certain job vacancies, the allocated but unfilled positions are provided to other troop-

and police-contributing countries that can contribute such personnel. For contingents, all troop-contributing countries are strongly encouraged to reach a minimum of 9 per cent of women in their contingents as soon as possible. All units at the company or battalion level must deploy female engagement teams or female engagement platoons, respectively. However, maintaining a gender balance in the deployment of individual uniformed personnel and contingents in line with the United Nations established gender goals is often challenging, because troop-contributing countries struggle to provide the required female troops. This is due to many reasons, such as limited numbers of women in national armies, limited numbers of women with specific qualifications and expertise in combat units and the security situation in areas of operations. The Committee was also informed that, as at 30 April 2022, women served on 21.54 per cent of the individual uniformed personnel positions and constituted 5.85 per cent of the military contingent personnel.

Evaluation

II.108 Upon enquiry, the Advisory Committee was provided with information on the evaluation of the political affairs component in five peacekeeping missions made by OIOS. OIOS recommended that the peacekeeping missions strengthen political affairs component performance assessment and reporting; develop a mission-specific political strategy that was clearly communicated to relevant stakeholders; and strengthen the utility of the political analyses produced by its political affairs component. OIOS also recommended that the Department of Peace Operations conduct a review of mission structures currently in place for implementing their political affairs mandate, with a view to improving overall efficiency and effectiveness. **The Advisory Committee intends to follow up on the results of the OIOS evaluation of the political affairs component in the five peacekeeping mission structures in the context of the next peacekeeping budget (see also [A/76/760](#), para. 82).**

II.109 The Advisory Committee was informed, upon enquiry, that the evaluation capacities of the Department of Peace Operations, in the Evaluation Team within the Policy, Evaluation and Training Division, comprised three staff members (1 P-5, 1 P-4 and 1 General Service (Other level)), which were funded through the support account for peacekeeping operations. Since 2018, the Department has focused its evaluation capacities to develop and implement a self-evaluation tool for peacekeeping, the Comprehensive Planning and Performance Assessment System. In 2021, the Department completed the roll-out of the System in all United Nations peacekeeping operations.

Regional operational structure

II.110 With regard to the integrated activities of the Department of Peace Operations and the Department of Political and Peacebuilding Affairs, the Advisory Committee was also informed, upon enquiry, that the peace and security reform had merged the regional divisions of the former Department of Peacekeeping Operations and the former Department of Political Affairs into a single regional political-operational structure. Teams from the two former departments were brought together under divisions, according to their regional coverage. As a result, the Department of Political and Peacebuilding Affairs-Department of Peace Operations single regional political-operational structure comprises eight regional divisions: four covering Africa (Northern, Western, Eastern and Central Southern Africa), one covering the Middle East, one covering Asia and the Pacific, one covering Europe and Central Asia, and another covering the Americas. Each division is headed by a director at the D-2 level, who reports to the corresponding assistant secretary-general. Integrated operational teams that are in place (for missions in Africa) are staffed with

Department of Peace Operations posts; whereas, in other cases, the Department of Peace Operations posts are integrated into subregional teams to ensure a coherent approach to regional issues as well as cross-fertilization between Department of Political and Peacebuilding Affairs and Department of Peace Operations personnel.

II.111 The Advisory Committee was further informed, upon enquiry, that assistant secretaries-general and directors were responsible for both peacekeeping and political missions and non-mission settings in their respective geographical areas of responsibility. Reporting lines in the single regional political-operational structure are not linked to the funding source but to the function of posts. All deputy directors report directly to the director of the division. Directors, in turn, report directly to the assistant secretaries-general, regardless of the funding source of their own post. According to the information provided, political analysis, in particular at the regional level, and information-sharing have improved since the reform, with integrated teams covering country and regional files reporting to one director and/or deputy director.

Standing capacities

II.112 The Secretary-General indicates that, under subprogramme 3, Rule of law and security institutions, the Department has established standing capacities for disarmament, demobilization and reintegration and security sector reform and governance, to increase responsive capacity and enable the delivery of support to field operations and national authorities in conflict and post-conflict situations (A/77/6 (Sect. 5), para. 5.48). Upon enquiry, the Advisory Committee was informed that the Disarmament, Demobilization and Reintegration Standing Capacity had been established in September 2019, with extrabudgetary support from the Government of Italy, at the United Nations Logistics Base at Brindisi, Italy. The Disarmament, Demobilization and Reintegration Standing Capacity consists of one P-4 Disarmament, Demobilization and Reintegration Officer, who complements the skill sets available through the Standing Police Capacity, the Justice and Corrections Standing Capacity and the Security Sector Reform and Governance Standing Capacity. After a short hiatus caused by the COVID-19 pandemic, the requests for deployment of the Disarmament, Demobilization and Reintegration Standing Capacity have increased and the staff member has been deployed for the most part of 2022, and most recently to support the Sudan, Somalia and Haiti.

II.113 The Advisory Committee was also informed, upon enquiry, that the Security Sector Reform and Governance Standing Capacity had been established in March 2021 at the United Nations Logistics Base, with extrabudgetary funding from the Government of Italy. It consists of one P-5 Senior Safety and Security Officer, who complements the skill sets available through the Standing Police Capacity, the Justice and Corrections Standing Capacity and the Disarmament, Demobilization and Reintegration Standing Capacity. Since the establishment, the staff member has been deployed and provided support in the Democratic Republic of the Congo, Somalia and Burkina Faso and to the United Nations Office for West Africa and the Sahel. With regard to the criteria for establishing the Disarmament, Demobilization and Reintegration Standing Capacity and the Security Sector Reform and Governance Standing Capacity as tenant units in Brindisi or elsewhere, the Committee was informed that, according to the Department of Peace Operations, the United Nations Global Service Centre was best placed to provide the criteria for creating a tenant unit. **The Advisory Committee recalls its recommendation that the Secretary-General provide an assessment of the services offered by the Standing Police Capacity and the Justice and Corrections Standing Capacity in the next report on the United Nations Logistics Base, notably to identify potential challenges and opportunities with regard to the centralization of those capacities or their decentralization to the field, with a view to delivering better support to Member**

States and the United Nations system (see also [A/76/760/Add.5](#), para. 31, and resolution [76/277](#), para. 2).

III. United Nations Truce Supervision Organization

II.114 The regular budget resources proposed for UNTSO for 2023 amount to \$39,003,000 before recosting, which represents an increase of \$65,100, or 0.2 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 5\)](#), table 5.34). Information on the evolution of overall financial resources by object of expenditure and funding source for UNTSO is contained in table II.46.

Table II.26
Staffing resources

	Number	Details
Approved for 2022	229	1 ASG, 2 D-1, 2 P-5, 3 P-4, 2 P-3, 1 P-2/1, 146 LL, 70 FS and 2 NPO
Reclassification	–	Reclassification of 1 P-2 to P-3
Proposed for 2023	229	1 ASG, 2 D-1, 2 P-5, 3 P-4, 3 P-3, 146 LL, 70 FS and 2 NPO

Comments and recommendations on posts

II.115 The regular budget resources for posts for 2023 amount to \$25,412,400 before recosting, which represents an increase of \$65,100, or 0.3 per cent, compared with the apportionment for 2022. The resources would provide for 229 posts (11 Professional and higher categories, 70 Field Service, 146 Local level and 2 National Professional Officers) ([A/77/6 \(Sect. 5\)](#), tables 5.35 and 5.36). The proposed increase of \$65,100 would cover the costs related to the following changes:

(a) Reclassification of one Associate Security Officer (P-2) post to Field Security Officer (P-3) within the Security Section (\$32,500). The Secretary-General indicates that the Security Section will be restructured to merge the current Security Operation Centre and the Security Information and Coordination Unit in order to establish a Security Information Operation Centre. According to the Secretary-General, this change would bring UNTSO into conformity with contemporary United Nations security structures, add a significant qualitative dimension to the conduct of programme delivery and increase the mission's capacity to assess risk levels and their impact on operations. Given the larger unit structure and increased level of responsibility (the P-3 is expected to supervise nine staff members), the post is proposed for reclassification from the P-2 to the P-3 level ([A/77/6 \(Sect. 5\)](#), annex II);

(b) Higher provision for the reassignment of one post of Finance Assistant (Local level) as an Environmental Assistant (Local level) that was approved pursuant to General Assembly resolution [76/245](#) and is subject to a 50 per cent vacancy rate (\$32,600) (*ibid.*, para. 5.130).

Vacant posts

II.116 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there were 16 vacant posts (1 P-2, 10 Field Service and 5 Local level). The information provided to the Committee indicates that one Information Systems Officer (Field Service) post has been vacant since May 2020 and that its recruitment has been affected by the COVID-19 pandemic and the cash liquidity problem. **The Advisory Committee trusts that all vacant posts, including the long-vacant one, will be filled expeditiously and that an update will be provided to the General**

Assembly at the time of its consideration of the present report and in the next budget submission. The Committee makes further observations on posts vacant for 24 months or longer in chapter I above.

Vacancy rates

II.117 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for UNTSO (see table II.27). The Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 17.4 per cent and 8.2 per cent, respectively, in 2021, and 12.2 per cent and 7.0 per cent, respectively, from January to June 2022, and that they are budgeted at 6.1 per cent and 5.8 per cent, respectively, for 2023. **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I above.

Table II.27
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	11	6.1	17.4	11	6.7	12.2	11	6.1
General Service and related	221	5.8	8.2	219	7.3	7.0	219	5.8

II.118 The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.119 The non-post resources for 2023 would amount to \$13,590,600 before recosting, which represents the same amount as the apportionment for 2022 ([A/77/6 \(Sect. 5\)](#), table 5.37). The information provided to the Advisory Committee indicates that the following cost-neutral changes are proposed:

(a) Furniture and equipment: an increase of \$240,900 reflects the need to replace three sets of observation equipment for three observation posts on the Alpha side of the Golan, as well as for additional resources to implement the UNTSO vehicle acquisition plan gradually (see also para. II.128 below);

(b) Supplies and materials: an increase of \$61,100 reflects the need to replace uniforms and damaged fragmentation jackets.

II.120 The aforementioned increases would be offset by reductions under other staff costs (\$196,900) and general operating expenses (\$105,100).

Travel of staff

II.121 The proposed resources for travel of staff amount to \$315,400. The Advisory Committee notes that only \$132,100 was expended in 2021 of an appropriation of

\$250,900, reflecting an underexpenditure of \$118,800 and a utilization rate of 52.6 per cent; and that, for 2022, only \$127,900 had been expended of an appropriation of \$315,000 as at 30 June 2022. **In view of the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$47,300) to the requirement for travel of staff.**

Improvement of premises

II.122 The proposed resources for improvement of premises amount to \$740,000. The Advisory Committee notes that only \$16,700 was expended in 2021 of an appropriation of \$221,000, reflecting an underexpenditure of \$204,300 and a utilization rate of 7.5 per cent. The Committee also notes that only \$5,200 was expended from 1 January to 30 June 2022 of an appropriation of \$740,000, reflecting a utilization rate of 0.7 per cent. **In view of the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$111,000) to the requirement for improvement of premises.**

II.123 **Subject to its recommendations in paragraphs II.121 and II.122 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.**

Other matters

Geographical representation

II.124 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, of the 15 staff members in the Professional and higher categories, 2 came from Africa, 3 from Asia and the Pacific, 2 from Eastern Europe, 2 from Latin America and the Caribbean and 6 from Western Europe and other States. **The Advisory Committee trusts that UNTSO will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, paras. 53–58, and chap. I above).**

Gender parity

II.125 Upon enquiry, the Advisory Committee was informed that 24.9 per cent of UNTSO staff members were women. The Committee was also provided with the percentage of female staff by category and level, as contained in table II.28.

Table II.28
Percentage of female staff by category and level

<i>Category and level</i>	<i>Percentage</i>
Professional and higher	
ASG	—
D-1	50.0
P-5	—
P-4	33.3
P-3	50.0
NPO	1000
FS	37.1
General Service and related	18.6

II.126 The Advisory Committee trusts that the United Nations Truce Supervision Organization will strengthen its efforts to improve the gender balance among its staff.

Cooperation with the Office of the Special Coordinator for the Middle East Peace Process

II.127 Upon enquiry, the Advisory Committee was informed that 12 posts of the Office of the Special Coordinator for the Middle East Peace Process (1 P-3, 2 Field Service and 9 Local level) were co-located with the UNTSO support component to assist with the integrated mission support between UNTSO and the Office. A memorandum of understanding defines the basis of cost recovery calculations for services and goods between the two entities.

Vehicle acquisition plan

II.128 Upon enquiry, the Advisory Committee was informed that UNTSO currently held 136 vehicles, and that 4 vehicles would be replaced in 2022. The Committee was provided with table II.29 regarding the vehicle acquisition plan (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. II.115, and table II.24).

Table II.29
Vehicle acquisition plan, 2021–2025

Item number	Make/model/type	Source	2021	2022	2023	2024	2025	Total 2021–2025	Implementation 2021 and 2022	Remaining to be replaced	Remarks
1	Armoured suburban utility vehicle, general purpose, diesel, left-hand drive, 4x4	Transfer from UNAMID	–	7	–	–	–	7	7	–	Arrival postponed owing to shipping delays; expected for the third quarter of 2022
2	Armoured suburban utility vehicle, general purpose, diesel, left-hand drive, 4x4	Systems contract	–	2	8	4	2	16	2	14	Acquisition of seven units in 2023 deferred and planned to be staggered from 2024 to 2027
3	Sedan, VIP, large size	Local procurement	–	1	–	–	–	1	1	–	*Replacement in 2022 instead of 2023 owing to accidental damage
4	Sedan, large size	Local procurement	–	–	2	–	–	2	–	2	–
5	Suburban utility vehicle, general purpose, diesel, left-hand drive, 4x4	Systems contract	4	–	5	6	8	23	4	19	2025 acquisition reduced from nine to eight units and one minibus added to 2023 instead
6	Minibus	Local procurement	3	2	1	–	–	6	5	1	Acquisition on target. 2022 acquisition in progress
7	Truck, cargo – containing carrier		–	–	–	1	–	1	–	1	–
8	Utility vehicle, 2 cabin, pickup	Systems contract	–	–	–	–	8	8	–	8	2025 acquisition deferred to 4 units each in 2026 and 2027 in the new plan
9	Van, panel, cargo	Systems contract	–	–	–	–	4	4	–	4	–
10	3-ton forklift	Transfer from UNAMID	–	–	–	2	–	2	–	2	Forklifts no longer available from UNAMID; two forklifts added to the 2024 plan accordingly
11	5-ton forklift	Systems contract	–	–	1	–	–	1	–	1	–
Total			7	12	17	13	22	71	19	52	

IV. United Nations Military Observer Group in India and Pakistan

II.129 The regular budget resources proposed for UNMOGIP for 2023 amount to \$9,861,000 before recosting, which is the same amount as the appropriation for 2022 (A/77/6 (Sect. 5), table 5.42). Information on the evolution of overall financial resources by object of expenditure and funding source for UNMOGIP is contained in table II.47.

Table II.30
Staffing resources

	Number	Level
Approved for 2022	74	1 D-2, 1 P-5, 1 P-4, 22 FS and 49 LL
Proposed for 2023	74	1 D-2, 1 P-5, 1 P-4, 22 FS and 49 LL

Comments and recommendations on posts

II.130 The proposed resources for posts for 2023 amounting to \$5,306,600 before recosting, which represents the same amount as the apportionment for 2022, would provide for the continuation of 74 posts (3 Professional and higher categories, 22 Field Service and 49 Local level) (A/77/6 (Sect. 5), tables 5.42, 5.43 and 5.44).

Vacant posts

II.131 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2022, there were six vacant posts (2 Field Service and 4 Local level). The information provided to the Committee indicates that two posts have been vacant for more than two years: one Chief Human Resources Officer (Field Service), vacant since August 2020; and one Finance Assistant (Local level), vacant since May 2020. Recruitment for those posts has been on hold owing to the restrictions placed on filling vacancies. **The Advisory Committee trusts that all vacant posts, including the long-vacant ones, will be filled expeditiously and that an update will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.** The Committee makes further observations on posts vacant for 24 months or longer in chapter I above.

Vacancy rates

II.132 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for UNMOGIP (see table II.31). The Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 33.3 per cent and 8.6 per cent, respectively, in 2021, 24.1 per cent and 9.6 per cent, respectively, from January to June 2022, and that they are budgeted at 1.0 per cent and 4.6 per cent, respectively, for 2023. **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I above.

Table II.31
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	3	1.0	33.3	3	1.1	24.1	3	1.0
General Service and related	71	4.6	8.6	71	5.8	9.6	71	4.6

II.133 The Advisory Committee recommends the approval of the Secretary-General's proposal on post resources.

Comments and recommendations on non-post resources

II.134 The non-post resources for 2023 would amount to \$4,554,400 before recosting, which represents the same amount as the apportionment for 2022 (A/77/6 (Sect. 5), table 5.45). The information provided to the Advisory Committee indicates that the following cost-neutral changes are proposed:

(a) Supplies and materials: an increase of \$123,100 reflects the expansion of the facility, which implies requirements for supplies and materials;

(b) General operating expenses: an increase of \$99,400 would cover higher requirements for services for the expanded headquarters building, an integrated warehouse and a new drivers' accommodation;

(c) Travel of staff: an increase of \$17,000 mainly reflects within-mission travel of civilian staff to perform administrative and maintenance requirements in the field duty stations in both host countries;

(d) Hospitality: an increase of \$12,000 would cover the higher costs estimated for the resumption of such functions in 2023.

II.135 The aforementioned increases would be offset by reductions under furniture and equipment (\$167,100), contractual services (\$50,700) and other staff costs (\$33,700).

Supplies and materials

II.136 The proposed requirement for supplies and materials amounts to \$417,700, which represents an increase of \$123,100 compared with the appropriation for 2022. The information provided to the Advisory Committee indicates that the resources would provide for library books and supplies (\$800), operational equipment supplies (\$99,900), other supplies (\$253,500) and stationery and office supplies (\$63,500). The Committee notes that only \$341,300 was expended in 2021 of an appropriation of \$382,500, reflecting an underexpenditure of \$41,200. **In view of the underexpenditure, the Advisory Committee recommends a reduction of 25 per cent (\$30,800) to the proposed resource increase for supplies and materials.**

II.137 Subject to its recommendation in paragraph II.136 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters*Vehicle acquisition plan*

II.138 Upon enquiry, the Advisory Committee was provided with table II.32 on the vehicle acquisition plan for UNMOGIP.

Table II.32

Vehicle acquisition plan

<i>Total number of vehicles</i>	<i>Armoured</i>	<i>Soft-skinned</i>	<i>Truck</i>	<i>Pickup</i>	<i>Minibus</i>	<i>Total</i>
Fleet status in 2015	12	36	2	3	8	61
Written-off vehicles	(6)	–	(1)	(1)	–	(8)
Subtotal	6	36	1	2	8	53
Written-off vehicles according to the Government of Pakistan	–	(9)	–	–	(8)	(17)
Vehicles imported under the budget for 2016	–	9	–	–	8	(17)
Subtotal	6	36	1	2	8	53
Fleet status in 2019						
Written-off vehicles according to the Government of Pakistan	–	(6)	–	–	–	(6)
Vehicles imported under the budget for 2019	–	6	–	–	–	6
Subtotal	6	36	1	2	8	53
Fleet status in 2020 and 2021						
Written-off vehicles according to the Government of Pakistan	–	(25)	–	(2)	–	(27)
Vehicles imported under the budgets for 2020 and 2021	–	25	–	2	–	27
Subtotal	6	36	1	2	8	61
Written-off vehicles	–	–	–	–	(8)	(8)
Vehicles ordered under the budget for 2022	–	4	–	–	4	8
Fleet current strength	6	36	1	2	8	53
Vehicles to be ordered under the budget for 2023	–	–	1	–	–	1
Vehicles to be written off	(2)	(4)	(1)	–	(4)	(11)

Section 6**Peaceful uses of outer space****Regular budget**

Appropriation for 2021	\$4,493,600
Expenditure for 2021	\$4,025,300
Appropriation for 2022	\$4,215,100
Expenditure as at 30 June 2022	\$1,774,800
Proposal for 2023	\$4,484,000

Extrabudgetary resources	
Available for 2021	\$1,139,700
Expenditure for 2021	\$1,124,400
Estimate for 2022	\$1,209,600
Expenditure as at 30 June 2022	\$555,400
Projected for 2023	\$1,341,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

II.139 The proposed regular budget resources for 2023 for the Office for Outer Space Affairs amount to \$4,484,000 before recosting, which represents an increase of \$268,900, or 6.4 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 6), table 6.2). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.48.

II.140 The Office would also receive in-kind contributions estimated at \$1,045,000 for 2023. The Secretary-General indicates that these contributions reflect the costs associated with staff provided on a non-reimbursable loan basis, expert support and launch services provided under the Access to Space for All initiative and the value of the rental of conference facilities, meeting services, room and board for participants, transport and other contractual services provided on a no-cost basis for training events and other activities organized by the Office (ibid., para. 6.32).

Table II.33
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	23	1 D-2, 1 D-1, 2 P-5, 7 P-4, 4 P-3, 3 P-2/1 and 5 GS (OL)
Establishment	2	2 P-3 (1 Political Affairs Officer and 1 Programme Officer)
Reclassification	–	Upward reclassification of 1 post from P-2/1 to P-3
Proposed for 2023	25	1 D-2, 1 D-1, 2 P-5, 7 P-4, 7 P-3, 2 P-2/1 and 5 GS (OL)
Extrabudgetary^a		
Estimated for 2022	7	2 P-3, 2 P-2/1 and 3 GS (OL)
Projected for 2023	7	1 P-3, 3 P-2/1 and 3 GS (OL)

^a The organizational structure for 2023 also includes three Junior Professional Officers (P-2/1) and six positions on a non-reimbursable loan basis.

Comments and recommendations on posts

II.141 The proposed regular budget resources for posts in 2023 amount to \$3,476,500 before recosting, representing an increase of \$185,500, or 5.6 per cent, compared with the appropriation for 2022. These resources would provide for 25 posts (20 in the Professional and higher categories and 5 General Service (Other level)), reflecting an increase of 2 posts compared with 2022 (ibid., table 6.4).

Establishment

II.142 It is proposed that a post of Political Affairs Officer (P-3) be established in the Office of the Director to strengthen the capacity of the Office for Outer Space Affairs to support the increasing involvement of stakeholders in space activities (ibid., annex III). Upon enquiry, the Advisory Committee was informed that the incumbent of the proposed post would focus on the growing demand for technical and policy advice and for capacity development with regard to the registration of objects launched into outer space. It is also proposed that a post of Programme Officer (P-3) be established in the Office of the Director to expand and establish new strategic partnerships with Member States, space-related entities and the private sector (ibid.). Upon enquiry, the Committee was informed that the incumbent would focus on expanding and establishing new strategic partnerships with Member States, space-related entities and the private sector to increase opportunities offered to Member States to increase capacity and access and benefit from space.

Reclassification

II.143 It is proposed that a post of Communications Officer in the Office of the Director be reclassified from P-2 to P-3 to strengthen strategic communications, outreach and coordination of messaging on the programmes and achievements of the Committee on the Peaceful Uses of Outer Space and the Office for Outer Space Affairs (ibid.). Upon enquiry, the Advisory Committee was informed that the pace and complexity of space-related developments required a level of responsibility above the existing post. **The Advisory Committee is of the view that the change in the level of the post dedicated to communication should be proposed in the context of a communication strategy. The Committee considers that the proposed reclassification is not justified at this stage and, therefore, recommends against the proposed reclassification of the Communications Officer from P-2 to P-3.**

Vacant posts

II.144 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2022, there were two vacant posts (1 D-2 and 1 D-1). The post of Senior Adviser, Space Science and Education (D-1), had been vacant since 1 July 2019. The Committee was also informed that the recruitment for the post was suspended in November 2019 owing to the imposition of a freeze on hiring and advertised following the lifting of the restriction in April 2021. Given the small number of applicants meeting the requirements, none of them women, the vacancy was re-advertised. Following extensive outreach efforts, a higher number of candidates, including women, met the requirements. The Committee was further informed that the candidates on the shortlist underwent a written assessment on 15 and 16 June 2022 and that the selection process should be completed in July 2022. With regard to the post of Director (D-2), which had been vacant since 23 March 2022, candidates were under review as at the end of May 2022. **The Advisory Committee notes with concern the delay in filling the Senior Adviser (D-1) post, which, combined with the current vacancy of the Director (D-2) post, led to a vacuum in the leadership of the Office for Outer Space Affairs. The Committee trusts that updated information on the recruitment status of these two posts will be provided to the General Assembly at the time of its consideration of the present report and at the next programme budget submission (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. II.127).**

Vacancy rates

II.145 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and the period from January to June

2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 6 (see table II.34).

Table II.34
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	14.3	10.8	18	15.7	12.4	20	17.3
General Service and related	5	0.3	–	5	0.4	–	5	0.4

II.146 Subject to its recommendation in paragraph II.143 above, the Advisory Committee recommends the approval of the Secretary-General's proposals for post resources.

Comments and recommendations on non-post resources

II.147 The proposed non-post resources from the regular budget amount to \$1,007,500 before recosting, which represents an increase of \$83,400, or 9 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 6\)](#), table 6.7). The overall increase reflects increased requirements under the following objects of expenditure (*ibid.*, para. 6.30):

(a) Grants and contributions: an increase of \$58,400 is attributable to support for multi-stakeholder meetings on policy, governance and sustainability of outer space and a review of the education curricula offered by the regional centres for space science and technology education affiliated to the United Nations;

(b) Other staff costs: an increase of \$35,000 would be used for capacity-building and advocacy activities on Space for Women, the space economy and Space for Climate Action, to enhance the Office's website, databases and portals and to support the committees and subsidiary bodies;

(c) Contractual services: an increase of \$16,900 reflects mainly the costs of services needed to conclude the development of the online registration portal;

(d) Travel of staff: an increase of \$7,300 is attributable to two additional technical advisory missions on the use of space-based solutions for disaster risk reduction and emergency response, a technical visit to the regional centres in Africa and a meeting to promote awareness and build capacity on policy, governance and sustainability of outer space activities.

II.148 The above-mentioned increases will be offset in part by reductions under consultants (\$21,100) and general operating expenses (\$13,100).

Contractual services

II.149 The proposed resources for contractual services amount to \$182,900, reflecting an increase of \$16,900, or 10.2 per cent, compared with the appropriation for 2022. The information provided to the Advisory Committee indicates that the requirement would cover the costs for: (a) workstation support fees and Unite Identity services (\$62,600); (b) enterprise computing services, software maintenance and quality assurance for the Office website and related databases (\$100,300); (c) external

printing for publications and outreach materials (\$9,800); and (d) specialized services, including for the preparation of technical materials (\$10,200). The Committee notes that, of an appropriation of \$136,300 for 2021, only \$98,400 was expended, reflecting an underexpenditure of \$37,900 and a utilization rate of 72.2 per cent. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$18,300) to the resources for contractual services.**

Travel of staff

II.150 The proposed resources for travel of staff amount to \$105,600, representing an increase of \$7,300, or 7.4 per cent, compared with the appropriation for 2022. The Advisory Committee notes that, of an appropriation of \$98,600 for 2021, only \$60,000 was expended, reflecting an underexpenditure of \$38,600 and a utilization rate of 60.8 per cent. The Committee also notes that, for the period from 1 January to 30 June 2022, only \$28,400 of the appropriation of \$98,300 has been expended. **In view of the low level of expenditures in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 10 per cent (\$10,600) to the resources for travel of staff.**

Consultants

II.151 The proposed resources for consultants amount to \$55,800. The information provided to the Advisory Committee indicates that the requirement would cover the costs of specialized expertise for: (a) the preparation of technical advice and assistance on disaster risk reduction and emergency response in Central and Western Asia (\$15,500); (b) the development of online training materials and courses in Spanish on the use of space for disaster management and emergency response (\$15,800); and (c) the evaluation of the capacity-building activities undertaken by the Office under its Access to Space for All initiative (\$24,500). The Committee notes that, of an appropriation of \$87,000 for 2021, only \$39,900 was expended, reflecting an underexpenditure of \$47,100 and a utilization rate of 45.9 per cent. The Committee also notes that, for the period from 1 January to 30 June 2022, none of the appropriation of \$76,900 for 2022 has been expended. **In view of the low level of expenditures in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 10 per cent (\$5,600) to the resources for consultants.**

Grants and contributions

II.152 The proposed resources for grants and contributions amount to \$473,200, reflecting an increase of \$58,400 compared with the appropriation for 2022. The information provided to the Advisory Committee indicates that the requirement would support: (a) the operation of the regional centres for space science and technology education affiliated to the United Nations (\$69,000); and (b) the organization of workshops and fellowships to the education programme of International Space University and the participation therein of individuals and professionals from developing countries (\$404,200). The increase of \$58,400 would support multi-stakeholder meetings on policy, governance and sustainability of outer space and a review of the education curricula offered by the regional centres for space science and technology education affiliated to the United Nations. Upon enquiry as to the significant underexpenditure in 2021 (\$148,100 of expenditure against an appropriation of \$420,900), the Committee was informed that, in 2021, as a result of the travel restrictions arising from the COVID-19 pandemic, some activities were held fully virtually, in hybrid form or in person, while some other activities were postponed to 2022 or 2023. In addition, the grant to a regional centre had not been paid as planned. Upon request, the Committee was provided with information on the

expenditures incurred by the Office under grants and contributions over the past three years in connection with workshops, seminars, training courses and grants to regional centres (see table II.35).

Table II.35

Expenditures under grants and contributions, 2019–2021

(United States dollars)

<i>Type of activity</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
Workshops, seminars and training courses	314 300	–	88 100
Grants to regional centres	55 000	15 000	60 000
Total	369 300	15 000	148 100

II.153 In view of the importance of the capacity-building activities related to outer space and the limited expenditures in this area over the past two years, the Advisory Committee encourages the Office for Outer Space Affairs to make full use of the resources allocated under this budget line, in particular the funding for the organization of and participation of individuals and professionals from developing countries in workshops and fellowships and the grants to regional centres. The Committee trusts that information on the use of these resources will be included in the next programme budget submission.

II.154 Subject to its recommendations in paragraphs II.149 to II.151, the Advisory Committee recommends the approval of the Secretary-General's proposals on non-post resources.

Other matters*Geographical representation*

II.155 The Advisory Committee was informed, upon enquiry, that of the 16 staff members in the Professional and higher categories, Africa is represented by 1 staff, Asia and the Pacific by 3, Eastern Europe by 4, Latin America and the Caribbean by 1 and Western European and other States by 7. **The Advisory Committee trusts that the Office for Outer Space Affairs will enhance its efforts to achieve equitable geographical representation of Member States among the staff and provide an update in all future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, paras. 53–58, and chap. I above).**

Gender parity

II.156 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, among the staff members of the Office for Outer Space Affairs, 42.9 per cent were women, and the Committee was provided with the percentage of female staff by category and level, as contained in table II.36. **The Advisory Committee trusts that every effort will be made to improve the gender balance in section 6 (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, para. 61).** The Committee comments further on gender parity in chapter I above.

Table II.36
Percentage of female staff by category and level

<i>Category and level</i>	<i>Percentage</i>
Professional and higher	
D-2	50.0
P-5	—
P-4	57.1
P-3	33.3
P-2/1	66.7
General Service and related	20.0

Table II.37

Section 3, Political affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^c				Extrabudgetary				Total			
	2021 appropriation	2021 expenditure ^a	2022 appropriation	2022 expenditure (January– June) ^b	2023 proposed	Variance (2022– 2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 appropriation/ estimate	2023 estimate	Variance (2022– 2023)
Posts	58 081.8	53 860.7	59 358.2	28 210.3	63 425.2	4 067.0	7 001.4	7 179.9	7 414.8	234.9	37 742.1	48 705.2	46 504.6	(2 200.6)	98 604.2	115 243.3	117 344.6	2 101.3
Other staff costs	558.4	834.2	581.6	335.9	593.3	11.7	14.9	52.2	65.8	13.6	16 245.0	6 104.6	6 104.6	–	17 094.1	6 738.4	6 763.7	25.3
Hospitality	9.5	1.0	10.1	1.9	10.1	–	–	10.0	10.0	–	–	–	–	–	1.0	20.1	20.1	–
Consultants	31.9	534.9	189.2	385.0	30.3	(158.9)	–	–	–	–	2 510.8	3 122.5	3 097.8	(24.7)	3 045.7	3 311.7	3 128.1	(183.6)
Travel of representatives	667.7	202.5	637.6	189.2	637.6	–	–	–	–	–	71.7	120.0	120.0	–	274.2	757.6	757.6	–
Travel of staff	741.4	922.4	780.0	632.3	995.2	215.2	27.6	197.9	197.9	–	2 348.4	2 848.1	2 724.9	(123.2)	3 298.5	3 826.0	3 918.0	92.0
Contractual services	1 034.2	1 097.4	1 245.3	590.9	1 242.6	(2.7)	90.4	64.4	112.9	48.5	2 398.5	3 019.1	2 930.2	(88.9)	3 586.3	4 328.8	4 285.7	(43.1)
General operating expenses	1 062.0	914.2	1 069.2	532.1	1 113.8	44.6	772.4	911.3	867.5	(43.8)	5 848.7	7 003.3	6 693.1	(310.2)	7 535.3	8 983.8	8 674.4	(309.4)
Supplies and materials	84.3	68.7	81.3	34.6	75.9	(5.4)	54.8	33.9	14.1	(19.8)	5.4	83.0	80.8	(2.2)	128.9	198.2	170.8	(27.4)
Furniture and equipment	156.7	668.2	153.6	38.4	182.9	29.3	206.7	186.3	201.4	15.1	139.4	178.6	169.8	(8.8)	1 014.3	518.5	554.1	35.6
Improvement of premises	–	2.0	–	–	–	–	–	–	–	–	–	–	–	–	2.0	–	–	–
Grants and contributions	–	29.9	–	6.6	–	–	–	–	–	–	19 441.7	29 002.3	27 510.0	(1 492.3)	19 471.6	29 002.3	27 510.0	(1 492.3)
Other expenditure ^d	730 359.8	666 604.8	605 197.2	401 175.7	767 075.3	161 878.1	–	–	–	–	18 199.0	21 519.4	16 478.0	(5 041.4)	684 803.8	626 716.6	783 553.3	156 836.7
Total	792 787.7	725 740.9	669 303.3	432 133.0	835 382.2	166 078.9	8 168.2	8 635.9	8 884.4	248.5	104 950.7	121 706.1	112 413.8	(9 292.3)	838 859.9	799 645.3	956 680.4	157 035.1

^a Includes expenditure in the amount of \$1,263,100, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [75/255](#) relating to commitments for unforeseen and extraordinary expenses for 2021.

^b Includes expenditure in the amount of \$607,800, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [76/248](#) relating to commitments for unforeseen and extraordinary expenses for 2022.

^c The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

^d Reflects figures for special political missions.

Table II.38

Section 3, Department of Political and Peacebuilding Affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure^a</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)^b</i>	<i>2023 proposed</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	43 860.8	40 167.8	44 565.6	21 346.9	44 565.6	–	15 678.8	15 702.8	15 702.8	–	55 846.6	60 268.4	60 268.4	–
Other staff costs	450.3	788.3	468.1	326.1	468.1	–	5 786.1	6 104.6	6 104.6	–	6 574.4	6 572.7	6 572.7	–
Hospitality	6.7	–	7.1	–	7.1	–	–	–	–	–	–	7.1	7.1	–
Consultants	26.5	534.9	25.2	365.5	25.2	–	1 040.3	1 160.0	1 160.0	–	1 575.2	1 185.2	1 185.2	–
Travel of representatives	667.7	202.5	637.6	189.2	637.6	–	71.7	120.0	120.0	–	274.2	757.6	757.6	–
Travel of staff	473.4	753.6	477.3	474.0	477.3	–	828.6	1 000.0	1 000.0	–	1 582.2	1 477.3	1 477.3	–
Contractual services	665.0	792.8	871.9	380.5	871.9	–	824.0	1 015.0	1 015.0	–	1 616.8	1 886.9	1 886.9	–
General operating expenses	487.8	353.2	491.3	156.9	491.3	–	2 061.1	2 325.0	2 325.0	–	2 414.3	2 816.3	2 816.3	–
Supplies and materials	15.8	1.4	14.3	0.4	14.3	–	0.1	50.0	50.0	–	1.5	64.3	64.3	–
Furniture and equipment	30.9	340.4	29.5	26.1	29.5	–	19.7	46.6	46.6	–	360.1	76.1	76.1	–
Improvement of premises	–	0.5	–	–	–	–	–	–	–	–	0.5	–	–	–
Grants and contributions	–	0.3	–	6.6	–	–	5 749.8	6 015.6	6 015.6	–	5 750.1	6 015.6	6 015.6	–
Total	46 684.9	43 935.5	47 587.9	23 272.2	47 587.9	–	32 060.2	33 539.6	33 539.6	–	75 995.9	81 127.5	81 127.5	–

^a Includes expenditure in the amount of \$1,128,100, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [75/255](#) relating to commitments for unforeseen and extraordinary expenses for 2021.

^b Includes expenditure in the amount of \$607,800, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [76/248](#) relating to commitments for unforeseen and extraordinary expenses for 2022.

Table II.39

Section 3, Office of the Special Coordinator for the Middle East Peace Process: evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure^a</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	8 836.5	8 524.5	9 736.0	4 431.9	9 763.4	27.4	8 524.5	9 736.0	9 763.4	27.4
Other staff costs	45.3	42.0	48.3	9.3	49.0	0.7	42.0	48.3	49.0	0.7
Hospitality	2.8	1.0	3.0	1.9	3.0	–	1.0	3.0	3.0	–
Travel of staff	130.7	119.3	164.2	86.0	172.3	8.1	119.3	164.2	172.3	8.1
Contractual services	212.7	148.9	210.7	122.2	208.0	(2.7)	148.9	210.7	208.0	(2.7)
General operating expenses	543.0	527.2	545.2	351.7	552.0	6.8	527.2	545.2	552.0	6.8
Supplies and materials	57.2	65.5	57.0	34.2	44.1	(12.9)	65.5	57.0	44.1	(12.9)
Furniture and equipment	95.3	309.0	95.7	11.0	95.7	–	309.0	95.7	95.7	–
Total	9 923.5	9 737.4	10 860.1	5 048.3	10 887.5	27.4	9 737.4	10 860.1	10 887.5	27.4

^a Includes expenditure in the amount of \$135,000, incurred under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [75/255](#) relating to commitments for unforeseen and extraordinary expenses.

Table II.40

Section 3, United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	2 848.6	2 816.8	2 620.9	1 355.7	2 526.5	(94.4)	–	–	–	–	2 816.8	2 620.9	2 526.5	(94.4)
Other staff costs	62.8	3.8	65.2	–	76.2	11.0	–	–	–	–	3.8	65.2	76.2	11.0
Consultants	5.4	–	5.1	–	5.1	–	–	–	–	–	–	5.1	5.1	–
Travel of staff	71.0	16.1	71.6	18.2	86.4	14.8	–	–	–	–	16.1	71.6	86.4	14.8
Contractual services	147.4	148.7	152.9	86.6	152.9	–	–	–	–	–	148.7	152.9	152.9	–
General operating expenses	11.6	9.6	11.9	15.5	11.9	–	–	–	–	–	9.6	11.9	11.9	–
Supplies and materials	5.7	1.8	5.0	–	5.0	–	–	–	–	–	1.8	5.0	5.0	–
Furniture and equipment	30.5	18.6	28.4	1.3	28.4	–	–	–	–	–	18.6	28.4	28.4	–
Improvement of premises	–	1.5	–	–	–	–	–	–	–	–	1.5	–	–	–
Grants and contributions	–	29.6	–	–	–	–	81.9	200.0	200.0	–	111.5	200.0	200.0	–
Total	3 183.0	3 046.5	2 961.0	1 477.5	2 892.4	(68.6)	81.9	200.0	200.0	–	3 128.4	3 161.0	3 092.4	(68.6)

Table II.41

Section 3, United Nations Office to the African Union: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	1 026.8	964.1	931.2	362.9	931.2	–	7 001.4	7 179.9	7 414.8	234.9	–	–	–	–	7 965.5	8 111.1	8 346.0	234.9
Other staff costs	–	–	–	–	–	–	14.9	52.2	65.8	13.6	76.2	–	–	–	91.1	52.2	65.8	13.6
Hospitality	–	–	–	–	–	–	–	10.0	10.0	–	–	–	–	–	–	10.0	10.0	–
Consultants	–	–	–	–	–	–	–	–	–	–	–	180.4	274.5	94.1	–	180.4	274.5	94.1
Travel of staff	4.8	11.3	4.9	1.5	4.9	–	27.6	197.9	197.9	–	–	–	–	–	38.9	202.8	202.8	–
Contractual services	4.7	–	5.1	–	5.1	–	90.4	64.4	112.9	48.5	–	90.0	128.7	38.7	90.4	159.5	246.7	87.2
General operating expenses	5.8	8.4	6.2	7.9	6.2	–	772.4	911.3	867.5	(43.8)	17.6	25.0	25.0	–	798.4	942.5	898.7	(43.8)
Supplies and materials	3.9	–	3.5	–	3.5	–	54.8	33.9	14.1	(19.8)	–	–	–	–	54.8	37.4	17.6	(19.8)
Furniture and equipment	–	–	–	–	–	–	206.7	186.3	201.4	15.1	–	–	–	–	206.7	186.3	201.4	15.1
Grants and contributions	–	–	–	–	–	–	–	–	–	–	113.7	147.1	164.3	17.2	113.7	147.1	164.3	17.2
Total	1 046.0	983.9	950.9	372.2	950.9	–	8 168.2	8 635.9	8 884.4	248.5	207.5	442.5	592.5	150.0	9 359.5	10 029.3	10 427.8	398.5

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table II.42

Section 3, Office of Counter-Terrorism: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	1 509.1	1 387.5	1 504.5	712.9	5 638.5	4 134.0	22 063.3	33 002.4	30 801.8	(2 200.6)	23 450.8	34 506.9	36 440.3	1 933.4
Other staff costs	–	0.1	–	0.5	–	–	10 382.7	–	–	–	10 382.8	–	–	–
Consultants	–	–	158.9	19.5	–	(158.9)	1 470.5	1 782.1	1 663.3	(118.8)	1 470.5	1 941.0	1 663.3	(277.7)
Travel of staff	61.5	22.2	62.0	52.6	254.3	192.3	1 519.8	1 848.1	1 724.9	(123.2)	1 542.0	1 910.1	1 979.2	69.1
Contractual services	4.4	7.0	4.7	1.6	4.7	–	1 574.5	1 914.1	1 786.5	(127.6)	1 581.5	1 918.8	1 791.2	(127.6)
General operating expenses	13.8	15.8	14.6	0.1	52.4	37.8	3 770.0	4 653.3	4 343.1	(310.2)	3 785.8	4 667.9	4 395.5	(272.4)
Supplies and materials	1.7	–	1.5	–	9.0	7.5	5.3	33.0	30.8	(2.2)	5.3	34.5	39.8	5.3
Furniture and equipment	–	0.2	–	–	29.3	29.3	119.7	132.0	123.2	(8.8)	119.9	132	152.5	20.5
Grants and contributions	–	–	–	–	–	–	13 496.3	22 639.6	21 130.1	(1 509.5)	13 496.3	22 639.6	21 130.1	(1 509.5)
Total	1 590.5	1 432.8	1 746.2	787.1	5 988.2	4 242.0	54 402.2	66 004.6	61 603.7	(4 400.9)	55 834.9	67 750.8	67 591.9	(158.9)

Table II.43

Section 4, Disarmament: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	9 697.9	9 822.3	9 588.5	5 550.1	9 588.5	–	4 408.3	4 628.7	5 644.4	1 015.7	14 230.6	14 217.2	15 232.9	1 015.7
Other staff costs	252.4	164.0	267.4	93.2	267.4	–	–	–	–	–	164.0	267.4	267.4	–
Hospitality	1.8	–	1.9	–	1.9	–	–	–	–	–	0.0	1.9	1.9	–
Consultants	171.5	89.0	168.7	65.2	144.9	(23.8)	–	–	–	–	89.0	168.7	144.9	(23.8)
Experts	1 083.4	54.3	580.2	458.2	571.7	(8.5)	–	–	–	–	54.3	580.2	571.7	(8.5)
Travel of staff	139.7	83.7	153.2	90.9	151.4	(1.8)	324.4	345.2	362.5	17.3	408.1	498.4	513.9	15.5
Contractual services	129.7	114.6	137.3	117.3	137.3	–	1 361.8	1 346.7	1 414.0	67.3	1 476.4	1 484.0	1 551.3	67.3
General operating expenses	279.8	208.3	295.6	84.0	299.1	3.5	3 380.6	3 564.8	3 743.0	178.2	3 588.9	3 860.4	4 042.1	181.7
Supplies and materials	11.0	5.9	10.0	5.4	10.0	–	1.7	37.4	39.3	1.9	7.6	47.4	49.3	1.9
Furniture and equipment	79.7	44.6	76.1	3.2	76.1	–	125.7	132.0	138.6	6.6	170.3	208.1	214.7	6.6
Grants and contributions	1 012.3	689.6	1 457.9	714.3	1 457.9	–	672.5	706.2	741.5	35.3	1 362.1	2164.1	2 199.4	35.3
Other	–	–	–	–	–	–	611.4	642.0	674.1	32.1	611.4	642.0	674.1	32.1
Total	12 859.2	11 276.3	12 736.8	7 181.8	12 706.2	(30.6)	10 886.4	11 403.0	12 757.4	1 354.4	22 162.7	24 139.8	25 463.6	1 323.8

Table II.44

Section 5, Peacekeeping operations: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Other assessed</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	37 276.7	33 383.4	36 172.4	16 315.5	36 237.5	65.1	80 301.7	75 047.7	77 311.4	2 263.7	13 597.9	16 830.8	16 830.8	–	127 283.0	128 050.9	130 379.7	2 328.8
Other staff costs	8 854.9	8 041.7	9 201.9	5 072.9	8 971.3	(230.6)	727.9	736.6	507.2	(229.4)	2 498.5	514.5	514.5	–	11 268.1	10 453.0	9 993.0	(460.0)
Hospitality	12.1	7.8	17.0	7.9	29.0	12.0	–	–	–	–	–	9.0	9.0	–	7.8	26.0	38.0	12.0
Consultants	–	–	–	–	–	–	400.0	238.7	238.7	–	1 244.2	1 116.2	1 116.2	–	1 644.2	1 354.9	1 354.9	–
Experts	–	–	–	–	–	–	–	–	–	–	–	229.0	229.0	–	–	229.0	229.0	–
Travel of staff	501.9	549.8	676.6	403.4	693.6	17.0	1 094.5	2 865.6	2 865.6	–	1 599.6	1 679.2	1 679.2	–	3 243.9	5 221.4	5 238.4	17.0
Contractual services	1 156.0	1 237.4	1 211.7	691.2	1 161.0	(50.7)	1 957.6	1 798.3	1 666.7	(131.6)	3 653.1	2 968.0	2 968.0	–	6 848.1	5 978.0	5 795.7	(182.3)
General operating expenses	4 226.5	4 131.0	3 977.1	2 208.8	3 971.4	(5.7)	284.4	327.1	443.3	116.2	978.6	1 049.7	1 049.7	–	5 394.0	5 353.9	5 464.4	110.5
Supplies and materials	934.9	751.0	732.5	582.0	916.7	184.2	19.1	67.9	86.4	18.5	0.9	1.0	1.0	–	771.0	801.4	1 004.1	202.7
Furniture and equipment	1 929.3	2 084.2	1 937.5	395.4	2 011.3	73.8	405.8	411.2	424.6	13.4	40.3	313.7	313.7	–	2 530.3	2 662.4	2 749.6	87.2
Improvement of premises	221.0	16.7	740.0	5.7	740.0	–	2.0	–	–	–	–	–	–	–	18.7	740.0	740.0	–
Grants and contributions	–	–	–	–	–	–	147.0	70.0	70.0	–	34 382.0	37 069.7	37 069.7	–	34 529.0	37 139.7	37 139.7	–
Other	–	–	–	–	–	–	8 694.2	8 704.6	8 961.7	257.1	–	–	–	–	8 694.2	8 704.6	8 961.7	257.1
Total	55 113.3	50 203.0	54 666.7	25 682.8	54 731.8	65.1	94 034.2	90 267.7	92 575.6	2 307.9	57 995.1	61 780.8	61 780.8	–	202 232.3	206 715.2	209 088.2	2 373.0

Table II.45

Section 5, Department of Peace Operations: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed				Extrabudgetary				Total			
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January– June)	2023 estimate	Variance (2022–2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 appropriation/ estimate	2023 estimate	Variance (2022– 2023)
Posts	5 559.8	5 186.5	5 518.5	2 473.2	5 518.5	–	80 301.7	75 047.7	77 311.4	2 263.7	13 597.9	16 830.8	16 830.8	–	99 086.1	97 397.0	99 660.7	2 263.7
Other staff costs	55.5	69.5	58.9	6.3	58.9	–	727.9	736.6	507.2	(229.4)	2 498.5	514.5	514.5	–	3 295.9	1 310.0	1 080.6	(229.4)
Hospitality	1.4	–	1.5	–	1.5	–	–	–	–	–	–	9.0	9.0	–	10.5	10.5	–	–
Consultants	–	–	–	–	–	–	400.0	238.7	238.7	–	1 244.2	1 116.2	1 116.2	–	1 644.2	1 354.9	1 354.9	–
Experts	–	–	–	–	–	–	–	–	–	–	–	229.0	229.0	–	229.0	229.0	–	–
Travel of staff	24.7	33.0	24.9	8.2	24.9	–	1 094.5	2 865.6	2 865.6	–	1 599.6	1 679.2	1 679.2	–	2 727.1	4 569.7	4 569.7	–
Contractual services	142.4	150.8	136.0	21.1	136.0	–	1 957.6	1 798.3	1 666.7	(131.6)	3 653.1	2 968.0	2 968.0	–	5 761.5	4 902.3	4 770.7	(131.6)
General operating expenses	71.0	61.6	75.2	4.8	75.2	–	284.4	327.1	443.3	116.2	978.6	1 049.7	1 049.7	–	1 324.6	1 452.0	1 568.2	116.2
Supplies and materials	58.0	2.2	52.8	0.1	52.8	–	19.1	67.9	86.4	18.5	0.9	1.0	1.0	–	22.2	121.7	140.2	18.5
Furniture and equipment	–	46.6	–	2.0	–	–	405.8	411.2	424.6	13.4	40.3	313.7	313.7	–	492.7	724.9	738.3	13.4
Improvement of premises	–	–	–	–	–	–	2.0	–	–	–	–	–	–	–	2.0	–	–	–
Grants and contributions	–	–	–	–	–	–	147.0	70.0	70.0	–	34 382.0	37 069.7	37 069.7	–	34 529.0	37 139.7	37 139.7	–
Other	–	–	–	–	–	–	8 694.2	8 704.6	8 961.7	257.1	–	–	–	–	8 694.2	8 704.6	8 961.7	257.1
Total	5 912.8	5 550.2	5 867.8	2 515.7	5 867.8	–	94 034.2	90 267.7	92 575.6	2 307.9	57 995.1	61 780.8	61 780.8	–	157 579.5	157 916.3	160 224.2	2 307.9

Table II.46

Section 5, UNTSO: evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>					
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2022–2023)</i>
Posts	25 966.2	23 167.9	25 347.3	11 633.4	25 412.4	65.1
Other staff costs	7 112.2	6 449.0	7 489.0	4 237.5	7 292.1	(196.9)
Hospitality	2.8	0.3	7.5	1.9	7.5	–
Travel of staff	250.9	132.1	315.4	127.9	315.4	–
Contractual services	660.2	794.0	709.1	437.8	709.1	–
General operating expenses	2 870.4	2 820.3	2 645.6	1 283.2	2 540.5	(105.1)
Supplies and materials	494.4	407.5	385.1	353.1	446.2	61.1
Furniture and equipment	1 206.5	1 345.7	1 298.9	367.5	1 539.8	240.9
Improvement of premises	221.0	16.7	740.0	5.2	740.0	–
Total	38 784.6	35 133.5	38 937.9	18 447.6	39 003.0	65.1

Table II.47

Section 5, UNMOGIP: evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>					
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2022–2023)</i>
Posts	5 750.7	4 939.1	5 306.6	2 208.9	5 306.6	–
Other staff costs	1 687.2	1 523.2	1 654.0	815.2	1 620.3	(33.7)
Hospitality	7.9	7.5	8.0	6.0	20.0	12.0
Travel of staff	226.3	384.7	336.3	267.4	353.3	17.0
Contractual services	353.4	292.6	366.6	232.3	315.9	(50.7)
General operating expenses	1 285.1	1 249.1	1 256.3	920.7	1 355.7	99.4
Supplies and materials	382.5	341.3	294.6	228.8	417.7	123.1
Furniture and equipment	722.8	691.9	638.6	25.9	471.5	(167.1)
Improvement of premises	–	–	–	0.6	–	–
Total	10 415.9	9 429.4	9 861.0	4 705.7	9 861.0	–

Table II.48

Section 6, Peaceful uses of outer space: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Post	3 590.8	3 495.6	3 291.0	1 638.9	3 476.5	185.5	675.1	789.7	851.9	62.2	4 170.7	4 080.7	4 328.4	247.7
Other staff costs	95.2	135.8	101.0	43.3	136.0	35.0	–	–	–	–	135.8	101.0	136.0	35.0
Hospitality	0.8	–	0.8	–	0.8	–	–	–	–	–	–	0.8	0.8	–
Consultants	87.0	39.9	76.9	–	55.8	(21.1)	199.0	95.0	96.1	1.1	238.9	171.9	151.9	(20.0)
Experts	23.4	15.0	24.8	–	24.8	–	–	–	–	–	15.0	24.8	24.8	–
Travel of staff	98.6	60.0	98.3	28.4	105.6	7.3	41.1	84.8	118.7	33.9	101.1	183.1	224.3	41.2
Contractual services	136.3	98.4	166.0	40.4	182.9	16.9	43.2	44.0	44.0	–	141.6	210.0	226.9	16.9
General operating expenses	26.5	8.0	28.1	0.4	15.0	(13.1)	117.1	94.9	96.0	1.1	125.1	123.0	111.0	(12.0)
Supplies and materials	2.3	3.4	2.2	1.1	2.2	–	6.3	6.8	6.8	–	9.7	9.0	9.0	–
Furniture and equipment	11.8	21.2	11.2	–	11.2	–	9.8	9.6	9.6	–	31.0	20.8	20.8	–
Grants and contributions	420.9	148.1	414.8	22.3	473.2	58.4	32.8	84.8	118.7	33.9	180.9	499.6	591.9	92.3
Total	4 493.6	4 025.3	4 215.1	1 774.8	4 484.0	268.9	1 124.4	1 209.6	1 341.8	132.1	5 149.7	5 424.7	5 825.8	401.0

Part III

International justice and law

Section 7

International Court of Justice

Regular budget	
Appropriation for 2021	\$30,778,800
Expenditure for 2021	\$27,626,500
Appropriation for 2022	\$28,549,100
Expenditure as at 30 June 2022	\$14,755,600
Proposal for 2023	\$28,463,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

III.1 The regular budget resources requested by the Secretary-General under section 7 for 2023 amount to \$28,463,200 before recosting, reflecting a net reduction of \$85,900, or 0.3 per cent, compared with the appropriation for 2022.

Table III.1
Evolution of overall financial resources by object of expenditure
 (Thousands of United States dollars)

	<i>Regular budget</i>					
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2023–2022)</i>
Posts	16 465.5	14 427.1	14 697.2	6 508.6	14 777.0	79.8
Other staff costs	1 643.7	1 516.3	1 645.4	1 146.5	1 645.4	–
Non-staff compensation	8 044.2	7 023.1	7 700.3	3 575.8	7 495.6	(204.7)
Hospitality	22.5	12.6	8.8	–	8.8	–
Consultants	16.2	–	42.4	–	42.4	–
Experts	73.1	55.7	69.9	2.5	69.9	–
Travel of staff	41.0	20.6	56.6	3.3	60.8	4.2
Contractual services	1 462.3	1 473.4	1 540.6	1 033.4	1 580.6	40.0
General operating expenses	2 270.0	2 468.5	2 201.1	2 136.2	2 195.6	(5.5)
Supplies and materials	376.8	286.9	261.3	152.2	293.1	31.8
Furniture and equipment	209.9	209.2	210.4	75.2	173.6	(36.8)
Grants and contributions	153.6	133.0	115.1	121.7	120.4	5.3
Other	–	–	–	–	–	–
Total	30 778.8	27 626.5	28 549.1	14 775.6	28 463.2	(85.9)

III.2 The Secretary-General attributes the overall resource changes to a reduction in the resources for the members of the Court (\$203,000), which is offset in part by increased requirements for the Registry of the Court (\$98,600) and programme support (\$18,500) (A/77/6 (Sect. 7), table 7.6).

Table III.2
Staffing resources

(Number of posts)

	<i>Number</i>	<i>Details</i>
Approved for 2022	117	1 ASG, 1 D-2, 1 D-1, 4 P-5, 17 P-4, 17 P-3, 20 P-2/1, 6 GS (PL) and 50 GS (OL)
Establishment	1	1 P-3 under Registry
Proposed for 2023	118	1 ASG, 1 D-2, 1 D-1, 4 P-5, 17 P-4, 18 P-3, 20 P-2/1, 6 GS (PL) and 50 GS (OL)

Comments and recommendations on posts

III.3 The proposed post resources for 2023 amount to \$14,777,000, reflecting an increase of \$79,800, or 0.5 per cent, compared with the appropriation for 2022. The resources would provide for 118 posts (62 in the Professional and higher categories and 56 in the General Service and related categories), which represents an increase of one post compared with 2022. The increase of \$79,800 reflects the proposed establishment of one post of Information Systems Officer (P-3) for cybersecurity (A/77/6 (Sect. 7), para. 7.29 (b) (i)).

III.4 Upon enquiry on the existing capacities, the Advisory Committee was informed that the Registry relied on one Information Security Assistant position (G-5), which monitors the implementation of all ICT-related security procedures; receives and investigates security incident reports, assesses/reports weaknesses in information technology security and conducts audits into information and information technology security matters. The Committee was also informed that, while the Registry also relied on the expertise of the United Nations International Computing Centre for some cybersecurity issues, the development of dedicated in-house human resources in that field was considered important in order to retain an appropriate degree of control and oversight, develop internal technical capability to effectively liaise with and optimize the contribution received from external providers, enable the integration of cybersecurity considerations in the management of organizational risks and generally strengthen the capability of the Court to deal with cybersecurity challenges. **While recognizing the importance of the functions to be performed and the specific nature of the work of the International Court of Justice, and taking into consideration the need for an overall approach in the consideration of cybersecurity resources in the context of the Secretary-General's next ICT strategy and the need to avoid the proliferation of resources and improve coordination, standards and norms, the Advisory Committee, at this stage, recommends that the General Assembly approve a P-3 general temporary position. The Committee trusts that any future request for cybersecurity resources will be presented in the context of the next ICT strategy. The Committee also recommends that the General Assembly request the Secretary-General to provide detailed information on existing resources on cybersecurity in the Secretariat, as well as the opportunity for further cooperation, including through cost recovery, with the Secretariat and entities of the United Nations system.** The Committee comments on cybersecurity for the entire United Nations Secretariat in chapter I above.

Vacant posts

III.5 Upon enquiry, the Advisory Committee was informed that, as at 21 June 2022, there was one vacant post (1 P-4), which had been vacant since 23 March 2022 and was scheduled to be filled in July 2022.

Vacancy rates

III.6 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 7 (see table III.3).

Table III.3
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	61	1.5	2.6	61	1.6	1.5	62	1.8
General Service and related	56	0.4	1.5	56	0.5	1.7	56	0.6

III.7 Subject to its recommendation in para. III.4 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

III.8 The proposed non-post resources for 2023 amount to \$13,686,200, reflecting a net decrease of \$165,700, or 1.2 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 7), table 7.8). It is indicated in the information provided to the Advisory Committee that the proposed change reflects reductions under the following objects of expenditure:

(a) Non-staff compensation: a net reduction of \$204,700, attributable to lower pension estimates attributable to changes in the composition of the group of retired judges and spouses entitled to a pension and a lower number of children of judges entitled to the education grant;

(b) General operating expenses: a net reduction of \$5,500, attributable to an anticipated reduction in requirements for communications, as a result of an increased use of the Court's unified communications platform (Skype for Business and Microsoft Teams) and the replacement of services provided by a private company.

III.9 The reductions would be offset in part by increases under the following objects of expenditure:

(a) Furniture and equipment: a net increase of \$76,200, attributable to the replacement of office automation, communications and information technology equipment, as well as the acquisition of equipment to address cybersecurity;

(b) Contractual services: a net increase of \$40,000, which includes an increase of \$11,000 owing to higher-than-anticipated requirements for language training and an increase of \$29,000 owing to higher-than-anticipated requirements for printing, publishing and distribution of publications and for the reduction of the backlog of volumes published in the Pleadings series. The proposed requirement for contractual services of \$1,580,600 would be used primarily for contractual services for data processing (\$1,085,300), which include the services outsourced to the United Nations International Computing Centre. Upon enquiry, the Advisory Committee was informed that, since mid-2020, in accordance with the memorandum of understanding signed between the Court and the United Nations International Computing Centre,

the Court had been receiving assistance from the Common Secure Security Operations Centre of the United Nations International Computing Centre to address cybersecurity threats and the growing number of cyberattacks. **Considering that the Court intends to develop internal resources to address the cybersecurity threats (see para. III.4 above), the Advisory Committee recommends a 1 per cent reduction (\$15,800) to the proposed resources for contractual services;**

(c) Supplies and materials: a net increase of \$31,800, reflecting higher-than-anticipated requirements for library books and subscriptions;

(d) Grants and contribution: a net increase of \$5,300, attributable to the anticipated higher requirements for services provided by the United Nations system of administration of justice;

(e) Travel of staff: a net increase of \$4,200, reflecting mainly the travel of the Registrar and Registry officials to represent the Court in hearings before the United Nations Dispute Tribunal and/or the United Nations Appeals Tribunal and the travel of members of the Court.

Enterprise resource planning system

III.10 The Advisory Committee recalls that the General Assembly, in its resolution [72/261](#), authorized the Secretary-General to enter into commitments not exceeding \$1 million for the implementation of an enterprise resource planning system for the Court during the biennium 2018–2019. In 2019, the Committee was informed that the Court had decided to adopt Umoja, the United Nations enterprise resource planning system, and that the system was scheduled to be implemented in the Court in October 2019. The Committee was also informed that the proposed budget for 2020 included requirements totalling \$142,300 to cover Umoja-related costs ([A/74/7](#), para. III.9). Subsequently, the Committee was also informed that the Court had decided to postpone the final deployment of Umoja with a view to seeking further clarification from the Secretariat on how the administrative independence of the Court and its autonomy in budgetary and financial matters will be safeguarded once it effectively joins Umoja (see [A/75/7](#) and [A/75/7/Corr.1](#), para. III.12).

III.11 In the context of its present report, the Advisory Committee was informed, upon enquiry, that discussions between the Court, the Enterprise Resource Planning Solution Division and the United Nations human resources and finance business areas were continuing. On 20 May 2022, the Division informed the Court that the Umoja Change Board had confirmed the Secretariat's readiness to pursue the deployment of Umoja at the Court. **The Advisory Committee reiterates its expectation that every effort will be made to ensure the smooth implementation of Umoja in a timely manner with the full realization of the system's benefits and trusts that updated information, including a clear timeline for the deployment of Umoja, will be provided to the General Assembly at the time of its consideration of the present report (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. III.10, [A/75/7](#) and [A/75/7/Corr.1](#), para. III.13, and [A/74/7](#), para. III.10).**

III.12 Subject to its recommendation in para. III.9.b above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Renovation of the Peace Palace

III.13 In his previous report, the Secretary-General indicated that, following the discovery of asbestos in the Peace Palace, the Registry was preparing for the expected temporary relocation of the Court. The host country had reported that the renovation work would begin in the summer of 2022 at the earliest and would take approximately

eight years (see [A/76/7](#) and [A/76/7/Corr.1](#), para. III.12, and [A/76/6 \(Sect. 7\)](#), para. 7.38 (b) (i)). Upon enquiry, the Advisory Committee was informed that, as at 21 June 2022, the Court had not received more detailed information from the host country regarding the scope, modalities and schedule of the renovation and specific arrangements for the corresponding relocation.

III.14 The Court is proposing to again recruit one Senior Change and Project Management Officer (P-5) and one Contracts Management Officer (P-4) on general temporary assistance positions for a period of 60 days to continue the preparation work for the relocation (see also [A/76/7](#) and [A/76/7/Corr.1](#), paras. III.8 (b) and III.13). Upon enquiry, the Advisory Committee was provided with table III.4, on the costs of the two temporary positions for the preparation of the Court relocation.

Table III.4

Resources for the preparation of the Court relocation

<i>Year</i>	<i>Description</i>	<i>Amount</i>
2022 approved appropriations	General temporary assistance resources (1 P-5 and 1 P-4) for 60 days	\$66 500
2023 proposed resources	General temporary assistance resources (1 P-5 and 1 P-4) for 60 days	\$66 500
Total		\$133 000

III.15 **The Advisory Committee trusts that updated information on the renovation work and projected relocation of the Court will be provided to the General Assembly at the time of its consideration of the present report and in the Court's next proposed programme budget (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. III.13).**

Geographical representation

III.16 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, of the 60 staff members in the Professional and higher categories, 4 came from African States, 3 from Asia-Pacific States, 4 from Eastern European States, 6 from Latin American and Caribbean States and 42 from Western European and other States. **The Advisory Committee trusts that the Court will enhance its efforts to achieve equitable geographical representation of Member States and provide an update in all future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, paras. 53–58).** The Committee comments further on geographical representation in chapter I above.

Impact of the pandemic

III.17 The Secretary-General indicates that, during the COVID-19 pandemic, the Court adapted to the need to work remotely in order to continue to perform its judicial functions. With the use of upgraded videoconference technology and drawing on the experience gained in 2020, the Registry was able to improve and refine the support provided to the Court in organizing planned hearings in a hybrid format in five cases. The Registry provided members of the Court and parties participating in hybrid hearings with technical support in the area of ICT to ensure the smooth conduct of the proceedings in the Court's two official languages, involving participants joining from different locations around the world ([A/77/6 \(Sect. 7\)](#), paras. 7.12 and 7.14). Upon enquiry, the Advisory Committee was informed that the virtual outreach activities had been instrumental to reaching a larger audience in different parts of the world at the

same time. In terms of costs, however, they did not represent any benefit for the Court. The technical support provided in the area of ICT for hybrid hearings and meetings entailed additional resources for virtual simultaneous interpretation, rental of equipment and the electronic distribution of documents.

Section 8

Legal affairs

Regular budget	
Appropriation for 2021	\$57,654,500
Expenditure for 2021	\$49,883,200
Appropriation for 2022	\$58,331,100
Expenditure as at 30 June 2022	\$26,456,900
Proposal for 2023	\$58,807,700
Other assessed^a	
Appropriation for 2021	\$4,279,100
Expenditure for 2021	\$3,971,500
Estimate for 2022	\$4,870,200
Expenditure as at 30 June	\$2,057,400
Proposal for 2023 ^b	\$4,714,900
Extrabudgetary resources	
Available for 2021	\$14,430,100
Expenditure for 2021	\$11,795,500
Estimate for 2022	\$20,556,500
Expenditure as at 30 June 2022	\$7,977,400
Projected for 2023	\$17,675,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

I. Introduction

III.18 The regular budget resources proposed for section 8 for 2023 amount to \$58,807,700 before recosting, reflecting an increase of \$476,600, or 0.8 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 8\)](#), annex III).

III.19 The regular budget resources include requirements for: (a) the Office of Legal Affairs (\$28,745,100); (b) the Independent Investigative Mechanism for Myanmar (\$12,933,400); and (c) the International, Impartial and Independent Mechanism to

Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011 (\$17,129,200). Information on the evolution of overall financial resources by object of expenditure and funding sources for section 8 is shown in table III.15.

Table III.5
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget^a		
Approved for 2022	262	1 USG, 3 ASG, 4 D-2, 9 D-1, 28 P-5, 38 P-4, 71 P-3, 38 P-2/1, 12 GS (PL) and 58 GS (OL)
Redeployment	–	1 D-1 from subprogramme 3 to executive direction and management and 1 P-2 from subprogramme 6 to executive direction and management in the Office of Legal Affairs
	–	1 P-4 and 1 GS (OL) from the Collection and Analysis Section to the Support and Sharing Section in the Mechanism for the Syrian Arab Republic
Reassignment	–	2 posts of Legal Officer (P-3) as Investigator (P-3) in the Collection and Analysis Section in the Mechanism for the Syrian Arab Republic
Proposed for 2023	262	1 USG, 3 ASG, 4 D-2, 9 D-1, 28 P-5, 38 P-4, 71 P-3, 38 P-2/1, 12 GS (PL) and 58 GS (OL)
Other assessed		
Authorized for 2022	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Proposed for 2023	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Extrabudgetary		
Estimated for 2022	72	2 D-1, 3 P-5, 19 P-4, 23 P-3, 14 P-2/1, 9 GS (OL) and 2 LL
Abolishment	(1)	1 P-3 in the Office of Legal Affairs
Projected for 2023	71	2 D-1, 3 P-5, 19 P-4, 22 P-3, 14 P-2/1, 9 GS (OL) and 2 LL

^a Includes general temporary assistance positions in the case of the Independent Investigative Mechanism for Myanmar.

III.20 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 8, which are reflected in table III.6.

Table III.6
Overall number of posts and vacancy rates, 2021–2023

<i>Category</i>	<i>2021</i>			<i>2022</i>			<i>2023</i>	
	<i>Approved posts</i>	<i>Budgeted vacancy rate (percentage)</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Budgeted vacancy rate (percentage)</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	143	10.5	15.0	145	11.0	14.3	145	12.1
General Service and related	61	2.2	3.9	62	3.8	4.4	62	4.3

II. Office of Legal Affairs

III.21 The regular budget resources proposed for the Office of Legal Affairs for 2023 amount to \$28,745,100 before recosting, which represents an increase of \$551,300, or 2 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 8), table 8.27). Information on the evolution of overall financial resources by object of expenditure and funding sources for the Office is shown in table III.16.

Table III.7
Staffing resources

	Number	Details
Regular budget		
Approved for 2022	147	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 22 P-4, 26 P-3, 15 P-2/1, 11 GS (PL) and 41 GS (OL)
Redeployment	–	1 D-1 from subprogramme 3 to executive direction and management 1 P-2 from subprogramme 6 to executive direction and management
Proposed for 2023	147	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 22 P-4, 26 P-3, 15 P-2/1, 11 GS (PL) and 41 GS (OL)
Other assessed		
Approved for 2022	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Projected for 2023	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Extrabudgetary		
Estimated for 2022	35	2 D-1, 2 P-5, 8 P-4, 10 P-3, 4 P-2/1, 7 GS (OL) and 2 LL
Abolishment	(1)	1 P-3
Projected for 2023	34	2 D-1, 2 P-5, 8 P-4, 9 P-3, 4 P-2/1, 7 GS (OL) and 2 LL

Comments and recommendations on posts

III.22 The proposed regular budget resources for posts in 2023 amount to \$23,233,000 before recosting, reflecting an increase of \$159,600, or 0.7 per cent, compared with the apportionment for 2022. The resources would provide for the continuation of 147 posts (95 in the Professional and higher categories and 52 in the General Service and related categories). The proposed increase of \$159,600 reflects the delayed impact of three temporary posts (1 P-3, 1 P-2 and 1 General Service (Other level)) to provide additional secretariat services to Working Group III of UNCITRAL from 2022 to 2025, as called for in General Assembly resolution 76/229, which were subject to a 50 per cent vacancy rate (*ibid.*, para. 8.107 (b) (i)).

III.23 The proposed changes also include the redeployment of one post (D-1) from subprogramme 4, Law of the sea and ocean affairs, and one post (P-2) from subprogramme 6, Custody, registration and publication of treaties, to executive direction and management. Upon enquiry, additional information was provided, as follows:

(a) The proposed redeployment of one post (D-1) to support the Under-Secretary-General for Legal Affairs in strengthening the capacity of the Office of Legal Affairs in contributing to the promotion and dissemination of international law as a means of strengthening international peace and security. It will serve two objectives: the concentration of the supervision of all capacity-building activities, including those undertaken under the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law, and the strengthening of the capacity of the Office of the Under-Secretary-General to support the coordination of the mandates entrusted to the Office. The post will continue in

full the only functions currently related to the Programme of Assistance. The post has been vacant since 15 February 2022 and has been maintained vacant pending General Assembly consideration of the proposed redeployment in 2023;

(b) The proposed redeployment of one post of Data Analyst (P-2), which would strengthen the data management capabilities of the Office of Legal Affairs, which will continue to improve the effective and efficient use of the data that it generates and improve the design of a data strategy that supports the implementation of a data governance framework in line with the Data Strategy of the Secretary-General for Action by Everyone, Everywhere. The post is temporarily encumbered by a staff member performing information technology functions.

Vacant posts

III.24 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there were 11 vacant posts (1 D-1, 1 P-5, 1 P-4, 4 P-3, 1 P-2 and 3 General Service (Other level)). No post had been vacant for more than two years. **The Advisory Committee trusts that all vacant posts will be filled expeditiously and that an update will be provided to the General Assembly at the time of the consideration of the present report and in the next programme budget submission.**

Vacancy rates

III.25 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for the Office of Legal Affairs, which are contained in table III.8. The Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 12.1 per cent and 2.7 per cent, respectively, in 2021 and 9.9 per cent and 4.8 per cent, respectively, from January to June 2022, and that they are budgeted at 12.7 per cent and 3.1 per cent, respectively, for 2023. **The Advisory Committee notes the difference between the average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I above.

Table III.8
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	50	9.1	20.4	50	10.0	20.2	50	11.0
General Service and related	10	7.4	9.7	10	9.4	2.5	10	10.4

Special post allowance

III.26 It is indicated in the information provided to the Advisory Committee that the incumbent of one post of Legal Officer (P-4) has been receiving a special post allowance for more than one year as at 31 May 2022, as the original incumbent has been on long-term assignment within the Office of Legal Affairs and retains a lien against the post. **The Advisory Committee reiterates its concern regarding cases of “temporary” assignments of staff members to higher-level positions for**

lengthy periods (A/76/7 and A/76/7/Corr.1, para. 48) and trusts that an explanation will be provided to the General Assembly at the time of its consideration of the present report.

III.27 The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

III.28 The proposed non-post resources from the regular budget amount to \$5,512,100, which represent an increase of \$391,700, or 7.6 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 8), table 8.32). It is indicated in the information provided to the Advisory Committee that the overall increase would reflect mainly increased requirements under the following objects of expenditure and subprogrammes:

(a) Experts: a net increase of \$361,700, reflecting mainly additional resources for travel of regional experts under subprogramme 4, Law of the sea and ocean affairs, to support the third year of the third cycle of the Regular Process for Global Reporting and Assessment of the State of the Marine Environment, including Socioeconomic Aspects, pursuant to General Assembly resolution 75/239;

(b) Furniture and equipment: a net increase of \$43,500, reflecting mainly the acquisition of software and licences for the third year of the third cycle of the Regular Process under subprogramme 4;

(c) Consultants: a net increase of \$9,900, under subprogramme 3, Progressive development and codification of international law, reflecting mainly requirements for the services of leading scholars and practitioners to lectures under the Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law (the International Law Fellowship Programme and the United Nations Regional Courses in International Law for Africa, for Latin America and the Caribbean and for Asia-Pacific);

(d) Travel of staff: a net increase of \$300, reflecting mainly the conduct of four regional training programmes under subprogramme 3.

III.29 The above-mentioned increases would be offset in part by reductions under contractual services (\$16,800), general operating services (\$6,300) and supplies and materials (\$600) (*ibid.*, table 8.27).

Consultants

III.30 The proposed resources for consultants for 2023 amount to \$221,300, which represent an increase of \$9,900 compared with the appropriation for 2022. The information provided to the Advisory Committee shows that the requirement would cover a total of 10 consultancies under subprogrammes 2, 3, 4 and 5. The Committee notes that, in 2021, only \$88,700 was expended of an appropriation of \$223,500, resulting in an underexpenditure of \$134,800 and a utilization rate of 39.6 per cent. The Committee also notes that, for the period from 1 January to 31 May 2022, only \$81,800 has been expended of an appropriation of \$211,400. **In view of the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee considers that the proposed increase in the requirement for consultants is not justified and therefore recommends a reduction of \$9,900 to the proposed resources for consultants.**

III.31 Subject to its recommendations in paragraph III.30 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Geographical representation

III.32 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, of the 87 staff members in the Professional and higher categories, 6 came from African States, 16 from Asia-Pacific States, 9 from Eastern European States, 8 from Latin American and Caribbean States and 48 from Western European and other States. **The Advisory Committee trusts that the Office of Legal Affairs will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, paras. 53–58, and chap. I above).**

Gender parity

III.33 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, women made up 59.9 per cent of staff members of Office of Legal Affairs. The Committee was also provided with the percentage of female staff members by category and level, as contained in table III.9.

Table III.9
Percentage of female staff by category and level

<i>Category and level</i>	<i>Percentage</i>
Professional and higher	
DSG/USG	0.0
ASG	0.0
D-2	25.0
D-1	28.6
P-5	50.0
P-4	38.1
P-3	77.3
P-2	53.8
General Service and related	76.0

Impact of the COVID-19 pandemic and lessons learned

III.34 Upon enquiry, the Advisory Committee was provided with information on the impact of the COVID-19 pandemic and the related lessons learned, which is summarized in paragraphs III.36 to III.38.

III.35 With regard to the use of virtual or hybrid meetings during the COVID-19 pandemic, the Advisory Committee was informed that there had been no agreement among Member States to hold the formal plenary meetings in hybrid format under subprogramme 3, Progressive development and codification of international law, in the Sixth Committee of the General Assembly or the Special Committee on the Charter. However, the 2021 and 2022 sessions of the International Law Commission had reached agreement to hold meetings in hybrid format to allow all members, who are independent experts elected by the General Assembly and located in many parts of the world, to participate despite limitations on travel owing to the COVID-19 pandemic. Under subprogramme 4, Law of the sea and ocean affairs, capacity-building activities, whenever possible, were organized remotely online and/or using hybrid methods. Under subprogramme 5, Progressive harmonization and unification of the law of international trade, the use of online or hybrid methods has been largely

positive, to a great extent because of the formidably quick progress made by the technology, software and service providers. Videoconferencing now offers a realistic option that an equivalent outcome in meeting participation and the provision of information can be secured in some situations.

III.36 In terms of online training, upon enquiry, the Advisory Committee was informed that, at the meetings of the Sixth Committee, Member States emphasized the importance of continuing to hold in-person training programmes under the Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law and requested that online modalities only be used when the COVID-19 pandemic would prevent the holding of the training programmes in person. Thus, in Assembly resolution [76/110](#), the Secretary-General was requested to include resources under the proposed programme budget for 2023 for the training programmes under the Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law (the International Law Fellowship Programme and the Regional Courses in International Law for Africa, for Asia-Pacific and for Latin America and the Caribbean). In the same resolution, the Secretary-General was urged to conduct interactive online workshops when the above-mentioned training programmes could not take place in person owing to the COVID-19 pandemic.

III.37 With respect to the direct impact of the pandemic, the Advisory Committee was informed, upon enquiry, that the Office of Legal Affairs had been actively involved in the establishment of the COVID-19 medical evacuation system to treat and medically evacuate United Nations-affiliated personnel with severe cases of COVID-19, including by providing legal advice on various guidance documents, establishing various types of arrangements between the United Nations system organizations, drafting and negotiating agreements with various Member States to receive and treat COVID-19 patients in their territories and drafting and negotiating contractual arrangements with hospitals for treatment of United Nations-affiliated patient.

De minimis contracts

III.38 Upon enquiry, the Advisory Committee was informed that, in support of the Secretary-General's management reform as it relates to the decentralization of procurement authority, the Office of Legal Affairs had developed a suite of model de minimis contracts (the model contracts) and additional simplified documents for use by managers to effectively and efficiently conduct procurement of low-value, simple and low-risk requirements while at the same time protecting the legal interests of the Organization. **The Advisory Committee notes again the development of de minimis contracts for the procurement of low-value, low-risk requirements, particularly in the field, and trusts that updated information will be provided to the General Assembly at the time of its consideration of the present report and included in the next programme budget submission (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. III.34).**

Evaluation of performance

III.39 Upon enquiry, the Advisory Committee was informed that, since the evaluation of the Office of the Legal Affairs by OIOS in 2019 ([E/AC.51/2019/9](#)), the Office had prioritized the strengthening of a transformative evaluation culture. In 2019, the Evaluation and Strategic Planning Unit of the Office of Legal Affairs was created, and the Evaluation Working Group was established. To date, the Office has completed four self-evaluations and conducted the recent exercise of the triennial review of the implementation of the recommendations from the programme evaluation of OIOS.

Extrabudgetary resources, including cost recovery

III.40 Upon enquiry, the Advisory Committee was informed that, in 2021, of the \$5.7 million in expenditure incurred under extrabudgetary resources, approximately

39 per cent related to direct voluntary contributions and approximately 50 per cent to cost recovery, with the remaining 11 per cent relating to central support and indirect costs. For 2022, of the estimated \$11.7 million extrabudgetary resources, approximately 52 per cent related to direct voluntary contributions and approximately 30 per cent to cost recovery, with the remaining 18 per cent relating to central support and indirect costs. For 2023, of the estimated \$10.6 million in expenditure to be funded from extrabudgetary resources, approximately 33 per cent related to cost recovery. **The Advisory Committee trusts that additional information on the costs recovered by the Office of Legal Affairs will be included in the next programme budget submission.**

III. Independent Investigative Mechanism for Myanmar

III.41 The regular budget resources proposed for the Independent Investigative Mechanism for Myanmar for 2023 amount to \$12,933,400 before recosting, which represent a net increase of \$74,700, or 0.6 per cent, compared with the appropriation for 2022 (A/76/6 (Sect. 8), table 8.45). Information on the evolution of overall financial resources by object of expenditure for the Mechanism for Myanmar is contained in table III.17.

Table III.10

Staffing resources

(General temporary assistance positions)

	Number	Level
Regular budget		
Approved for 2022	55	1 ASG, 1 D-1, 4 P-5, 8 P-4, 20 P-3, 13 P-2/1 and 8 GS (OL)
Proposed for 2023	55	1 ASG, 1 D-1, 4 P-5, 8 P-4, 20 P-3, 13 P-2/1 and 8 GS (OL)
Extrabudgetary resources		
Estimated for 2022	8	1 P-5, 3 P-4 and 4 P-3
Projected for 2023	8	1 P-5, 3 P-4 and 4 P-3

Comments and recommendations on staffing resources

III.42 The proposed resources for general temporary assistance positions for 2023 under other staff costs amount to \$9,553,900 before recosting, which represent an increase of \$74,700, or 0.8 per cent, compared with the apportionment for 2022. The resources will provide for the continuation of 55 positions (47 in the Professional and higher categories, and 8 in the General Service and related categories) (ibid., tables 8.45 and 8.46).

III.43 The proposed increase of \$74,700 reflects the delayed impact of the reassignment of one Finance and Budget Officer (P-3) as an Administrative Officer (P-3), which was approved pursuant to General Assembly resolution 76/245 and was subject to a 50 per cent vacancy rate (ibid., para. 8.167).

Vacant posts

III.44 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there were eight vacant positions (1 P-3, 6 P-2, 1 General Service (Other level)). **The Advisory Committee trusts that all vacant posts will be filled expeditiously and that an update will be provided to the General Assembly at the time of the consideration of the present report and in the next programme budget submission.**

Vacancy rates

III.45 The Advisory Committee requested and received information on the approved positions and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for the Mechanism for Myanmar, which is contained in table III.11. The Committee notes again that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 27.3 per cent and 31.2 per cent, respectively, in 2021 and 17.0 per cent and 12.5 per cent, respectively, from January to June 2022, and that they are budgeted at 11.0 per cent and 10.2 per cent, respectively, for 2023. **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I above.

Table III.11
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	47	9.1	27.3	47	10.0	17.0	47	11.0
General Service and related	8	7.4	31.2	8	9.2	12.5	8	10.2

III.46 The Advisory Committee recommends the approval of the Secretary-General's proposal for staffing resources.

Comments and recommendations on non-staffing resources

III.47 The proposed non-staffing resources (objects of expenditure other than other staff costs) amount to \$3,379,500 for 2023, which represents the same amount as the apportionment for 2022. However, the following cost-neutral changes are proposed for 2023: an increase of \$282,300 under contractual services for additional requirements for software and data-processing services, resulting from the increase in data collected by the Mechanism, offset by reductions under furniture and equipment (\$273,700) and under supplies and materials (\$8,600) (see [A/76/6 \(Sect. 8\)](#), table 8.45).

III.48 The Advisory Committee recommends the approval of the Secretary-General's proposal for non-staffing resources.

Other matters

Geographical representation

III.49 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2022, among staff members in the Professional and higher categories, 8 per cent came from African States, 24 per cent from Asia-Pacific States, 16 per cent from Eastern European States, 2 per cent from Latin American and Caribbean States and 50 per cent from Western European and other States. **The Advisory Committee trusts that the Independent Investigative Mechanism for Myanmar will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, paras. 53–58).**

Impact of the COVID-19 pandemic and lessons learned

III.50 Upon enquiry, the Advisory Committee was informed that the Mechanism's 2023 budget proposal continued to incorporate the lessons learned and best practices owing to the COVID-19 pandemic. The Mechanism would continue to use new working methods and practices, including the conduct of open-source investigations, the use of secure electronic communications in lieu of travel for most meetings with interlocutors and to identify and contact potential information sources, and the use of virtual means to maintain dialogue with key stakeholders.

III.51 However, the Mechanism's resource requirements also factor in another important lesson: that, for certain fundamental investigative steps, remote engagements cannot be a substitute for in-person engagement. Accordingly, and with the easing of COVID-19 travel restrictions, the Mechanism has reinstated formerly established approaches in its operations, including travelling to conduct in-person interviews of witnesses and other individuals of interest in different locations.

Open-source investigations

III.52 The Advisory Committee was informed, upon enquiry, that modern investigations in respect of serious international crimes required that all investigators be aware and capable of conducting open-source investigations. Open sources, especially in the context of the widespread use of social media containing huge volumes of relevant information, often provided highly relevant and valuable information. The Mechanism has recruited investigators and analysts specifically because of their very specialized experience and expertise in cutting-edge open-source technologies and techniques (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. III.49).

Extrabudgetary resources

III.53 Upon enquiry, the Advisory Committee was informed that the Mechanism had received contributions to strengthen the Mechanism's investigative capacities, in particular in highly specialized areas of expertise. Such areas included the collection and analysis of open-source and financial information and investigations of sexual and gender-based crimes and crimes against and affecting children. The Committee was provided with a chart indicating the amounts received to date (\$4,028,900), the estimated amount for 2022 (\$2,203,893) and the estimated amount for 2023 (\$2,083,445).

Cooperation with the Mechanism for the Syrian Arab Republic

III.54 With regard to cooperation between the Mechanisms for Myanmar and the Syrian Arab Republic, the Advisory Committee was informed, upon enquiry, that the two Mechanisms were mandated to perform their work and exercise their judgment independently and impartially. The terms of reference for the Mechanism for Myanmar provide that "The Head, the Deputy Head and the secretariat shall exercise their mandate and discharge their functions in full independence and with the utmost impartiality and shall not seek or accept instructions regarding the performance of their duties from any Government or external source". However, the terms of reference also provide that "the Mechanism shall draw upon the good practices of other comparable international accountability mechanisms". Accordingly, while the Mechanisms work independently, they frequently compare notes on best practices and on common issues, such as selecting and procuring the most up-to-date and effective information management tools. The Committee was also informed that the Mechanism for Myanmar coordinates closely with the Mechanism for the Syrian Arab Republic and the Office of United Nations High Commissioner for Human Rights on various matters, such as information technology systems and data management, legal

and judicial cooperation, witness protection and support, and witness interviews, including on issues related to the sharing of information and informed consent.

IV. International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011

III.55 The regular budget resources proposed for the Mechanism for the Syrian Arab Republic for 2023 amount to \$17,129,200 before recosting, which represents a reduction of \$149,400, or 0.9 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 8), table 8.53). Information on the evolution of overall financial resources by object of expenditure for the Mechanism for the Syrian Arab Republic is contained in table III.18.

Table III.12
Staffing resources

	Number	Details
Regular budget		
Approved for 2022	60	1 ASG, 1 D-1, 5 P-5, 8 P-4, 25 P-3, 10 P-2/1, 1 GS (PL) and 9 GS (OL)
Reassignment	–	2 posts of Legal Officer (P-3) as Investigator (P-3) in the Collection and Analysis Section
Redeployment	–	1 P-4 and 1 GS (OL) from the Collection and Analysis Section to the Support and Sharing Section
Proposed for 2023	60	1 ASG, 1 D-1, 5 P-5, 8 P-4, 25 P-3, 10 P-2/1, 1 GS (PL) and 9 GS (OL)
Extrabudgetary		
Estimated for 2022	29	8 P-4, 9 P-3, 10 P-2/1 and 2 GS (OL)
Projected for 2023	29	8 P-4, 9 P-3, 10 P-2/1 and 2 GS (OL)

Comments and recommendations on posts

III.56 The proposed resources from the regular budget for posts for 2023 amount to \$10,090,900 before recosting, which represents a reduction of \$149,400, or 1.5 per cent, compared with the apportionment for 2022. The resources would provide for the continuation of 60 temporary posts (50 in the Professional and higher categories and 10 in the General service and related categories). Upon enquiry, the Advisory Committee was informed that all the regular budget posts had been included in the 2020, 2021 and 2022 budgets as temporary posts and continued to be proposed as temporary posts for the year 2023.

III.57 The reduction of \$149,400 relates to the proposed reassignment of two posts of Legal Officer (P-3) as Investigators within the Collection and Analysis Section, which are subject to a vacancy rate of 50 per cent (A/77/6 (Sect. 8), para. 8.199). According to the information provided, the reassignment of the two Legal Officers (P-3) as Investigators within the Collection and Analysis Section would allow the Mechanism to further reinforce its capacity to undertake investigations to gather evidence for its analytical work. Upon enquiry, the Advisory Committee was informed that the two posts of Legal Officer (P-3) were currently vacant.

III.58 The proposed changes also include the cost-neutral redeployment of two posts (1 P-4 and 1 General Service (Other level)) from the Collection and Analysis Section

to the Support and Sharing Section. The redeployment of one post of Legal Officer/ Investigator (P-4) to the Support and Sharing Section will respond to the sustained increase of requests for assistance from competent jurisdictions to collect additional evidence relevant to specific ongoing investigations and assist by identifying, locating and interviewing witnesses. The Advisory Committee was informed that the work required experienced investigators capable of engaging with requesting jurisdictional authorities on their needs. The Committee was also informed that the redeployed Administrative Assistant would be the only administrative support capacity in the Support and Sharing Section. The two posts were currently encumbered and would be redeployed with their incumbents.

Vacant posts

III.59 The Advisory Committee was informed that, as at 30 June 2022, there were nine vacant posts (4 P-3, 3 P-2, 1 P-1 and 1 General Service (Other level)). Two posts had been vacant for more than two years: one post of Information Management Officer (P-3), which had been vacant since June 2019, and one post of Associate Trial Attorney (P-2), which had been vacant since November 2019. The recruitment for the Information Management Officer was expected to be completed in time for the deployment of the Mechanism's multimedia video data system in the third quarter of 2022. Upon enquiry, the Committee was also informed that the recruitment status for the post, as at 13 July 2022, was at the stage of the pre-posting of job opening. The Mechanism is looking to fill its identified need for increased legal capacity through the recruitment of one post of Associate Trial Attorney (P-2) through the young professionals programme and is aiming to include it in the next cycle of the exercise. The recruitment status for the post, as at 13 July 2022, was indicated as "earmarked for young professionals programme 2022/23". **The Advisory Committee trusts that all vacant posts, including the long-vacant ones, will be filled expeditiously and that an update will be provided to the General Assembly at the time of the consideration of the present report and in the next programme budget submission.** The Committee makes further observations on vacant posts for 24 months or longer in chapter I above.

Vacancy rates

III.60 The Advisory Committee requested and received information on the approved positions and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for the Mechanism for the Syrian Arab Republic, which is contained in table III.13. The Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 20.4 per cent and 9.7 per cent, respectively, in 2021 and 20.2 per cent and 2.5 per cent, respectively, from January to June 2022, and that they are budgeted at 11.0 per cent and 10.4 per cent, respectively, for 2023. **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I above.

Table III.13
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	50	9.1	20.4	50	10.0	20.2	50	11.0
General Service and related	10	7.4	9.7	10	9.4	2.5	10	10.4

III.61 The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendation on non-post resources

III.62 The proposed non-post resources of the regular budget for 2023, amounting to \$7,038,300, represent the same amount as the apportionment for 2022 (A/77/6 (Sect. 8), table 8.58). It is indicated in the information provided to the Advisory Committee that the following cost-neutral changes are proposed:

(a) Other staff costs: a net increase of \$484,100, reflecting mainly additional requirements for general temporary assistance to support the Mechanism's legal and investigation capacity;

(b) Grants and contributions: a net increase of \$224,900, reflecting the inward redeployment of resources from travel of representatives to cover the travel of sources, representatives of civil society organizations and representatives of national jurisdictions in support of the work of the Mechanism. **The Advisory Committee notes that no resources were spent in 2020 and 2021 for travel of representatives (see also para. III.67 below);**

(c) Consultants: a net increase of \$89,600, reflecting additional requirements for expertise in criminal law, complex ICT services and evaluation, as well as various thematic areas for criminal law experts specialized in the criminal law of a different country with which the Mechanism cooperates to support the implementation of the Mechanism's victim and survivor-centred approach in an international humanitarian law and international criminal law context;

(d) General operating expenses: a net increase of \$42,500, reflecting anticipated increased requirements for common services costs, including with regard to administrative support and ad hoc maintenance and security services, attributable to the expected resumption of activities in the post-COVID-19 context.

III.63 The above-mentioned increases would be offset by reductions under furniture and equipment (\$602,300), travel of representatives (\$224,900) and travel of staff (\$13,900).

Other staff costs

III.64 The proposed resources for other staff costs for 2023 amount to \$1,702,000. It is indicated in the information provided to the Advisory Committee that these resources, which include an increase of \$484,100, would cover the costs associated with the recruitment of temporary staff during peak workload periods, parental leave and extended sick leave (\$1,698,500), as well as overtime (\$3,500). The Committee notes that, in 2021, only \$381,800 was expended of an appropriation of \$1,682,500, resulting in an underexpenditure of \$1,300,700 and a utilization rate of 22.7 per cent.

In view of this underexpenditure, the Advisory Committee considers that the proposed requirement for other staff costs is not fully justified and therefore recommends a reduction of 10 per cent (\$48,400) to the proposed increase in resources for other staff costs.

Consultants

III.65 The proposed resources for consultants amount to \$538,600, which represent an increase of \$89,600 compared with the appropriation for 2022. It is indicated in the information provided to the Advisory Committee that the resources would cover the costs of 28 consultants. The Committee notes that, in 2021, only \$339,600 was expended of an appropriation of \$1,104,700, resulting in an underexpenditure of \$765,100 and a utilization rate of 30.7 per cent. **In view of this underexpenditure, the Advisory Committee considers that the proposed requirement for consultants is not fully justified and therefore recommends a reduction of 20 per cent (\$17,900) to the proposed increase in resources for consultants.**

Travel of staff

III.66 The proposed resources for travel of staff amount to \$490,100. The Advisory Committee notes that, in 2021, only \$108,000 was expended of an appropriation of \$556,400, representing an underexpenditure of \$448,400 and a utilization rate of 19.4 per cent. The Committee also notes that, for the period from 1 January to 30 June 2022, only \$99,354 has been expended of an appropriation of \$504,000, reflecting a utilization rate of 15.7 per cent. Upon enquiry, the Committee was provided with information and justification for a number of staff to travel for training outside the duty station for, inter alia, training on project management (\$5,364), computer forensic examiner training (\$8,964) and an eDiscovery Training seminar (\$6,198). The Committee also notes that the Mechanism has included a significant number of training participants that could take better advantage of train-the-trainer opportunities to share the learning acquired. **In view of the low level of expenditure in 2021 and during the first six months of 2022, as well as the opportunity to optimize travel on training, the Advisory Committee recommends a reduction of 10 per cent (\$49,100) to the proposed resources for travel of staff.**

Grants and contributions

III.67 The proposed resources under grants and contributions for 2023 amount to \$275,300, which represent an increase of \$224,900 compared with the appropriation for 2022. It is indicated in the information provided that the resources would cover the costs associated with the travel of meeting participants in connection with the collection of information and investigations (\$65,800), the travel of NGO representatives of victims (\$65,300) and the travel of civil society actors involved in accountability efforts (\$144,200). The Advisory Committee notes that, in 2021, only \$26,100 was expended of an appropriation of \$47,500, representing an underexpenditure of \$21,400 and a utilization rate of 55 per cent. **In view of the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee considers that the proposed requirement for grants and contributions is not fully justified and therefore recommends a reduction of 10 per cent (\$22,500) to the proposed increase in resources for grants and contributions.**

III.68 Subject to its recommendations in paragraphs III.64 to III.67 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Geographical representation

III.69 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, of the 38 staff members in the Professional and higher categories, 3 came from African States, 4 from Asia-Pacific States, 7 from Eastern European States, none from Latin American and Caribbean States and 24 from Western European and other States. **The Advisory Committee trusts that the Mechanism will enhance its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see also A/76/7 and A/76/7/Corr.1, chap. I, paras. 53–58, and chap. I above).**

Gender parity

III.70 The Advisory Committee was informed that, as at 31 December 2021, women made up 63 per cent of staff members of the Mechanism. The Committee was also provided with the percentage of female staff members by category and level, as contained in table III.14.

Table III.14
Percentage of female staff by category and level

<i>Category and level</i>	<i>Percentage</i>
Professional and higher	
ASG	100.0
D-1	100.0
P-5	25.0
P-4	55.6
P-3	55.0
P-2/1	100.0
General Service and related	87.5

Impact of the COVID-19 pandemic

III.71 Upon enquiry, the Advisory Committee was informed that, owing to the COVID-19 pandemic, the Mechanism had increased its level of remote engagement with competent jurisdictions and representatives of civil society organization, when possible, as reflected by a decrease in travel requirements of \$13,900. As a general matter, owing to practices adopted during the pandemic, the Mechanism assessed whether it could engage remotely with an external interlocutor before engaging in travel to meet in person. The Mechanism also increased its capacity to collect and utilize evidence from open sources and to collect evidence from human sources remotely. Moreover, the pandemic reinforced the need for and accelerated the transition from proprietary software and hardware to cloud-based information technology and business management services, with a direct budgetary impact as materialized by the decrease under furniture and equipment.

III.72 Nevertheless, while the Mechanism had increased its usage of remote platforms, the pandemic had reinforced the importance of in-person meetings to adequately build and sustain relationships with individual sources. In-person meetings were also necessary to collect certain forms of evidence, including voluminous high-value evidence collections. The Mechanism was unable to maximize its witness contacts during the pandemic, given that witness interviews were best conducted in person rather than remotely.

Renovation of Villa La Fenêtre

III.73 With regard to the renovation of Villa La Fenêtre, in Geneva, the Advisory Committee was informed, upon enquiry, that the lease agreement between the Mechanism and the United Nations Office at Geneva for the rental of the villa was signed on 21 September 2018 and was expected to be extended for a five-year period, beginning on 1 January 2023. The Mechanism had assessed early on that the villa required upgrades and alterations to meet its strict security and safety standards and to accommodate the foreseeable growth of its staffing resources. While the Mechanism was financially responsible for any alterations made to its premises, the plans were subject to pre-approval by the Head of the United Nations Office at Geneva. The villa would be returned to the United Nations Office at Geneva “as is” at the end of the rental agreement. The Committee was also informed that the cost of the renovation was covered from the existing available balance of extrabudgetary resources, in line with the terms of reference of its trust fund, which indicated that the purpose of the fund should be to support the set-up and functioning of the Mechanism.

Cooperation with the Independent International Commission of Inquiry on the Syrian Arab Republic

III.74 Upon enquiry, the Advisory Committee was informed that the Mechanism for the Syrian Arab Republic and the Independent International Commission of Inquiry on the Syrian Arab Republic had closely related but different mandates. The Commission broadly considered human rights violations and abuses and violations of international law, including those that amounted to crimes against humanity and war crimes, while the Mechanism assisted in the investigation and prosecution of persons responsible for the most serious crimes under international law. The Committee was also informed that, in General Assembly resolution [71/248](#), close cooperation between the two entities was called for. The Mechanism and the Commission had concluded a memorandum of understanding. The Mechanism’s efforts to build a comprehensive central repository of information and evidence were greatly enhanced by its ongoing cooperation with the Commission. The Commission had shared with the Mechanism most of the information that it had collected since its inception and had assisted the Mechanism by contacting and liaising with some of the Commission’s sources and potential witnesses, subject to the consent of each individual and in accordance with strict confidentiality measures to ensure the protection of the source. The Mechanism had provided feedback to the Commission on the use of the information received and had supplied the Commission with a comprehensive matrix structuring the Commission’s information relevant to a particular line of enquiry.

Financial performance

III.75 Upon enquiry, the Advisory Committee was provided with information on the trust fund in support of the Mechanism for the Syrian Arab Republic, including the statement of financial position as at 31 December 2020, that showed total net assets of \$20,476,804. **The Advisory Committee notes the financial situation of the Mechanism for the Syrian Arab Republic at the end of 2020.**

Audit

III.76 Upon enquiry, the Advisory Committee was informed that the most recent audit of the Mechanism for the Syrian Arab Republic had been conducted as part of volume I of the financial report and audited financial statements for the financial year 2019 ([A/75/5 \(Vol. I\)](#)). The Committee was also informed that the Mechanism had not been audited by OIOS. **The Advisory Committee notes that there has been no stand-alone audit of the Mechanism for the Syrian Arab Republic by either the Board of Auditors or the Office of Internal Oversight Services.**

Table III.15

Section 8, Legal Affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Object of expenditure	Regular budget						Other assessed ^a				Extrabudgetary				Total		
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2023 estimate	Variance (2023–2022)	2021 expenditure	2022 estimate	2023 estimate	Variance (2023–2022)	2021 expenditure	2022 estimate	2023 estimate	Variance (2023–2022)	2022 estimate	2023 estimate	Variance (2023–2022)
Post	33 064.3	31 448.9	33 313.7	15 755.8	33 323.9	10.2	3 636.4	4 447.8	4 290.0	(157.8)	5 508.4	9 798.6	9 988.7	190.1	47 560.1	47 602.6	42.5
Other staff costs	11 162.3	8 807.2	11 117.9	5 013.5	11 676.7	558.8	245.8	268.7	271.2	2.5	701.3	2 736.1	2 360.1	(376.0)	14 122.7	14 308.0	185.3
Non-staff compensation	0.1	–	0.1	–	0.1	–	–	–	–	–	–	–	–	–	0.1	0.1	–
Hospitality	4.4	1.6	4.6	0.4	4.6	–	–	–	–	–	–	–	–	–	4.6	4.6	–
Consultants	1 645.3	586.5	950.7	510.6	1 050.2	99.5	25.2	31.3	26.3	(5.0)	342.9	553.8	396.4	(157.4)	1 535.8	1 472.9	(62.9)
Experts	173.0	2.9	792.1	57.5	1 153.8	361.7	–	–	–	–	–	1 004.7	588.2	(416.5)	1 796.8	1 742.0	(54.8)
Travel of representatives	1 781.6	884.6	1 806.8	1 274.7	1 581.9	(224.9)	–	–	–	–	–	–	–	–	1 806.8	1 581.9	(224.9)
Travel of staff	1 275.2	417.9	1 387.9	650.3	1 374.3	(13.6)	–	19.5	24.1	4.6	25.1	456.8	426.7	(30.1)	1 864.2	1 825.1	(39.1)
Contractual services	3 655.1	3 984.2	5 107.8	2 197.8	5 373.3	265.5	49.0	64.5	65.8	1.3	303.5	946.8	325.8	(621.0)	6 119.1	5 764.9	(354.2)
General operating expenses	2 098.3	3 297.3	1 810.6	680.9	1 846.8	36.2	7.2	25.1	21.8	(3.3)	3 856.7	832.1	780.6	(51.5)	2 667.8	2 649.2	(18.6)
Supplies and materials	153.2	49.6	115.7	28.5	106.5	(9.2)	–	3.8	3.8	–	2.9	1 182.6	109.2	(1 073.4)	1 302.1	219.5	(1 082.6)
Furniture and equipment	2 191.7	360.8	1 470.1	93.8	637.6	(832.5)	7.9	9.5	11.9	2.4	111.3	75.6	35.8	(39.8)	1 555.2	685.3	(869.9)
Improvement of premises	20.9	2.6	–	–	–	–	–	–	–	–	9.1	–	–	–	–	–	–
Grants and contributions	429.1	38.9	453.1	192.7	678.0	224.9	–	–	–	–	933.2	2 969.4	2 663.6	(305.8)	3 422.5	3 341.6	(80.9)
Other	–	–	–	0.2	–	–	–	–	–	–	1.0	–	–	–	–	–	–
Total	57 654.5	49 883.2	58 331.1	26 456.9	58 807.7	476.6	3 971.5	4 870.2	4 714.9	(155.3)	11 795.5	20 556.4	17 675.1	(2 881.4)	83 757.8	81 197.7	(2 560.1)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table III.16

Section 8, Office of Legal Affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Object of expenditure	Regular budget						Other assessed ^a				Extrabudgetary				Total		
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2023 estimate	Variance (2023–2022)	2021 expenditure	2022 estimate	2023 estimate	Variance (2023–2022)	2021 expenditure	2022 estimate	2023 estimate	Variance (2023–2022)	2022 estimate	2023 estimate	Variance (2023–2022)
Post	22 584.9	22 208.8	23 073.4	11 342.7	23 233.0	159.6	3 636.4	4 447.8	4 290.0	(157.8)	3 866.1	5 730.3	5 684.2	(46.1)	33 251.5	33 207.2	(44.3)
Other staff costs	433.7	316.7	420.8	160.8	420.8	–	245.8	268.7	271.2	2.5	694.1	1 046.0	808.0	(238.0)	1 735.5	1 500.0	(235.5)
Non-staff compensation	0.1	–	0.1	–	0.1	–	–	–	–	–	–	–	–	–	0.1	0.1	0.0
Hospitality	0.7	–	0.7	–	0.7	–	–	–	–	–	–	–	–	–	0.7	0.7	0.0
Consultants	223.5	88.7	211.4	85.2	221.3	9.9	25.2	31.3	26.3	(5.0)	78.1	378.0	275.0	(103.0)	620.7	522.6	(98.1)
Experts	173.0	2.9	792.1	57.5	1 153.8	361.7	–	–	–	–	–	1 004.7	588.2	(416.5)	1 796.8	1 742.0	(54.8)
Travel of representatives	1 490.9	884.6	1 581.9	1 274.7	1 581.9	–	–	–	–	–	–	–	–	–	1 581.9	1 581.9	0.0
Travel of staff	362.6	234.9	524.9	413.4	525.2	0.3	–	19.5	24.1	4.6	25.1	306.8	312.6	5.8	851.2	861.9	10.7
Contractual services	914.9	811.5	891.0	546.2	874.2	(16.8)	49.0	64.5	65.8	1.3	220.9	462.0	281.7	(180.3)	1 417.5	1 221.7	(195.8)
General operating expenses	319.7	116.6	328.6	119.9	322.3	(6.3)	7.2	25.1	21.8	(3.3)	580.1	620.6	607.4	(13.2)	974.3	951.5	(22.8)
Supplies and materials	41.3	6.0	32.3	8.4	31.7	(0.6)	–	3.8	3.8	–	2.0	6.1	6.2	0.1	42.2	41.7	(0.5)
Furniture and equipment	74.8	63.1	71.9	15.3	115.4	43.5	7.9	9.5	11.9	2.4	22.3	32.3	17.3	(15.0)	113.7	144.6	30.9
Improvement of premises	20.9	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions ^b	251.5	–	264.7	125.1	264.7	–	–	–	–	–	235.6	2 130.0	2 012.6	(117.4)	2 394.7	2 277.3	(117.4)
Other	–	–	–	0.2	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	26 892.5	24 733.9	28 193.8	14 149.6	28 745.1	551.3	3 971.5	4 870.2	4 714.9	(155.3)	5 724.4	11 716.7	10 593.2	(1 123.6)	44 780.8	44 053.2	(727.6)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.^b Excludes expenditure for the Extraordinary Chambers in the Courts of Cambodia, the Residual Special Court for Sierra Leone and the Special Tribunal for Lebanon.

Table III.17

Section 8, Independent Investigative Mechanism for Myanmar: evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>		
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimate</i>	<i>Variance (2023–2022)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2023–2022)</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2023–2022)</i>
Other staff costs	9 046.1	8 108.7	9 479.2	4 224.5	9 553.9	74.7	7.2	1 690.1	1 552.1	(138.0)	11 169.3	11 106.0	(63.3)
Consultants	317.1	158.2	290.3	232.9	290.3	–	–	120.6	121.4	0.8	410.9	411.7	0.8
Travel of staff	356.2	75.0	359.0	137.5	359.0	–	–	63.0	85.1	22.1	422.0	444.1	22.1
Contractual services	1 242.3	1 395.0	1 204.7	527.9	1 487.0	282.3	–	24.9	44.1	19.2	1 229.6	1 531.1	301.5
General operating expenses	827.9	2 430.6	783.2	227.9	783.2	–	0.1	134.5	121.2	(13.3)	917.7	904.4	(13.3)
Supplies and materials	47.1	17.3	30.6	4.0	22.0	(8.6)	–	76.5	76.5	–	107.1	98.5	(8.6)
Furniture and equipment	699.4	133.1	573.7	14.9	300.0	(273.7)	–	18.3	7.5	(10.8)	592.0	307.5	(284.5)
Grants and contributions	130.1	12.8	138.0	26.6	138.0	–	–	76.0	76.0	–	214.0	214.0	0.0
Other	–	–	–	–	–	–	1.0	–	–	–	–	–	–
Total	12 666.2	12 330.6	12 858.7	5 396.1	12 933.4	74.7	8.3	2 203.9	2 083.9	(120.0)	15 062.6	15 017.3	(45.3)

Table III.18

Section 8, International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Object of expenditure	Regular budget						Extrabudgetary				Total		
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2023 estimate	Variance (2023–2022)	2021 expenditure	2022 estimate	2023 estimate	Variance (2023–2022)	2022 estimate	2023 estimate	Variance (2023–2022)
Post	10 479.4	9 240.1	10 240.3	4 413.1	10 090.9	(149.4)	1 642.3	4 068.3	4 304.5	236.2	14 308.6	14 395.4	86.8
Other staff costs	1 682.5	381.8	1 217.9	628.2	1 702.0	484.1	–	–	–	–	1 217.9	1 702.0	484.1
Hospitality	3.7	1.6	3.9	0.4	3.9	–	–	–	–	–	3.9	3.9	–
Consultants	1 104.7	339.6	449.0	192.5	538.6	89.6	264.8	55.2	–	(55.2)	504.2	538.6	34.4
Travel of representatives	290.7	–	224.9	–	–	(224.9)	–	–	–	–	224.9	–	(224.9)
Travel of staff	556.4	108.0	504.0	99.4	490.1	(13.9)	–	87.0	29.0	(58.0)	591.0	519.1	(71.9)
Contractual services	1 497.9	1 777.7	3 012.1	1 123.7	3 012.1	0.0	82.6	459.9	–	(459.9)	3 472.0	3 012.1	(459.9)
General operating expenses	950.7	750.1	698.8	333.1	741.3	42.5	3 276.5	77.0	52.0	(25.0)	775.8	793.3	17.5
Supplies and materials	64.8	26.3	52.8	16.1	52.8	–	0.9	1 100.0	26.5	(1 073.5)	1 152.8	79.3	(1 073.5)
Furniture and equipment	1 417.5	164.6	824.5	63.6	222.2	(602.3)	89.0	25.0	11.0	(14.0)	849.5	233.2	(616.3)
Improvement of premises	–	2.6	–	–	–	–	9.1	–	–	–	–	–	–
Grants and contributions	47.5	26.1	50.4	41.1	275.3	224.9	697.6	763.4	575.0	(188.4)	813.8	850.3	36.5
Total	18 095.8	12 818.7	17 278.6	6 911.2	17 129.2	(149.4)	6 062.8	6 635.8	4 998.0	(1 637.8)	23 914.4	22 127.2	(1 787.2)

Part IV

International cooperation for development

Section 9

Economic and social affairs

Regular budget	
Appropriation for 2021	\$83,857,300
Expenditure for 2021	\$79,913,700
Appropriation for 2022	\$85,636,100
Expenditure as at 30 June 2022	\$41,247,200
Proposal for 2023	\$85,814,100
Extrabudgetary resources	
Available for 2021	\$96,691,100
Expenditure for 2021	\$76,133,000
Estimate for 2022	\$94,836,500
Expenditure as at 30 June 2022	\$41,404,500
Projected for 2023	\$82,368,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

IV.1 The regular budget resources requested for section 9 for 2023 amount to \$85,814,100 before recosting, reflecting a net increase of \$178,000, or 0.2 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 9\)](#), table 9.32). Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table IV.18 below.

IV.2 As explained in detail in paragraphs 9.148 to 9.150 of the budget proposal, resource changes are attributed to three factors, as summarized below:

(a) Technical adjustments (an increase of \$217,600), related to the delayed impact of the establishment of one post and reassignment of three posts in 2022 pursuant to General Assembly resolution [76/245](#), which were subject to a 50 per cent vacancy rate in accordance with the established practice for the costing of new and reassigned posts;

(b) New and expanded mandates (an increase of \$59,600) for non-recurrent requirements (general temporary assistance at the P-3 level for four months under subprogramme 2) for the preparation, in collaboration with the United Nations Human Settlements Programme, of a report on inclusive social development policies and programmes to address homelessness, pursuant to General Assembly resolution [76/133](#);

(c) Other changes (a net decrease of \$99,200), reflecting: (i) the proposed reassignment of two posts (see paras. IV.4 and IV.5 below), which are subject to a 50 per cent vacancy rate in accordance with established practice; and (ii) the proposed redeployment of \$42,100 under travel of representatives from policymaking organs

to subprogramme 1 to accommodate the travel of members of the Ad Hoc Advisory Group on Haiti, pursuant to General Assembly resolution [76/246 A](#).

Table IV.1
Staffing resources^a

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	489	1 USG, 2 ASG, 9 D-2, 32 D-1, 67 P-5, 88 P-4, 67 P-3, 44 P-2/1, 33 GS (PL), 146 GS (OL)
Reassignment	–	1 P-2 Associate Information Systems Officer as Associate Public Information Officer under executive direction and management 1 P-3 GS (OL) Human Resources Assistant as Programme Management Assistant under programme support
Proposed for 2023 ^a	489	1 USG, 2 ASG, 9 D-2, 32 D-1, 67 P-5, 88 P-4, 67 P-3, 44 P-2/1, 33 GS (PL), 146 GS (OL)
Extrabudgetary		
Estimated for 2022	38	6 P-5, 5 P-4, 7 P-3, 3 P-2/1, 3 GS (PL), 14 GS (OL)
Estimated for 2023	35	4 P-5, 5 P-4, 7 P-3, 2 P-2/1, 3 GS (PL), 14 GS (OL)

^a Includes nine temporary posts (3 P-5, 2 P-4, 3 P-3 and 1 GS (OL)), which were approved pursuant to General Assembly resolutions [70/248](#) and [71/272](#).

IV.3 The Secretary-General proposes a total of 489 regular budget posts for 2023, which represents the same number of posts approved for 2022, with the proposed reassignment of two posts.

Reassignment

IV.4 It is proposed to reassign one post of Associate Information Systems Officer (P-2) as an Associate Public Information Officer (P-2) under executive direction and management (see [A/77/6 \(Sect. 9\)](#), paras. 9.150 and annex II). Upon enquiry, the Advisory Committee was informed that a priority of the Secretary-General's reform of the Department was to strengthen its strategies and mechanisms with a view to enhancing external communications and strategic partnerships, which is one of the six priority areas that the Secretary-General reported to Member States on the reform of the Department of Economic and Social Affairs (see para. IV.18 below). The proposed reassignment of the P-2 post is, therefore, part of the continuing effort of the Department to strengthen its outreach capacity to ensure that its knowledge products, events and conferences are communicated to all stakeholders, including Member States, civil society, the private sector, academia and the general public. The internal evaluation on the impact of the Department's publications also supports the proposed reassignment of the post.

IV.5 It is also proposed to reassign one post of Human Resources Assistant (General Service (Other level)) as a Programme Management Assistant under programme support (see [A/77/6 \(Sect. 9\)](#), paras. 9.150 and annex II). Upon enquiry, the Advisory Committee was informed that the proposed reassignment was intended to address a growing need for support to the Head of Office in the management, coordination, monitoring and evaluation of the capacity development programme, especially utilizing resources from the Regular Programme of Technical Cooperation and the Development Account, with a view to ensuring more effective and efficient programme delivery by the Department's substantive divisions (see also para. IV.22 below).

Vacant posts

IV.6 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, of a total of 489 posts under the regular budget, 70 posts were vacant, including 3 that had been vacant for two years or longer (the longest since November 2019). The Committee notes that the total number of vacant posts had increased from 51 as at 30 June 2021 to 70 as at 30 June 2022 (A/76/7 and A/76/7/Corr.1, para. IV.7). The Committee was informed that the vacant D-2 post of the Director of the Secretariat of the United Nations Forum on Forests had been filled in January 2022. While the easing up of the recruitment freeze in mid-2021 had enabled the Department gradually to fill its vacant posts, some of them had been filled by existing staff either through promotion or lateral move, which had resulted in other posts becoming vacant. In addition, some staff had moved to other entities on transfer or temporary assignment. In 2021, staff of the Department of Economic and Social Affairs had started to reach the mandatory retirement age of 65 and other staff had left on early retirement, adding to the number of vacancies. It was indicated to the Committee that the Department was making every effort to fill all the vacant posts.

IV.7 The Advisory Committee trusts that the Department of Economic and Social Affairs will fill all vacant posts expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission. Furthermore, the Committee is of the view that, for the anticipated mandatory separations at the age of 65, better succession planning needs to be conducted in coordination with the Office of Human Resources.

Vacancy rates

IV.8 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 9 (see table IV.2 below).

Table IV.2
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	309	9.3	12.2	310	10.2	14.1	310	10.2
General Service and related	179	10.9	14.5	179	13.8	17.3	179	13.8

IV.9 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.10 Proposed non-post resources for 2023 amount to \$8,079,000 before recosting, reflecting an increase of \$59,600, or 0.7 per cent, compared with the apportionment for 2022 (A/77/6 (Sect. 9), table 9.37).

General temporary assistance

IV.11 As explained in paragraph 9.149 of the budget proposal, the increase of \$59,600 is proposed under new and expanded mandates for general temporary assistance at the P-3 level for four months to conduct focused research on challenges faced by disadvantaged social groups for the report on inclusive social development policies and programmes to address homelessness (see also para. IV.2 (b) above). Upon enquiry, the Advisory Committee was informed that the report would be co-authored by UN-Habitat and the Department of Economic and Social Affairs, with the former taking the lead and the latter conducting focused research on the particular challenges experienced by disadvantaged social groups.

IV.12 On a related matter, the Advisory Committee notes from the supplementary information that the proposed general temporary positions, including continuing positions, comprises a total of six: two positions (1 P-4 and 1 P-3) of Economic Affairs Officer under subprogramme 1 approved by the General Assembly starting from 2014; one position (P-4) of Statistician under subprogramme 4; and three positions (General Service (Other level)) of Human Resources Assistant, Administrative Assistant and Team Assistant under programme support. The Committee requested, but did not receive, information on when the latter four continuing positions (1 P-4 and 3 General Service (Other level)) had been approved by the Assembly. **The Advisory Committee trusts that, in line with established procedures, related information on all of the full-time and longer-term general temporary assistance positions, including the date of their approval by the General Assembly and justification for their continuation, will be provided in the supplementary information in the next budget submission.** The Committee discusses matters concerning general temporary positions in chapter I above.

Travel of staff

IV.13 The proposed resources for 2023 amounts to \$445,900 under travel of staff, which is at the same level as the provision approved for 2022. Expenditure incurred for 2021 amounted to \$104,300 against the provision of \$454,000, while expenditure for the first six months of 2022 amounted to \$185,400 against the provision of \$445,900. **Taking into account the low level of expenditures in 2021 and during the first six months of 2022, and trusting that the Department of Economic and Social Affairs will continue to apply lessons learned from the COVID-19 pandemic by maximizing virtual meetings and online platforms, the Advisory Committee recommends a reduction of 10 per cent (\$44,600) to the proposed provision under travel of staff.**

Supplies and materials

IV.14 The proposed provision for supplies and materials amounts to \$63,000 for 2023, which is at the same level of resources approved for 2022. Expenditure incurred for 2021 amounted to \$2,500 against the provision of \$85,100, while expenditure for the first six months of 2022 amounted to \$2,000 against the provision of \$63,000. **Taking into account the low level of expenditures in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$9,500) to the proposed resources under supplies and materials.**

IV.15 Subject to its recommendations in paragraphs IV.13 and IV.14 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Gender and geographical representation

IV.16 The Advisory Committee requested and received information on the gender and geographical representation of the Department of Economic and Social Affairs. As at 31 December 2021, female staff represented an overall 55.8 per cent of the total staff. As at 30 June 2022, incumbents of the 270 posts in the Professional and higher categories came from a total of 81 Member States, of which Western European and other States were represented by 136, Asia and the Pacific by 59, Latin America and the Caribbean by 27, Africa by 25 and Eastern Europe by 23. **The Advisory Committee trusts that the Department of Economic and Social Affairs will strengthen its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions.** The Committee further discusses geographical representation in chapter I above.

Mandate and reforms to enhance effectiveness and efficiency of the Department of Economic and Social Affairs

IV.17 Upon enquiry, the Advisory Committee was informed that the three core pillars of the mandate of the Department of Economic and Social Affairs included normative and intergovernmental support; thought leadership and analysis; and capacity development. The mandate derives from the proposals of the Secretary-General in 1997 (A/51/950) and the General Assembly, in its resolution 52/220, noted the creation of the new Department of Economic and Social Affairs through the consolidation of three former departments (the Department for Policy Coordination and Sustainable Development, the Department for Economic and Social Information and Policy Analysis and the Department for Development Support and Management Services).

IV.18 The Advisory Committee was further informed that the most recent reform of the Department stemmed from General Assembly resolution 70/299, in which the Assembly, inter alia, requested the Secretary-General to enhance the effectiveness, efficiency, accountability and internal coordination of the Department of Economic and Social Affairs in order for the Department to provide support to the follow-up and review of the 2030 Agenda for Sustainable Development at the global level. The first phase of the reform was approved by the Assembly in the context of the proposed programme budget for the biennium 2018–2019. The second phase of the reform was initiated following the establishment of an internal review team on the restructuring of the Department by the Secretary-General in August 2018 and a subsequent proposal, in the proposed programme budget for 2020, to merge subprogramme 8 (sustainable forest management) with subprogramme 3 (sustainable development) as a structural change that would consolidate the Department's programme on forests with other thematic areas, including oceans, energy, transport and water, into one single subprogramme; however, the proposal was not endorsed by Member States. The Secretary-General identified six mutually reinforcing areas that would constitute the final phase of the reform in response to Assembly resolution 70/299 in his letter to Member States on 28 December 2018. **The Advisory Committee trusts that the Department of Economic and Social Affairs will continue to further its reform agenda with a view to effectively and efficiently supporting the priorities defined by Member States in the implementation of the 2030 Agenda and provide an update thereon in the next budget submission.**

Cooperation and coordination with the resident coordinator system and other entities

IV.19 Upon enquiry, the Advisory Committee was informed that, in the implementation of its programme of work under the three pillars, the Department of

Economic and Social Affairs coordinated with United Nations system entities, including the regional commissions, the Development Coordination Office, the Resident Coordinators and United Nations country teams. Within existing resources, the Department had created an internal capacity, consisting of focal points in each of its substantive divisions, to identify and mobilize its expertise to support the resident coordinator system and United Nations country teams, define priority areas and countries that could be supported annually, and coordinate with the Development Coordination Office to identify key entry points and modalities for the delivery of its support in a most effective and strategic manner.

IV.20 The Advisory Committee was further informed that the Department of Economic and Social Affairs worked in coordination with UN-OHRLLS on various issues, including the graduation of the least developed countries, the preparation of the section of the comprehensive policy review of operational activities for development that focuses on the least developed countries, landlocked developing countries and small island developing States, and the Inter-Agency Consultative Group for Small Island Developing States, which the Department of Economic and Social Affairs and UN-OHRLLS co-convene. The Department also worked closely with the regional commissions in supporting the least developed countries, landlocked developing countries and small island developing States in the areas of changing mindsets, innovation and digital government. Furthermore, the Department worked closely with UNCTAD in the preparation of country-specific information that was considered by the Committee for Development Policy before making recommendations on graduation. As secretariat of the Committee, the Department produced the economic and environmental vulnerability index, one of the criteria that defines the least developed countries category, and had shared its experiences and expertise with the high-level panel appointed by the President of the General Assembly. For small island developing States, the Department focused on intergovernmental support, broad analytical and technical support for the implementation of the SIDS Accelerated Modalities of Action (SAMOA) Pathway, the 2030 Agenda and other globally agreed sustainable development agendas. The Department and UN-OHRLLS provided joint support to the work on the development of the multidimensional vulnerability index for small island developing States and the selection of the panel of experts for the index.

IV.21 The Advisory Committee notes the activities undertaken by the Department of Economic and Social Affairs in coordination with the United Nations entities and trusts that the Department, in close cooperation with the resident coordinator system, will further improve coordination for the delivery of United Nations system support for the implementation of the Sustainable Development Goals, in particular for the groups of the most vulnerable countries. The Committee trusts that an update will be provided in the context of the next budget proposal (see para. IV.19 above).

Positions funded under the regular programme of technical cooperation and Development Account

IV.22 Upon enquiry, the Advisory Committee was informed that the Department of Economic and Social Affairs had four management-dedicated positions funded from section 9, of which three positions were for the management of section 35, the Development Account (1 P-5, 1 P-4 and 1 P-2) and one position (1 P-4) was for the management of section 23, the regular programme of technical cooperation. As at 31 May 2022, the Department had, for its subprogrammes, 29 positions (4 D-1, 18 P-5, 1 P-4, 1 General Service (Principal level) and 5 General Service (Other level)) funded under the regular programme of technical cooperation and 1 (1 P-4) under the Development Account. **The Advisory Committee trusts that comprehensive information on the positions of the Department of Economic and Social Affairs**

funded under the Development Account and the regular programme of technical cooperation will be provided in the context of future budget submissions.

Extrabudgetary resources

IV.23 It is indicated that extrabudgetary resources (cash contributions) are estimated at \$82,368,100 for 2023, including a total of 35 posts. The resources would mainly provide for various substantive and capacity development activities, as described under each subprogramme, in addition to resources reflected under programme support for the trust funds for the Junior Professional Officers Programme and the United Nations Assistance to the Khmer Rouge Trials (see para. IV.24 below). **The Advisory Committee trusts that more detailed information on extrabudgetary-funded activities implemented under the subprogrammes, including information on programme support costs and cost recovery if any, will be provided in the context of the next budget submission.**

Administration of the trust fund related to the Extraordinary Chambers in the Courts of Cambodia

IV.24 It is indicated that extrabudgetary resources under programme support include estimates for the trust fund for the United Nations Assistance to the Khmer Rouge Trials, which the Department administers ((A/77/6 (Sect. 9), para. 9.188). Upon enquiry, the Advisory Committee was informed that the Extraordinary Chambers in the Courts of Cambodia had been established in 2003 pursuant to General Assembly resolution 57/228 B as a special chamber within the existing Court of Cambodia, with two components, namely, national and international. Each component was responsible for its own administration and funding. The Government of Cambodia was responsible for the national component, while the United Nations was responsible for the international component administered as the United Nations Assistance to the Khmer Rouge Trials. The international component was funded by voluntary contributions in a trust fund, with the Controller acting as Project Manager. Owing to its experience in managing large trust funds, the Department of Economic and Social Affairs had been tasked with managing the trust fund, which was reported under section 9 of the programme budget. The Advisory Committee will revert to the administration of the trust fund in the context of the next report of the Secretary-General on a subvention to the Extraordinary Chambers in the Courts of Cambodia.

Section 10

Least developed countries, landlocked developing countries and small island developing States

Regular budget	
Appropriation for 2021	\$6,609,300
Expenditure for 2021	\$6,488,300
Appropriation for 2022	\$7,320,200
Expenditure as at 30 June 2022	\$3,387,100
Proposal for 2023	\$7,469,900

Extrabudgetary resources

Available for 2021	\$2,793,800
Expenditure for 2021	\$1,780,200
Estimate for 2022	\$2,246,700
Expenditure as at 30 June 2022	\$537,300
Projected for 2023	\$2,376,100

Note: Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).

IV.25 The regular budget resources requested for section 10 for 2023 amount to \$7,469,900 before recosting, which represents a net increase of \$149,700, or 2 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 10), table 10.16). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.20 below.

IV.26 The Secretary-General attributes the net increase proposed for 2023 to technical adjustments, reflecting the delayed impact of the annual provisions (\$152,500) for two new posts (Associate Data Analyst (P-2) and Programme Management Officer (P-3)) established in 2022 pursuant to General Assembly resolution 76/245, which were subject to a 50 per cent vacancy rate in accordance with the established practice for the costing of new posts; offset in part by the removal of a non-recurrent provision for furniture and equipment (\$2,800) related to the two new posts (ibid. para. 10.62).

Table IV.3
Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2022	33	1 USG, 1 D-2, 1 D-1, 8 P-5, 8 P-4, 6 P-3, 2 P-2, 6 GS (OL)
Proposed for 2023	33	1 USG, 1 D-2, 1 D-1, 8 P-5, 8 P-4, 6 P-3, 2 P-2, 6 GS (OL)

Comments and recommendations on posts

IV.27 The Secretary-General proposes a total of 33 posts for 2023, which represents the same number of posts approved for 2022.

Vacant posts

IV.28 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, a total of four posts (1 D-1, 1 P-5, 1 P-4, 1 P-3) were vacant, of which the longest vacancy had started from October 2021 and the other three vacancies were from January and February 2022, and that no post had been vacant for two years or longer. **The Advisory Committee trusts that updated information on the recruitment status of vacant posts will be provided to the General Assembly during the consideration of the present report and in the next programme budget submission.**

Vacancy rates

IV.29 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to 30 June 2022, as

well as on the proposed posts and budgeted vacancy rates for 2023 for section 10 (see table IV.4 below). The Committee notes that, compared with the actual average vacancy rates of 20.7 per cent and 9.2 per cent for posts in the Professional and higher categories and in the General Service and related categories, respectively, as at 30 June 2022, the budgeted rates are 6.6 per cent and 15.1 per cent, respectively, for 2023. **The Advisory Committee trusts that clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.**

Table IV.4
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	25	5.5	19.1	27	6.0	20.7	27	6.6
General Service and related	6	10.8	7.0	6	13.6	9.2	6	15.1

IV.30 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.31 Proposed non-post resources for 2023 amount to \$1,142,400 before recosting, reflecting a decrease of \$2,800, or 0.2 per cent, compared with the apportionment for 2022 (see para. IV.26 above).

General temporary assistance

IV.32 Upon enquiry, the Advisory Committee was informed that it was critical to retain the two positions (1 P-3 Economic Affairs Officer and 1 General Service (Other level) Programme Management Assistant) for a small office like UN-OHRLLS for the following reasons: (a) the functions of the Economic Affairs Officer position addressed the workload pertaining to the increased demand from the least developed countries group for research in and data on new critical areas for the monitoring of and follow-up to commitments in the Doha Programme of Action; and (b) the functions of the Programme Management Assistant position attended to the needs pertaining to travel processing support, especially in the context of participation of representatives from least developed countries in expert group meetings, as well as in the Fifth United Nations Conference on the Least Developed Countries to be held in Doha next year. The Committee was further informed that the funds for temporary assistance had been initially approved in 2010 to support the preparations and follow-up to the Fourth United Nations Conference on the Least Developed Countries, held in Istanbul, Türkiye, in 2011).

IV.33 The Advisory Committee notes that, while the two positions (1 P-3 and 1 General Service (Other level)) were established for the Fourth United Nations Conference on the Least Developed Countries, they are required for the increased demand relating to activities for the least developed countries, including the preparation of the Fifth United Nations Conference on the Least Developed Countries, to be held in Doha in 2023, as well as for the monitoring of and follow-up to commitments in the Doha Programme of Action. The Committee therefore considers that the long-term needs of the two positions in the Office of the High

Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States should be reviewed and that the outcome of the review be provided in the next budget submission. The Committee has discussed the matter in its previous reports (see [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, para. 65; and [A/75/7](#) and [A/75/7/Corr.1](#), chap. I, para. 59).

IV.34 The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

IV.35 Upon enquiry, the Advisory Committee was informed that, while a significant amount of extrabudgetary resources was related to the organization of major conferences and their mid-term reviews, the Office had also been able to mobilize resources for other purposes, including the Least Developed Countries Future Forum and support for the graduation of the least developed countries, as well as support for the national focal points networks, trade ministers meeting for landlocked developing countries and thematic meetings, and the Small Island Developing States Global Business Network. **The Advisory Committee trusts that the Office of the High Representative will continue with its efforts to mobilize extrabudgetary resources and provide disaggregated information on extrabudgetary contributions in the context of the next budget proposal.**

Gender and geographical representation

IV.36 The Advisory Committee requested and received information on the gender and geographical representation of the Office of the High Representative. As at 31 December 2021, female staff represented an overall 48.1 per cent of the total staff. As at the same date, incumbents of the 22 posts in the Professional and higher categories came from 20 Member States. In addition, of the same 22 posts, Western European and other States were represented by 8, Asia and the Pacific by 7, Africa by 5, and Latin America and the Caribbean by 2. The Committee further discusses geographical representation in chapter I above.

Coordination, monitoring and evaluation

IV.37 Upon enquiry, the Advisory Committee was informed that collaboration and coordination between the Office of the High Representative and other development pillar entities were guided primarily by the work undertaken within the umbrella of the United Nations Inter-agency Consultative Group for Least Developed Countries and the United Nations Inter-agency Consultative Group for Landlocked Developing Countries, which the Office convened, and the United Nations Inter-agency Consultative Group for Small Island Developing States, which it co-chaired with the Department of Economic and Social Affairs. All development pillar entities were members of the groups.

IV.38 The Advisory Committee was informed that the Office of the High Representative had strengthened its collaboration with the Development Coordination Office since last year and had established resident coordinator networks for the three groups of countries, with a view to ensuring better coordination and mainstreaming of the three programmes of action into common country analysis and cooperation frameworks, as well as their implementation at the country level. The Office had organized several briefings and regular information-sharing to that effect. The Development Coordination Office was going to participate in the inaugural meeting of the landlocked developing countries national focal points network in June 2022 and share its role in supporting national efforts to facilitate implementation of the Vienna Programme of Action.

IV.39 With respect to the monitoring and tracking of partnerships and resources in support of the three groups of countries, it was indicated to the Advisory Committee that, for the new Doha Programme of Action, the Office of the High Representative was currently preparing a road map for the implementation to track and showcase action towards implementation and address gaps in achieving its main targets. The road map identified the specific roles and responsibilities of various stakeholders and encouraged partnerships and alignment of support with the priorities of the least developed countries. Similarly, the Office had prepared a road map for accelerated implementation of the Vienna Programme of Action, which tracked the partnerships in support of its implementation. The Office serves as the Secretariat with the Department of Economic and Social Affairs for the Steering Committee of the Small Island Developing States Partnership Framework. The Small Island Developing States Global Business Network was the private sector arm of the overall Small Island Developing States Partnership Framework. The main tool for monitoring partnerships was the Small Island Developing States Partnership Framework (<https://sdgs.un.org/partnerships/action-networks/sids-partnerships>), where partnerships are encouraged to register and update on their progress. In 2021, the United Nations Small Island Developing States Partnerships Award was established by the Steering Committee to encourage increased registrations and highlight best practices.

IV.40 Concerning the results and lessons learned from the evaluation of a project completed in 2021 (A/77/6 (Sect. 10), paras. 10.16 and 10.17), the Advisory Committee was informed that the evaluation had provided recommendations for improving the working methods of the Office and that their implementation had no financial implications. The Office planned to forge stronger partnerships with other important stakeholders, including from civil society and the private sector, for the most vulnerable countries. In addition, the Office intended to opt for modalities of delivery of its meetings that build on the advantages of virtual and in-person interaction, while minimizing their shortcomings.

IV.41 The Advisory Committee trusts that the Office of the High Representative will further strengthen coordination and collaboration with entities of the United Nations development pillar. Furthermore, the Committee reiterates its view that information on all sources of funding and the cooperation among all relevant entities, including with the resident coordinator system, towards achieving the programmes of actions for the least developed countries, landlocked developing countries and small island developing States, should be provided in a comprehensive manner in the context of the next budget proposal (A/76/7 and A/76/7/Corr.1, para. IV.38).

Debt for climate adaptation swap initiative

IV.42 Upon enquiry, the Advisory Committee was informed that the Office of the High Representative was collaborating with the Economic Commission for Latin America and the Caribbean to advance the implementation of a debt for climate adaptation swap initiative, to address Caribbean small island developing countries' high levels of indebtedness and vulnerability to climate hazards, through the creation of a Caribbean resilience fund to operationalize the swaps, with three pilot swaps in Antigua and Barbuda, Saint Lucia and St. Vincent and the Grenadines. The Office provided technical and organizational support for the initiative and mobilized resources from donor institutions to enable debt for adaptation swaps. The Office also undertook this work under its role of coordinating the United Nations system, to ensure that the experience in the Caribbean is shared with the small island developing countries in other regions, in particular through cooperation with the Economic Commission for Africa and the Economic and Social Commission for Asia and the Pacific.

Section 11

United Nations system support for the African Union's Agenda 2063: The Africa We Want

Regular budget	
Appropriation for 2021	\$7,823,600
Expenditure for 2021	\$8,042,900
Appropriation for 2022	\$8,207,400
Expenditure as at 30 June 2022	\$3,947,000
Proposal for 2023	\$8,271,700
Extrabudgetary resources	
Available for 2021	\$597,600
Expenditure for 2021	\$285,100
Estimate for 2022	\$451,500
Expenditure as at 30 June 2022	\$425,700
Projected for 2023	\$652,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

IV.43 The regular budget resources requested for section 11 for 2023 amount to \$8,271,700 before recosting, which represents an increase of \$64,300, or 0.8 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 11), table 11.9). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.21 below.

IV.44 As reflected in table 11.12 (1) of the budget proposal, resource changes result from two factors, summarized as follows: (a) technical adjustments (\$64,300), related to the delayed impact of one new post of Data Analyst (P-3) established in 2022 pursuant to General Assembly resolution 76/245, which was subject to a 50 per cent vacancy rate in accordance with the established practice for the costing of new posts (\$65,700); offset in part by the removal of a non-recurrent provision for furniture and equipment in 2022 related to the new post (\$1,400); and (b) other changes, reflecting the cost-neutral redeployment of non-post resources for other staff costs (\$45,000) from the executive direction and management component to subprogramme 1, in order to provide for general temporary assistance during periods of peak workload and extended maternity or sick leaves of staff (ibid., paras. 11.64 and 11.65).

Table IV.5
Staffing resources

	Number	Level
Approved for 2022	44	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 8 GS (OL), 1 LL
Proposed for 2023	44	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 8 GS (OL), 1 LL

Comments and recommendations on posts

IV.45 The Secretary-General proposes a total of 44 posts for 2023, which represents the same number of posts approved for 2022.

Vacant posts

IV.46 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, a total of 10 posts (1 D-2, 2 D-1, 1 P-5, 1 P-4, 2 P-3, 3 General Service (Other level)) were vacant, of which the longest vacancy was from October 2017 (1 P-3, candidate selected) and 4 posts (1 D-2, 2 D-1, 1 P-3) became vacant since January 2022. The recruitment process was at various stages, including the selection of three candidates who were onboarding (1 P-5 and two P-3) and the receipt and review of applications for six job openings (1 D-2, 2 D-1, 1 P-4 and 2 General Service (Other level)).

IV.47 The Advisory Committee stresses that, in the selection of candidates for the posts of the Office of the Special Adviser on Africa, in particular those at the senior levels, every effort should be made to ensure that potential incumbents possess the requisite knowledge, experience and skills required for the implementation of the mandates of the Office. In particular, account should be taken of the recent reorientation and reorganization of the Office, including the new narrative, and the approval by the General Assembly of the new title of programme 9: the United Nations system support for the African Union's Agenda 2063: The Africa We Want – strategic partnership for progress towards implementation (see paras. IV.58 and IV.59 below). The Committee trusts that an update on the recruitment status will be provided to the General Assembly during its consideration of the present report and in the context of the next budget proposal.

Vacancy rates

IV.48 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 11 (see table IV.6 below). The Committee notes that, compared with the actual average vacancy rates, as at 30 June 2022, of 21.8 per cent and 21 per cent for posts in the Professional and higher categories and in the General Service and related categories, respectively, the budgeted rates for 2023 are 17.8 per cent and 28.4 per cent, respectively. **The Advisory Committee trusts that clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.**

Table IV.6
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	33	16.3	9.2	34	16.2	21.8	34	17.8
General Service and related	10	20.3	20.0	10	25.6	21.0	10	28.4

IV.49 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.50 Proposed non-post resources for 2023 amount to \$1,243,700 before recosting, reflecting a decrease of \$1,400, or 0.1 per cent, compared with the apportionment for 2022. The decrease relates to the removal of a non-recurrent provision for furniture and equipment in 2022 related to one new post (see para. IV.44 above).

IV.51 The overall reduced level of non-post resources by \$1,400 for 2023 reflects the following changes, by object of expenditure: (a) proposed increases in a total amount of \$64,300 under consultants (\$22,100), contractual services (\$38,000), general operating expenses (\$1,100) and furniture and equipment (\$3,100); and (b) proposed decreases in a total amount of \$65,700 under other staff costs (\$29,900), experts (\$12,100) and travel of staff (\$23,700) ([A/77/6 \(Sect. 11\)](#), table 11.9).

Travel of staff

IV.52 The proposed resources amount to \$203,500 for 2023 under travel of staff, representing a decrease of \$23,700, or 10.4 per cent. Against the provisions of \$180,700 for 2021 and \$227,200 for 2022, expenditure was \$33,100 for 2021 and \$51,200 as at 30 June 2022. **Taking into account the lower level of expenditures in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 10 per cent (\$20,400) to the resources proposed under travel of staff for 2023. In addition, the Committee trusts that the Office of the Special Adviser on Africa will continue to apply lessons learned from the pandemic by maximizing virtual meetings and online platforms.**

Consultants

IV.53 The proposed requirements amount to \$143,500 for 2023 under consultants, representing an increase of \$22,100, or 18.2 per cent, for the three subprogrammes implemented by the Economic Commission for Africa and the Department of Global Communications, in addition to the Office of the Special Adviser on Africa. Upon enquiry, the Advisory Committee was informed that the General Assembly had mandated the Office of the Special Adviser on Africa to address gaps and initiate reports and analyses on critical issues affecting Africa (General Assembly resolution [57/300](#)) and that the comparative advantage of the Office was, in many cases, its analytical capacities, in particular in view of the increased data and evidence focus that were being developed as part of the new programmatic approach. The Committee was further informed that the absence of expenditures during the first half of 2022 responded to the 2022 workplan of the Office. It had been decided that activities requiring consultancy support would be implemented during the second half of 2022, as programme implementation during the first half of the year focused on the preparation of the reports of the Secretary-General and the organization of standing advocacy activities, such as the Economic and Social Council Youth Forum, the Africa Dialogue Series and Africa Day. **The Advisory Committee trusts that the Office of the Special Adviser on Africa will ensure a coordinated approach in the utilization of resources for consultants and avoid duplications among the three entities in the implementation of its mandates.**

IV.54 Subject to its recommendation in paragraph IV.52 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Reorganization and collaboration within the Office of the Special Adviser on Africa

IV.55 Upon enquiry, the Advisory Committee was informed that the establishment of the executive direction and management component of programme 9 had already: (a) resulted in increased coordination in the identification of priorities among the three subprogrammes, as two of the three planned results for 2023 now focused on the same area of action, with the specific emphasis of each subprogramme, and all planned results of the three subprogrammes were expected to focus on the same areas of action from 2024; and (b) contributed to a substantive increase in collaboration among the three entities around critical deliverables, with an anticipated increase in collaboration in programme implementation, as standard operational procedures were being prepared in line with the recommendation of OIOS (IED-19-018) to structure a mechanism that facilitated joint planning, implementation, monitoring and evaluation of all three subprogrammes' workplans. The two main steps that had been undertaken by the Office to enhance programme coherence and coordination and prevent potential duplications were, first, to define clearly the procedures, including the design of a business process workflow, and second, to implement the integrated planning, budgeting, monitoring and evaluation system through the integrated planning, monitoring and reporting solution of Umoja.

IV.56 With regard to staffing capacity, in particular concerning the recommendation to accomplish the realignment of functions through training, development and capacity-building, the Advisory Committee was informed that the Office of the Special Adviser on Africa had launched, in 2021, an office-wide capacity development plan that included the identification of courses and capacity development opportunities, with a focus on the new data and planning functions. The Office had also requested the support of the Kamino team (consisting of data scientists to support the Organization's transition towards a more data-focused business model through advanced data science training) in the Business Transformation and Accountability Division of the Department of Management, Strategy, Policy and Compliance. The team had agreed to prepare a tailored capacity development path for the Office, taking into account that most of the Office's staff had no skills in data management and analysis (see also para. IV.47 above). The Committee was also informed that a progressive mainstreaming of the new functions had been implemented, initially focusing on the Office of the Special Adviser and subprogramme 1, and would be expanded to the other two subprogrammes at a later stage.

IV.57 The Advisory Committee has expressed the view that every effort should be made to ensure that functional realignments increase coherence and coordination in the planning, monitoring and implementation of the programme while improving the overall accountability of the Office of the Special Adviser ([A/76/7](#) and [A/76/7/Corr.1](#), para. IV.43). **The Advisory Committee recalls the review of the functioning of the reorganization of the Office of the Special Adviser on Africa, anticipated at the seventy-ninth session of the General Assembly ([A/76/7](#) and [A/76/7/Corr.1](#), para. IV.53). Noting the progress achieved so far and the ongoing process of the reorganization of the Office to lead subprogramme 9 in a coordinated manner, the Committee encourages the Office, under the leadership of the Special Adviser on Africa, to continue to improve collaboration and coordination among the three entities in the implementation of the mandates to support Agenda 2063.**

Strategy to promote the new narrative

IV.58 The Advisory Committee was informed, upon enquiry, that the change in the title of the programme, which had been proposed by the Committee for Programme and Coordination and approved by the General Assembly in its resolution [76/236](#), was

in line with the proposed new strategy that was submitted as part of the reform proposal. The change in name responded to the need to adapt the approach of United Nations support to Africa's development after the adoption in 2015 of Agenda 2063, which replaced the African Union's New Partnership for Africa's Development.

IV.59 With respect to the new narrative, the Advisory Committee was informed, upon enquiry, that development theories had been built on a narrative that considered that existing structures in developed countries were better and, consequently, needed to be exported. The pursuit of Africa's development had traditionally been approached as an exercise to replicate in Africa the social and economic structures of developed countries. The change of paradigm implied realizing that the prevailing socioeconomic structures, including the international financial architecture, were not necessarily the best option to achieve Africa's long-term development and resilience, in view of the shortcomings unveiled by the COVID-19 pandemic; and that, consequently, there was a need to seek a model appropriate for Africa's reality. Within that framework, the new narrative was the instrument to make sure that this model for building forward and building better in Africa was founded on the acknowledgement that Africa had valid home-grown solutions that should constitute the core of the continent's development approach.

Inter-agency coordination and cooperation

IV.60 Upon enquiry, the Advisory Committee was informed that the Office of the Special Adviser on Africa implemented its coordination function through the following two main pillars: the interdepartmental task force on African affairs and the Office's partnerships and technical cooperation strategy.

IV.61 The first pillar, the interdepartmental task force, comprises over 50 entities of the United Nations system and maintains a focus on Africa. The Advisory Committee was informed that the Office, as its secretariat, had promoted a revitalization of the task force with a view to enhancing its strategic value during 2020 and 2021. As a concrete result of the revitalization effort, the task force members had agreed, at the end of 2021, to adopt energy as a common entry point for acceleration of the Sustainable Development Goals in Africa and had established three working groups to advance common strategies to promote energy access. The task force had become one of the main vehicles for the Office to manage its relationship with the broader United Nations system and partners, particularly with a view to acting as a catalyst and mobilizing other United Nations entities and partners around the priorities of the strategy of programme 9. It was also a crucial tool to ensure a coherent and integrated approach in the implementation of the mandate of the Office to provide the United Nations system support for Africa.

IV.62 The Advisory Committee was further informed that, as the second pillar of the Office's cooperation with other entities, the partnership and technical cooperation strategy had been launched to support the new narrative. The strategy underscored the coordination role of the Office to liaise with and facilitate interaction and knowledge exchanges between African Union institutions and Member States, with which the Office was establishing strategic partnerships for the identification of priority flagship projects. Through its analytical, advocacy and monitoring functions, the Office played an intermediary role to ensure an integrated approach of the system support and complement the technical cooperation capacities of other United Nations entities and partners.

IV.63 Furthermore, the Advisory Committee was informed that the Office planned to achieve a more coherent and integrated approach by the United Nations system's support for Africa through complementary actions, such as addressing gaps and leveraging opportunities with a strong analytical capacity, promoting complementarities

and avoiding duplications at the operational level, and following-up on the implementation of commitments with its monitoring function.

IV.64 The Advisory Committee notes the efforts undertaken by the Office of the Special Adviser on Africa to improve its coordination function through the United Nations interdepartmental task force on African affairs and the Office's partnerships and technical cooperation strategy. The Committee encourages the Office to promote a more coherent and integrated approach for the United Nations system support for the Africa Union's Agenda 2063 and trusts that an update on the progress to be achieved will be provided in the context of the next budget proposal.

IV.65 On a related matter concerning potential cooperation with the Development Account (section 35) and the regular programme of technical cooperation (section 23), the Advisory Committee was informed upon enquiry that the Office of the Special Adviser on Africa intended to explore such opportunities with the two programmes, although it had not been invited to submit proposals for funding. The Advisory Committee is of the view that the Office of the Special Adviser on Africa, through its coordination function, could advocate and facilitate the consideration and submission of potential projects under the Development Account and the regular programme of technical cooperation for implementation by entities operational in Africa, including the Economic Commission for Africa.

Potential internship

IV.66 Upon enquiry, the Advisory Committee was informed that, to circulate information on internship opportunities with the Organization, the Office of the Special Adviser on Africa had identified over 150 centres of African studies in American universities, reached out to the United States national association of African students and created a contact form for African students throughout the world. The main challenge experienced so far was that many African students could not afford to travel to the United States for an internship and that of those students already at universities in the United States, many needed to work to pay for their studies and had no time to participate in an unpaid internship at the United Nations. In addition, the Office had also tried to reach out to African students to help them find online United Nations Volunteer opportunities.

Section 12

Trade and development

Regular budget	
Appropriation for 2021	\$73,777,600
Expenditure for 2021	\$70,302,400
Appropriation for 2022	\$71,274,800
Expenditure as at 30 June 2022	\$33,597,000
Proposal for 2023	\$72,644,800

Extrabudgetary resources

Available for 2021	\$41,151,500
Expenditure for 2021	\$44,548,200
Estimate for 2022	\$44,548,200
Expenditure as at 30 June 2022	\$26,210,700
Projected for 2023	\$44,548,200

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

IV.67 The regular budget resources requested for section 12 for 2023 amount to \$72,644,800 before recosting, which represents an increase of \$1,370,000, or 1.9 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 12), table 12.18). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.22 below.

IV.68 As explained in detail in paragraphs 12.91 to 12.93 of the budget proposal, resource changes are attributed to three factors, as summarized below:

(a) Technical adjustments (an increase of \$307,800), related to the delayed impact of the reassignment of four posts (2 P-4 and two General Service (Other level)) in 2022, which were subject to a 50 per cent vacancy rate in accordance with the established practice for the costing of reassigned posts;

(b) New and expanded mandates (an increase of \$757,300), comprising the proposed establishment of six posts (3 P-4 and 3 P-3) and non-post resources, pursuant to the request of General Assembly resolution 76/245 for the Secretary-General to include relevant proposals for the implementation of the Bridgetown Covenant (TD/541/Add.2) adopted at the fifteenth session of UNCTAD;

(c) Other changes (a net increase of \$304,900), including the proposed establishment of 3 posts (1 P-4 and 2 P-3), redeployment of 19 posts, reassignment of 1 post and non-post resources, related to the revitalization of the work of UNCTAD to make the organization more fit for purpose and serve the needs of its member States, in the triple context of the implementation of the Bridgetown Covenant, uneven recovery from the COVID-19 pandemic and the enduring urgency and pertinence of the 2030 Agenda.

Bridgetown Covenant and UNCTAD transformational initiatives

IV.69 Upon enquiry, the Advisory Committee was informed that, prior to the submission of the proposed programme budget for 2023, UNCTAD had carefully examined what could be delivered within the existing resources to address the needs and priorities of developing countries for sustainable development. UNCTAD had started the implementation of the Bridgetown Covenant already in 2022 within the existing resources. UNCTAD had indicated that the Bridgetown Covenant adopted at the fifteenth session had established its programme of work covering a period of four years between two sessions, thus beyond the proposed programme budget for 2023. While the provisions contained in the Covenant had been factored into the proposed programme plan for 2023, UNCTAD would be looking for guidance from the Trade and Development Board in the framework of the next programme plan on the basis of the assessment of the implementation of the Bridgetown Covenant.

IV.70 The Advisory Committee was further informed that UNCTAD had proposed some transformational initiatives with a view to refocusing some of the ongoing work and resources in line with the priorities set out by the Bridgetown Covenant, including the following proposals: (a) the creation of a new stand-alone and cross-organizational statistics service through redeployment, to coordinate and support standardization and coherence throughout the organization with independent statistics quality assurance, but without centralizing the statistical activities of the divisions (see also para. IV.75 and IV.76 below); (b) the creation of a new unit on climate and development under the Division on Globalization and Development Strategies (subprogramme 1), to address the critical dimension of climate change with greater emphasis on decoupling economic growth from environmental degradation; (c) the creation of a new branch with a focus on e-commerce and the digital economy under the Division on Technology and Logistics (subprogramme 4), to ensure that this area receives the required attention from member States; (d) the creation of a new branch on productive capacities and sustainable development, under the Division for Africa, Least Developed Countries and Special Programmes (subprogramme 5); (e) renaming the current Trade Negotiations and Commercial Diplomacy Branch to the Trading Systems, Services and Creative Economy Branch in the Division on International Trade and Commodities (subprogramme 3), with a refined programmatic focus; and (f) the initiation of a gradual reorientation of the Intergovernmental Support Service, to better reach out to member States and the other stakeholders in the intergovernmental machinery, with the establishment of a new unit to facilitate better contributions to the work of UNCTAD, while recognizing that support needs to be demand-driven.

Table IV.7
Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2022	379	1 USG, 1 ASG, 5 D-2, 20 D-1, 51 P-5, 64 P-4, 73 P-3, 32 P-2/1, 10 GS (PL), 122 GS (OL)
Establishment	9	1 P-3 in executive direction and management 1 P-4 and 2 P-3 in subprogramme 1 3 P-4 and 1 P-3 in subprogramme 4 1 P-3 in subprogramme 5
Redeployment	–	1 D-1 from executive direction and management to subprogramme 4 1 D-1, 1 P-5, 3 P-3, 1 P-2, 3 GS (PL) and 9 GS (OL) from subprogramme 1 to executive direction and management
Reassignment	–	1 GS (OL), in subprogramme 2
Proposed for 2023	388	1 USG, 1 ASG, 5 D-2, 20 D-1, 51 P-5, 68 P-4, 78 P-3, 32 P-2/1, 10 GS (PL), 122 GS (OL)

Comments and recommendations on posts

IV.71 The Secretary-General proposes a total of 388 posts for 2023, representing an increase of 9 posts, compared with 379 posts approved for 2022. The proposed staffing changes include the proposed establishment of 9 posts, redeployment of 19 posts and reassignment of 1 post (see [A/77/6 \(Sect. 12\)](#), annex II).

Establishment

IV.72 It is proposed to establish a total of nine posts (4 P-4 and 5 P-3), of which:

(a) Six posts (3 P-4 and 3 P-3) are proposed under the new and expanded mandates:

- (i) Executive direction and management: a Statistician (P-3) post, related to the strengthening of the work of UNCTAD in relation to developing countries and the digital economy;
- (ii) Subprogramme 1, Globalization, interdependence and development: one Economic Affairs Officer (P-3) post, related to the strengthening of the UNCTAD programme of assistance to the Palestinian people, including relevant studies;
- (iii) Subprogramme 4, Technology and logistics: three Economic Affairs Officer (P-4) posts (two for strengthening the work of UNCTAD in relation to the digital economy and one for enhancing the support of UNCTAD for legal and regulatory frameworks that reduce trade transaction costs); and one Economic Affairs Officer (P-3) post for strengthening of the work of UNCTAD in relation to the digital economy;
- (b) Three posts (1 P-4 and 2 P-3) are proposed under other changes:
 - (i) Subprogramme 1, Globalization, interdependence and development: two posts (1 P-4 and 1 P-3) of Economic Affairs Officer, to strengthen the work on external debt sustainability and illicit financial flows (see para. IV.74 below);
 - (ii) Subprogramme 5, Africa, least developed countries and special programmes: an Economic Affairs Officer (P-3) post, to support the revitalization of UNCTAD and for the effective implementation of the four transformations referred to in the Bridgetown Covenant.

IV.73 Upon enquiry, the Advisory Committee was informed that the six posts proposed under the new and expanded mandates related to the specific paragraphs of the Bridgetown Covenant where member States requested UNCTAD to strengthen certain areas of work, such as digital economy, trade facilitation and programme of assistance to the Palestinian people. According to UNCTAD, the additional nine posts proposed represented the minimum to allow it to deliver on the commitments made under the Bridgetown Covenant.

IV.74 With respect to the proposed two posts (1 P-4 and 1 P-3) of Economic Affairs Officer under subprogramme 1, the Advisory Committee was informed that transforming how development is financed was one of the four transformations under Bridgetown Covenant. It was therefore proposed to establish the P-4 post to support external debt sustainability and sustainable development finance and the P-3 post to support the work on illicit financial flows. Member States had stressed that further efforts were required to examine ways to improve the architecture for sovereign debt restructuring involving private sector creditors and to implement initiatives that contributed to debt sustainability in developing countries. **While recognizing the importance of matters relating to debt and financial sustainability in developing countries, the Advisory Committee recommends that the proposed two posts (1 P-4 and 1 P-3) of Economic Affairs Officer under subprogramme 1 be established as general temporary assistance positions at this stage, with the application of a 50 per cent vacancy rate, pending the assessment of the implementation of the Bridgetown Covenant and the progress of UNCTAD's transformative initiatives (see paras. IV.69 and IV.70 above).**

Redeployment

IV.75 It is proposed to redeploy 18 statistics-related posts (1 D-1, 1 P-5, 3 P-3, 1 P-2, 3 General Service (Principal level) and 9 General Service (Other level)) from the Division on Globalization and Development Strategies, under subprogramme 1, to executive direction and management owing to the cross-cutting nature of the work.

IV.76 Upon enquiry, the Advisory Committee was informed that the establishment of the Statistics Service, along with the proposed redeployment of 18 statistics-related posts, was related to paragraph 127 (gg), (q) and (tt) of the Bridgetown Covenant, in which UNCTAD was called upon, inter alia, to strengthen the collection and processing of available data in order to produce statistics and policy analysis in relation to the opportunities and challenges of the digital economy. The proposal was also in response to the recommendations of OIOS in its audit undertaken in 2019 (2019/013), in which OIOS had assessed the adequacy and effectiveness of the arrangements for the provision of statistical services at UNCTAD, with recommendations for improvement in the statistic services. Furthermore, following internal consultations and with the UNCTAD member States, it had been concluded that there was a need for better coherence, coordination, quality control and improved support in the provision of statistic services for all the subprogrammes. The Committee was informed that the proposal represented a coherent approach for restructuring the statistic services by establishing a stand-alone Statistics Service, while maintaining statistical capacities at the division level. The Committee was also provided with information on the main tasks of the proposed Statistics Service.

IV.77 It is also proposed to redeploy a Chief of Service (D-1) post from executive direction and management to the Division on Technology and Logistics, under subprogramme 4, to reinforce the efforts to reduce trade transaction costs in the context of the revitalization of UNCTAD to make it more fit for purpose. Upon enquiry, the Advisory Committee was informed that the proposed redeployment aimed to lead, oversee and manage the Automated System for Customs Data programme with a view to meeting the expectations of the member States highlighted under the Bridgetown Covenant, in particular the priorities underlined in paragraph 127 (n). Moreover, it was indicated to the Committee that the proposed reinforcement through regular budget resources would ensure the continuity and certainty of the Automated System for Customs Data programme.

Reassignment

IV.78 It is proposed to reassign one Programme Management Assistant post (General Service (Other level)) to a Graphic Design Assistant post, under subprogramme 2, Investment and enterprise. The proposed reassignment is related to the need to improve the capacity for subprogramme 2 to deliver its products and deliverables to the member States in a more efficient, technology-driven and accessible way (subject to a 50 per cent vacancy rate in accordance with the established practice for the costing of reassigned posts).

Vacant posts

IV.79 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, of a total of 23 vacant posts under the regular budget, the longest vacancy was from July 2021 and no post had been vacant for two years or longer. The Committee notes that the total number of vacant posts at UNCTAD had decreased from 51 as at 30 June 2021 to 23 as at 30 June 2022 ([A/76/7](#) and [A/76/7/Corr.1](#), para. IV.72). The Committee was informed that the higher number of vacant posts prior to the lifting of the recruitment freeze in May 2021 had limited the capacity of UNCTAD to implement the programme of work in the context of the COVID-19 pandemic and the fifteenth session of UNCTAD. **The Advisory Committee trusts that UNCTAD will fill all vacant posts expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.**

Vacancy rates

IV.80 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 12 (see table IV.8 below). The Committee was informed that the higher actual vacancy rates experienced during 2020 and 2021 were due to the recruitment freeze introduced by the Organization in response to the liquidity situation.

Table IV.8
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	247	9.6	16.2	247	10.5	8.7	256	11.6
General Service and related	132	4.2	4.2	132	5.3	5.7	132	5.9

IV.81 **Subject to its recommendation in paragraph IV.74 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

IV.82 Proposed non-post resources for 2023 amount to \$5,238,300 before recosting, reflecting an increase of \$221,500, or 4.4 per cent, compared with the apportionment for 2022. The increase is proposed under experts (\$93,700), travel of staff (\$91,500) and contractual services (\$36,300).

IV.83 The proposed increase of \$221,500 under non-post resources is attributed to the following two factors, as summarized below ([A/77/6 \(Sect. 12\)](#), paras. 12.92 and 12.93):

- (a) New or expanded mandates (\$146,500), as follows:
 - (i) Subprogramme 1, Globalization, interdependence and development (\$20,000 under experts, \$6,500 under travel of staff and \$20,000 under contractual services), related to the strengthening of the work of UNCTAD to support developing countries and the digital economy and the strengthening of the programme of assistance to the Palestinian people, including relevant studies;
 - (ii) Subprogramme 4, Technology and logistics (\$70,000 under experts and \$30,000 under travel of staff), reflecting additional requirements to reinforce the work of UNCTAD through its three pillars and enhance its support related to legal and regulatory frameworks that reduce trade transaction costs;
- (b) Other changes (\$75,000), as follows:
 - (i) Executive direction and management (\$40,000 under travel of staff), reflecting additional requirements related to statistics and support to the least developed countries, landlocked developing countries and small island developing States;

- (ii) Subprogramme 3, International trade and commodities (\$3,700 under experts, \$15,000 under travel of staff and \$16,300 under contractual services), related to resources for organizing meetings with external participants, making arrangements for their attendance at conferences and printing materials for competition and consumer policies.

Travel of staff

IV.84 The proposed provision for 2023 amounts to \$469,300 under travel of staff, representing an increase of \$91,500, or 24.2 per cent, compared with the provision approved for 2022. Upon enquiry, the Advisory Committee was provided with a breakdown of the proposed increase, with a summary below:

- (a) An increase of \$36,500 for new and expanded mandates under paragraph 127 (bb), (gg) and (n) of the Bridgetown Covenant, related to the work areas of assistance to the Palestinian people (\$6,500), e-commerce and the digital economy (\$15,000) and enhanced trade facilitation (\$15,000);

- (b) An increase of \$55,000 under other changes related to the revitalization of UNCTAD to implement the four transformations required by the Bridgetown Covenant, covering travel requirements under: (i) the new stand-alone Statistics Service (\$40,000) for the introduction of four new global databases (trade in plastics, biotrade, oceans economy and transport costs) that originate in the policy work of UNCTAD, for which in-person participation is key for work with data sets held by national authorities; and (ii) work in the area of competition and consumer protection (\$15,000) in connection with paragraph 56 of the Bridgetown Covenant.

IV.85 Concerning lessons learned from the COVID-19 pandemic, the Advisory Committee was informed that, while there had been advantages and disadvantages associated with virtual meetings and teleconferencing, carrying out feasibility studies and diagnostics of complex trade and customs processes required site visits and evaluations, which were essential parts of stakeholders' identification and mobilization. **The Advisory Committee trusts that UNCTAD will continue to apply lesson learned from the COVID-19 pandemic by maximizing virtual meetings and online platforms. The Committee recommends a reduction of 20 per cent (\$18,300) to the proposed increase of \$91,500 under travel of staff.**

Supplies and materials

IV.86 The proposed provision for supplies and materials amounts to \$276,200 for 2023, which is at the same level of resources approved for 2022. Expenditure incurred for 2021 amounted to \$145,000 against the provision of \$308,900, while expenditure for the first six months of 2022 amounted to \$75,600 against the provision of \$276,200. **Taking into account the lower level of expenditure level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$41,400) to the proposed resources under supplies and materials.**

Furniture and equipment

IV.87 An amount of \$414,700 is proposed under furniture and equipment for 2023, reflecting the same level of resources approved for 2022. Expenditure incurred for 2021 amounted to \$92,800 against the provision of \$440,500, while expenditure for the first six months of 2022 amounted to \$109,500 against the provision of \$414,700. **Taking into account the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$62,200) to the proposed resources under furniture and equipment.**

Experts

IV.88 Upon enquiry, the Advisory Committee was informed that UNCTAD utilized national and international subject matter experts who provided specialized inputs to its activities, covering sectoral, technical and national/regional expertise that was not always possible to fully maintain internally within UNCTAD. The Committee notes from the information it received upon enquiry that, of the total number of 458, 406 and 641 experts engaged by UNCTAD for 2019, 2020 and 2021, respectively, there were 75, 18 and 111 national experts for the corresponding years. In its review of the resources proposed under section 35 of the Development Account, the Advisory Committee notes the capacity-building benefits of the use of national consultants (see para. XIII.21 below). **The Advisory Committee therefore encourages UNCTAD to engage more national and regional experts and trusts that an update will be provided in the context of the next budget submission.**

IV.89 **Subject to its recommendations in paragraphs IV.85 to IV.87 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Gender and geographical representation

IV.90 The Advisory Committee requested and received information on the gender and geographical representation of UNCTAD. As at 31 December 2021, female staff represented an overall 55.9 per cent of the total staff. As at 30 June 2022, incumbents of the 234 posts in the Professional and higher categories came from a total of 94 Member States (an increase from a total of 78 Member States as at 31 December 2021). Of the same 234 posts, Western European and other States were represented by 110, Africa by 36, Latin America and the Caribbean by 37, Asia and the Pacific by 30 and Eastern Europe by 21. The Committee notes from the information it received that, compared with the status as at 31 December 2021, the representation as at 30 June 2022 by Western Europe and other States increased by 5, Africa by 3, Latin America and the Caribbean by 4 and Eastern Europe by 4, with no increase reflected for Asia and the Pacific. The Committee further discusses geographical representation in chapter I above. **The Advisory Committee trusts that UNCTAD will enhance its efforts to achieve equitable geographical representation of Member States among staff and provide an update in all future programme budget submissions.**

Cooperation with United Nations entities and support to the least developed countries, landlocked developing countries and small island developing States

IV.91 Upon enquiry, the Advisory Committee was informed that, as a key partner supporting countries in meeting their development objectives, UNCTAD had done so by supporting policymaking with sound research and analysis, providing a forum for open and constructive dialogue on development issues and delivering technical support to make a difference on the ground. UNCTAD worked collaboratively with all entities in the development pillar of the United Nations, including the five regional commissions, the Department of Economic and Social Affairs, UN-OHRLS and the Office for Outer Space Affairs.

IV.92 The Advisory Committee was informed that, for example, while the UNCTADstat data centre was an open source, UNCTAD provided the regional commissions with tailored data by geographic aggregations, upon request. UNCTAD also collaborated with UN-OHRLS on statistics applied in its country classifications in the data centre, along with analytical insights on development for the least developed countries, landlocked developing countries and small island developing

States in all its statistical publications, including substantive inputs to the midterm reviews of the Istanbul Programme of Action for the Least Developed Countries for the Decade 2011–2020 and of the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024. Collaboration with the Department of Economic and Social Affairs on statistics and data is carried out in various areas, including methodology development, Sustainable Development Goals indicator custodianship, and production and analysis of statistical data. The “World Economic Situation and Prospects” report issued by the Department of Economic and Social Affairs is a joint product of the Department, UNCTAD and the five regional commissions. Furthermore, UNCTAD collaborates with the Technology Bank for the Least Developed Countries in the area of technology and innovation policy for development, specifically in the organization of technology assessments in the context of the broader programme of science, technology and innovation policy reviews. The Committee requested and received information on resources provided by United Nations entities, including those funded under the regular programme of technical cooperation, the Development Account and extrabudgetary resources.

IV.93 The Advisory Committee was further informed that information on the technical cooperation of UNCTAD was shared with its members States at various meetings by distributing the UNCTAD Toolbox, which contained information on how to request technical cooperation. UNCTAD also sought to raise awareness of its technical cooperation offer through the offices of the resident coordinators, the Permanent Missions in Geneva and through the Missions to the capitals, and its website. The demand-driven aspect of its technical cooperation related only to the initial requests for such an assistance.

IV.94 In terms of operational modality, the Advisory Committee was informed that non-resident United Nations agencies relied on UNDP or the resident coordinator system in implementing mandated activities, such as organizing workshops and training to build capacities of the stakeholders. To directly deliver advice on trade and development issues to policymakers and stakeholders in Africa, UNCTAD had opened a regional office in Addis Ababa. To reach other countries and regions, UNCTAD, as a non-resident agency, relied on two specific mechanisms, as follows: the United Nations Inter-Agency Cluster on Trade and Productive Capacity and the resident coordinators and United Nations country teams. To that end, UNCTAD had actively engaged with the resident coordinator system, including through the letter it had sent jointly with the Development Coordination Office in December 2020 to the resident coordinators to share the offer and information about the enhanced collaboration and partnership of the two entities (see [A/76/7](#) and [A/76/7/Corr.1](#), para. IV.81). Partnering with the United Nations country teams, at the country level, in the development of the United Nations Development Assistance Framework and the United Nations Sustainable Development Cooperation Framework, UNCTAD had participated in a total of 47 such frameworks (3 of which were in the process for signature) as at 31 May 2022.

IV.95 UNCTAD indicated that it would continue to combine its expertise with the reach and in-country presence of its partners in order to maximize the impact provided to member States. **The Advisory Committee notes the work and cooperation of UNCTAD with entities under the United Nations development pillar. The Committee trusts that UNCTAD will continue to strengthen its collaboration with the resident coordinator system and the United Nations country teams with a view to reaching out to more of the least developed countries, landlocked developing countries and small island developing States in its technical cooperation and overall support to those countries.**

Section 13

International Trade Centre

Regular budget	
Appropriation for 2021 ^a	\$20,641,500
Expenditure for 2021 ^a	\$20,100,200
Appropriation for 2022 ^a	\$20,174,900
Expenditure as at 30 June 2022 ^a	\$9,666,200
Proposal for 2023	\$20,174,900
Extrabudgetary resources	
Available for 2021	SwF 105,431,000
Expenditure for 2021	SwF 97,967,500
Estimate for 2022	SwF 96,967,500
Expenditure as at 30 June 2022	SwF 52,677,200
Projected for 2023	SwF 96,965,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e., before recosting).	
^a Represents the United Nations share of the ITC full regular budget disbursed as a grant.	

IV.96 The full regular budget of ITC, which is expressed in Swiss francs, is funded equally by the two parent organizations of ITC, the United Nations and WTO. For 2023, it is proposed in the amount of SwF 37,263,000 before recosting ([A/77/6 \(Sect. 13\)](#), table 13.4). Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table IV.23 below.

IV.97 The share of the United Nations in the ITC full regular budget, which takes the form of a grant, is estimated at SwF 18,631,500 for 2023 before recosting (50 per cent of the full amount), equivalent to an amount of \$20,174,900 at an exchange rate of SwF 0.9235 to \$1.00 (*ibid.*, table 13.3 and para. 13.33). The grant request for 2023 is at the same level as the appropriation approved for 2022. The Advisory Committee was informed, upon enquiry, that on the basis of the established recosting methodology for section 13, changes in the Swiss franc to United States dollar exchange rate forecast for 2023 would be addressed in December 2022 in the context of the final recosting for the 2023 budget.

Table IV.9
Staffing resources

	Number	Details
ITC full regular budget		
Approved for 2022	160	1 ASG, 1 D-2, 5 D-1, 20 P-5, 30 P-4, 20 P-3, 14 P-2/1 and 69 GS (OL)
Reclassification	–	1 P-4 to P-5 in the Division of Programme Support
Proposed for 2023	160	1 ASG, 1 D-2, 5 D-1, 21 P-5, 29 P-4, 20 P-3, 14 P-2/1 and 69 GS (OL)

	Number	Details
Extrabudgetary		
Estimated for 2022	20	1 P-5, 3 P-4, 4 P-3, 1 P-2 and 11 GS (OL)
Estimated for 2023	20	1 P-5, 3 P-4, 4 P-3, 1 P-2 and 11 GS (OL)

Comments and recommendations on the proposed post resources

IV.98 A total of 160 posts are proposed for 2023 for the ITC full regular budget, which represents the same number of posts approved for 2022, with one reclassification (see para. IV.99 below). It is indicated in the budget proposal that, in the interest of clarity and transparency, details of post resources, which will be provided for by proposed grants and contributions from the United Nations and WTO, are presented in the proposal, despite not being part of the approved or proposed staffing table for the regular budget ([A/77/6 \(Sect. 13\)](#), para. 13.35). Disbursed as a grant, the United Nations share of the ITC regular budget does not include a vacancy rate. The Advisory Committee discusses matters relating to grants and contributions, in chapter I above.

Reclassification

IV.99 The proposal of the Secretary-General includes one upward reclassification of the head of the Information Technology Section from Information Systems Officer (P-4) to Chief of Section, Information Systems (P-5) in the Division of Programme Support. The salary cost differential of SwF 27,200 is expected to be offset by lower requirements for non-post resources ([A/77/6 \(Sect. 13\)](#) para. 13.36). Upon enquiry, the Advisory Committee was informed that the reclassified post would provide the necessary expertise and relevant leadership skills to increase the effectiveness and efficiency of ITC by establishing a corporate and systematic approach to data management, leadership in digital transformation and transition to cloud computing, addressing continuing cybersecurity threats effectively and leveraging emerging/evolving technologies such as artificial intelligence, machine learning and web 3.0. **The Advisory Committee notes that in the context of the digital transformation the proposed reclassification of the post will also address cybersecurity threats.** The Committee discusses cybersecurity for the entire Secretariat in the foreword and introduction above and sections 29 C and 33.

Vacant posts

IV.100 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, three regular budget-funded posts (2 D-1, 1 P-4) were vacant, two of which had been unencumbered since January 2022. However, the D-1 post of Director of the ITC liaison office in Addis Ababa had been vacant since its establishment on 1 January 2016. The Advisory Committee was informed, upon enquiry, that the recruitment delay for the D-1 post had been initially due to the lengthy negotiations with Ethiopia on the host country agreement. This had been further compounded by a review of the post under new management in ITC in 2020. Upon further enquiry, the Advisory Committee was informed that ITC leadership had decided to redeploy the D-1 post to Geneva from Addis Ababa in 2022 to better support the implementation of the new ITC strategic plan.

IV.101 The Advisory Committee notes with concern that the D-1 post of Director of the ITC liaison office in Addis Ababa has been vacant since its establishment in January 2016. Recalling that the original rationale for the establishment of the D-1 post was based on the need to provide direct support to African institutions and organizations on trade issues, the Committee does not

see merit in the proposed redeployment to Geneva and recommends against it. In order to fulfil the intended purposes of the post, the Committee recommends that the General Assembly request ITC to consider alternative locations in Africa, including the secretariat of the African Continental Free Trade Area, located in Accra, where ITC has established a hub. The Committee once again trusts that updated information on the recruitment status of the D-1 post of Director of the ITC liaison office will be provided to the Assembly during its consideration of the present report and in the context of the next budget submission (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. IV.86).

Comments and recommendations on the proposed non-post resources

IV.102 The overall non-post resources proposed for 2023 for the ITC full regular budget amount to SwF 8,156,500, which represents a decrease of SwF 27,200, or 0.3 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect.13\)](#), table 13.5). **The Advisory Committee trusts that a breakdown of the overall resources by object of expenditure, with an analysis of the resource utilization for 2022 and requirements for 2023, will continue to be provided in the context of future proposed budgets (see [A/75/7](#) and [A/75/7/Corr.1](#), paras. 71 and IV.60).**

IV.103 The Advisory Committee was informed, upon enquiry, that the reduction in non-post requirements was primarily on account of lower consultancies in the amount of SwF 75,000, or 9.7 per cent, compared with the 2022 provision. The lower requirements were based on the expected upward reclassification of the head of the Information Technology Section from Information Systems Officer (P-4) to Chief of Section, Information Systems (P-5) in the Division of Programme Support, which would provide in-house expertise. This is offset in part by higher resource requirements under grants and contributions, amounting to SwF 47,800, or 2.9 per cent, due to an increased apportionment for the cost of security services.

IV.104 **Subject to the recommendation in para. IV.101, the Advisory Committee recommends the approval of the proposal of the Secretary-General for the United Nations share of the full regular budget of ITC. The Committee trusts that any financial implications will be provided to the General Assembly at the time of its consideration of the present report.**

Other matters

Gender and geographical representation

IV.105 Upon enquiry, the Advisory Committee was provided with information relating to the geographical representation within the ITC staffing. The Committee notes the breakdown of the regional group representation of staff, as follows: 53 per cent from Western Europe and other States, 9 per cent from Eastern Europe, 12 per cent from Latin America and the Caribbean, 17 per cent from Africa and 10 per cent from Asia and the Pacific. As for gender, the Advisory Committee, upon enquiry, was informed that, as at 30 June 2022, 45.5 per cent of the posts in the Professional and higher categories were encumbered by women and 54.5 per cent by men. **The Advisory Committee notes the unbalanced geographical representation of Member States in the staffing of ITC. The Committee trusts that ITC will increase its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see para. IV.101 above).**

Capacity-building

IV.106 The Advisory Committee was informed, upon enquiry, that ITC worked closely with local partners to make changes to the business operations of micro-, small

and medium-sized enterprises and facilitate international business transactions. Typically, the local institutions are business support organizations, such as trade promotion organizations, trade associations, exporter associations, chambers of commerce, women's business associations, etc. Projects may cover institutional capacity-building, both regarding managerial capacity and in relation to the service offerings that the business support organizations provide for micro-, small and medium-sized enterprises. The Committee was further informed that ITC had established seven hubs, in Ghana, Kenya, the Lao People's Democratic Republic, Nepal, Peru and Viet Nam, and a regional hub in the Caribbean, within existing local institutions. The hubs work alongside the selected business support organizations, capacitating them to provide integrated solutions to transition to the green economy. Businesses were supported in reducing environmental and climate risks, increasing resource efficiency, engaging in circular production practices and complying with sustainability standards. It was indicated that another modality of the capacity-building used by ITC was in the form of transfers of resources to local institutions, within the framework of its technical cooperation activities. In these cases, the institutions would be implementing partners and entrusted with the implementation of specific activities, either in full or in part, which resulted in institutional capacity-building of the implementing partners. The implementing partners were closely supported and monitored by ITC, and information on the financial amounts of transfers to implementing partners was provided to the International Aid Transparency Initiative. **The Advisory Committee notes the high level of cooperation between ITC and local entities and trusts that updated information on the hubs and consolidated capacity-building information in support to the least developed countries, landlocked developing countries and small island developing States will be included in the next budget submission.**

Cooperation with other entities, including the resident coordinator system

IV.107 Upon enquiry, the Advisory Committee was informed that ITC had been a strong proponent of the empowered resident coordinator system and United Nations country teams to better support developing countries with its specialized expertise. ITC contributed to the strategic planning of the country teams and provided overall thought leadership on key topics within its mandate, such as small and medium-sized enterprise competitiveness, trade and regional integration through the development and implementation of United Nations-wide programming documents, such as common country analyses, the United Nations Sustainable Development Cooperation Frameworks, the joint workplans and the United Nations COVID-19 socioeconomic response plans. ITC was also developing and implementing joint projects with other United Nations entities through inter-agency pooled funds, notably the Peacebuilding Fund. **The Advisory Committee encourages ITC to continue its engagement with the resident coordinator system and United Nations country teams, especially in countries with vulnerable economies or facing significant challenges in their trading practices, in particular the least developed countries, landlocked developing countries and small island developing States.**

Legislative oversight of ITC

IV.108 The Advisory Committee was provided, upon enquiry, with information on the intergovernmental legislative oversight mechanism for ITC across the two parent organizations. The ITC programme of work, budgets and performance were reviewed by Member State representatives through a number of complementary institutions. On the WTO side, the oversight was conducted through the Committee on Budget, Finance and Administration and the General Council, while on the United Nations that responsibility was handled through CPC, the Advisory Committee on Administrative and Budgetary Questions, the Fifth Committee and the General

Assembly. The Committee was also informed that the Joint Advisory Group of ITC met annually to examine the activities of ITC on the basis of an annual report and made recommendations to the UNCTAD Trade and Development Board and the WTO General Council on the ITC programme of work. Furthermore, the Consultative Committee of the ITC Trust Fund reviewed the use of funds made available through the ITC Trust Fund in consultation with the ITC secretariat and referencing strategic documents of ITC. ITC reports on its budgets, delivery and performance to the Consultative Committee twice a year, focusing on the analysis of the extrabudgetary resources of ITC and providing a detailed description of the source of funds, their status and their use. In accordance with administrative arrangements endorsed by the General Assembly in its resolution [59/276](#), the Advisory Committee has the mandate to examine the proposed United Nations grant to ITC and advise the General Assembly. The reports of the Committee on the budget of ITC and the answers to its written questions are provided to the WTO secretariat and Committee on Budget, Finance and Administration for information. Lastly, the financial accounts of ITC are certified by the United Nations Controller, audited by the Board of Auditors and reported to the General Assembly through the Advisory Committee.

Section 14

Environment

Regular budget	
Appropriation for 2021	\$23,720,400
Expenditure for 2021	\$21,105,100
Appropriation for 2022	\$22,912,400
Expenditure as at 30 June 2022	\$10,406,500
Proposal for 2023	\$22,826,800
Extrabudgetary resources	
Available for 2021	\$452,141,000
Expenditure for 2021	\$480,248,300
Estimate for 2022	\$413,260,000
Expenditure as at 30 June 2022	\$108,613,000
Projected for 2023	\$413,260,000
<i>Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e., before recosting).</i>	

IV.109 The regular budget resources requested for section 14 for 2023 amount to \$22,826,800 before recosting, reflecting a net decrease of \$85,600, or 0.4 per cent, as compared with the appropriation for 2022 ([A/77/6 \(Sect. 14\)](#), table 14.16). The Secretary-General attributes the net decrease of the resources for UNEP to the proposed reassignment of three P-4 Humanitarian Officers as Data Specialists and one P-3 Coordinator Programme Management post to a Data Analyst (*ibid.*, para. 14.107). This is offset in part by the geographical redeployment of seven Professional-level posts from Manama to Beirut. Furthermore, the Secretary-General indicates an increase of \$18,500 on account of mandate expansion related to the

increase in the membership of the United Nations Scientific Committee on the Effects of Atomic Radiation from 27 to 31 Member States (*ibid.*, para. 14.106). Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table IV.24 below.

Table IV.10
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	113	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 5 GS (OL) and 10 LL
Reassignment	3	3 P-4 in subprogramme 2
Reassignment and redeployment (geographical)	1	1 P-3 in subprogramme 2
Redeployment (geographical)	6	1 D-1 and 1 P-4 in subprogramme 3, 1 P-3 in subprogramme 4, 1 P-3 in subprogramme 6 and 2 P-3 in subprogramme 7
Proposed for 2023	113	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 5 GS (OL) and 10 LL
Extrabudgetary		
Approved for 2022	881	1 ASG, 2 D-2, 34 D-1, 88 P-5, 163 P-4, 150 P-3, 71 P-2/1, 1 GS (OL), 359 LL and 12 NPO
Proposed for 2023	881	1 ASG, 2 D-2, 34 D-1, 88 P-5, 163 P-4, 150 P-3, 71 P-2/1, 1 GS (OL), 359 LL and 12 NPO

Comments and recommendations on post resources

IV.110 The Secretary-General proposes a total of 113 regular budget posts for 2023, which represents the same number of posts approved for 2022, with the proposed reassignment of four posts and geographical redeployment of seven posts.

Reassignment

IV.111 It is proposed to reassign three P-4 Humanitarian Officers as Data Specialists and one P-3 Coordinator Programme Management post as a Data Analyst. Upon enquiry, the Advisory Committee was informed that these reassignments were intended to align the functions of the posts with the new subprogramme 2 on digital transformations in supporting environmental action, and to accelerate the digital transformation of UNEP over the next four years through a focus on stronger capabilities for data, innovation, strategic foresight, behavioural science and results. All four reassignment posts were proposed with the established practice of a 50 per cent vacancy rate.

Redeployment

IV.112 It is proposed that seven posts (1 D-1, 1 P-4 and 5 P-3) be redeployed geographically from Manama to Beirut. The Advisory Committee, upon enquiry, was informed that the movement of posts would strengthen the regional presence of UNEP and enhance the support provided to the countries of the region as they progress towards the achievement of the environmental dimension of the Sustainable Development Goals. Moreover, the proposed redeployments would consolidate the presence of UNEP in the region and contribute towards the full, efficient and effective implementation of mandates. The Committee was further informed that, of the seven posts, five were vacant, and all proposed positions for redeployment were subject to the budgeted vacancy rate of 6.4 per cent for Professional and higher staffing categories.

Vacant posts

IV.113 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2021, UNEP had 16 vacant posts (1 D-2, 1 D-1, 7 P-4, 5 P-3, 2 General Service (Other level)), inclusive of 1 P-3 which had been vacant for more than two years (since July 2019). It was indicated to the Committee that the recruitment for the P-3 post was currently at the stage of candidate onboarding. **The Advisory Committee notes the number of vacant posts, including at the Director levels, and trusts that the Secretary-General will redouble his efforts to fill all vacant posts expeditiously and that an update will be provided to the General Assembly at the time of the consideration of the present report and in the context of the next programme budget submission.**

Vacancy rates

IV.114 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 14 (see table IV.11 below).

Table IV.11
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	97	5.8	17.4	97	6.4	15.5	97	7.0
General Service and related	16	1.0	6.6	16	1.3	12.0	16	1.4

IV.115 The Advisory Committee notes the difference between the average actual vacancy rates and the budgeted rates and trusts that the Secretary-General will provide further justification of the proposed average vacancy rates, taking into consideration the redeployment of posts between duty stations, including vacant posts, to the General Assembly during the consideration of the present report.

IV.116 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.117 Proposed non-post resources for 2023 amount to \$1,568,100, reflecting an increase of \$18,500 or 1.2 per cent, before recosting, compared with the appropriation for 2022. The higher requirements are on account of mandate expansion related to the increase in the membership of the United Nations Scientific Committee on the Effects of Atomic Radiation from 27 to 31 Member States (A/77/6 (Sect. 14), para. 14.106). Upon enquiry, the Advisory Committee was informed that the increased resources would provide for travel costs due to the additional four Member States (\$2,800) and temporary staffing costs (\$8,600) to support the Scientific Committee sessions, augmented with two consultant administrative assistants (\$6,700) to support the peak workload when the Scientific Committee was in session.

Consultants

IV.118 The proposed provision for consultants for 2023 amounts to \$332,800, reflecting an increase of \$6,700, or 2.1 per cent, compared with the resources approved for 2022. Expenditures amounted to \$454,000 for 2021 and \$108,457 as at 30 June 2022 against the provision of \$341,500 for 2021 and \$326,100 for 2022. Upon enquiry, the Advisory Committee was informed that expenditures in 2022 had been made under grants and contributions to facilitate the delivery of the Global Environment Outlook through the engagement of implementing partners. **The Advisory Committee notes the level of expenditure in 2021 and, taking into account the lower level of expenditures during the first six months of 2022, recommends a reduction of 5 per cent (\$16,600) to the proposed provision for consultancies for 2023.**

IV.119 **Subject to its recommendations in paragraph IV.118, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

IV.120 Upon enquiry, the Advisory Committee was informed that a significant amount of extrabudgetary resources provides for staffing and implementing partners for UNEP to carry out its mandate. As indicated in table IV.24, the level of resource availability has trended downwards over the past two years. **The Advisory Committee trusts that UNEP will continue with its efforts to mobilize extrabudgetary resources and provide disaggregated information on extrabudgetary contributions in the context of the next budget proposal.**

Geographic distribution of resources

IV.121 The Advisory Committee, upon enquiry, was provided information on the geographic distribution of UNEP resources under the regular budget funding and extrabudgetary funding sources. The Committee notes that 76 per cent of the workforce is based in the main or divisional offices of UNEP, while only 24 per cent is deployed to field and regional offices. The Committee also notes that a similar trend exists for the distribution of staffing in the Professional and higher categories, with half the workforce based in Nairobi and the next largest share based in Geneva. The Committee also notes that the regular budget funded resources are evenly deployed between the field and divisional offices. **The Advisory Committee encourages UNEP to explore a more field-focused deployment of its workforce.**

Efficiencies through common services

IV.122 The Advisory Committee, upon enquiry, was informed that the geographical redeployment of seven posts from Manama to Beirut would have limited implications for non-post resources. UNEP is expected to achieve efficiencies by using the common services provided by ESCWA with regard to premises, utilities, security, venue and travel for conducting meetings. **Taking into account the efficiencies from the use of common services provided by ESCWA, the Advisory Committee trusts that UNEP will provide updates and lessons learned from this experience in the next budget submission (see para. IV.112).**

Gender and geographical representation

IV.123 The Advisory Committee requested and received information on the gender and geographical representation among the UNEP workforce. As at 31 May 2022, the incumbency for Professional and higher posts was 54.6 per cent women and 45.4 per

cent men. As at the same date, the breakdown of the regional group representation of the staff was as follows: 38 per cent from Western European and other States, 28 per cent from Africa, 19 per cent from Asia and the Pacific, 9 per cent from Latin America and the Caribbean and 5 per cent from Eastern Europe. The Committee further discusses geographical representation in chapter I above.

Cooperation with other entities, including the resident coordinator system

IV.124 Upon enquiry, the Advisory Committee was informed that UNEP was looking to use the United Nations development system as a mechanism for reaching out to the most vulnerable countries, such as small island developing States, least developed countries and landlocked developing countries. UNEP is currently strengthening its engagement with the resident coordinator system and country teams through environmental advocacy, analysis and advisory services. Under the auspices of the United Nations Sustainable Development Group, UNEP, UNDP and the Development Coordination Office were facilitating the development of an inter-agency integrated offer of support on the triple planetary crises of biodiversity loss, pollution and climate change for resident coordinators and country teams. **The Advisory Committee encourages UNEP to continue its engagement with the resident coordinator system and United Nations country teams, especially in the most vulnerable countries, including at the local level, and in particular in the least developed countries, small island developing States and landlocked developing countries. The Committee trusts that updated information and any lessons learned on such cooperation will be provided in future budget proposals.**

Assistance in the implementation of the environment strategy

IV.125 The Advisory Committee recalls that an environment strategy has been adopted by the Department of Operational Support (formerly the Department of Field Support), with capacity from the Rapid Environment and Climate Technical Assistance facility in partnership with UNEP ([A/75/7](#) and [A/75/7/Corr.1](#), para. IV.78). The Committee was informed, upon enquiry, that the role of UNEP in its partnership with the Department of Operational Support on the implementation of the environmental strategy for peace operations would conclude in 2023. Going forward, UNEP would only maintain an advisory role in the steering committee for the Greening the Blue initiative. **The Advisory Committee notes the positive contributions of UNEP to the implementation of the Secretary-General's environmental strategy since its inception.** The Committee intends to review the implementation of the environmental strategy, including by individual peacekeeping missions, in the context of the next overview report on the financing of peacekeeping operations.

Section 15

Human settlements

Regular budget	
Appropriation for 2021	\$12,495,800
Expenditure for 2021	\$12,529,400
Appropriation for 2022	\$13,275,800
Expenditure as at 30 June 2022	\$5,846,500
Proposal for 2023	\$14,095,300

Extrabudgetary resources

Available for 2021	\$204,340,400
Expenditure for 2021	\$156,875,300
Estimate for 2022	\$242,174,600
Expenditure as at 30 June 2022	\$65,380,500
Projected for 2023	\$148,837,600

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

IV.126 The resource requirements requested for 2023 under section 15 amount to \$14,095,300 before recosting, reflecting a net increase of \$819,500, or 6.2 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 15), para. 15.85). Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table IV.25 below.

IV.127 Resource changes result from three factors, namely:

(a) Technical adjustments (decrease of \$615,400), related to the non-recurrent provision for the quadrennial report on progress in the implementation of the New Urban Agenda, in accordance with General Assembly resolution 71/235;

(b) New and expanded mandates (increase of \$69,000), related to the inclusion of non-recurrent requirements to contribute to a report on inclusive social development policies and programmes to address homelessness, to be prepared in collaboration with the Department of Economic and Social Affairs, pursuant to General Assembly resolution 76/133;

(c) Other changes (increase of \$1,365,900), mainly related to the proposed establishment of seven posts (1 D-1, 4 P-4, 1 P-3 and 1 Local level) to be converted from foundation non-earmarked resources to the regular budget (A/77/6 (Sect. 15), paras. 15.86 to 15.93).

Table IV.12
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	75	1 USG, 1 D-2, 4 D-1, 9 P-5, 17 P-4, 14 P-3, 5 P-2/1, 2 GS (OL) and 22 LL
Conversion	7	1 P-3 under policymaking organs
		2 P-4 under executive direction and management
		2 P-4 under subprogrammes 3 and 4
		1 D-1 and 1 LL under programme support
Proposed for 2023	82	1 USG, 1 D-2, 5 D-1, 9 P-5, 21 P-4, 15 P-3, 5 P-2/1, 2 GS (OL) and 23 LL
Extrabudgetary		
Estimated for 2022	130	1 ASG, 3 D-2, 7 D-1, 14 P-5, 27 P-4, 18 P-3, 3 P-2/1, 3 NPO and 54 LL
Estimated for 2023	76	1 ASG, 4 D-1, 9 P-5, 16 P-4, 7 P-3, 3 P-2/1, 3 NPO and 33 LL

Comments and recommendations on posts

IV.128 The Secretary-General proposes a total of 82 regular budget posts for 2023, representing an increase of 7 posts compared with 2022.

New posts

IV.129 Upon enquiry, the Advisory Committee was informed that a functional analysis had been conducted to determine whether normative and intergovernmental work were appropriately funded by the regular budget. The functional analysis first assessed all professional positions funded by the regular budget, confirming that the terms of reference of all such posts comprised terms of reference that were at least 85 per cent normative and intergovernmental work. The functional analysis then reviewed all encumbered positions funded by the non-earmarked foundation. Of those positions, the proposed seven posts had terms of reference, and current functions, that were predominantly normative, intergovernmental, or essential operational functions, in alignment with the mandate of UN-Habitat and the proper use of the regular budget. The Committee was also informed that, assuming continued voluntary contributions to the non-earmarked foundation, the proposed conversion would enable UN-Habitat to devote additional non-earmarked resources to functions that are not funded by the regular budget.

IV.130 The proposed seven posts are as follows: one D-1 Chief of Service under programme support; one P-4 Special Assistant under executive direction and management; three P-4 Programme Management Officers under executive direction and management and subprogrammes 3 and 4; one P-3 Coordination Officer under policymaking organs; and one Local level Senior Information Technology Assistant under programme support. The Advisory Committee was also provided with justifications for each individual post.

IV.131 With regard to the proposed P-4 post in New York, the Advisory Committee was informed that the incumbent would support the New York Office in intergovernmental affairs to ensure that UN-Habitat effectively contributes to deliberations in the General Assembly and meetings of the Economic and Social Council, and would support the Permanent Missions to the United Nations in New York in reporting on progress in the implementation of the New Urban Agenda.

IV.132 The Advisory Committee notes the functional analysis undertaken by UN-Habitat to assess the terms of reference of posts, which confirmed their normative, intergovernmental or essential operational functions. However, the Committee is not fully convinced that the proposed P-4 post in New York is justified, given the current capacity to cover its proposed functions in the New York Office, and therefore recommends against the approval of the proposed post. Any related non-post resources should be adjusted accordingly.

Vacant posts

IV.133 The Advisory Committee was provided with information indicating that UN-Habitat did not have posts that have been vacant for 24 months or longer, nor any posts that had been vacant or encumbered through special post allowances for more than one year as at May 2022. The Committee recalls that there were 12 vacancies last year ([A/76/7](#) and [A/76/7/Corr.1](#), para. IV.119). **The Advisory Committee commends UN-Habitat on its efforts to fill all previous 12 vacancies over the last year.**

Vacancy rates

IV.134 Upon enquiry, the Advisory Committee was provided with the table below on the vacancy rates. The Committee recalls that, previously, the Secretary-General had proposed a 50 per cent vacancy rate in respect of proposed new posts being converted from extrabudgetary resources (see, for example, [A/72/6 \(Sect.17\)](#), para. 17.14; [A/74/6 \(Sect.17\)](#), paras. 17.48 (a) and 17.51 (a); and [A/74/7](#), para. IV.117). **Noting that the vacancy rate for the proposed conversions as new posts would be 50 per cent, the Advisory Committee trusts that the figures for the final vacancy rates will be provided to the General Assembly during its consideration of the present report.** The Committee further discusses matters relating to vacancy rates in chapter I above.

Table IV.13
Number of posts and vacancy rates, 2021–2023

Category	2021		2022		2023	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–May) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	51	6.2	51	1.4	57	4.6
General Service and related	24	6.8	24	5.0	25	3.4
Total	75		75		82	

IV.135 **Subject to its comments and recommendations above in paragraphs IV.132 and IV.134, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

IV.136 Proposed non-post resources for 2023 amount to \$1,404,500, reflecting a net decrease of \$467,500 or 24.9 per cent, before recosting, compared with the appropriation for 2022. Decreases are reflected under most objects of expenditure, with some increases reflected under furniture and equipment (\$28,000) and general operating expenses (\$25,900), due to the proposed post conversions ([A/77/6 \(Sect. 15\)](#), tables 15.10 and 15.11).

Contractual services

IV.137 Resources in the amount of \$450,000 are proposed for contractual services. The Advisory Committee notes that expenditure up to May 2022 amounted to \$57,200, compared with the appropriation of \$550,900. **Taking into account the expenditure in the current period, the Advisory Committee is not convinced that the proposed amount is fully justified, and recommends a reduction of 5 per cent, or \$22,500.**

IV.138 **Subject to its recommendations in paragraphs IV.135 and IV.137 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Utilization of the regular programme of technical cooperation and the United Nations Development Account

IV.139 Upon enquiry as to the utilization by UN-Habitat of the regular programme of technical cooperation and the United Nations Development Account, the Advisory Committee was informed that the regular programme of technical cooperation allowed for both an issue-based strategic engagement with Member States and ad hoc support for country-level requests that were outside the scope of country-specific programming funded by voluntary contributions, and that, therefore, the regular programme provided for the critical ability of UN-Habitat to respond to such requests. To ensure a coordinated approach, the implementation of both the regular programme and the Development Account were consolidated within the same branch of UN-Habitat. The Committee was provided with examples of the use by UN-Habitat of the regular programme and the Development Account.

Cooperation with the resident coordinator system

IV.140 It is indicated that UN-Habitat will continue to collaborate with the Department of Economic and Social Affairs and the United Nations regional economic and social commissions and strengthen its strategic partnerships with other United Nations agencies, building on the United Nations system-wide strategy on sustainable urban development and agency-specific collaborative frameworks. It will also collaborate with the resident coordinator system to improve the integration of urban issues and territorial approaches through the common country assessments and the formulation of the United Nations Sustainable Development Cooperation Frameworks (A/77/6 (Sect. 15), para. 15.15). **The Advisory Committee encourages UN-Habitat to continue to cooperate closely with the resident coordinator system and to explore opportunities for increased cooperation with other entities in order to leverage shared expertise and capacity to consolidate system-wide efforts to implement programmatic activities in support of Member States. The Committee also trusts that such a collaborative approach will facilitate the sharing of lessons learned and best practices across the United Nations system, and that such information will be included in the next budget submission.**

Impact of the COVID-19 pandemic and lessons learned

IV.141 The proposed programme budget for 2023 indicates that the proposed programme plan for 2023 continues to incorporate lessons learned and best practices related to the COVID-19 pandemic, such as the continuation of virtual and hybrid meeting modalities, where possible, for technical support and for expert group meetings, and the development of online training to complement the existing tools of UN-Habitat. At the same time, it is assumed that those operational conditions have improved and allow for mandate implementation through formerly established approaches (ibid., para. 15.13). **The Advisory Committee trusts that UN-Habitat will continue to draw lessons learned and best practices from the COVID-19 pandemic to ensure the efficient use of resources and close engagement with Member States.** The Advisory Committee makes further comments on matters related to the COVID-19 pandemic in chapter I above.

Section 16

International drug control, crime and terrorism prevention and criminal justice

Regular budget	
Appropriation for 2021	\$23,363,100
Expenditure for 2021	\$22,484,800
Appropriation for 2022	\$21,924,100
Expenditure as at 30 June 2022	\$10,122,900
Proposal for 2023	\$21,866,600
Extrabudgetary resources	
Available for 2021	\$319,015,600
Expenditure for 2021	\$308,413,300
Estimate for 2022	\$338,104,100
Expenditure as at 30 June 2022	\$164,862,400
Projected for 2023	\$330,594,500
<i>Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).</i>	

IV.142 The regular budget resources requested by the Secretary-General for section 16 for 2023 amount to \$21,866,600 before recosting, reflecting a net decrease of \$57,500, or 0.3 per cent, as compared with the appropriation for 2022 ([A/77/6 \(Sect. 16\)](#), table 16.27). Of the total resources for 2023, an amount of \$330,594,500, or 93.8 per cent, is derived from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.26 below.

IV.143 The Secretary-General attributes the net decrease of \$57,500 to technical adjustments under subprogramme 1, Countering transnational organized crime, related to the removal of one-time provisions under travel of staff (\$35,400) and contractual services (\$22,100) pertaining to the non-recurrent resource requirements for the Ad Hoc Committee to Elaborate a Comprehensive International Convention on Countering the Use of Information and Communications Technologies for Criminal Purposes, pursuant to General Assembly resolution [75/282 \(A/77/6 \(Sect. 16\)](#), para. 16.162).

Comments and recommendations on posts

Table IV.14

Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	125	1 USG, 3 D-2, 8 D-1, 14 P-5, 32 P-4, 27 P-3, 13 P-2/1, 3 GS (PL) and 24 GS (OL)
Reclassification	–	Downward reclassification of 1 P-4 to P-3 under subprogramme 9, component 2 Upward reclassification of 1 P-3 to P-4 under subprogramme 9, component 2
Redeployment	–	1 P-4 from the Implementation Support Section to the Conference Support Section within the Organized Crime and Illicit Trafficking Branch of subprogramme 1 1 GS (OL) from the Implementation Support Section to the Office of the Chief within the Organized Crime and Illicit Trafficking Branch of subprogramme 1
Proposed for 2023	125	1 USG, 3 D-2, 8 D-1, 14 P-5, 32 P-4, 27 P-3, 13 P-2/1, 3 GS (PL) and 24 GS (OL)
Extrabudgetary		
Estimated for 2022	559	1 D-2, 11 D-1, 36 P-5, 186 P-4, 150 P-3, 22 P-2, 9 GS (PL) and 144 GS (OL)
Estimated for 2023	559	1 D-2, 11 D-1, 36 P-5, 186 P-4, 150 P-3, 22 P-2, 9 GS (PL) and 144 GS (OL)

IV.144 The Secretary-General proposes a total of 125 posts for section 16, representing the same number of posts for 2022, with the proposed reclassification of two posts and redeployment of two posts within their respective subprogrammes.

Reclassification

IV.145 The budget proposal includes the reclassification of two posts within subprogramme 9, component 2, Provision of secretariat services and substantive support to the International Narcotics Control Board. The proposed changes are outlined below:

(a) One downward reclassification of a Drug Control and Crime Prevention Officer (P-4) to the P-3 level to provide substantive support to the Standing Committee on Estimates and the implementation of its decisions ([A/77/6 \(Sect. 16\)](#), para. 16.162);

(b) The above change is offset by the upward reclassification of one Legal Officer (P-3) to the P-4 level to provide legal advice on the interpretation of complex legal issues related to the compliance of State parties with the provisions of the international drug control conventions. Upon enquiry, the Advisory Committee was informed that the P-3 Legal Officer post had been vacant since January 2020 and the delayed recruitment was attributed to the liquidity challenges faced by the Secretariat.

IV.146 The Advisory Committee is not convinced by the justifications provided for both reclassifications. The Committee recommends against the proposed upward reclassification of the P-3 Legal Officer to the P-4 level and downward reclassification of the P-4 Drug Control and Crime Prevention Officer to the P-3 level.

Redeployments

IV.147 Under subprogramme 1, Countering transnational organized crime, the budget proposal includes two redeployments:

(a) One Crime Prevention and Criminal Justice Officer (P-4) within the Organized Crime and Illicit Trafficking Branch from the Implementation Support

Section to the Conference Support Section. The Advisory Committee, upon enquiry, was informed that the redeployment was in support of the UNODC Strategy 2021-2025 and the post was encumbered. The Committee discusses the realignment of the structure of UNODC in paragraphs IV.156 to IV.158 below;

(b) One Programme Management Assistant (General Service (Other level)) within the Organized Crime and Illicit Trafficking Branch from the Implementation Support Section to the Office of the Chief.

Vacant posts

IV.148 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there was a total of 10 vacant posts (2 P-5, 2 P-4, 4 P-3 and 2 P-2). One P-3 Legal Officer post had been vacant for more than 24 months and was now proposed for upward reclassification in the proposed budget (see paras. IV.145 (b) and IV.146). Upon enquiry, the Committee was informed that the delayed recruitment was due to the liquidity constraints faced by the Secretariat. **The Advisory Committee trusts that the vacant posts will be filled and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.**

Vacancy rates

IV.149 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 16 (see table IV.15). The Committee notes the reduced vacancy rate for the Professional and higher categories and the increased vacancy rate for the General Service and related category of staff for the 2023 budget period compared with 2022 and 2021. **The Advisory Committee notes the proposed vacancy rate for 2023 compared with the actual vacancy rate in 2022 for the Professional and higher categories, and trusts that further clarification will be provided to the General Assembly at the time of its consideration of the present report.**

Table IV.15
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	98	9.7	13.6	98	10.7	13.4	98	11.7
General Service and related	27	5.9	3.8	27	7.5	–	27	8.3

IV.150 **Subject to its recommendation in paragraph IV.146, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

IV.151 The proposed non-post resources for 2023 amount to \$3,120,500, reflecting a net decrease of \$57,500, or 1.8 per cent, compared with the appropriation for 2022

of \$3,178,000 (A/77/6 (Sect. 16), table 16.32). The reductions are due to technical adjustments as outlined in paragraph IV.143 above.

Experts

IV.152 The Advisory Committee was informed, upon enquiry, that the resources proposed would allow UNODC to organize expert group meetings, on thematic issues related to psychotropic substances and narcotic drugs, counter-terrorism and best practices in crime prevention and criminal justice reform, as part of the World Drug Report Scientific Advisory Committee and the annual meeting of the International Standing Panel on Forensics. It was also indicated that over the past two years, no national consultants had been employed by UNODC and there had been only one instance, in 2019, of the use of local experts. **The Advisory Committee trusts that UNODC will engage more national consultants and local experts to support the priorities of Member States and will provide an update in future programme budget submissions.**

General operating expenses

IV.153 The proposed requirements for general operating expenses amount to \$117,300, representing a net increase of \$3,300, or 2.9 per cent, compared with the apportionment for 2022 in the amount of \$114,000 (A/77/6 (Sect. 16), table 16.32). For the period from 1 January to 30 June 2022, only \$25,300 has been expended. **Taking into account the low level of expenditures for the first six months of 2022, the Advisory Committee recommends a reduction of 10 per cent (\$11,700) to the proposed provision for general operating expenses for 2023.**

IV.154 Subject to its recommendation in paragraph IV.153, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Gender and geographical distribution

IV.155 Upon enquiry, the Advisory Committee received information on gender and geographical representation at UNODC. As at 30 June 2022, the incumbency was 55 per cent women and 45 per cent men. As at 31 December 2021, the breakdown of the regional group representation of the staff was as follows: 60 per cent from Western European and other States, 13 per cent from Asia and the Pacific, 11 per cent from Eastern Europe, 8 per cent from Africa and 8 per cent from Latin America and the Caribbean. **The Advisory Committee trusts that UNODC will strengthen its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions (see also A/76/7 and A/76/7/Corr.1, chap. I, paras. 53–58, and chap. I above).**

United Nations Office on Drugs and Crime realignment

IV.156 Upon enquiry, the Advisory Committee was informed that the UNODC Strategy 2021–2025 encompassed the work of UNODC in five priority thematic areas: (a) countering and addressing the world drug problem; (b) preventing and countering transnational organized crime; (c) preventing and countering corruption and economic crime; (d) preventing and countering terrorism; and (e) crime prevention and criminal justice. To support the achievement of these goals, UNODC is proposing to realign its existing programmes to (a) create the five thematic centres for the purposes mentioned above, and (b) create a new border management branch that consolidates several primarily field-based programmes, including container

control, maritime crime and criminal network disruption, that directly contribute to the border control assistance that UNODC provides to Member States.

IV.157 The Advisory Committee, upon enquiry, was informed that the proposed changes in the structure should be viewed as a “realignment” that consolidates existing programmes and positions. The realignment would constitute no overall change in the staffing tables and mandates agreed upon with Member States. The Committee was informed that the proposed realignment of the specific organizational branches and/or sections would help to strengthen UNODC coordination and expertise in the five thematic areas and establish clear UNODC-wide accountability and reporting lines for each area. Four of these new thematic centres were positioned within the Division for Treaty Affairs, while the drugs centre was positioned in the Division for Policy Analysis and Public Affairs, with the latter position being justified on the basis that the drug control policy and technical assistance needed to be underpinned by a strong evidence base, which would be established by anchoring the drugs centre within the Division for Policy Analysis and Public Affairs, as the main UNODC centre for research and analysis, laboratory and scientific services and policy. Bringing the drug issue – including health, alternative development, research, laboratory and scientific services – under one management structure would enhance the work and management of UNODC in this area.

IV.158 The Advisory Committee notes the planned realignment of UNODC structures and trusts that there should be a period of stability and that updated information on any efficiencies and lessons learned from the exercise will be reflected in the next programme budget submission.

Collaboration on counter terrorism and rule of law

IV.159 The Advisory Committee, upon enquiry, was informed that UNODC (primarily through subprogramme 4, led by the Terrorism Prevention Branch of the Division for Treaty Affairs) coordinated and collaborated with all relevant United Nations entities, including the Office of Counter-Terrorism, through the mechanisms of the United Nations Global Counter-Terrorism Coordination Compact and through the delivery of several joint programmes in a wide range of thematic areas pertaining to preventing and countering terrorism. The cooperation and division of labour between UNODC and the Office of Counter-Terrorism were under the framework of a strategic partnership framework agreement (signed in October 2018) and a joint plan of action (signed in December 2020).

IV.160 The Advisory Committee was further informed that the Independent Evaluation Section, in coordination with the Terrorism Prevention Branch of UNODC and in cooperation with the Office on Counter-Terrorism and the United Nations Interregional Crime and Justice Research Institute, had finalized the first-ever system-wide independent meta-synthesis of evaluations under the United Nations Global Counter-Terrorism Strategy. UNODC developed a tool kit for evaluating interventions on preventing crime and terrorism to assist evaluation functions and external evaluators in their work to ensure high quality and robust evaluations of work on preventing and countering terrorism.

IV.161 Upon enquiry, the Advisory Committee was informed that UNODC was a member of the Global Focal Point for the Rule of Law and participated in the coordination of activities within that framework through its liaison office in New York, which worked closely with the secretariat of the Global Focal Point to enhance the contribution of UNODC to and its visibility in the Global Focal Point. In post-conflict and transitional settings, UNODC coordinated closely with the relevant in-country missions and senior officials of the Department of Peace Operations and

the Department of Political and Peacebuilding Affairs and participates in joint programmes on the rule of law.

Extrabudgetary resources

IV.162 Upon enquiry, the Advisory Committee was informed that earmarked contributions accounted for approximately 84 per cent of the annual budget of UNODC and constituted the preferred contribution modality of the majority of its partner, which also limited flexibility and predictability for UNODC. The Committee was informed that soft-earmarking allowed for contributions from large and small partners to a defined and costed objective that operates similarly to a pooled funding mechanism. UNODC was actively seeking to promote this soft-earmarking modality in the context of regional programmes, which provided a vehicle for donors to contribute to specific UNODC mandate areas with a defined regional focus. **The Advisory Committee trusts that UNODC will continue to seek more soft-earmarked and unearmarked donor contributions and provide an update in future programme budget submissions.**

Implementation of the recommendations of the Board of Auditors

IV.163 Upon enquiry, the Advisory Committee was informed that UNODC expected to adopt its revised enterprise risk management framework in the third quarter of 2022. This would be aligned with the Secretariat-wide framework. Furthermore, the Committee was informed that consultations with the management of UNODC on outlining the role and functions of UNODC field offices were ongoing. **The Advisory Committee recommends that the General Assembly request UNODC to fully implement the recommendations of the Board of Auditors and provide an update thereon in the next programme budget submission.**

Section 17

UN-Women

Regular budget

Appropriation for 2021	\$9,719,900
Expenditure for 2021	\$9,458,800
Appropriation for 2022	\$9,957,600
Expenditure as at 30 June 2022	\$5,364,698
Proposal for 2023	\$9,957,600

Extrabudgetary resources

Available for 2021	\$485,000,000
Expenditure for 2021	\$538,483,900
Estimate for 2022	\$500,000,000
Expenditure as at 30 June 2022	\$211,077,000
Projected for 2023	\$500,000,000

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

IV.164 The regular budget resources proposed for section 17 for 2023 amount to \$9,957,600 before recosting, reflecting no change from the appropriation for 2022 (A/77/6 (Sect. 17), table 17.5). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.27.

Table IV.16
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 8 P-4, 8 P-3, 5 P-2/1 and 12 GS (OL)
Redeployment		1 D-2 from the Strategy, Planning, Resources and Effectiveness Division to the Office of the Under-Secretary-General/Executive Director under executive direction and management
Reclassification		Upward reclassification of 1 P-3 to P-4 under programme support
Proposed for 2023	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 9 P-4, 7 P-3, 5 P-2/1, 12 GS (OL)
Extrabudgetary^a		
Approved for 2022	465	1 ASG, 4 D-2, 20 D-1, 86 P-5, 55 P-4, 46 P-3, 10 P-2/1, 47 GS (PL), 120 GS (OL) and 76 NPO
Estimated for 2023	465	1 ASG, 4 D-2, 20 D-1, 86 P-5, 55 P-4, 46 P-3, 10 P-2/1, 47 GS (PL), 120 GS (OL) and 76 NPO

^a Positions funded by the institutional budget of UN-Women.

Comments and recommendations on posts

IV.165 The proposed regular budget resources for posts for 2023 amount to \$9,404,800 before recosting, reflecting an increase of \$30,800, or 0.3 per cent, compared with the appropriation for 2022. The resources would provide for the continuation of a total of 49 posts (37 Professional and higher and 12 General Service (Other level)), as well the redeployment of one D-2 post from the Strategy, Planning, Resource and Effectiveness Division and the upward reclassification of one P-3 to P-4 under programme support (*ibid.*, table 17.6). Annex III to the proposed programme budget for UN-Women for 2023 contains a summary of the proposed post changes, namely:

(a) The proposed redeployment of the post of Director (D-2) from the Strategy, Planning, Resources and Effectiveness Division, established in the 2022 budget period (see A/76/6 (Sect.17) and A/76/6 (Sect. 17)/Corr.1, annex I, and A/76/6 (Sect.17)/Corr.1, annex III), to the Office of the Under-Secretary-General/Executive Director. The proposal would be a reversal of the redeployment proposed and approved for the 2022 budget (*ibid.*) and, as indicated in the proposed programme budget, would reinstate the position of Director within the Office the Under-Secretary-General/Executive Director in order to, *inter alia*, ensure the core functions of the Office and provide high-level strategic advice to the Executive Director (A/77/6 (Sect.17), annex III);

(b) The proposed upward reclassification of the post of Finance and Budget Officer (P-3) to the P-4 level to lead and coordinate the process of preparing both the programme plan and the resource requirements for UN-Women and support senior management and executive leadership (*ibid.*).

IV.166 The Advisory Committee was informed, upon enquiry, that the reinstatement of the post of Director (D-2) within the Office of the Under-Secretary-General/Executive Director had been proposed following the arrival of the new Executive

Director of UN-Women and would address a lack of senior capacity in the Office to provide full strategic support to the Executive Director. While the expectation under the previous Executive Director had been that the Head (P-5) of the Office would be able to absorb these functions, the need for a dedicated Director-level position funded under the regular budget had become a requirement and had led to the proposal to revert to the original structure of the Office. The Committee was informed, upon enquiry, that the P-5 post had been vacant since 30 May 2022, with candidates under review. The Committee was further informed that the functions of the Director (D-2) of the Strategy, Planning, Resources and Effectiveness Division would be covered through a redeployment of an extrabudgetary D-2 post from the Policy and Programme Division within subprogramme 2, Policy and programme activities, thereby changing the funding source of the post of Director (D-2) of the Strategy, Planning, Resources and Effectiveness Division from the regular budget to extrabudgetary funding.

IV.167 The Advisory Committee recalls the conversion of five extrabudgetary posts, which were required to service the normative intergovernmental process at UN-Women, to the regular budget in the biennium 2018–2019, and its observations thereon (see [A/72/6 \(Sect.17\)](#), para. 17.14 and [A/72/7](#) and [A/72/7/Corr.1](#), paras. IV.117–IV.122), as well as the upward reclassification, contrary to its recommendation, of the post of Director of Evaluation (D-1) to the D-2 level, proposed to address the consolidation of oversight functions in the integrated budget of UN-Women for the biennium 2018–2019 (see [UNW/2017/7](#), para. 131, and [UNW/2017/9](#), para. 17). The Committee also notes that the proposed reinstatement of the post of Director (D-2) within the Office of the Under-Secretary-General/Executive Director would take place approximately one year following the establishment of the Strategy, Planning, Resources and Effectiveness Division, to which the original redeployment of the post had been linked.

IV.168 The Advisory Committee considers that the present proposal to effectively convert the funding basis of the post of Director (D-2) of the Strategy, Planning, Resources and Effectiveness Division from the regular budget to extrabudgetary funding is incongruent with the approach adopted in line with the requests of the General Assembly to fund key functions, especially at the most senior levels, through the regular budget (see resolution 65/259, part VI, paras. 8 and 9). The Committee is also of the view that a period of stability is required following the implementation of structural changes and the redeployment of this Director-level post, approved by the General Assembly in its resolution 76/247 A–C. The Committee therefore recommends against the proposed redeployment of the post of Director (D-2) from the Strategy, Planning, Resources and Effectiveness Division to the Office of the Under-Secretary-General/Executive Director.

IV.169 With regard to the proposed reclassification of the post of Finance and Budget Officer (P-3) to the P-4 level, the Advisory Committee was informed that, following the establishment of the Strategy, Planning, Resources and Effectiveness Division, the functions of the post had expanded to include the coordination of programme planning and performance, in addition to its previous functions in budget planning, preparation and monitoring. The Committee also received confirmation that the post had been classified at the P-4 level and that the three other P-4 posts in the Division were as follows: Budget Specialist (P-4), with the responsibility of preparing the integrated budget; Enterprise Risk Manager (P-4); and Audit Specialist (P-4). The Committee was informed that the Budget Unit within which the post was located comprised four other posts, funded from extrabudgetary resources, namely: 1 P-5, 1 P-4, 1 P-3 and 1 General Service (Principal level).

IV.170 The Advisory Committee notes the capacity available within the Division and underscores that programme planning and coordination are elements integral to the budgeting job function within the United Nations. The Committee considers, furthermore, that leading coordination and programme planning activities should be undertaken by the P-5 post within the Budget Unit. The Committee is therefore not convinced of the justifications provided and recommends against the proposed upward reclassification of the post of Finance and Budget Officer (P-3). Any related non-post resources should be adjusted accordingly.

Vacant posts

IV.171 The Advisory Committee was informed that, as at 30 June 2022, five regular budget posts were vacant (1 D-1, 1 P-5, 1 P-4, 1 P-3 and 1 General Service (Other level)), none for more than two years, and that there were no regular budget posts encumbered through the granting of a special post allowance for one year or more.

Vacancy rates

IV.172 Upon enquiry, the Advisory Committee was provided with a table showing approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as the proposed posts and budgeted vacancy rates for 2023.

Table IV.17

Number of posts and vacancy rates, 2021–2023

Category	2021		2022		2023	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	37	5.9	37	2.7	37	4.4
General Service and related	12	1.4	12	—	12	3.8

IV.173 Subject to its recommendations in paragraphs IV.168 and IV.170 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for posts.

Comments and recommendations on non-post resources

IV.174 The proposed requirements for non-post resources for 2023 amount to \$552,800, reflecting a decrease of \$30,800, or 5.3 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 17), table 17.10). The proposed level of resources reflects the net effect of other changes, namely: (a) the cost-neutral redeployment of \$300 under travel of staff from subprogramme 1, Intergovernmental support, coordination and strategic partnership, to subprogramme 2, to support ad hoc expert group meetings away from Headquarters (ibid., paras. 17.54 (a) and (b) and table 17.8); and (b) the proposed reduction of \$30,800 to the contractual services budget class under programme support, which offsets the increase in post costs related to the proposed upward reclassification of a P-3 to P-4 (ibid., para. 17.54 (c) and table 17.5). Upon enquiry, the Advisory Committee was informed that the proposed reduction under contractual services would be achieved through efficiencies under requirements for information and communications technology and printing.

IV.175 Subject to its recommendation in paragraph IV.173 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Headquarters/field, geographical and gender balance

IV.176 Upon enquiry, the Advisory Committee was provided with the below table showing deployment by region of UN-Women regular budget and extrabudgetary posts:

Table IV.18

Deployment of UN-Women regular budget and extrabudgetary posts, by region

<i>Funding</i>	<i>Location/region</i>	<i>Total</i>
Regular budget	Headquarters/liaison office	49
Regular budget total		49
Extrabudgetary	Headquarters/liaison office	160
Subtotal Headquarters/liaison office		209
	Americas and the Caribbean	60
	Arab States	38
	Asia and the Pacific	67
	East and Southern Africa	68
	Europe and Central Asia	35
	West and Central Africa	37
Extrabudgetary total		465
Total		514

IV.177 The Advisory Committee notes that approximately 41 per cent of total UN-Women staffing is headquarters-based, and that the entire staffing complement of 49 regular budget posts is based at headquarters locations. The Committee also recalls that at the time of its establishment, UN-Women took on, inter alia, the mandate of the United Nations Development Fund for Women (see General Assembly resolution [64/289](#), para. 49), which was primarily a field-based organization delivering its assistance at the regional and national levels. **The Advisory Committee therefore considers that such an unbalanced distribution of staff between field and headquarters locations, in particular with regard to posts funded under the regular budget, is contrary to the general principles of the establishment of UN-Women (ibid., paras. 51–56), under which the General Assembly called upon the Entity to carry out operational activities at the country level, including, inter alia, operating as part of the resident coordinator system and leading and coordinating the work of the country team on gender equality and the empowerment of women. The Committee recommends that the Assembly request the Secretary-General, with the support of the Office of Internal Oversight Services, to carry out an evaluation of the UN-Women staffing distribution between headquarters and field locations, with a view to determining the most effective and efficient distribution of existing staffing resources for the implementation of its mandate, and to report thereon in the context of his next budget submission.**

IV.178 The Advisory Committee was also informed, upon enquiry, that 21 posts, or 56.8 per cent, of the 37 posts in the Professional and higher category funded under the regular budget were encumbered by staff from Western European and other States; and 81 posts, or 36.5 per cent, of the 222 posts in the Professional and higher category funded by extrabudgetary resources were also encumbered by members of the same regional group. With regard to gender balance, the Committee was informed that women accounted for 75.9 per cent of staff across all categories, with men accounting for 24.1 per cent. **The Advisory Committee, while mindful of the mandated focus of UN-Women on the empowerment of women, recalls its previous recommendations that the Entity improve the gender balance of its staff. The Committee also trusts that the Secretary-General will intensify his efforts to achieve equitable geographical and regional representation of Member States among its staff and provide an update in all future budget submissions.** The Committee makes further comments on the matter of geographical representation in chapter I above.

Cooperation with and support to other United Nations entities

IV.179 Upon enquiry, the Advisory Committee was provided with clarification on support provided to and cooperation with the United Nations development system. With the repositioning of the United Nations development system, a significant portion of UN-Women funding – approximately 31 per cent at the end of 2021 – came from joint programme funding, up from 13 per cent in 2018. UN-Women also leveraged its expertise in supporting gender mainstreaming in common country programming and planning, with 113 of 130 United Nations country teams implementing one or more joint programmes in 2021 with a focus on Sustainable Development Goal 5 on gender equality. Upon enquiry, the Committee was informed, however, that no system-wide evaluation mechanism currently existed to monitor and report on coordinated actions with respect to target 5.2 of the Goals on ending all forms of violence against women and girls.

IV.180 Upon enquiry, the Advisory Committee was informed that UN-Women leveraged United Nations country teams to advance gender equality results at the national level when it could not maintain a full country presence. The Committee was also informed that UN-Women supported United Nations peace operations and commissions of enquiry in response to, inter alia, Security Council resolution [2467 \(2019\)](#), and in the implementation of the mandates of the Human Rights Council, respectively, through the provision of advisory support in the areas of gender and of sexual and gender-based violence. The Committee was further informed, upon enquiry, that approximately 69 posts directly supported the resident coordinator system as part of their functions and that UN-Women had continued to second staff on short-term contracts to support commissions of enquiry mandated by the Human Rights Council for the first year of the mandate and pending available extrabudgetary resources. The Committee has noted that the functions of gender advisers and of sexual and gender-based violence advisers have been seconded and funded by UN-Women to commissions of enquiry, and trusted that efforts would be made to ensure that such funding is obtained (see [A/76/7/Add.30](#), paras. 33 and 34).

IV.181 The Advisory Committee notes the continued cooperation of UN-Women with the United Nations development system, as well as its continued support to the implementation of mandates of the Security Council and Human Rights Council, when requested. The Committee is of the view that such cooperation can be further enhanced, and encourages the Secretary-General to continue his efforts towards that end (see also para. IV.177 above).

Table IV.19

Section 9, Economic and social affairs: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	75 994.7	75 389.2	77 616.7	37 987.1	77 735.1	118.4	5 127.0	6 830.9	6 062.0	(768.9)	80 516.2	84 447.6	83 797.1	(650.5)
Other staff costs	1 269.8	994.3	1 346.2	561.2	1 407.3	61.1	56 516.4	59 830.3	61 045.6	1 215.3	57 510.7	61 176.5	62 452.9	1 276.4
Hospitality	4.6	–	4.9	–	4.9	–	–	–	–	–	–	4.9	4.9	–
Consultants	519.9	739.8	529.7	155.5	529.7	–	5 103.9	6 669.1	2 819.8	(3 849.3)	5 843.7	7 198.8	3 349.5	(3 849.3)
Experts	1 124.8	5.2	1 124.4	65.1	1 106.7	(17.7)	–	–	–	–	5.2	1 124.4	1 106.7	(17.7)
Travel of representatives	1 948.8	134.3	2 067.6	665.3	2 067.6	–	9.1	486.0	265.0	(221.0)	143.4	2 553.6	2 332.6	(221.0)
Travel of staff	454.0	104.3	445.9	185.4	445.9	–	851.4	3 056.6	1 507.5	(1 549.1)	955.7	3 502.5	1 953.4	(1 549.1)
Contractual services	1 438.4	1 802.3	1 476.9	1 278.0	1 455.6	(21.3)	3 091.3	2 872.2	1 741.0	(1 131.2)	4 893.6	4 349.1	3 196.6	(1 152.5)
General operating expenses	729.4	310.4	707.0	319.3	744.5	37.5	2 402.8	4 517.5	3 027.5	(1 490.0)	2 713.2	5 224.5	3 772.0	(1 452.5)
Supplies and materials	85.1	2.5	63.0	2.0	63.0	–	24.1	134.1	33.2	(100.9)	26.6	197.1	96.2	(100.9)
Furniture and equipment	213.1	357.7	174.5	27.2	174.5	–	550.7	633.9	146.0	(487.9)	908.4	808.4	320.5	(487.9)
Grants and contributions	74.7	73.7	79.3	1.1	79.3	–	2 456.3	9 805.9	5 720.5	(4 085.4)	2 530.0	9 885.2	5 799.8	(4 085.4)
Total	83 857.3	79 913.7	85 636.1	41 247.2	85 814.1	178.0	76 133.0	94 836.5	82 368.1	(12 468.4)	156 046.7	180 472.6	168 182.2	(12 290.4)

Table IV.20

Section 10, Least developed countries, landlocked developing countries and small island developing States: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	5 608.6	5 778.4	6 175.0	2 743.9	6 327.5	152.5	–	–	–	–	5 778.4	6 175.0	6 372.5	152.5
Other staff costs	317.5	138.2	336.9	152.0	336.9	–	106.9	282.0	–	282.0	245.2	618.9	336.9	(282.0)
Hospitality	0.5	–	0.5	–	0.5	–	–	–	–	–	–	0.5	0.5	–
Consultants	50.0	113.6	47.7	21.4	47.7	–	293.7	234.0	145.9	(88.1)	407.3	281.7	93.6	(88.1)
Experts	241.2	67.1	313.0	170.4	313.0	–	–	133.7	55.0	(78.7)	67.1	446.7	368.0	(88.7)
Travel of representatives	–	–	–	–	–	–	57.7	754.2	1 872.5	1 118.3	57.7	754.2	1 872.5	1 118.3
Travel of staff	188.2	84.9	209.1	180.7	209.1	–	165.9	196.6	160.0	(36.6)	250.8	405.7	369.1	(36.6)
Contractual services	140.3	208.4	172.3	83.8	172.3	–	572.1	592.6	82.7	(509.9)	780.5	769.7	255.0	(509.9)
General operating expenses	36.9	60.4	39.9	10.3	39.9	–	167.5	53.6	60.0	6.4	227.9	93.5	99.9	6.4
Supplies and materials	7.0	1.7	6.4	0.2	6.4	–	4.7	–	–	–	6.4	6.4	6.4	–
Furniture and equipment	19.1	25.7	19.4	21.8	16.6	(2.8)	2.8	–	–	–	28.5	19.4	16.6	(2.8)
Improvement of premises	–	–	–	1.0	–	–	–	–	–	–	–	–	–	–
Grants and contributions	–	9.8	–	1.6	–	–	408.9	–	–	–	418.7	–	–	–
Total	6 609.3	6 488.3	7 320.2	3 387.1	7 469.9	149.7	1 780.2	2 246.7	2 376.1	129.4	8 268.5	9 566.9	9 846.0	279.1

Table IV.21

Section 11, United Nations system support for the African Union's Agenda 2063: The Africa We Want: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	6 725.7	7 298.7	6 962.3	3 532.9	7 028.0	65.7	–	–	–	–	7 298.7	6 962.3	7 028.0	65.7
Other staff costs	161.3	94.6	171.5	2.9	141.6	(29.9)	123.6	239.0	347.0	108.0	218.2	410.5	488.6	78.1
Hospitality	1.5	–	1.6	–	1.6	–	–	–	–	–	–	1.6	1.6	–
Consultants	144.3	9.9	121.4	–	143.5	22.1	69.0	32.5	40.0	7.5	78.9	153.9	183.5	17.5
Experts	237.1	–	337.6	24.7	325.5	(12.1)	–	–	–	–	–	337.6	325.5	–
Travel of staff	180.7	33.1	227.2	51.2	203.5	(23.7)	–	–	–	–	33.1	227.2	203.5	(23.7)
Contractual services	296.0	418.6	322.2	274.4	360.2	38.0	61.8	130.0	190.0	60.0	480.4	452.2	550.2	98.0
General operating expenses	56.3	56.2	46.7	18.4	47.8	1.1	10.1	50.0	75.0	25.0	66.3	96.7	122..8	26.1
Supplies and materials	9.6	0.7	6.6	–	6.6	–	–	–	–	–	0.7	6.6	6.6	–
Furniture and equipment	11.1	54.4	10.3	4.1	13.4	3.1	–	–	–	–	54.4	10.3	13.4	3.1
Grants and contributions	–	76.7	–	38.5	–	–	20.6	–	–	–	97.3	–	–	–
Total	7 823.6	8 042.9	8 207.4	3 947.0	8 271.7	64.3	285.1	451.5	652.0	200.5	8 328.0	8 658.9	8 923.7	264.8

Table IV.22

Section 12, Trade and development: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	68 687.2	65 347.1	66 258.0	31 526.6	67 406.5	1 148.5	3 333.1	3 333.1	3 333.1	–	68 680.2	69 591.1	70 739.6	1 148.5
Other staff costs	652.0	736.1	651.7	389.1	651.7	–	23 637.7	23 637.7	23 637.7	–	24 373.8	24 289.4	24 289.4	–
Hospitality	8.4	2.7	8.8	0.2	8.8	–	–	–	–	–	2.7	8.8	8.8	–
Consultants	350.1	640.8	329.3	306.5	329.3	–	5 103.1	5 103.1	5 103.1	–	5 743.9	5 432.4	5 432.4	–
Experts	237.4	1.2	248.1	8.8	341.8	93.7	31.9	31.9	31.9	–	33.1	280.0	373.7	93.7
Travel of representatives	177.6		177.5	5.5	177.5	–	32.8	32.8	32.8	–	32.8	210.3	210.3	–
Travel of staff	384.4	75.3	377.8	232.7	469.3	91.5	351.7	351.7	351.7	–	427.0	729.5	821.0	91.5
Contractual services	785.4	1 372.2	821.6	280.6	857.9	36.3	4 133.1	4 133.1	4 133.1	–	5 505.3	4 954.7	4 991.0	36.3
General operating expenses	1 745.7	1 880.9	1 711.1	661.3	1 711.1	–	1 609.4	1 609.4	1 609.4	–	3 490.3	3 320.5	3 320.5	–
Supplies and materials	308.9	145.0	276.2	75.6	276.2	–	28.3	28.3	28.3	–	173.3	304.5	304.5	–
Furniture and equipment	440.5	92.8	414.7	109.5	414.7	–	342.1	342.1	342.1	–	434.9	756.8	756.8	–
Grants and contributions	–	8.3	–	0.5	–	–	5 945.0	5 945.0	5 945.0	–	5 953.3	5 945.0	5 945.0	–
Total	73 777.6	70 302.4	71 274.8	33 597.0	72 644.8	1 370.0	44 548.2	44 548.2	44 548.2	–	114 850.6	115 823.0	117 193.0	1 370.0

Table IV.23

Section 13, International Trade Centre: evolution of overall resources by object of expenditure and funding source

(Thousands of Swiss francs)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	28 812.4	28 905.3	29 079.3	14 054.4	29 106.5	27.2	31 199.5	30 881.7	30 881.7	–	60 104.8	59 961.0	59 988.2	27.2
Other staff costs	514.7	436.5	514.7	208.0	514.7	–	2 090.2	2 068.9	2 068.9	–	2 526.7	2 583.6	2 583.6	–
Hospitality	9.5	5.4	9.5	8.7	9.5	–	–	–	–	–	5.4	9.5	9.5	–
Consultants	774.3	650.6	774.3	199.6	699.3	(75.0)	30 248.5	29 940.4	29 940.4	–	30 899.1	30 714.7	30 639.7	(75.0)
Travel of representatives	–	–	–	–	–	–	1 197.6	1 185.4	1 185.4	–	1 197.6	1 185.4	1 185.4	–
Travel of staff	339.1	104.6	226.1	123.3	226.1	–	815.5	807.1	807.1	–	920.1	1 033.2	1 033.2	–
Contractual services	1 111.5	938.2	1 277.2	474.6	1 277.2	–	7 126.2	7 053.6	7 053.6	–	8 064.4	8 330.8	8 330.8	–
General operating expenses	2 705.8	2 683.8	2 705.8	2 254.7	2 705.8	–	4 919.4	4 869.3	4 869.3	–	7 603.2	7 575.1	7 575.1	–
Supplies and materials	441.8	398.2	441.8	287.6	441.8	–	161.6	159.9	159.9	–	559.8	601.7	601.7	–
Furniture and equipment	598.5	670.2	598.5	539.4	598.5	–	1 985.2	1 964.9	1 964.9	–	2 655.4	2 563.4	2 563.4	–
Grants and contributions	1 688.5	1 929.5	1 635.8	928.9	1 683.6	47.8	18 061.8	17 877.9	17 877.9	–	19 991.3	19 513.7	19 561.5	47.8
Improvement of premises	–	–	–	–	–	–	160.0	158.4	158.4	–	160.0	158.4	158.4	–
Total	36 996.1	36 722.3	37 263.0	19 079.3	37 263.0	–	97 965.5	96 967.5	96 967.5	–	134 687.8	134 230.5	134 230.5	–

Table IV.24

Section 14, Environment: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	21 782 400.0	19 201 200.0	21 362 800.0	9 368 957.0	21 258 700.0	(104 100.0)	123 995.7	119 458.3	119 458.3	–	19 325 195.7	21 482 258.3	21 378 158.3	(104 100.0)
Other staff costs	216 600.0	79 900.0	19 500.0	21 546.0	28 100.0	8 600.0	5 852.3	17 623.0	17 623.0	–	85 752.3	37 123.0	45 723.0	8 600.0
Hospitality	19 600.0	–	400.0	–	400.0	–	–	–	–	–	–	400.0	400.0	–
Consultants	341 500.0	454 000.0	326 100.0	108 457.0	332 800.0	6 700.0	41 027.0	30 565.0	30 565.0	–	495 027.0	356 665.0	363 365.0	6 700.0
Ad hoc expert groups				1 623.0										
Travel of representatives	63 400.0	–	67 300.0	48 091.	70 100.0	2 800.0	–				–	67 300.0	70 100.0	2 800.0
Travel of staff	151 600.0	58 400.0	152 000.0	108 517.0	152 000.0	–	1 024.8	21 968.0	21 968.0	–	59 424.8	173 968.0	173 968.0	–
Contractual services	229 200.0	407 800.0	217 700.0	65 335.	217 700.0	–	9 358.2	9 391.0	9 391.0	–	417 158.2	227 091.0	227 091.0	–
General operating expenses	548 500.0	606 200.0	381 500.0	253 500.0	381 500.0	–	14 179.4	14 797.0	14 797.0	–	620 379.4	396 297.0	396 297.0	–
Supplies and materials	19 600.0	6 900.0	17 600.0	10 864.0	18 000.0	400.0	103.0	172.2	172.2	–	7 003.0	17 772.2	18 172.2	400.0
Furniture and equipment	21 800.0	53 800.0	21 400.0	21 078.0	21 400.0	–	1 429.9	1 253.0	1 253.0	–	55 229.9	22 653.0	22 653.0	–
Improvement of premises	–	11 900.0	–	6 843.0	–	–	–	–	–	–	11 900.0	–	–	–
Grants and contributions	326 200.0	225 100.0	346 100.0	391 752.0	346 100.0	–	283 278.1	198 032.0	198 032.0	–	508 378.1	544 132.0	544 132.0	–
Total	23 720 400.0	21 105 200.0	22 912 400.0	10 406 564	22 826 800.0	(85 600.0)	480 248.4	413 259.5	413 259.5	–	21 585 448.4	23 325 659.5	23 240 059.5	(85 600.0)

Table IV.25

Section 15, Human settlements: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	11 285.5	11 341.2	11 403.8	5 305.7	12 690.8	1 287.0	14 267.2	15 847.0	9 039.2	(6 807.8)	25 608.4	27 250.8	21 730.0	(5 520.8)
Other staff costs	288.5	111.1	550.0	50.2	310.4	(239.6)	21 497.1	79 445.1	45 448.4	(33 996.7)	21 608.2	79 995.1	45 758.8	(34 236.3)
Hospitality	3.1		3.1	–	3.1		203.3		177.3	177.3	203.3	3.1	180.4	177.3
Consultants	106.4	197.4	214.9	61.0	169.1	(45.8)	25 503.7	486.2	789.5	303.3	25 701.1	701.1	958.6	257.5
Experts	54.0		89.3	3.7	57.3	(32.0)	332.7		96.0	96.0	332.7	89.3	153.3	64.0
Travel of representatives			42.3	2.8		(42.3)	7.1		5.1	5.1	7.1	42.3	5.1	(37.2)
Travel of staff	94.3	76.4	105.4	276.4	95.3	(10.1)	1 510.1	11 311.6	1 501.9	(9 809.7)	1 586.5	11 417.0	1 597.2	(9 819.8)
Contractual services	252.3	269.8	550.9	62.2	450.0	(100.9)	27 552.5	28 304.6	26 037.8	(2 266.8)	27 822.3	28 855.5	26 487.8	(2 367.7)
General operating expenses	350.4	245.2	199.9	23.6	225.8	25.9	13 771.4	15 636.1	13 324.7	(2 311.4)	14 016.6	15 836.0	13 550.5	(2 285.5)
Supplies and materials	32.7	6.3	15.8	0.3	17.9	2.1	1 712.4	3 886.3	1 147.5	(2 738.8)	1 718.7	3 902.1	1 165.4	(2 736.7)
Furniture and equipment	28.6	214.4	47.6	5.8	75.6	28.0	1 724.0	4 410.6	1 774.9	(2 635.7)	1 938.4	4 458.2	1 850.5	(2 607.7)
Improvement of premises							350.3		169.1	169.1	350.3		169.1	169.1
Grants and contributions		67.6	52.8	54.8		(52.8)	48 437.2				48 504.8	52.8		(52.8)
Other							6.3	82 847.1	49 326.2	(33 520.9)	6.3	82 847.1	49 326.2	(33 520.9)
Total	12 495.8	12 529.4	13 275.8	5 846.5	14 095.3	819.5	156 875.3	242 174.6	148 837.6	(93 337.0)	169 404.7	255 450.4	162 932.9	(92 517.5)

Table IV.26

Section 16, International drug control, crime and terrorism prevention and criminal justice: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>2021 Variance (2022– 2023)</i>
Posts	20 419.4	20 309.6	18 746.1	8 893.8	18 746.1	–	145 133.9	154 715.4	152 525.4	(2 190.0)	165 443.5	173 461.5	171 271.5	(2 190.0)
Other staff costs	218.1	419.9	898.0	378.0	893.7	(4.3)	8 611.5	463.8	319.5	(144.3)	9 031.4	1 361.8	1 213.2	(148.6)
Hospitality	1.1	2.0	1.1	–	1.1	–	3.2	2.0	2.0	–	5.2	3.1	3.1	–
Consultants	296.9	249.2	175.6	102.6	187.7	12.1	25 354.4	21 785.1	19 542.5	(2 242.6)	25 603.6	21 960.7	19 730.2	(2 230.5)
Experts	251.7	11.6	187.4	5.5	178.6	(8.8)	–	–	–	–	11.6	187.4	178.6	(8.8)
Travel of representatives	963.9	326.2	718.9	165.1	718.9	–	–	–	–	–	326.2	718.9	718.9	–
Travel of staff	217.8	78.1	300.9	170.0	262.1	(38.8)	23 707.7	30 241.7	27 560.6	(2 681.1)	23 785.8	30 542.6	27 822.7	(2 719.9)
Contractual services	622.8	657.5	594.7	299.3	573.7	(21.0)	32 828.9	41 971.1	32 929.7	(9 041.4)	33 486.4	42 565.8	33 503.4	(9 062.4)
General operating expenses	79.2	137.2	114.0	25.3	117.3	3.3	34 634.2	34 221.6	34 861.7	640.1	34 771.4	34 335.6	34 979.0	643.4
Supplies and materials	87.9	78.6	75.7	57.4	75.7	–	2 350.2	6 477.2	4 822.2	(1 655.0)	2 428.8	6 552.9	4 897.9	(1 655.0)
Furniture and equipment	176.1	212.5	111.7	25.1	111.7	–	16 566.4	18 005.5	14 972.9	(3 032.6)	16 778.9	18 117.2	15 084.6	(3 032.6)
Improvement of premises	–	0.1	–	–	–	–	–	–	–	–	0.1	–	–	–
Grants and contributions	28.2	2.3	–	0.8	–	–	24 936.7	30 220.6	43 057.9	12 837.3	24 939.0	30 220.6	43 057.9	12 837.3
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	23 363.1	22 484.8	21 924.1	10 122.9	21 866.6	(57.5)	314 127.1	338 104.1	330 594.5	(7 509.6)	336 611.9	360 028.2	352 461.1	(7 567.1)

Table IV.27

Section 17, UN-Women: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– 30 June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 estimated expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	9 164.0	8 935.4	9 374.0	4 978.1	9 404.8	30.8	152 348.7	151 288.40	151 288.40	–	161 284.1	160 662.4	160 693.2	30.8
Other staff costs	53.9	89.3	57.2	3.9	57.2	–	–	–	–	–	89.3	57.2	57.2	–
Hospitality	0.5	–	0.5	–	0.5	–	–	–	–	–	–	0.5	0.5	–
Consultants	39.0	85.9	37.0	13.2	37.0	–	–	–	–	–	85.9	37.0	37.0	–
Experts	101.0	42.6	107.4	10.0	107.4	–	–	–	–	–	42.6	107.4	107.4	–
Travel of representatives	103.4	–	109.7	21.7	109.7	–	–	–	–	–	–	109.7	109.7	–
Travel of staff	21.8	–	22.1	7.2	22.1	–	16 633.3	40 192.20	40 192.20	–	16 633.3	40 214.3	40 214.3	–
Contractual services	93.3	189.6	99.0	227.2	68.2	(30.8)	169 649.3	133 327.60	133 327.60	–	169 838.9	133 426.6	133 395.8	(30.8)
General operating expenses	137.0	115.5	145.2	103.4	145.2	–	145 200.2	136 724.30	136 724.30	–	145 315.7	136 869.5	136 869.5	–
Supplies and materials	6.0	0.6	5.5	–	5.5	–	29 391.3	17 419.10	17 419.10	–	29 391.9	17 424.6	17 424.6	–
Grants and contributions	–	–	–	–	–	–	18 189.4	11 254.70	11 254.70	–	18 189.4	11 254.7	11 254.7	–
Other	–	–	–	–	–	–	7 071.80	151 288.40	151 288.40	–	7 071.8	9 793.7	9 793.7	–
Total	9 719.9	9 458.8	9 957.6	5 364.7	9 957.6	–	538 484	500 000.0	500 000.0	–	547 942.9	509 957.6	509 957.6	–

Part V

Regional cooperation for development

Section 18

Economic and social development in Africa

Section 18A

Economic Commission for Africa

Regular budget	
Appropriation for 2021	\$77,674,300
Expenditure for 2021	\$72,647,800
Appropriation for 2022	\$77,416,000
Expenditure as at 30 June 2022	\$40,689,000
Proposal for 2023	\$77,273,700
Extrabudgetary resources	
Available for 2021	\$25,442,200
Expenditure for 2021	\$17,403,400
Estimate for 2022	\$21,174,300
Expenditure as at 30 June 2022	\$9,411,900
Projected for 2023	\$22,492,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e., before recosting).	

V.1 The regular budget resources requested by the Secretary-General for section 18A for 2023 amount to \$77,273,700 before recosting, reflecting a decrease of \$142,300, or 0.2 per cent, as compared with the appropriation for 2022 ([A/77/6 \(Sect. 18\)](#), tables 18.37 and 18.40 (1)). The decrease relates to other changes reflecting adjustments to posts under subprogramme 4, Data and statistics, subprogramme 7, Subregional activities for development, and programme support, namely the abolishment of one Local level post, the conversion of two Local level posts to National Professional Officer, and the reassignment of five Local level posts (*ibid.*, para. 18.200; see table V.1). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.14.

Table V.1
Staffing resources

	Number	Details
Regular budget		
Approved for 2022 ^a	535	1 USG, 2 D-2, 15 D-1, 43 P-5, 69 P-4, 76 P-3, 27 P-2/1, 15 NPO, 287 LL
Abolishment	(1)	1 LL Accounting Assistant under programme support

	<i>Number</i>	<i>Details</i>
Conversion	2	1 LL Finance Assistant to NPO Associate Finance Officer under programme support 1 LL Senior Accounting Assistant to NPO Associate Finance Officer under programme support
Reassignment	5	1 LL Senior Information Systems Assistant as Senior Programme Management Assistant under subprogramme 4, Data and statistics 1 LL Information Management Assistant as Documents Management Assistant under programme support 1 LL Administrative Assistant as Programme Management Assistant under programme support 1 LL Team Assistant as Meetings Services Assistant under programme support 1 LL Light Vehicle Driver as Team Assistant under subprogramme 7, component 1 Subregional activities in North Africa
Proposed for 2023	534	1 USG, 2 D-2, 15 D-1, 43 P-5, 69 P-4, 76 P-3, 27 P-2/1, 17 NPO, 284 LL
Extrabudgetary		
Approved for 2022	71	1 D-1, 3 P-5, 1 P-4, 5 P-3, 3 P-1/2, 1 GS (OL), 9 NPO, 49 LL
Proposed for 2023 ^a	71	1 D-1, 3 P-5, 1 P-4, 5 P-3, 3 P-1/2, 1 GS (OL), 9 NPO, 49 LL

^a Includes two temporary posts (1 P-3 and 1 National Professional Officer).

Comments and recommendations on posts

V.2 The regular budget resources for posts proposed for 2023 amount to \$50,819,400, representing a decrease of \$142,300, or 0.3 per cent, as compared with the appropriation for 2022 (A/77/6 (Sect. 18), table 18.42). The resources would provide for 534 posts and would take into account the impact of the proposed adjustments to posts as outlined in para. V.1 above. Annex III to the report of the Secretary-General provides further details regarding the proposed abolishment, reassignments and conversions of posts.

V.3 With respect to the proposed reassignments and conversions, it is indicated in the report that such changes are subject to the application of a 50 per cent vacancy rate in accordance with established practice. The Advisory Committee notes, from the supplementary information provided to it, that two reassignments of posts in addition to those outlined in annex III of the report include changes in functional title with no cost implications, namely the reassignment of one post of Programme Management Officer (P-3) as Economic Affairs Officer (P-3) under subprogramme 2, Regional integration and trade, and one post of Programme Management Officer (P-4) as Statistician (P-4) under subprogramme 7, Subregional activities for development, component 4, Subregional activities in East Africa. The Committee also notes that contradictory information was provided regarding the reassignment costs of one post of Senior Information Systems Assistant (Local level) as Senior Programme Management Assistant (Local level) under subprogramme 4, Data and statistics, wherein the Secretariat indicated that the change in functional title had no cost implications and was subject to the application of the 50 per cent vacancy rate at the same time. The Committee was further informed, upon enquiry, that the proposed conversion of two Local level posts to the National Professional Officer category was possible owing to their falling in the same category of General Service and related posts.

V.4 The Advisory Committee requested, but did not receive, clarification of the policies, rules and regulations underpinning the established practice for the treatment of post reassignments and conversions, including, specifically, cases in which post

reassignments would require the application of a 50 per cent vacancy factor. The Committee makes further comments on the use of reassignments, conversions and redeployments (geographical) in chapter I above.

Vacant posts

V.5 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, 65 posts were vacant (3 D-1, 4 P-5, 14 P-4, 13 P-3, 5 P-2, 2 National Professional Officer, 24 Local level) and that 9 posts (1 P-5, 4 P-4, 3 P-3, 1 Local level) had been vacant for more than two years. The Committee notes that, of the 65 posts that are vacant, job openings for 6 posts, or 9.2 per cent, are yet to be advertised, candidate assessment is ongoing for 25 job openings, or 38.5 per cent, and selection or onboarding is currently under way for 22 vacant posts, or 33.8 per cent. **The Advisory Committee trusts that all vacant posts will be filled expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission. The Committee expects that any posts that have remained vacant for 24 months or longer will either be rejustified or proposed for abolishment in the next proposed programme budget.**

Vacancy rates

V.6 The Advisory Committee received, upon request, information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 18 (see table V.2).

Table V.2
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts ^a	Budgeted vacancy rate (percentage)
Professional and higher	237	16.2	27.4	233	17.8	19.8	233	19.6
General Service and related	304	5.4	6.3	302	6.8	8.7	301	7.6

^a Includes posts related to section 18, comprising sections 18A and 18B.

V.7 Upon enquiry, the Advisory Committee was provided with a comparison of approved and actual vacancy rates for ECA for the period from 2017 to 30 June 2022 and notes that actual vacancy rates in 2021 were significantly higher than budgeted for both staff categories (27.4 per cent actual vs. 16.2 per cent approved for Professional and higher level staff, and 6.3 per cent actual vs. 5.4 per cent approved for General Service and related staff). The Committee also notes that vacancy rate performance in 2022, while having substantially improved at the end of June 2022 for the Professional and higher staff category as compared with 2021, is still above approved rates (19.8 per cent actual compared with 17.8 per cent approved for Professional and higher level staff, and 8.7 per cent actual compared with 6.8 per cent approved for General Service and related staff). The Committee was informed, upon enquiry, that the Commission has worked to expeditiously fill as many vacancies as possible and completed the selection for over 70 vacant job openings in 2021, excluding temporary job openings. As result of these efforts, the ECA vacancy rate for Professional and higher level staff stood at 15.9 per cent as at 14 June 2022, against the approved 2022 vacancy rate of 17.8 per cent. The Committee was further

informed, upon enquiry, that high vacancy rates in 2021 were in part due to a backlog in recruitment actions following the Commission's restructuring in the biennium 2018–2019 and were compounded by the liquidity situation experienced by the Organization in 2020. The Committee was informed that ECA has since implemented an accelerated recruitment campaign with a target of at least 60 per cent of recruitment actions completed within 120 days.

V.8 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.9 The proposed requirements for non-post resources for 2023 amount to \$26,454,300, reflecting no change as compared with the appropriation for 2022 (A/77/6 (Sect. 18), table 18.42).

General temporary assistance positions

V.10 Upon enquiry, the Advisory Committee was provided with the dates of establishment of the 19 positions and functions (1 D-1, 1 P-5, 3 P-4, 4 P-3, 3 National Professional Officer, 7 Local level) proposed to be carried out by general temporary assistance in the 2023 budget period. The Committee notes that three positions (Local level) were established from 1995 to 1997, and nine positions (1 D-1, 1 P-5, 1 P-4, 2 P-3, 1 National Professional Officer, 3 Local level) had dates of establishment ranging from 2010 to 2019; all 12 positions had a current validity end date of 31 December 2022.

V.11 The Advisory Committee has discussed the matter of general temporary assistance positions in its previous reports (see A/76/7 and A/76/7/Corr.1, para. 65; A/75/7 and A/75/7/Corr.1, para. 59) and underscores its view that the funding of functions that are of a continuing nature under general temporary assistance creates a lack of transparency and is a departure from approved budgetary practice (see A/54/7/Add.5, paras. 36 and 38). **Given the prolonged period of all the general temporary assistance positions in question, the Advisory Committee trusts that the Commission will address the related requirements in a sustainable way and will provide an update in the context of the next budget submission.** The Committee makes further comments on the use of general temporary assistance positions in chapter I above.

Consultants and individual contractors

V.12 The proposed provision for consultants for 2023 amounts to \$1,092,300, representing a decrease of \$5,500, or 0.5 per cent, as compared with the appropriation for 2022 (A/77/6 (Sect.18), table 18.37). Expenditure amounted to \$3,849,400 for 2021 and \$1,579,100 as at 30 June 2022 against the provision of \$1,153,300 for 2021 and \$1,097,800 for 2022. The proposed provision for contractual services for 2023 amounts to \$6,726,000 representing an increase of \$169,700, or 2.6 per cent, as compared with the appropriation for 2022 (ibid.). Expenditure amounted to \$6,534,900 for 2021 and \$4,492,900 as at 30 June 2022 against the provision of \$6,936,600 for 2021 and 6,556,300 for 2022.

V.13 Upon enquiry, the Advisory Committee was informed that ECA had resorted to the use of consultants in 2021 for programme implementation on the ground owing to travel-related restrictions caused by the COVID-19 pandemic. The resulting overspend of the consultants requirement was therefore offset in part by a lower implementation of resources budgeted under travel of staff for 2021. It was also confirmed to the Committee, upon enquiry, that ECA applied the provisions of ST/AI/2013/4 for the hiring of consultants and individual contractors; the Committee

was provided with a list of all such appointments for the period 2015–2021, and notes the Commission's continued use of locally recruited consultants and individual contractors, including protocol officers, for a long period of time. Upon further enquiry regarding the proposed reliance of ECA on consultants for the development of new initiatives under executive direction and management in 2023 and why such expertise was not resident within the staffing of the Commission, the Committee was informed that, in the light of recovery efforts implemented as a result of the pandemic, the management of ECA had aimed to engage global experts for specialized intellectual leadership on policy options that ECA would provide in support of member State recovery efforts, particularly in fiscal stability, innovative financing solutions, climate change and private sector engagement. **While the Advisory Committee reiterates the importance of using local consultants for uninterrupted mandate delivery (see A/76/7 and A/76/7/Corr.1, para. V.12), the Committee trusts that every effort will be made to judiciously manage the engagement of consultants in the context of the upcoming budget period, with a view to making use of and strengthening the Commission's in-house capacity and taking into account priorities for staff development and recruitment. The Committee also trusts that the situation of the protocol officers, locally contracted and in the Commission for a long time continuously, will be reviewed and addressed in a sustainable way and that an update will be provided in the context of the next budget submission.**

Supplies and materials

V.14 The proposed provision for supplies and materials for 2023 amounts to \$1,288,400, representing a decrease of \$91,100, or 6.6 per cent, as compared with the appropriation for 2022 (A/77/6 (Sect.18), table 18.37). Expenditure amounted to \$666,800 for 2021 and \$176,000 as at 30 June 2022 against the provision of \$1,532,600 for 2021 and \$1,379,500 for 2022. **Taking into consideration the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 10 per cent (\$128,800) to the proposed provision for supplies and materials for 2023.**

V.15 Subject to its recommendation in paragraph V.14 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Cooperation with the Office of the Special Adviser on Africa

V.16 The Advisory Committee was informed, upon enquiry, that the Commission's cooperation with the Office of the Special Adviser on Africa, as well as the Department of Global Communications, is managed in the context of section 11, United Nations system support for the Africa Union's Agenda 2063: The Africa We Want, of the programme budget. Subprogramme 1 of section 11 covers advocacy work within the purview of the Office of the Special Adviser, while subprogramme 2 deals with regional integration and coordination of United Nations entities working in Africa and is within the purview of ECA, and subprogramme 3 focuses on communications under the purview of the Department of Global Communications. Following an evaluation conducted by OIOS (A/76/69), the outcome of which informed the submission of section 11 of the proposed programme budget for 2023, the three entities are in closer collaboration on the planning and budgeting of joint activities, including the Africa Dialogue Series, which has become a key tool for implementing the advocacy mandate of Office of the Special Adviser at the global level, and complementing consensus-building efforts by ECA at the regional level with Department of Global Communications efforts linked to the African Union

theme of the year. The Committee was also informed that additional joint activities and collaborative projects were planned for 2023, including training on the interlinkages among peace, security, human rights, humanitarian affairs and development, as well as work on energy through the interdepartmental task force on African affairs coordinated by the Office of the Special Adviser. **The Advisory Committee encourages ECA to continue to improve its coordination and cooperation with the Office of the Special Adviser on Africa in support of the African Union's Agenda 2063.**

Debt suspension and sovereign debt restructuring

V.17 Upon enquiry, the Advisory Committee was provided with details of activities carried out by ECA in relation to debt suspension and sovereign debt restructuring for African countries affected by the COVID-19 pandemic. Through its research, ECA had identified the need to mobilize approximately \$100 million to mitigate the health and economic impact of the pandemic, and convened meetings of African finance ministers on the Group of 20 Debt Service Suspension Initiative and sovereign debt restructuring, while also facilitating dialogue with private creditors and sovereign debtors on liquidity support to Africa through the pandemic. ECA further convened a meeting on special drawing rights ahead of International Monetary Fund/World Bank and Group of 20 meetings to discuss debt sustainability and restructuring. These initiatives led to a temporary debt suspension for African countries for two years, access to International Monetary Fund emergency financing facilities and an increase in special drawing rights allocations. Given the need for affordable capital markets access, ECA also launched the Liquidity and Sustainability Facility at the twenty-sixth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, held in Glasgow, United Kingdom of Great Britain and Northern Ireland, aimed at saving African countries an estimated \$11 billion in borrowing costs over five years. Together with ECLAC, ECA issued a position paper on special drawing rights as part of its advocacy effort to encourage Group of 20 and Group of Seven countries to voluntarily lend a part of their drawing rights to developing countries and to co-finance the Liquidity and Sustainability Facility. The Committee was informed that ECA continues its work with multilateral institutions to utilize special drawing rights in order to assist low- and middle-income countries in Africa in mitigating the effects of the pandemic.

United Nations Health Care Centre

V.18 The Advisory Committee, upon enquiry, was provided with additional information regarding the United Nations Health Care Centre in Addis Ababa, which has been hosted at ECA premises since 1986 to serve United Nations staff and eligible dependants living and working in Ethiopia. The Centre also provides services to conference participants and other United Nations employees traveling to Ethiopia for work-related activities. The Committee was informed that the Centre covers approximately 5,000 United Nations employees and 12,000 eligible dependants from approximately 30 United Nations agencies, funds and programmes and that, with the outbreak of the COVID-19 pandemic, the Centre covered the health-care needs of an additional 72 international non-governmental organizations working in partnership with the United Nations in the country. The Centre provides the following medico-administrative services: employment medical examinations; medical evacuations; processing of sick leave; processing of family, maternity and paternity leaves; processing of special education grants and dependency allowances for children with disabilities; processing of incidents relating to appendix D to the Staff Rules; and processing of disability benefits based on health-related issues. In addition to the medico-administrative services provided, the Centre is the first stop for preventive services for staff well-being as well as triage and response in the presence of acute

emergencies to stabilize cases prior to transfer to specialized medical services. The Centre employs consultants in various specialized fields, including internal medicine, paediatrics, dentistry and radiology, and operates its own laboratory and pharmacy services, with the United Nations community therefore needing fewer visits to specialists outside the ECA compound and having access to medication and timely examination of life-threatening conditions. In view of the heavy demand for services and the large area of coverage, the Centre has been expanded with four satellite clinics in field duty stations within Ethiopia, with two clinics located in conflict zones. Staffing of the Centre includes 6 posts funded under the regular budget (1 P-5, 1 P-4, 1 P-3, 1 P-2, 2 Local level) and 29 posts funded through extrabudgetary resources provided through contributions from United Nations entities that subscribe to the use of the Centre. The annual budget of the Centre amounts to an estimated \$4.5 million.

Section 18B

Regional Commissions New York Office

Regular budget	
Appropriation for 2021	\$1,029,300
Expenditure for 2021	\$1,091,400
Appropriation for 2022	\$1,037,500
Expenditure as at 30 June 2022	\$499,300
Proposal for 2023	\$1,037,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e., before recosting).	

V.19 The regular budget resources proposed by the Secretary-General for section 18B for 2023 amount to \$1,037,500, reflecting no change as compared with the appropriation for 2022. Information on the evolution of overall financial resources by object of expenditure and funding sources is contained in table V.15.

Table V.3
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2022	6	1 D-2, 1 P-5, 1 P-4, 1 P-3, 2 GS (OL)
Proposed for 2023	6	1 D-2, 1 P-5, 1 P-4, 1 P-3, 2 GS (OL)

V.20 The regular budget resources for posts proposed for 2023 amount to \$979,300, representing no change as compared with the appropriation for 2022, and would provide for six posts (four in the Professional and higher categories and two in the General Service and related categories). The proposed level of non-post resources amounts to \$58,200 and also reflects no change as compared with 2022 ([A/77/6 \(Sect. 18\)](#), table 18.65).

V.21 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post and non-post resources.**

Other matters

Coordination with the regional commissions

V.22 The report of the Secretary-General provides details of the coordination function of the Regional Commissions New York Office (*ibid.*, paras. 18.246–249). In addition, annex II.B to the report contains a consolidated response to the related recommendation of the Advisory Committee in respect of the 2022 proposal (see [A/76/7](#) and [A/76/7/Corr.1](#), para. V.22). Upon enquiry, the Committee was provided with further clarification as to how the Office is used as a systemic platform for promoting cooperation among the regional commissions, as well as other entities within the United Nations system. The Committee was informed that the Office serves as the secretariat for the regional commissions for promoting strategic coordination in advancing their joint priorities and initiatives and manages, on their behalf, all liaison work with New York-based United Nations system entities and the General Assembly, the Economic and Social Council and its subsidiary organs, and other partners. The Office also provides coordination support to the regional commissions in their participation in high-level meetings, such as those of the United Nations System Chief Executives Board for Coordination, the Executive Committee and the meetings of the United Nations Sustainable Development Group principals and of the Core Group. The Advisory Committee was further informed that the Office convenes monthly coordination meetings of the Deputy Executive Secretaries and participates in an *ex officio* capacity in the network of Chiefs of Programme Planning. The Director of the Office participates on behalf of the regional commissions in intergovernmental processes and inter-agency mechanisms and oversees the preparation of the biannual meetings between the Executive Secretaries of the regional commissions and the Deputy Secretary-General. The Director of the Office also holds monthly coordination meetings with the Sustainable Development Unit of the Executive Office of the Secretary-General, as well as the Our Common Agenda team, as appropriate, and regularly meets with heads of United Nations entities, such as the Department of Economic and Social Affairs, the Development Coordination Office, and the Global Compact Office. **The Advisory Committee trusts that the regional commissions will cooperate further on cross-cutting initiatives, share best practices and consolidate the lessons learned.**

Section 19

Economic and social development in Asia and the Pacific

Regular budget	
Appropriation for 2021	\$59,071,700
Expenditure for 2021	\$53,236,000
Appropriation for 2022	\$55,253,200
Expenditure as at 30 June 2022	\$26,547,000
Proposal for 2023	\$54,312,300

Extrabudgetary resources	
Available for 2021	\$26,358,500
Expenditure for 2021	\$16,851,700
Estimate for 2022	\$28,489,600
Expenditure as at 30 June 2022	\$10,168,000
Projected for 2023	\$23,704,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e., before recosting).	

V.23 The regular budget resources requested by the Secretary-General for section 19 for 2023 amount to \$54,312,300 before recosting, reflecting a net decrease of \$940,900, or 1.7 per cent, as compared with the appropriation for 2022 ([A/77/6 \(Sect. 19\)](#), tables 19.55 and 19.58(1)). The net decrease relates to technical adjustments amounting to a decrease of \$940,900 under programme support, reflecting the removal of non-recurrent requirements for the ESCAP seismic mitigation project (*ibid.*, para. 19.212). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.16.

Table V.4
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 52 P-3, 33 P-2/1, 3 NPO, 214 LL
Redeployments		1 P-4 from Office of the Executive Secretary to the Section on Sustainable Development and Countries in Special Situations within executive direction and management 1 LL from subprogramme 1 to Executive direction and management
Proposed for 2023	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 52 P-3, 33 P-2/1, 3 NPO, 214 LL
Extrabudgetary		
Approved for 2022	114	3 D-1, 4 P-5, 16 P-4, 21 P-3, 2 P1/2, 8 NPO, 60 LL
Proposed for 2023	116	3 D-1, 4 P-5, 17 P-4, 22 P-3, 2 P1/2, 9 NPO, 59 LL

Comments and recommendations on posts

V.24 The regular budget resources for posts proposed for 2023 amount to \$48,689,600, representing no change as compared with the appropriation for 2022 ([A/77/6 \(Sect. 19\)](#), table 19.60). The resources would provide for the continuation of 418 posts, including the proposed redeployment of two posts. Annex III of the report of the Secretary-General provides justifications for the proposed redeployments, namely:

(a) The proposed redeployment of the post of Sustainable Development Officer (P-4) within executive direction and management, from the Office of the Executive Secretary to the Sustainable Development and Countries in Special Situations section, to provide support to the annual Asia-Pacific Forum on Sustainable Development and its subregional preparatory meetings (*ibid.*, annex III);

(b) The proposed redeployment of a post of Staff Assistant (Local level) from subprogramme 1, Macroeconomic policy, poverty reduction and financing for development, to the Sustainable Development and Countries in Special Situations

section within executive direction and management in order to provide administrative support to the Forum and to assist in organization-wide coordination (ibid.).

V.25 The Secretary-General also proposes a restructuring of the Commission in 2023 whereby the Deputy Executive Secretary (D-2) would oversee subprogramme 8, Subregional activities for development, and the Sustainable Development and Countries in Special Situations section, previously under the Office of the Executive Secretary (ibid., annex I). The Advisory Committee, upon enquiry, was informed that the operationalization of the proposal would not entail any additional costs or require the reassignment of the post of Deputy Executive Secretary (D-2), currently responsible for programme support; it was also confirmed to the Committee that the heads of divisions within programme support would report directly to the Executive Secretary (see also ibid., annex I.B). Further clarification was also provided to the Committee, upon enquiry, that the proposed restructuring was driven by the need to ensure greater coordination at ESCAP in supporting the implementation of the 2030 Agenda for Sustainable Development at the national, regional and global levels. The Office of the Deputy Executive Secretary would therefore oversee the Commission's subregional offices, which serve as the first "port of call" to resident coordinators, United Nations country teams and subregional organizations in Asia and the Pacific; it would also oversee the Sustainable Development and Countries in Special Situations section, charged with coordinating assistance to member States in the conduct of voluntary national reviews, organizing the regional Asia-Pacific Forum on Sustainable Development and supporting ESCAP engagement at the global level in the high-level political forum on sustainable development. The Committee was also informed that, to further ensure coherence, the Office of the Deputy Executive Secretary would also be charged with managing and coordinating the Commission's participation in the regional collaborative platform for Asia and the Pacific and the engagement of the Executive Secretary with the United Nations Sustainable Development Group.

Vacant posts

V.26 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there was a total of 41 vacant posts (1 D-2, 1 D-1, 3 P-5, 6 P-4, 10 P-3, 5 P-2, 15 Local level) and that one post of Statistician (P-3) under subprogramme 7, Statistics, and one post of Programme Assistant (Local level) under subprogramme 4, Environment and development, have been vacant for more than two years, respectively, since 15 February and 1 March 2020. The Committee was informed that recruitment for the two posts was not undertaken owing to the liquidity situation of the Organization. The Committee was also informed, upon enquiry, that of the 41 posts vacant, 15 posts were at the "pre-posting of job opening" status. **The Advisory Committee is of the view that pre-posting of job openings can be undertaken irrespective of the liquidity situation of the Organization and encourages the Secretary-General to proactively approach pre-posting of vacancies in order to be in the position to launch and complete recruitment actions. The Committee trusts that vacant posts, including long-vacant posts, will be filled expeditiously, and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission. The Committee expects that any posts that have remained vacant for 24 months or longer will either be rejustified or proposed for abolishment in the next proposed programme budget.**

Vacancy rates

V.27 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 19 (see table V.5).

Table V.5
Number of posts and vacancy rates, 2021–2023

Category	2021		2022		2023	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	201	15.6	201	13.0	201	9.5
General Service and related	217	8.8	217	9.4	217	6.3

V.28 The Advisory Committee notes that the average vacancy rates for the Professional and higher categories were 15.6 in 2021 and 13.0 in June 2022, while a rate of 9.5 is proposed for 2023. The Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that the justification for the budgeted vacancy rate for 2023 will be provided to the General Assembly at the time of its consideration of the present report.

Special post allowance

V.29 The Advisory Committee notes from the information provided to it that ESCAP had one vacant post of Chief of Section, General Services, (P-5), encumbered through the granting of special post allowance to the temporary incumbent for more than one year. The Committee was informed, upon enquiry, that the terms of reference for the post have been amended as a result of the COVID-19 pandemic, including the addition of management of modernized information systems and experience in coordination of intergovernmental meetings using digital platforms, and that the job opening for the post is currently in translation before being posted, with the post expected to be filled by the end of January 2023.

V.30 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.31 The proposed requirements for non-post resources for 2023 amount to \$5,622,700, reflecting a decrease of \$940,900, or 14.3 per cent, as compared with the appropriation for 2022 (A/77/6 (Sect. 19), table 19.60), due to the removal of non-recurrent requirements under the grants and contributions approved by the General Assembly for 2022 in its resolution 76/246 relating to the seismic mitigation retrofit and life-cycle replacements project at ESCAP (ibid., para. 19.212).

General temporary assistance positions

V.32 The Advisory Committee notes from the supplementary information provided to it that six positions at the Local level, including one position of Senior Telecommunications Technical Assistant, three positions of Information Systems Assistant, and two positions of Meeting Services Assistant, are proposed to be funded through general temporary assistance. Upon enquiry, the Committee was informed that the positions were classified as replacement general temporary assistance positions, not as continuing general temporary assistance positions, and that all six had been created on 1 June 2015. **The Advisory Committee recalls the decision of the General Assembly that temporary appointments are to be granted to meet seasonal and peak workloads and specific short-term requirements (see resolution 63/250, sect. II, para. 7).** The Committee has discussed the matter of general temporary assistance positions in its previous reports (see A/76/7 and

[A/76/7/Corr.1](#), chap. I, para. 65; [A/75/7](#) and [A/75/7/Corr.1](#), chap. I, para. 59) and makes further comments on the use of general temporary assistance positions in chapter I above.

Travel of staff

V.33 The proposed provision for travel of staff for 2023 amounts to \$413,800, representing an increase of \$11,800, or 2.9 per cent, as compared with the resources approved for 2022. Expenditure amounted to \$29,700 for 2021 and \$185,380 as at 30 June 2022 against the respective provisions of \$441,100 for 2021 and \$402,000 for 2022. The Advisory Committee was informed, upon enquiry, that travel estimates under programme support were higher than those of the subprogrammes owing to the inclusion of requirements from four different entities comprising programme support. The Committee was also informed that travel of staff for internal conferences, such as travel to the annual meeting of human resources chiefs and travel to the annual meeting of senior communications officers, including all travel of staff under programme support, were budgeted in accordance with the usual practice of ESCAP as travel on official business (non-training) and that, depending on the agenda of meetings, travel on official business could be attributed to travel for global workshops. **The Advisory Committee reiterates its view (see [A/76/760](#), para. 55) that, where possible, technology and remote training tools should be utilized and trips combined or undertaken with fewer travellers in order to reduce travel costs. The Committee further trusts that the provisions of [ST/SGB/2009/9](#) will be consistently applied for travel of staff to attend internal conferences. Therefore, the Advisory Committee recommends against the increase of \$11,800 to the proposed provision for travel of staff for 2023.**

Supplies and materials

V.34 The proposed provision for supplies and materials for 2023 amounts to \$110,300, representing a decrease of \$3,100, or 2.7 per cent, as compared with the resources approved for 2022. Expenditure amounted to \$46,100 for 2021 and \$3,160 as at 30 June 2022 against the respective provisions of \$223,100 for 2021 and \$113,400 for 2022. **Taking into consideration the low level of expenditures in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$16,500) to the proposed provision for supplies and materials for 2023.**

V.35 Subject to its recommendations in paragraphs V.33 and V.34 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Cost recovery

V.36 The Advisory Committee was informed, upon enquiry, that the cost recovery arrangements and related policy applicable to ESCAP are set by the Assistant Secretary-General, Controller. The Committee was also informed that of the \$4.3 million extrabudgetary estimate under programme support ([A/77/6 \(Sect. 19\)](#), para. 19.265), \$2.2 million constitutes the projected cost recovery amount for services to be delivered to other entities in 2023. The Committee was further informed, upon enquiry, that \$152,300 in services, including \$56,600 for transportation services, \$20,300 for human resources services, and \$18,400 for financial services, had been provided to the resident coordinator system in 2021.

Hybrid meetings costs

V.37 Upon enquiry, the Advisory Committee received further information regarding the higher cost of hybrid meetings as compared to standard in-person meetings, including the more extensive preparatory activities required for both on-site and virtual settings when meetings were conducted using the hybrid modality. The Committee was informed that hybrid meetings required greater coordination efforts between the two parallel formats and, while affording greater flexibility in terms of wider audience participation, also led to an exponential increase in workload and an overreliance on a limited supply of freelancers at the duty station. It was also indicated to the Committee that in-person meetings were returning to the United Nations Conference Centre in Bangkok, with 50 per cent of meetings held in-person thus far in 2022, but that the modality of each meeting would be determined on a case-by-case basis, with a view to cost effectiveness. The Committee makes further comments on the matter of hybrid meetings in chapter I above.

Section 20

Economic development in Europe

Regular budget	
Appropriation for 2021	\$36,248,500
Expenditure for 2021	\$35,345,600
Appropriation for 2022	\$35,509,100
Expenditure as at 30 June 2022	\$16,850,000
Proposal for 2023	\$35,545,800
Extrabudgetary resources	
Available for 2021	\$23,184,700
Expenditure for 2021	\$19,665,400
Estimate for 2022	\$23,586,300
Expenditure as at 30 June 2022	\$9,317,775
Projected for 2023	\$24,455,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e., before recosting).	

V.38 The regular budget resources requested by the Secretary-General for section 20 for 2023 amount to \$35,545,800 before recosting, reflecting an increase of \$36,700, or 0.1 per cent, as compared with the appropriation for 2022 (A/77/6 (Sect. 20), table 20.21). The increase relates to the impact of new mandates under the executive direction and management component and provides for additional requirements under consultants (\$18,400) and experts (\$18,300), reflecting biennially recurring requirements for the seventieth session of the Commission, to be held in 2023. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.17.

Table V.6
Staffing resources

	Number	Details
Regular budget		
Approved for 2022	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 37 P-3, 21 P-2/1, 5 GS (PL), 57 GS (OL)
Redeployment	–	1 P-4 from programme support to executive direction and management 1 P-5 within executive direction and management
Proposed for 2023	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 37 P-3, 21 P-2/1, 5 GS (PL), 57 GS (OL)
Extrabudgetary		
Estimated for 2022	55	1 D-1, 1 P-5, 9 P-4, 25 P-3, 4 P-2 and 15 GS (OL)
Projected for 2023	55	1 D-1, 2 P-5, 9 P-4, 25 P-3, 4 P-2 and 14 GS (OL)

Comments and recommendations on posts

V.39 The regular budget resources for posts proposed for 2023 amount to \$34,028,800, representing no change as compared with the appropriation for 2022 (A/77/6 (Sect. 20), table 20.26). The resources would provide for the continuation of 188 posts, including the proposed redeployment of two posts. Annex III of the report of the Secretary-General provides justifications for the proposed redeployments, namely:

(a) The proposed redeployment of the post of Management and Programme Analyst (P-4) from programme support to executive direction and management, in order to consolidate the overall coordination of programme management within the Commission (ibid., annex III);

(b) The proposed redeployment of the post of Senior Social Affairs Officer and Gender Focal Point (P-5) within executive direction and management, from the Sustainable Development and Gender Unit to the Office of the Executive Secretary, to enhance the coherence in mainstreaming a gender perspective across the Commission's subprogrammes (ibid.).

V.40 The Advisory Committee was informed, upon enquiry, that the redeployment of the post of Management and Programme Analyst (P-4) was intended to address a structural imbalance created by the redeployment of the post to programme support in the context of the programme budget for 2020, approved by the General Assembly in its resolution 74/262, and the establishment of a post of Chief of Service (D-1) in the Programme Management Unit, which was not approved by the Assembly pursuant to the same resolution. The Committee notes that after the non-approval of the post of Chief of Service (D-1) by the General Assembly in 2020, a similar position of Director of Programme Management and Support Services Division (D-1) was established with financing from extrabudgetary resources.

V.41 The Advisory Committee also notes that at the time of its establishment within the Programme Management Unit in the biennium 2018–2019, the post of Management and Programme Analyst (P-4) was proposed alongside the abolishment of a D-1 level post in the same unit as a post of Programme Officer (Evaluation) (P-4) with a specific focus on centralizing the evaluation function within ECE (see A/72/6 (Sect. 20), paras. 20.30–31) and was subsequently approved as such pursuant to General Assembly resolution 72/261. Upon enquiry, the Committee was informed that “Programme Officer” and “Management and Programme Analyst” are two functional titles within the same job family and that the functions of the post remain unchanged, with the latter title being used after 2020. The Committee also recalls that, as part of

staffing changes put forward for 2020 alongside the redeployment of the P-4 post and the creation of the D-1 post, the Secretary-General proposed, inter alia, the abolishment of one post of Senior Administrative Assistant (General Service (Principal level)) under subprogramme 2, Transport, with its functions to be absorbed by the redeployed P-4 post (see [A/74/6 \(Sect. 20\)](#), paras. 20.119, 20.141, and annex II; [A/74/7](#), paras. V.50 (b) and V.51).

V.42 The Advisory Committee trusts that further clarification and justification in respect of the proposed redeployment and the evolving job functions of the post of Management and Programme Analyst (P-4) will be provided to the General Assembly at the time of its consideration of the present report, including confirmation that all the functions that were absorbed by the P-4 at the time of its redeployment to programme support will continue to be performed within existing resources.

V.43 With respect to the proposed redeployment of the post of Senior Social Affairs Officer and Gender Focal Point (P-5), the Advisory Committee was informed, upon enquiry, that placement of the post within the Office of the Executive Secretary was intended to raise the profile of the work used to support gender equality. The Committee notes that the post is currently deployed within the Sustainable Development and Gender Unit comprised of 5 posts (1 D-1, 2 P-5, 1 P-4 and 1 General Service (Other level)) ([A/76/6 \(Sect. 20\)](#), paras. 20.240 and 20.242, and annex I), the title of which indicates the important role of gender in the work of the Unit. The Committee also notes that, should the General Assembly approve the redeployment of the post to the Office of the Executive Secretary, the name of the unit would change to “Sustainable Development Unit” ([A/77/6 \(Sect. 20\)](#), annex I). **The Advisory Committee trusts that further justification on the proposed placement of the Gender Focal Point in the Office of the Executive Secretary instead of the Sustainable Development and Gender Unit will be provided to the General Assembly at the time of its consideration of the present report.**

Vacant posts

V.44 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there was a total of 10 vacant posts (1 D-1, 3 P-5, 1 P-3, 4 P-2, 1 General Service (Principal level)) and that one of post of Economic Affairs Officer (P-3) under subprogramme 1, Environment, has been vacant for more than two years since July 2019. The Committee was informed, upon enquiry, that the post serves as a Deputy Head of the joint ESCAP-ECE office in Central Asia, in Almaty, Kazakhstan, and provides advisory services on strengthening environment and water cooperation in Central Asia; the post was left vacant between 2019 and 2021 in support of the Organization’s liquidity management efforts. The Committee was further informed that a staff member holds a lien against the post and that the post is currently at “pre-posting of job opening” status, which includes the following steps prior to the posting of an official job opening: (a) job opening request approval; (b) job posting request approval; (c) job opening review, if applicable; and (d) pre-job posting, including central review board approval and translation. **The Advisory Committee is of the view that pre-posting of job openings can be undertaken irrespective of the liquidity situation of the Organization and encourages the Secretary-General to proactively approach pre-posting of vacancies in order to be in the position to expeditiously launch and complete recruitment actions. The Advisory Committee also trusts that all vacant posts will be filled expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.**

Vacancy rates

V.45 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 20 (see table V.7).

Table V.7
Number of posts and vacancy rates, 2021–2023

Category	2021		2022		2023	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	126	9.3	126	6.5	126	6.5
General Service and related	62	4.6	62	2.0	62	2.0

Special post allowance

V.46 The Advisory Committee notes from the information provided to it that ECE had one vacant post of Environmental Affairs Officer (P-4) encumbered through the granting of special post allowance to the temporary incumbent for more than one year.

V.47 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.48 The proposed requirements for non-post resources for 2023 amount to \$1,517,000, reflecting an increase of \$36,700, or 2.5 per cent, as compared with the appropriation for 2022 (A/77/6 (Sect. 20), table 20.26). The proposed increase reflects the addition of requirements under consultants (\$18,400) and experts (\$18,300) relating to the seventieth session of the Commission, to be held in 2023 (ibid., table 20.21, para. 20.146). The Advisory Committee notes from the supplementary information it received that the increases under the two budget classes would provide for, respectively, the preparation of analytical materials and the travel of speakers to attend the seventieth session of the Commission in 2023.

Travel of staff

V.49 The proposed provision for travel of staff for 2023 amounts to \$144,300, which is equivalent to the resources approved for 2022. Expenditure amounted to \$51,000 for 2021 and \$92,300 as at 30 June 2022 against the provision of \$159,100 for 2021 and \$144,300 for 2022. Upon enquiry, the Advisory Committee was informed that the expenditure recorded in 2021 was affected by restrictions on travel and in-person meetings arising from mitigation measures adopted as a result of the COVID-19 pandemic and that the assumptions for 2023 are that business will return to the pre-pandemic *modus operandi*. Regarding the expenditure pattern in 2022, the Committee notes that information provided to it indicated that \$50,100, or 54.2 per cent, of the total expenditure for the year was incurred in the month of June. Upon enquiry, the Committee was informed that, while travel by staff of the Commission was non-linear, the rate of spending on travel in the first six months of 2022 had accelerated owing primarily to the lifting of travel restrictions in Switzerland. The Committee was also informed that expenditure for several trips expected to be undertaken in July had been recorded in June as a result of the advance purchase ticket

policy. **Taking into consideration the low level of expenditure for 2021 and the exceptional expenditure pattern on travel during the first six months of 2022, the Advisory Committee recommends a reduction of 5 per cent (\$7,200) to the proposed provision for travel of staff for 2023.**

Supplies and materials

V.50 The proposed provision for supplies and materials for 2023 amounts to \$31,700, which is equivalent to the resources approved for 2022. Expenditure amounted to \$900 for 2021 and \$300 as at 30 June 2022 against the provision of \$44,900 for 2021 and \$31,700 for 2022. **Taking into consideration the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$4,800) to the proposed provision for supplies and materials for 2023.**

V.51 **Subject to its recommendations in paragraphs V.49 and V.50 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Cooperation with the United Nations development system, other organizations and the private sector

V.52 The Advisory Committee was informed, upon enquiry, about cooperation between ECE and the United Nations development system, in particular with respect to the Regional Collaborative Platform for Europe and Central Asia established in December 2020. The platform brings together the regional heads of 30 United Nations entities working on the 2030 Agenda and is chaired by the Deputy Secretary-General, with the Executive Secretary of ECE and the Regional Director of UNDP serving as Vice-Chairs. The main vehicles of support to the Platform at the regional level have been the issue-based coalitions – groups of several United Nations entities that offer joint support, expertise, knowledge, analysis and advocacy on complex, multisectoral issues. The Committee was also informed that ECE regional advisers have a prominent role in discussions with resident coordinators on the priorities and demands for technical cooperation in the areas of environment, transport, statistics, economic cooperation and integration, energy and trade, thus strengthening the work of ECE at the country level.

V.53 Upon enquiry, the Advisory Committee also received information regarding the cooperation between ECE and other organizations, such as the Organisation for Economic Co-operation and Development (OECD), the Organization for Security and Cooperation in Europe (OSCE), the European Union and European Commission, and the Eurasian Economic Union and Eurasian Economic Commission, in the area of sustainable economic development. The following main areas for cooperation were highlighted: on statistics, including on national accounts and consumer price indices, with OECD; on environment, including on transboundary river basins and greening the economy, with OSCE; on sustainable resource management and the range of energy topics, including gas and renewables, with the European Union and European Commission; and, on various sectoral areas within the ECE mandate with the Eurasian Economic Union and Eurasian Economic Commission.

V.54 Upon enquiry, the Advisory Committee was also provided with electronic copies of a 2021 programme-level evaluation of ECE engagement with the private sector,⁴

⁴ Economic Commission for Europe (ECE), *Review of United Nations Economic Commission for Europe engagement with the private sector* (September 2021). Available at <https://unece.org/sites/default/files/2021-11/PRIVAT~1.PDF>.

yielding eight specific recommendations for improvement, all of which were accepted (one partially) by ECE management in its related response.⁵ The Committee notes that the evaluation had indicated that, while the importance of engagement with the private sector was broadly acknowledged in ECE strategic documents, the Commission's framework for engagement with the business sector,⁶ which constitutes the basis of engagement and a response to the recommendation of OIOS to strengthen engagement with non-State actors in support of the Sustainable Development Goals, did not contain a forward-looking vision for engagement with the private sector.

Hybrid meetings and impact of the COVID-19 pandemic

V.55 Upon enquiry, the Advisory Committee received further clarification regarding lessons learned during the COVID-19 pandemic, including on changes implemented by ECE in terms of working methods through the introduction of hybrid meetings. It was acknowledged to the Committee that the United Nations Office at Geneva is currently in a position to service the full ECE entitlement of three meetings per day in a hybrid modality, whereas during the initial phase of the pandemic, the quota was temporarily suspended or reduced to one third for the 12-month period from August 2020 to July 2021. In addition, remote participation in meetings served as a business continuity measure to enable mandated conferences to take place and ECE continues to require business continuity support arrangements, such as hybrid meetings, so as to enable all delegations to participate in scheduled meetings. It was noted that challenges remained, however, such as the restriction of remote interventions to 30 minutes during three-hour meetings. The Committee was also informed, upon enquiry, that ECE is the only regional commission that is unable to reprioritize resources towards hybrid meetings as needed, as a result of its receiving administrative and conferencing services under section 29E, Administration, Geneva, and section 2, General Assembly and Economic and Social Council affairs and conference management, of the programme budget. The Committee makes further comments on the matter of hybrid meetings in chapter I above.

Section 21

Economic and social development in Latin America and the Caribbean

Regular budget	
Appropriation for 2021	\$60,553,700
Expenditure for 2021	\$58,397,400
Appropriation for 2022	\$59,786,200
Expenditure as at 30 June 2022	\$29,988,600
Proposal for 2023	\$59,354,500

⁵ ECE, Executive Committee, informal document 2022/5 on the programme-level evaluation of ECE engagement with the private sector (26 January 2022). Available at https://unece.org/sites/default/files/2022-01/Item%209%20ECE_EX_2022_5_Evaluation%20of%20engagement%20with%20private%20sector.pdf.

⁶ ECE, Executive Committee, informal document 2017/40 on the ECE framework for engagement with the business sector (26 September 2017). Available at https://unece.org/DAM/commission/EXCOM/Agenda/2017/93Excom-26-September_17/Item_3-2017_40_Framework_business_sector.pdf.

Extrabudgetary resources	
Available for 2021	\$9,936,100
Expenditure for 2021	\$9,105,800
Estimate for 2022	\$10,715,600
Expenditure as at 30 June 2022	\$6,606,000
Projected for 2023	\$10,195,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

V.56 The regular budget resources requested by the Secretary-General for section 21 for 2023 amount to \$59,354,500 before recosting, reflecting a net decrease of \$431,700, or 0.7 per cent, as compared with the appropriation for 2022 (A/77/6 (Sect. 21), tables 21.31 and 21.34 (1)). The net decrease reflects: (a) technical adjustments in the amount of \$431,300 under programme support for the removal of non-recurrent requirements related to the renovation of the North Building approved by the General Assembly in its resolution 76/246 (sect. XVI) (ibid., para. 21.196); and (b) other changes in the amount of \$400 (net) owing to the proposed redeployment of posts under subprogramme 1, International trade, integration and infrastructure, subprogramme 11, Subregional activities in Central America, Cuba, the Dominican Republic, Haiti and Mexico, and programme support (ibid., para. 21.197). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.18.

Table V.8
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022 ^a	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 4 GS (OL), 3 NPO and 256 LL
Redeployment (geographical)	–	1 P-5 and 1 P-4 under subprogramme 1
Redeployment	–	1 P-4 from programme support to subprogramme 11 1 P-3 from subprogramme 11 to programme support
Proposed for 2023 ^a	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 4 GS (OL), 3 NPO and 256 LL
Extrabudgetary		
Estimated for 2022	52	1 D-1, 1 P-3 and 50 LL
Estimated for 2023	52	1 D-1, 1 P-3 and 50 LL

^a Includes 3 temporary posts (1 P-4 and 2 P-3).

Comments and recommendations on posts

V.57 The regular budget resources for posts proposed for 2023 amount to \$56,629,500, representing a decrease of \$400, or 0.0 per cent, as compared with the appropriation for 2022 (ibid., table 21.36). The resources would provide for the continuation of 480 posts, including the proposed redeployment of 4 posts (ibid., para. 21.197). Annex III to the budget proposal provides justifications for the proposed redeployment of four posts, namely: (a) the geographical redeployment of one post of Senior Economic Affairs

Officer (P-5), from the liaison office in Washington, D.C., to Santiago; (b) the geographical redeployment of one post of Social Affairs Officer (P-4) from Santiago to Washington, D.C.; (c) the redeployment of one post of Administrative Officer (P-4) from programme support to subprogramme 11 at the subregional headquarters in Mexico; and (d), the redeployment of one post of Public Information Officer (P-3) from subprogramme 11 to programme support.

V.58 Upon enquiry, the Advisory Committee was informed that the redeployment of the Senior Economic Affairs Officer (P-5) post would address the impact of post-pandemic value chain disruptions and the reconfiguration of international and regional trade on countries in the Latin America and Caribbean region. The Committee was also informed, upon enquiry, that the redeployment of the Social Affairs Officer (P-4) post would be aimed at progressively streamlining ECLAC national and liaison office structures as part of a cost-effective management approach; the post would also mainstream a social development perspective and contribute to the development of gender-related financing mechanisms. Further clarification provided to the Committee also indicated that the redeployment of the Administrative Officer (P-4) post was in response to an increase in demand from resident coordinator offices in the subregion for support on programme management activities, and would also support the Regional Collaborative Platform for Latin America and the Caribbean and its issue-based coalitions on inter-agency work. The Committee was further informed that the redeployment of the Public Information Officer (P-3) post would, *inter alia*, address a decline in the extrabudgetary financing of the subregional headquarters in Mexico. The Committee was informed that, overall, the redeployments were meant to address increased demand from member States for technical cooperation, advisory and capacity development services, as well as peer learning, so as to avoid a regression on progress made towards implementing the 2030 Agenda and achieving the Sustainable Development Goals due to the COVID-19 pandemic. The Committee makes further comments on reassignments, conversions and redeployments (geographical) in chapter I above.

Vacant posts

V.59 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, 42 posts were vacant (1 D-2, 1 D-1, 2 P-5, 7 P-4, 7 P-3, 8 P-2 and 16 Local level) and that no posts had been vacant for more than two years. **The Advisory Committee trusts that all vacant posts will be filled expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission. The Committee expects that any posts that have remained vacant for 24 months or longer will either be rejustified or proposed for abolishment in the next proposed programme budget.**

Vacancy rates

V.60 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 21 (see table V.9 below). The Committee notes that the rates budgeted for the 2023 period are below average vacancy rates experienced in 2021 and for the period January to June 2022.

Table V.9
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	217	10.4	17.2	217	11.4	15.7	217	12.6
General Service and related	263	4.7	6.3	263	5.9	7.1	263	6.6

V.61 Upon enquiry, the Advisory Committee was informed that average vacancy rate performance reflected the impact of the liquidity crisis and the hiring freeze, as well as the related departure of staff to United Nations entities in the region that had not been affected by the crisis. The Committee was also informed that the Commission's distant geographical location affected its ability to recruit. As a result, ECLAC had developed a recruitment outreach strategy designed to attract candidates from outside the Latin America and the Caribbean region and from other United Nations entities. The strategy targeted a number of areas, including gender balance and geographical diversity in staffing, recruitment of candidates from unrepresented and underrepresented member States, and P-2-level recruitment.

Special post allowance

V.62 The Advisory Committee notes from the information provided to it that ECLAC had no vacant posts encumbered through the granting of special post allowance to the temporary incumbent for more than one year. Upon enquiry, the Committee was informed that 16 vacant posts (1 P-5, 3 P-4, 3 P-3, 1 P-2 and 8 Local level) were temporarily encumbered at the time of writing through the granting of special post allowance, up from 4 posts in 2021.

V.63 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.64 The proposed requirements for non-post resources for 2023 amount to \$8,725,000, reflecting a decrease of \$431,300, or 4.7 per cent, as compared with the appropriation for 2022 (A/77/6 (Sect. 21), table 21.36). As indicated in paragraph V.56 above, the decrease is attributable to the removal of non-recurrent requirements under the grants and contributions budget class within the programme support component for the renovation of the North Building at ECLAC; 2023 resources for the building's renovation will be submitted separately at the main part of the seventy-seventh session in the report of the Secretary-General on progress on the renovation of the North Building (ibid., para. 21.196).

Supplies and materials

V.65 The proposed provision for supplies and materials for 2023 amounts to \$152,700, representing no change as compared with the appropriation for 2022 (ibid., table 21.31). Expenditure amounted to \$69,100 for 2021 and \$26,000 as at 30 June 2022, against the provision of \$171,600 for 2021 and \$152,700 for 2022. **Taking into consideration the low level of expenditures in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 3 per cent (\$4,600) to the proposed provision for supplies and materials for 2023.**

Furniture and equipment

V.66 The proposed provision for furniture and equipment for 2023 amounts to \$326,200, representing no change as compared with the appropriation for 2022 (A/77/6 (Sect. 21), table 21.31). Expenditure amounted to \$1,265,100 for 2021 and \$64,600 as at 30 June 2022, against the provision of \$458,100 for 2021 and \$326,200 for 2022. **Taking into consideration the low level of expenditures in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 5 per cent (\$16,300) to the proposed provision for furniture and equipment for 2023.**

V.67 **Subject to its recommendations in paragraphs V.65 and V.66 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters*Cooperation with the United Nations development system*

V.68 Upon enquiry, the Advisory Committee was provided with further information regarding the cooperation of ECLAC with the United Nations development system, including its collaborative work with entities of the system on the country programme documents for El Salvador, Guatemala, Honduras and south-south-east Mexico, as well as the establishment of the Caribbean Resilience Fund. Cooperation with the Regional Collaborative Platform for Latin America and the Caribbean was also highlighted, and the Committee was informed that the Platform had helped the United Nations development system to create common regional strategies and messages to provide demand-driven support to countries in the region. Clarification was also provided on the ECLAC strategy to leverage the cooperation between the Regional Collaborative Platform, resident coordinators and the Development Coordination Office to roll out development reform through a knowledge management hub and data strategy, as well as on support offered to resident coordinators and United Nations country teams through rosters of expertise and a menu of services for issue-based coalitions. The Committee was informed that ECLAC was a service provider of agile business support on a cost-recovery basis to 26 resident coordinator offices in the region. Following guidance issued by the Office of the Controller in December 2021, the Commission had been reviewing its service-level agreements, catalogue and methodology with a view to improving its networking with other United Nations entities and the harmonization of the cost-recovery process. Upon enquiry, the Committee was also informed that the ECLAC mandate was different but complementary to those of resident coordinators and United Nations entities at the national level. While resident coordinators, UNDP and the rest of the United Nations country team acted at the national level, ECLAC integrated the three dimensions of sustainable development at the regional and subregional levels by: (a) performing think tank and thought leadership roles; (b) convening and building consensus via intergovernmental platforms; and (c) providing technical cooperation, advisory and capacity development services.

Development Account and regular programme of technical cooperation funding

V.69 The Advisory Committee was informed, upon enquiry, that the proposal under section 21 of the proposed programme budget for 2023 had been prepared in conjunction with proposals under section 23, Regular programme of technical cooperation, and section 35, Development Account, of the proposed programme budget. It was indicated to the Committee that funding provided through the regular programme of technical cooperation allowed for an agile response to emerging needs, while Development Account projects, by contrast, were implemented to strengthen

national capacities of relevance to member States. The Committee was informed that activities funded through the regular programme of technical cooperation could also give rise to Development Account-funded projects and activities.

Lessons learned from the COVID-19 pandemic

V.70 Upon enquiry, the Advisory Committee was provided with lessons learned as a result of the COVID-19 pandemic, including regarding the virtual delivery of ECLAC support to member States and the impact of the pandemic on budgeting and operations. It was indicated that virtualization had enabled business continuity at ECLAC during the pandemic, but at the same time had exposed the digital divide that existed in the region and the unequal access to the Internet within the global South. In-person delivery of assistance had therefore proved relevant both in ensuring continued coverage and in providing tailor-made technical assistance to national authorities. In terms of budgeting and operations, the enhanced delegation of authority accorded to the Commission provided some flexibility despite liquidity pressures to implement business continuity plans and highlighted the benefit of a long-term horizon for investment in virtualization beyond the current ad hoc project-based approach. At the same time, the hybrid delivery of ECLAC services came at a significant cost, particularly with regard to equipment and software licences, connectivity and the complexities of the new working methods.

Section 22

Economic and social development in Western Asia

Regular budget	
Appropriation for 2021	\$54,559,400
Expenditure for 2021	\$42,176,100
Appropriation for 2022	\$44,191,900
Expenditure as at 30 June 2022	\$22,723,800
Proposal for 2023	\$44,105,900
Extrabudgetary resources	
Available for 2021	\$9,589,200
Expenditure for 2021	\$5,003,100
Estimate for 2022	\$8,154,300
Expenditure as at 30 June 2022	\$3,740,000
Projected for 2023	\$8,702,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

V.71 The regular budget resources requested by the Secretary-General for section 22 for 2023 amount to \$44,105,900 before recosting, reflecting a net decrease of \$86,000, or 0.2 per cent, as compared with the appropriation for 2022 ([A/77/6 \(Sect. 22\)](#), tables 22.25 and 22.28 (1)). The net decrease relates to other changes comprising a reduction of \$266,400 under the programme support component, and offset in part by a

net increase of \$180,400 under the programme of work component (ibid., table 22.28 (1)). The Secretary-General indicates that the reduction in requirements under programme support reflects the proposed redeployment of resources to the programme of work in order to accommodate increased requirements under expert group meetings, offset in part by the proposed reassignment of the post of Statistician (P-4) as Data Scientist (P-4) and the corresponding application of a 50 per cent vacancy factor for 2023 under subprogramme 4, Statistics, the information society and technology (ibid., para. 22.108). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.19.

Table V.10
Staffing resources

	Number	Details
Regular budget		
Approved for 2022 ^a	255	1 USG, 2 D-2, 8 D-1, 25 P-5, 35 P-4, 32 P-3, 18 P-2/1, 1 FS, 4 NPO and 129 LL
Proposed for 2023 ^a	255	1 USG, 2 D-2, 8 D-1, 25 P-5, 35 P-4, 32 P-3, 18 P-2/1, 1 FS, 4 NPO and 129 LL
Reassignment		1 Statistician (P-4) as Data Scientist (P-4) under subprogramme 4
Extrabudgetary		
Estimated for 2022	35	5 P-4, 2 P-3, 4 NPO and 24 LL
Estimated for 2023	36	4 P-4, 3 P-3, 4 NPO and 25 LL

^a Includes 4 temporary posts (1 P-4, 2 P-3 and 1 Local level).

Comments and recommendations on posts

V.72 The regular budget resources for posts proposed for 2023 amount to \$34,602,100, representing a decrease of \$86,000, or 0.2 per cent, as compared with the appropriation for 2022 (ibid., table 22.30). The resources would provide for the continuation of 255 posts, including the proposed reassignment of one post of Statistician (P-4) as Data Scientist (P-4) (ibid., table 22.29 (1)). Annex II to the budget proposal provides justification for the proposed reassignment and indicates that the proposal would promote the transformation of the Commission into a modern, data-driven organization in line with Data Strategy of the Secretary-General for Action by Everyone, Everywhere. The reassignment would support the ESCWA data ecosystem, harness data from the Arab region and extract insights from data using complex models, algorithms, artificial intelligence and visualization methods. Upon enquiry, the Advisory Committee was informed that the post of Statistician (P-4) is currently vacant.

Vacant posts

V.73 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, 23 posts were vacant (1 D-2, 1 D-1, 3 P-5, 3 P-4, 4 P-3, 5 P-2 and 6 Local level) and that no posts had been vacant for more than two years. The Committee was also informed, upon enquiry, that of the 42 posts vacant as at 30 June 2021, 6 remained vacant and that global outreach efforts had been implemented to fill all vacancies following the lifting of the hiring freeze. **The Advisory Committee trusts that all vacant posts will be filled expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.**

Vacancy rates

V.74 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 22 (see table V.11).

Table V.11
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	121	13.5	20.1	121	14.8	17.5	121	16.3
General Service and related	134	6.6	12.0	134	8.3	6.7	134	9.2

V.75 Upon enquiry, the Advisory Committee was provided with a comparison of approved and actual vacancy rates for ESCWA for the period from 2017 to 31 May 2022 and notes that actual vacancy rates in 2021 were significantly higher than budgeted for both staff categories (20.1 per cent actual as compared with 13.5 per cent approved for staff in the Professional and higher categories, and 12.0 per cent actual as compared with 6.6 per cent approved for staff in the General Service and related categories). Upon further enquiry, the Committee was informed that the variances in 2021 were on account of the temporary hiring freeze introduced in 2020, and that, with the lifting of the hiring freeze, ESCWA had been able to proceed with recruitments and decrease its actual vacancy rate to 17.5 per cent and 6.7 per cent by the end of June 2022, respectively, for staff in the Professional and higher categories and staff in the General Service and related categories.

Special post allowance

V.76 The Advisory Committee notes from the information provided to it that, as at 30 June 2022, ESCWA had one vacant post of Cashier (Local level) encumbered through the granting of special post allowance to the temporary incumbent for more than one year.

V.77 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.78 The proposed requirements for non-post resources for 2023 amount to \$9,503,800, reflecting no change as compared with the appropriation for 2022 (A/77/6 (Sect. 22), table 22.30).

Experts

V.79 The proposed provision for experts for 2023 amounts to \$1,307,500, representing an increase of \$266,400, or 25.6 per cent, as compared with the appropriation for 2022 (ibid., table 22.25). As indicated in tables 22.25 and 22.28 (1) of the report, the increase reflects a redeployment from the general operating expenses budget class under programme support to the programme of work component, namely to subprogrammes 2 (\$94,400), 3 (\$110,000), 4 (\$20,000) and 6 (\$42,000), to cover expert group meetings relating to, respectively, equality, financing for development, digital policies and strategies and data ecosystems, and institutional reforms and

governance (ibid., para. 22.108). It is also indicated that the redeployment from general operating expenses relates to a reduction in requirements for ad hoc maintenance of premises, with funding for the refurbishment of United Nations House provided under section 33, Construction, alteration, improvement and major maintenance, of the programme budget (ibid.). Upon enquiry, the Advisory Committee was informed that the redeployment would not increase the budget under section 33 as funding for ad hoc maintenance (minor alterations to premises) is always budgeted under section 22 and that the funds were not required in 2023 as no additional maintenance was expected due to the completion of the partial renovation of United Nations House.

V.80 The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Support to the least developed countries and Development Account and regular programme of technical cooperation funding

V.81 The Advisory Committee was informed, upon enquiry, of the support provided by ESCWA to the least developed countries in the Arab region, namely Mauritania, Somalia, the Sudan and Yemen. It was indicated that ESCWA had used both its regular budget funding under section 22 and funding provided under section 23, Regular programme of technical cooperation, and section 35, Development Account, to provide support for, inter alia, advancing the digital development agenda of Mauritania, a national study on the status of migration for Somalia, a review of the national cybersecurity strategy in the Sudan, and capacity-building workshops on planning in the context of fragility in Yemen. Upon further enquiry as to whether ESCWA could supplement its activities with other streams of funding, it was confirmed to the Committee that ESCWA, in addition to its regular budget resources, leveraged global and regional partnerships with donors to attract extrabudgetary resources to complement funding provided under the regular budget and that, for 2023, it was estimated that extrabudgetary funding would comprise 16.5 per cent of total resources under section 22. **The Advisory Committee trusts that ESCWA will continue to further develop its support provided to the least developed countries in the region and will provide a consolidated update on the related activities in the context of the next budget submission.**

Cooperation with the resident coordinator system

V.82 The Advisory Committee was informed, upon enquiry, that ESCWA coordinated with regional offices of United Nations entities on a range of technical issues, including on: energy consumption patterns with UNEP; gender justice and the law with UNFPA, UN-Women and UNDP; legal frameworks for older persons with UNFPA; social protection with ILO and UNICEF; and social expenditure monitoring with UNDP and UNICEF. ESCWA also worked with the wider United Nations system at the regional level through the Regional Collaborative Platform, which was co-chaired by the Executive Secretary, and its eight issue-based coalitions to ensure a coordinated approach and guidance to resident coordinators, member States and United Nations country teams. Over the past year, the Regional Collaborative Platform had increased its engagement with resident coordinators to help to articulate the support to be provided to United Nations country teams in assisting member States in achieving the Sustainable Development Goals. In this context, ESCWA collaboration with the resident coordinator system had included technical support provided in common country analysis, the United Nations Sustainable Development Cooperation Framework and other processes. The Committee was further informed that, in order to support efforts in this area, the ESCWA Resource Mobilization and Partnerships

Section maintained relationships with donors and assisted in building regional and global institutional partnerships.

Recosting

V.83 Upon enquiry, the Advisory Committee was provided with details of recosting applied to the ESCWA budget in recent years, including the \$5.1 million in recosting applied for 2023, as indicated in the introduction to the proposed programme budget for 2023 ([A/77/6 \(Introduction\)](#), table 14). The Committee was informed that, under the annual budget, the proposed programme budget was recosted twice prior to adoption: in the first round, at the proposal stage, which provided a preliminary indication of the recosting adjustment, and in the second round, in December, to allow the General Assembly to decide on the proposed programme budget based on the latest available information. The first round of recosting provided updated inflation projections, while the second round of recosting updated all four recosting factors at once, taking into account more recent actual expenditure experience for standard costs and vacancy rates, and using the most recent exchange rates and projections available for inflation factors, namely post adjustment multipliers, cost-of-living adjustments and consumer price indices; the corresponding financial impact of the second round was presented in the report of the Secretary-General entitled “Revised estimates: effect of changes in rates of exchange and inflation” and was subject to final adjustments of the General Assembly at the time of adoption of the proposed programme budget.

V.84 For 2021, the Advisory Committee was informed that preliminary recosting for section 22 assumed a 6.1 per cent inflation factor, which, during the second round of recosting, was estimated at 93.6 per cent, leading to an amount of \$18.8 million to be applied as recosting to the ESCWA budget ([A/75/682](#), annex I). The Committee was informed that this increase was driven primarily by increased requirements under salaries for staff in the General Service and related categories, which were paid in Lebanese pounds and were therefore exposed to the updated inflation factor, which had spiked from 6.1 to 93.6 per cent over the course of 2020.

V.85 For 2022, the Advisory Committee recalls the reduction of \$3.1 million in preliminary recosting requirements, as outlined in the proposed programme budget for 2022, which reflected adjustments made by the Secretary-General in response to the sharp devaluation of the Lebanese currency and the resulting change in the currency mix employed at ESCWA (see [A/76/7](#) and [A/76/7/Corr.1](#), para. V.78). Upon further enquiry, the Committee was informed that, during the second round of recosting in 2022, recosting for posts had again been adjusted downwards owing mainly to the change in the currency mix in 2021 and the corresponding payment of local salaries for General Service and related categories of staff in United States dollars, and not in Lebanese pounds. At the same time, an increase in estimated inflation of 138.1 per cent under non-post items of expenditure, as well as higher energy costs resulting from the inability of ESCWA to access the power grid in Lebanon, led to an additional \$3 million approved in non-post related recosting. As a result, the net impact of various recosting adjustments for 2022 amounted to a reduced recosting amount of \$7.1 million ([A/76/633](#), annex I).

V.86 For 2023, the Advisory Committee was informed that the recosting amount of \$5.1 million represented a preliminary recosting adjustment based only on projected inflation, while the other three recosting elements were based on the rates of the approved programme budget for 2022.

Section 23

Regular programme of technical cooperation

Regular budget

Appropriation for 2021	\$35,706,700
Expenditure for 2021	\$35,678,300
Appropriation for 2022	\$38,764,800
Expenditure as at 30 June 2022	\$18,653,300
Proposal for 2023	\$40,264,800

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

V.87 The regular budget resources requested by the Secretary-General for 2023 under section 23 amount to \$40,264,800 before recosting, reflecting an increase of \$1,500,000, or 3.9 per cent, compared with the appropriation for 2022. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.20 below.

V.88 The Secretary-General indicates that the resource changes result from the following:

(a) An increase of \$50,000 under sectoral advisory services, including increases under: (i) UNCTAD (\$250,000), resulting from increases under other staff costs (\$200,000) and travel of staff (\$50,000), to provide additional resources to support the work of regional advisers in providing effective and timely technical advice on policy options and their implications, as well as technical assistance in trade, investment, e-commerce and other related areas; and (ii) UN-Habitat (\$100,000), owing mainly to resources for consultants (\$50,000) to provide additional technical expertise for the urban recovery processes in Eastern Europe and the Southern Caucasus, increased requirements for travel (\$20,000) to enable additional trips to support anticipated demands, contractual services (\$26,900) for the development of an urban recovery framework toolkit, and furniture and equipment (\$3,100); which are partially offset by a net decrease under the Department of Economic and Social Affairs (\$300,000), mainly to reductions under other staff costs (\$237,300) and grants and contributions (\$346,500), that are offset partially by increases under consultants (\$130,100) and travel of staff (\$164,300);

(b) An increase of \$1,450,000 under regional and subregional advisory services, including increases under: (i) ECA (\$600,000), resulting from increases under grants and contributions (\$353,300), consultants (\$155,300), contractual services (\$47,800) and travel of staff (\$43,600), to provide for activities related to the building of capacity to create centres of excellence for the development of small-stock industry by leveraging the latest smart agriculture technologies; (ii) ECLAC (\$600,000), owing to increases in consultants (\$150,000) to support the provision of specialized technical assistance to the region, and grants and contributions (\$450,000) to support the participation of national officers in face-to-face capacity-building activities and training workshops; and (iii) ESCWA (\$250,000), owing to increases under grants and contributions to provide capacity-building workshops and advisory services to two additional countries, namely Algeria and Somalia, which recently joined ESCWA ([A/77/6 \(Sect. 23\)](#), tables 23.1 and 23.2 and paras. 23.40, 23.54, 23.69, 23.122, 23.174 and 23.188).

V.89 The Advisory Committee was provided with information on expenditure by implementing entities in 2021, as well as for 2022 (January to June), which is reflected in table V.12 below. **The Advisory Committee trusts that information on expenditure by entity will be systematically provided in all future programme budget submissions.**

Table V.12

Expenditure by implementing entities in 2021 and 2022 (as at 30 June)

	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (as at 30 June)</i>	<i>2023 estimates (before recosting)</i>
DESA	8 364.4	8 090.5	9 432.4	4 310.5	9 132.4
UNCTAD	1 437.1	1 832.6	1 611.4	1 113.6	1 861.4
UN-Habitat	1 028.9	1 044.4	1 152.3	490.2	1 252.3
UNODC	933.9	949.3	1 043.8	297.4	1 043.8
OHCHR	2 267.5	2 215.7	2 524.0	1 148.8	2 524.0
OCHA	640.0	619.9	714.6	166.8	714.6
ECA	7 140.6	7 115.9	7 931.7	3 802.6	8 531.7
ESCAP	3 211.5	3 079.3	3 443.0	1 135.3	3 443.0
ECE	2 103.3	2 018.9	2 335.0	817.5	2 335.0
ECLAC	3 720.8	3 724.0	4 069.3	1 935.3	4 669.3
ESCWA	4 858.7	4 987.8	4 507.3	3 435.3	4 757.3
Total	35 706.7	35 678.3	38 764.8	18 653.3	40 264.8

Abbreviations: DESA, Department of Economic and Social Affairs; OCHA, Office for the Coordination of Humanitarian Affairs.

Comments and recommendations on non-post resources*General temporary assistance*

V.90 Upon enquiry, the Advisory Committee was provided with a table containing the proposed positions and functions, including continuing positions, to be funded under general temporary assistance. The table shows that, as at 30 June 2022, there were 134 general temporary assistance positions (9 D-1, 40 P-5, 23 P-4, 16 P-3, 2 P-2, 3 NPO, 3 General Service (Principal level) and 37 General Service (Other level)), distributed among implementing entities as follows: 29 in the Department of Economic and Social Affairs (3 D-1, 18 P-5, 2 P-4, 1 General Service (Principal level) and 5 General Service (Other level)); 4 in UNCTAD (2 P-5, 1 P-3 and 1 P-2); 4 in UN-Habitat (3 P-5 and 1 General Service (Other level)); 1 in UNODC (1 P-4); 6 in OHCHR (2 P-4, 3 P-3 and 1 General Service (Other level)); 3 in the Office for the Coordination of Humanitarian Assistance (1 P-4, 1 P-3 and 1 P-2); 32 in ECA (5 D-1, 4 P-5, 1 P-3, 2 NPO, 2 General Service (Principal level) and 18 General Service (Other level)); 4 in ESCAP (2 P-5 and 2 P-4); 5 in ECE (4 P-5 and 1 P-4); 19 in ECLAC (1 P-5, 7 P-4, 1 P-3 and 10 General Service (Other level)); and 27 in ESCWA (1 D-1, 5 P-5, 7 P-4, 10 P-3, 1 National Professional Officer, 1 General Service (Principal level) and 2 General Service (Other level)).

V.91 Upon enquiry, the Advisory Committee was informed that the core of the regular programme of technical cooperation is built around regional and interregional advisers, who are United Nations personnel whose costs are recorded as general temporary assistance under “other staff costs”. The advisers’ main function is to act as the entity’s technical and policy advisory arm to the Governments of Member

States by translating and contextualizing the Organization's policy directions and normative recommendations at the national and local levels. Through their integration with the subprogrammes and their regular contact with Member States, advisers are well placed to act as a bridge between the entities' normative, analytical and operational work. The continuing need for advisory positions is reviewed by the heads of entities annually. Advisers tend to serve for periods of up to five years in a particular function. After five years, the position is either replaced or adjusted on the basis of the needs of Member States, and new or updated mandates. The new job description would reflect the skills and knowledge required from the adviser in line with current needs, which depend also on emerging issues and trends. The position would be advertised and either a new or the previous incumbent adviser, if qualified, may be selected for an initial period of one year and extended annually for up to five additional years.

V.92 Upon enquiry, the Advisory Committee was also informed that the organizational charts in the relevant annexes to the respective proposed programme budget reports do not include any details of positions proposed under general temporary assistance. In the case of section 23, the positions are considered as replacement general temporary assistance, rather than for a finite duration. The positions created under the section are specific to the regular programme of technical cooperation of the implementing activities and would not be transferred to any other budget section, such as the United Nations Development Account. The placement of the advisers at the location of the respective subprogrammes facilitates access to knowledge and expertise readily available within the implementing entity that is not available at the country level. Reallocating advisers to the field risks weakening the link and access to expertise that goes beyond the expertise of the advisers themselves.

V.93 The Advisory Committee notes that the resources under the programme are used for positions, including at higher levels, with some for many years and in some cases exceeding five years. Taking also into consideration the short-term and small-scale nature of the programme, as well as the number of requests for assistance from the Member States, the Committee considers that a concentration of higher-level positions at Headquarters and other offices limits the opportunities to widen the level and areas of support. The Committee, therefore, recommends that the General Assembly request the Secretary-General to undertake a review of the levels and functions of all the positions in the implementing entities, and the duration of their incumbency, with a view to ensuring that the resources allocated to the programme are field-oriented and are used accountably and efficiently to support as many Member States as possible (see paras. V.98, V.111 and V.112 below). The Advisory Committee makes further comments on general temporary assistance in chapter I above.

Consultants

V.94 The Advisory Committee recalls that it previously noted the need for high-level consultant expertise, the transfer of knowledge from global and regional entities and the use by the programme of national consultants to address country-specific issues, and further recalls its recommendation that the General Assembly request the Secretary-General to provide more information, including detailed financial resources, on the use of consultants, both national and international, for each entity, in the context of his next budget submissions (see [A/76/7](#) and [A/76/7/Corr.1](#), para. V.90).

V.95 Upon enquiry, the Advisory Committee was provided with a breakdown of consultants by entity and type of consultancy, national and international, and the total consultant/days by entity and type for 2020 and 2021. The information shows that, in most of the entities, national consultants are largely employed compared with

international consultants, while in ECLAC and ESCAP, and to a lesser extent the Department of Economic and Social Affairs and ECA, a much higher number of international consultant/days compared with national consultant/days are employed.

V.96 The Advisory Committee notes the reliance of some entities on international consultants and trusts that more efforts will be made to increase the use of national and regional consultants, taking into account the benefits of such use, including in building national capacities and addressing country-specific issues by the programme (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. V.90).

V.97 The Advisory Committee recommends the approval of the Secretary-General's resource proposals for the regular programme of technical cooperation.

Other matters

Support to Member States and outreach activities

V.98 In the seventh progress report on the activities of the regular programme of technical cooperation for 2021, it is indicated that the implementing entities received 580 requests for assistance from 142 countries, including 39 least developed countries (85 per cent of least developed countries), 25 landlocked developing countries (88 per cent of landlocked developing countries) and 30 small island developing States (56 per cent of small island developing States) ([A/77/6 \(Sect. 23\)](#), para. 23.13). Upon enquiry, the Advisory Committee was informed that requests for assistance, which are submitted to the respective implementing entities, come from a variety of channels, including in writing, during advisory visits, during conferences or through country teams. Most frequently, requests are received in writing from the Member States. When a request is received from a Member State, the implementing entity reviews whether the request meets the criteria indicated in the report. If the implementing entity will plan and execute the response to the request, it takes actions, including assigning an individual or a team of advisers supported by regular staff and short-term consultants, as appropriate. Intervention at the country level is coordinated with the resident coordinator and the country teams to ensure synergies with the country-level development work.

V.99 Upon enquiry, the Advisory Committee was also informed that, because of the decentralized nature of the regular programme of technical cooperation, each entity has developed its own outreach plan. The Committee was provided with information on the outreach activities undertaken by each entity in 2021, which is reflected in table V.13 below. The results of the outreach are provided in the seventh progress report, showing that 162 countries were assisted, including 100 per cent of least developed countries, 97 per cent of landlocked developing countries and 77 per cent of small island developing States.

Table V.13
Details of outreach activities in 2021, by entity

<i>Entity</i>	<i>Number of activities</i>	<i>Number of least developed countries</i>	<i>Number of landlocked developing countries</i>	<i>Number of small island developing States</i>
DESA	97	154	116	105
UNCTAD	35	20	10	3
UN-Habitat	16	10	12	4
UNODC	35	40	10	10
OHCHR	30	11	11	6
OCHA	5	35	–	4

<i>Entity</i>	<i>Number of activities</i>	<i>Number of least developed countries</i>	<i>Number of landlocked developing countries</i>	<i>Number of small island developing States</i>
ECA	7	33	16	6
ESCAP	48	24	23	15
ECE	91	–	9	–
ECLAC	33	1	2	16
ESCWA	24	4	–	1
Total	421	332	209	170

Abbreviations: DESA, Department of Economic and Social Affairs; OCHA, Office for the Coordination of Humanitarian Affairs.

V.100 The Advisory Committee once again considers that the outreach activities of the regular programme of technical cooperation need to be further enhanced and consolidated to support the Member States, in particular the most vulnerable ones. The Committee reiterates its recommendation that the General Assembly request the Secretary-General to develop a consolidated outreach plan, in close coordination with the relevant entities, as well as the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, the Office of the Special Adviser on Africa, the regional commissions and the resident coordinator system, among others, to provide comprehensive information on the guidelines of the programme, including the programme's activities and performance, the lessons learned and best practices, the resources available and the criteria of the selection process, to facilitate the formulation of demands by the Member States (see para. V.112 below, and also [A/76/7](#) and [A/76/7/Corr.1](#), para. V.100, [A/75/7](#) and [A/75/7/Corr.1](#), para. V.106, and [A/74/7](#), para. V.98).

Complementarity with the United Nations Development Account

V.101 The Secretary-General indicates that the strategic use of the programme's resources facilitates quick responses and initial support by implementing entities and is complementary to other development funds, including the United Nations Development Account and extrabudgetary resources, which optimizes the programme's impact through strengthened linkages and follow-through ([A/77/6 \(Sect. 23\)](#), para. 23.8). Implementing entities have used the complementarity of the activities of the regular programme of technical cooperation and the Development Account, as well as extrabudgetary resources, to create multiplier effects that contribute to longer-term sustained development results. Initial support funded by the regular programme of technical cooperation is often followed through by developing and piloting methodologies in selected target countries. For example, advisory missions undertaken under the regular programme of technical cooperation may lead to the establishment of Development Account projects that provide a natural platform to pursue longer-term and sustainable support to countries. This serves to enhance the multiplier effects that contribute to a longer-term, sustained impact (*ibid.*, paras. 23.21 and 23.22).

V.102 Upon enquiry, the Advisory Committee was informed that, while the Development Account and the regular programme of technical cooperation have similar objectives, their programming, implementation, monitoring and evaluation approaches are distinctly different. The Development Account funds medium-term interventions that are executed over a period of up to four years at primarily the subregional, but also the regional and global, levels, targeting specific countries and focusing on their particular development needs. The regular programme of technical

cooperation funds short-term, small-scale, demand-driven, specific interventions responding flexibly to often urgent and not easily predictable national development needs. The Committee was also informed that there is no direct coordination between the two mechanisms. Each entity has mechanisms in place at the programme and subprogramme levels to ensure consistency and synergy. For example, in the Department of Economic and Social Affairs, the Capacity Development Programme Management Office has this function. For the subprogrammes, the Director of the subprogramme, who has a good overview of the planned activities financed from the regular programme, the Development Account and extrabudgetary resources, ensures that these activities build on each other and are not duplicated.

V.103 The Advisory Committee recalls its recommendation on the need for an assessment of the two mechanisms to maximize complementarity and the impact of the projects, in particular at the local level, and ensure the efficient use of resources, in cooperation with the resident coordinator system (see para. V.98 above, para. V.112 below, and also sect. 35, para. XIII.35 below, [A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.25, [A/75/7](#) and [A/75/7/Corr.1](#), para. V.104, [A/70/7](#), para. V.100, [A/68/7](#), para. V.114, and [A/66/7](#) and [A/66/7/Corr.1](#), para. V.102). The Advisory Committee makes further comments and recommendations in section 35 below.

Role of the Department of Economic and Social Affairs and cooperation with the resident coordinator system

V.104 With regard to cooperation with the resident coordinator system, the Secretary-General indicates that all the implementing entities of the programme are non-resident agencies. As such, they engage with the resident coordinator and resident agencies to maximize the impact of country-level development work. This cooperation can include joint programming, including through the common country assessment, the United Nations Sustainable Development Cooperation Framework and the poverty reduction strategy paper process, as well as joint needs assessments, joint workplans and, where appropriate, joint fundraising. Many non-resident agencies have entered into institutional cooperation agreements with resident agencies, often in the form of memorandums of understanding. Some resident coordinators have a dedicated liaison officer to engage with non-resident agencies. There has been improvement in non-resident agency/resident agency cooperation, in terms of better communication and coordination, including through increased awareness of each other's mandates, participation in knowledge networking and better planning by the non-resident agencies when undertaking country missions, and by directly engaging with the resident coordinators' offices and resident agencies on country-level work (*ibid.*, paras. 23.10 and 23.11).

V.105 Upon enquiry, the Advisory Committee was informed that to strengthen the coordination between the implementing entities and the resident coordinators' offices, the Department of Economic and Social Affairs, in close coordination with the Development Coordination Office, has developed standard operating procedures on how to engage with resident coordinators when planning, organizing and conducting operational activities for sustainable development and other activities in ways that are in line with the new role of the resident coordinators, the United Nations Sustainable Development Cooperation Framework and the new management and accountability framework for a reinvigorated resident coordinator system. While activities funded from the regular programme of technical cooperation are short-term in nature, they nevertheless follow the operating procedures to ensure coordination with the resident coordinator and the country team. Formal cooperation agreements may be more useful for longer-term interventions that are often formulated building on the knowledge acquired during the initial intervention funded from the regular programme of

technical cooperation. Such follow-up activities or projects are often funded by the United Nations Development Account.

V.106 The Advisory Committee is of the view that a clear governance, coordination and evaluation mechanism should be established at the global, regional and local levels, and considers that the Department of Economic and Social Affairs and the Development Coordination Office should have a leading role in focusing on coordination and evaluation at the global level. The Committee, therefore, recommends that the General Assembly request the Secretary-General to develop, and present in the context of the review report, a mechanism incorporating guidelines on governance, coordination and evaluation for all the activities of the programme at the Headquarters level (Department of Economic and Social Affairs and Development Coordination Office), regional level (regional commissions) and local level (resident coordinators and relevant entities, both resident and non-resident) (see para. V.112 below). The Committee considers that the mechanism should make more efforts to facilitate the submission of requests by Member States and consolidate relevant lessons learned and best practices in the progress report (see paras. V.110 to V.112 below).

Progress report

V.107 The seventh progress report on the activities of the regular programme of technical cooperation has been prepared as a supplement to the proposed programme budget for 2023, covering activities and achievements of the programme for 2021. Upon enquiry, the Advisory Committee was informed that the format of the progress report was enhanced, compared with previous progress reports, to provide more comprehensive information related to the observations of the Advisory Committee, in particular on cooperation with the resident coordinator system, outreach, monitoring and evaluation mechanisms and the impact of COVID-19. When collecting the inputs from the entities, it emerged that every implementing entity had its own mechanisms for sharing information. The implementing entities met after the finalization of the progress report to review how information-sharing on the programme could be further enhanced and agreed to work on a common reporting standard, in particular on demand, activities and beneficiary countries reached.

V.108 The Advisory Committee was also informed, upon enquiry, that the Department of Economic and Social Affairs revised the format of the progress report to better respond to the areas of concern previously raised by the Committee. However, once again, owing to the decentralized nature of the programme, when collecting the input from the entities, some entities were able to retrieve the data from their internal tracking system, while for others, such as UN-Habitat, a significant amount of work and time would be required to collect such data. So as not to delay the preparation of the progress report, the report was produced with the input from the data available from most entities, recognizing that the methodology for counting activities varied slightly among the entities. As a lesson learned, all implementing entities have agreed to further develop a common standard of reporting on activities for the preparation of the eighth progress report.

V.109 The Advisory Committee recommends that the General Assembly request the Secretary-General to include in the next progress report detailed performance information related to the implementation of the projects, as well as on the development of a common standard of reporting on the programme activities.

Evaluation and review of the regular programme of technical cooperation

V.110 In his report, the Secretary-General explains that, considering the decentralized nature of the regular programme of technical cooperation, each implementing entity assesses the results of its regular programme activities and conducts periodic evaluations. The Department of Economic and Social Affairs, for example, had an independent evaluation of its activities focusing on 2021. Other entities commissioned evaluations of specific topics, programmes or subprogrammes (A/77/6 (Sect. 23), para. 23.23). It is indicated in the seventh progress report that there is no specific policy for monitoring or evaluating the programme, as there is no standard approach, documentation or platform for monitoring and reporting across the implementing entities. This has proved particularly challenging for collecting data on the interventions, as monitoring and evaluation programmes are tracking intervention data in different ways, making it very difficult for the implementing entities to present the same data. Some implementing entities have been making efforts to strengthen their monitoring and evaluation systems in 2021. However, no entity provided information on their efforts to create a more systematic means of sharing among them information about ongoing activities and emerging opportunities. The Secretariat noted that, in future, it may be useful for implementing entities to think about standardizing the programme's monitoring tools so that all entities are aware of what data they should be collecting throughout the year. It would also be helpful to think more carefully and deeply about how information is shared systematically and intentionally between the implementing entities, and how the programme's lessons learned are shared and acted upon.

V.111 The Advisory Committee notes that the implementing entities have different evaluation systems and that the most recent reviews by the Board of Auditors and OIOS were conducted in 2004 and 2018, respectively. The Committee reemphasizes that, regardless of the size of the projects, internal and external reviews should be conducted regularly to ensure the efficient implementation and the development impact of the programme. The Committee therefore recommends that the General Assembly request the Secretary-General to develop a common evaluation framework, including comprehensive policy and evaluation guidelines, to ensure the standardization of the monitoring and evaluation mechanisms across all entities and to provide an update in the context of the next progress report (see para. V.112 below). The Advisory Committee will discuss with the Board of Auditors the need to review the programme at the earliest possible opportunity.

V.112 Taking into consideration the recommendations and observations above, the Advisory Committee recommends that the General Assembly request the Secretary-General to conduct a comprehensive independent review, within existing resources, of the regular programme of technical cooperation and present the findings in a separate report during the consideration of the next programme budget (see para. V.106 above).

Table V.14

Section 18A, Economic Commission for Africa: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	51 916.9	46 880.4	50 961.7	26 167.5	50 819.4	(142.3)	3 143.0	4 901.7	5 045.9	144.2	50 023.4	55 863.4	55 865.3	1.9
Other staff costs	4 283.7	2 927.4	4 522.4	1 914.0	4 537.0	14.6	1 226.0	1 339.7	1 380.9	41.2	4 153.4	5 862.3	5 918.1	55.8
Hospitality	19.4	–	20.7	20.7	20.7	–	42.9	40.0	40.0	–	42.9	60.7	60.7	–
Consultants	1 153.3	3 849.4	1 097.8	1 579.1	1 092.3	(5.5)	4 716.0	6 239.1	6 694.3	455.2	8 565.4	7 336.9	7 786.6	449.7
Experts	2 160.0	746.2	2 207.2	755.0	2 254.4	47.2	–	–	–	–	746.2	2 207.2	2 254.4	47.2
Travel of staff	1 231.1	911.0	1 180.2	1 091.3	1 180.2	–	765.8	1 185.0	734.8	(450.2)	1 676.8	2 365.2	1 915.0	(450.2)
Contractual services	6 936.6	6 534.9	6 556.3	4 492.9	6 726.0	169.7	2 875.4	1 480.6	1 429.1	(51.5)	9 410.3	8 036.9	8 155.1	118.2
General operating expenses	5 251.2	5 670.0	6 164.6	2 992.0	6 268.7	104.1	2 118.5	481.5	481.5	–	7 788.5	6 646.1	6 750.2	104.1
Supplies and materials	1 532.6	666.8	1 379.5	176.0	1 288.4	(91.1)	577.5	2 048.7	2 048.7	–	1 244.3	3 428.2	3 337.1	(91.1)
Furniture and equipment	2 599.4	2 930.2	2 653.8	1 017.9	2 528.9	(124.9)	35.8	80.5	80.5	–	2 966.0	2 734.3	2 609.4	(124.9)
Improvement of premises	52.9	250.3	101.8	26.0	58.9	(42.9)	–	177.0	177.0	–	250.3	278.8	235.9	(42.9)
Grants and contributions	537.2	1 281.1	570.0	453.8	498.8	(71.2)	731.0	1 613.7	2 530.4	916.7	2 012.1	2 183.7	3 029.2	845.5
Other costs	–	–	–	2.9	–	–	1 171.5	1 586.8	1 849.0	262.2	–	1 586.8	1 849.0	262.2
Total	77 674.3	72 647.8	77 416.0	40 689.0	77 273.7	(142.3)	17 403.4	21 174.3	22 492.1	1 317.8	88 879.6	98 590.5	99 766.0	1 175.5

Table V.15

Section 18B, Regional Commissions New York Office: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	972.8	1 076.3	979.3	481.9	979.3	–	–	–	–	–	1 076.3	979.3	979.3	–
Other staff costs	10.2	–	10.8	–	10.8	–	–	–	–	–	–	10.8	10.8	–
Hospitality	0.3	–	0.3	–	2.0	1.7	–	–	–	–	–	0.3	2.0	1.7
Travel of staff	15.6	–	15.8	–	11.8	(4.0)	–	–	–	–	–	15.8	11.8	(4.0)
Contractual services	13.8	7.9	14.7	7.8	16.0	1.3	–	–	–	–	7.9	14.7	16.0	1.3
General operating expenses	7.6	3.3	8.0	2.2	8.0	–	–	–	–	–	3.3	8.0	8.0	–
Supplies and materials	2.7	–	2.5	–	3.5	1.0	–	–	–	–	–	2.5	3.5	1.0
Furniture and equipment	6.3	3.9	6.1	7.5	6.1	–	–	–	–	–	3.9	6.1	6.1	–
Total	1 029.3	1 091.4	1 037.5	499.3	1 037.5	–	–	–	–	–	1 091.4	1 037.5	1 037.5	–

Table V.16

Section 19, Economic and social development in Asia and the Pacific: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	52 113.1	46 432.7	48 689.6	22 610.6	48 689.6	–	3 471.4	3 729.4	3 782.4	53.0	49 924.1	52 419.0	52 472.0	53.0
Other staff costs	824.4	439.4	783.4	161.4	785.9	2.5	5 990.0	8 110.9	8 796.9	686.0	6 444.4	8 894.3	9 582.8	688.5
Hospitality	5.5	0.4	5.4	0.3	5.4	–	0.6	1.2	1.2	–	1.0	6.6	6.6	–
Consultants	279.6	674.7	268.9	155.8	234	(34.9)	3 221.8	4 223.2	3 009.1	(1 214.1)	3 896.3	4 492.1	3 243.1	(1 249.0)
Experts	372.3	–	407.4	–	388.6	(18.8)	–	–	–	–	–	407.4	388.6	(18.8)
Travel of staff	441.1	29.7	402	185.4	413.8	11.8	10.0	1 025.4	822.5	(202.9)	39.7	1 427.4	1 236.3	(191.1)
Contractual services	1 063.2	1 304.7	1 171.9	881.1	1 221.3	49.4	1 446.8	2 372.3	1 700.9	(671.4)	2 751.5	3 544.2	2 922.2	(622.0)
General operating expenses	2 063.4	2 186.7	2 013.1	1 507.0	2 008.9	(4.2)	405.7	1 008.4	878.2	(130.2)	2 592.4	3 021.5	2 887.1	(134.4)
Supplies and materials	223.1	46.1	113.4	3.2	110.3	(3.1)	13.0	108.3	88.6	(19.7)	59.1	221.7	198.9	(22.8)
Furniture and equipment	572.1	950.6	412.3	78.5	409.6	(2.7)	189.3	279.3	280.0	0.7	1 139.9	691.6	689.6	(2.0)
Improvement of premises	30.1	69.8	44.9	7.9	44.9	–	0.2	–	–	–	70.0	44.9	44.9	–
Grants and contributions	1 083.8	1 101.2	940.9	955.9	–	(940.9)	2 101.5	7 631.2	4 344.8	(3 286.4)	3 202.7	8 572.1	4 344.8	(4 227.3)
Other costs	–	–	–	–	–	–	1.4	–	–	–	1.4	–	–	–
Total	59 071.7	53 236.0	55 253.2	26 547.1	54 312.3	(940.9)	16 851.7	28 489.6	23 704.6	(4 785.0)	70 121.2	83 742.8	78 016.9	(5 725.9)

Table V.17

Section 20, Economic development in Europe: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	34 760.0	34 033.6	34 028.8	16 417.1	34 028.8	–	880.1	1 291.5	1 291.5	–	34 913.7	35 320.3	35 320.3	–
Other staff costs	141.8	123.1	149.6	10.8	149.6	–	9 328.9	9 856.3	9 965.7	109.4	9 452.0	10 005.9	10 115.3	109.4
Hospitality	4.9	0.1	5.2	0.6	5.2	–	–	17.0	14.0	(3.0)	0.1	22.2	19.2	(3.0)
Consultants	131.1	143.4	118.3	27.3	136.7	18.4	2 159.0	2 078.3	2 270.6	192.3	2 302.4	2 196.6	2 407.3	210.7
Experts	50.6	–	34.2	12.1	52.5	18.3	64.5	966.0	1 111.0	145.0	64.5	1 000.2	1 163.5	163.3
Travel of staff	159.1	51.0	144.3	92.3	144.3	–	121.0	770.8	1 050.0	279.2	172.0	915.1	1 194.3	279.2
Contractual services	700.3	720.4	738.5	280.0	738.5	–	1 111.1	1 179.1	1 035.2	(143.9)	1 831.5	1 917.6	1 773.7	(143.9)
General operating expenses	69.6	84.3	62.9	5.7	62.9	–	795.6	1 103.2	1 162.5	59.3	879.9	1 166.1	1 225.4	59.3
Supplies and materials	44.9	0.9	31.7	0.3	31.7	–	7.8	23.8	38.8	15.0	8.7	55.5	70.5	15.0
Furniture and equipment	186.2	188.8	195.6	2.8	195.6	–	49.3	58.3	76.5	18.2	238.1	253.9	272.1	18.2
Grants and contributions	–	–	–	1.0	–	–	5 148.1	6 242.0	6 439.4	197.4	5 148.1	6 242.0	6 439.4	197.4
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	36 248.5	35 345.6	35 509.1	16 850.0	35 545.8	36.7	19 665.4	23 586.3	24 455.2	868.9	55 011.0	59 095.4	60 001.0	905.6

Table V.18

Section 21, Economic and social development in Latin America and the Caribbean: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	52 010.8	49 916.1	50 629.9	24 706.1	50 629.5	(0.4)	766.8	2 340.2	2 005.2	(335.0)	50 682.9	52 970.1	52 634.7	(335.4)
Other staff costs	1 056.4	1 031.4	1 456.0	506.6	1 456.0	–	1 426.6	2 035.7	1 774.6	(261.1)	2 458.0	3 491.7	3 230.6	(261.1)
Hospitality	4.7	–	4.8	0.5	4.8	–	–	–	–	–	–	4.8	4.8	–
Consultants	347.3	1 086.0	317.3	221.8	322.8	5.5	5 206.2	3 262.7	2 659.7	(603.0)	6 292.2	3 580.0	2 982.5	(597.5)
Experts	326.2	4.8	362.2	81.7	356.7	(5.5)	10.3	974.0	579.2	(394.8)	15.1	1 336.2	935.9	(400.3)
Travel of staff	631.1	163.1	642.8	343.0	642.8	–	17.1	954.5	2 054.9	1 100.4	180.2	1 597.3	2 697.7	1 100.4
Contractual services	1 619.4	1 743.2	1 799.1	916.2	1 799.1	–	560.2	495.8	467.4	(28.4)	2 303.4	2 294.9	2 266.5	(28.4)
General operating expenses	3 734.3	2 954.6	3 628.2	2 989.6	3 628.2	–	919.1	454.4	466.2	11.8	3 873.7	4 082.6	4 094.4	11.8
Supplies and materials	171.6	69.1	152.7	26.0	152.7	–	3.0	21.3	23.1	1.8	72.1	174.0	175.8	1.8
Furniture and equipment	458.1	1 265.1	326.2	64.6	326.2	–	144.0	88.5	82.7	(5.8)	1 409.1	414.7	408.9	(5.8)
Improvement of premises	23.3	2.5	23.5	–	23.5	–	–	–	–	–	2.5	23.5	23.5	–
Grants and contributions	170.5	161.5	443.5	432.5	12.2	(431.3)	46.6	88.5	82.7	(5.8)	208.1	532.0	94.9	(437.1)
Other	–	–	–	–	–	–	5.9	–	–	–	5.9	–	–	–
Total	60 553.7	58 397.4	59 786.2	29 988.6	59 354.5	(431.7)	9 105.8	10 715.6	10 195.7	(519.9)	67 503.2	70 501.8	69 550.2	(951.6)

Table V.19

Section 22, Economic and social development in Western Asia: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	44 991.5	31 566.7	34 688.1	16 995.3	34 602.1	(86.0)	–	–	–	–	31 566.7	34 688.1	34 602.1	(86.0)
Other staff costs	1 305.5	1 361.9	1 043.6	895.3	1 043.6	–	1 528.7	3 728.7	3 303.7	(425.0)	2 890.6	4 772.3	4 347.3	(425.0)
Hospitality	11.4	11.4	9.1	3.5	9.1	–	–	–	–	–	11.4	9.1	9.1	–
Consultants	973.0	1 062.7	699.9	635.2	699.9	–	694.0	1 191.3	1 238.6	47.3	1 756.7	1 891.2	1 938.5	47.3
Experts	1 302.3	222.3	1 041.1	511.0	1 307.5	266.4	–	–	–	–	222.3	1 041.1	1 307.5	266.4
Travel of staff	284.3	262.4	260.8	262.6	260.8	–	72.5	1 293.6	1 378.6	85.0	334.9	1 554.4	1 639.4	85.0
Contractual services	1 982.1	1 837.3	1 583.9	1 067.8	1 583.9	–	1 098.2	648.1	1 224.7	576.6	2 935.5	2 232.0	2 808.6	576.6
General operating expenses	2 858.4	2 550.5	4 399.5	1 228.4	4 133.1	(266.4)	907.0	632.4	422.0	(210.4)	3 457.5	5 031.9	4 555.1	(476.8)
Supplies and materials	461.2	427.2	185.4	240.0	185.4	–	–	64.4	–	(64.4)	427.2	249.8	185.4	(64.4)
Furniture and equipment	389.7	2 569.8	280.5	850.8	280.5	–	210.7	–	–	–	2 780.5	280.5	280.5	–
Grants and contributions	–	303.9	–	33.9	–	–	492.0	595.8	1 135.0	539.2	795.9	595.8	1 135.0	539.2
Total	54 559.4	42 176.1	44 191.9	22 723.8	44 105.9	(86.0)	5 003.1	8 154.3	8 702.6	548.3	47 179.2	52 346.2	52 808.5	462.3

Table V.20

Section 23, Regular programme of technical cooperation: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Other staff costs	20 298.3	19 369.3	21 922.7	10 393.9	22 382.6	459.9	–	–	–	–	19 369.3	21 922.7	22 382.6	459.9
Consultants	3 000.6	8 609.8	4 865.2	2 832.5	4 853.4	(11.8)	–	–	–	–	8 609.8	4 865.2	4 853.4	(11.8)
Experts	–	397.1	–	428.8	–	–	–	–	–	–	397.1	–	–	–
Travel of representatives	–	3.0	–	2.5	–	–	–	–	–	–	3.0	–	–	–
Travel of staff	2 100.1	970.0	2 004.6	1 001.6	2 282.5	277.9	–	–	–	–	970.0	2 004.6	2 282.5	277.9
Contractual services	693.5	2 057.4	1 255.7	632.8	1 343.8	88.1	–	–	–	–	2 057.4	1 255.7	1 343.8	88.1
General operating expenses	538.1	896.9	507.0	449.4	478.1	(28.9)	–	–	–	–	896.9	507.0	478.1	(28.9)
Supplies and materials	2.3	24.2	0.5	7.8	0.5	–	–	–	–	–	24.2	0.5	0.5	–
Furniture and equipment	1.0	389.4	12.8	33.5	20.8	8.0	–	–	–	–	389.4	12.8	20.8	8.0
Improvement of premises	–	0.2	–	7.8	–	–	–	–	–	–	0.2	–	–	–
Grants and contributions	9 072.8	2 960.9	8 196.3	2 862.7	8 903.1	706.8	–	–	–	–	2 960.9	8 196.3	8 903.1	706.8
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	35 706.7	35 678.3	38 764.8	18 653.3	40 264.8	1 500.0	–	–	–	–	35 678.3	38 764.8	40 264.8	1 500.0

Part VI

Human rights and humanitarian affairs

Section 24

Human rights

Regular budget	
Appropriation for 2021 ^a	\$129,926,500
Expenditure for 2021 ^b	\$107,548,700
Appropriation for 2022 ^c	\$136,771,400
Expenditure as at 30 June 2022	\$64,120,200
Proposal for 2023 ^c	\$144,889,800
Other assessed^d	
Appropriation for 2021	\$2,417,300
Expenditure for 2021	\$1,629,200
Estimate for 2022 ^c	\$1,069,700
Expenditure as at 30 June 2022	\$2,079,300
Proposal for 2023 ^e	\$2,378,700
Extrabudgetary resources	
Available for 2021	\$220,626,100
Expenditure for 2021	\$213,870,200
Estimate for 2022	\$244,719,400
Expenditure as at 30 June 2022	\$157,400,900
Projected for 2023	\$256,955,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	
^a Including \$579,900 for the Committee on Missing Persons in Cyprus.	
^b Including \$461,000 for the Committee on Missing Persons in Cyprus.	
^c Including \$2,197,800 approved by the General Assembly in its resolution 76/246 B and \$620,900 for the Committee on Missing Persons in Cyprus.	
^d The budget period for other assessed resources is from 1 July to 30 June.	
^e Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

VI.1 The regular budget resources requested by the Secretary-General for section 24 for 2023 amount to \$144,889,800 before recosting, reflecting a net increase of \$10,316,200, or 7.7 per cent, compared with the initial appropriation for 2022 ([A/77/6 \(Sect. 24\)](#), tables 24.17, 24.20 and 24.22 and annex III). The proposed resources comprise: (a) an amount of \$144,268,900 for the post and non-post requirements of OHCHR; and (b) an amount of \$620,900 for the non-post requirements of the Committee on Missing Persons in Cyprus. Of the total resources of \$404,223,600 for 2023, an amount of \$2,378,700, or 0.6 per cent, derives from other assessed

contributions and an amount of \$256,955,100, or 63.6 per cent, from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.12.

VI.2 The Secretary-General attributes the proposed net increase of \$10,316,200 to the following factors:

(a) Technical adjustments: a net decrease of \$21,446,200, reflecting the removal of non-recurrent requirements emanating from various Human Rights Council resolutions and decisions under: (i) policymaking organs (\$27,000); (ii) subprogramme 1, Human rights mainstreaming, right to development, and research and analysis (\$3,478,700), including in relation to the delayed impact of the establishment of nine posts in 2022; (iii) subprogramme 3, Advisory services, technical cooperation and field activities (\$17,595,200), including in relation to the delayed impact of the establishment of two posts; and (iv) subprogramme 4, Supporting the Human Rights Council, its subsidiary bodies and mechanisms (\$345,300);

(b) New and expanded mandates: an increase of \$31,762,400, reflecting: (i) additional one-time requirements pursuant to: (i) Human Rights Council resolutions [45/20](#), [47/11](#), [47/15](#), [47/21](#), [47/23](#), [47/24](#), [48/2](#), [48/7](#), [48/9](#), [48/18](#), [48/20](#), [49/1](#), [49/2](#), [49/3](#), [49/7](#), [49/8](#), [49/9](#), [49/11](#), [49/12](#), [49/19](#), [49/20](#), [49/23](#), [49/26](#), [49/27](#) and [49/35](#); (ii) Council resolutions adopted in previous years, namely resolutions [26/2](#), [27/21](#), [46/17](#) and [47/1](#); and (iii) General Assembly resolutions [69/16](#), [75/314](#) and [76/226](#). **The Advisory Committee provides its observations and recommendations on the resources under new and expanded mandates in paragraphs VI.3 to VI.16 below;**

(c) Other changes: the net effect of proposed changes that are cost-neutral, related to: (i) policymaking organs; (ii) executive direction and management; (iii) subprogramme 1, Human rights mainstreaming, right to development, and research and analysis; (iv) subprogramme 2, Supporting human rights treaty bodies; (v) subprogramme 3, Advisory services, technical cooperation and field activities; (vi) subprogramme 4, Supporting the Human Rights Council, its subsidiary bodies and mechanisms; and (vii) programme support.

Proposed inclusion of anticipated resource requirements under new and expanded mandates (“frontloading”)

Mandate and process

VI.3 According to the Secretary-General, as indicated in paragraph 24.109 of the proposed programme budget, pursuant to paragraph 7 of General Assembly resolution [76/245](#), the Assembly endorsed the recommendations of the Advisory Committee contained in its report [A/76/7](#) and [A/76/7/Corr.1](#). Hence, the Secretary-General proposed the requirements that would otherwise be included in the report on revised estimates resulting from resolutions and decisions adopted by the Human Rights Council during 2022, which will be issued in November 2022.

VI.4 Upon inquiry, the Advisory Committee was informed that the term “frontloading”, which is used when an activity in a process is appropriately brought to the beginning of the process, has been used by the Secretariat as the requirements are presented earlier in the budget process, in order to provide a more comprehensive view of the proposed budget for Human rights. **The Advisory Committee notes that, during its consideration of the present report, the Secretariat described the proposed inclusion of anticipated requirements under new and expanded mandates as a “frontloading” measure. While the Committee will use the term “frontloading” in the paragraphs below for brevity, it stresses that the use of this**

term is without prejudice to the consideration of the matter in the context of a future budget submission, if any.

VI.5 As indicated above, according to the Secretary General, the request of the Advisory Committee to provide clarifications on the potential consolidation and presentation of resources for section 24 to the General Assembly was fulfilled through paragraph 7 of Assembly resolution [76/245](#). The Committee recalls the detailed text of its related observations and recommendations, as follows:

(a) The Advisory Committee stresses that, notwithstanding the recent streamlining of the report on revised estimates, there is a need for further clarity, review and potential consolidation of the totality of the resources for section 24, Human rights, as they pertain to one-time and to perennial and continuous mandates emanating from Human Rights Council decisions and resolutions, which arise multiple times during the budget year. The Committee trusts that the Secretary-General will present further clarifications on the potential consolidation and presentation of resources for section 24 to the General Assembly during the consideration of the present report and an update in the next programme budget submission ([A/76/7](#) and [A/76/7/Corr.1](#), para. VI.19);

(b) The Advisory Committee also stresses that there is a need to streamline the information contained in the memorandums related to requests for concurrence to enter into commitments to meet unforeseen and extraordinary expenses, and expects that the Secretary-General will ensure that the text of the template, in particular the supporting information, is streamlined and presented in a reader-friendly manner, so as to ensure that the pertinent information is not subject to misinterpretation or misunderstanding and does not result in follow-up queries. The Committee also notes that the information pertaining to concurrences to enter into commitments is only brought to the attention of the General Assembly retroactively at the end of the budget year, when the Secretary-General presents the report on revised estimates to Member States. In view of the need for a more consolidated approach and to ensure transparency and clarity, the Committee recommends that the Assembly request the Secretary-General to absorb, to the extent feasible, the potential additional requirements and present future requests for OHCHR commitment authorities as revised estimates for the consideration of the Assembly ([A/76/7](#) and [A/76/7/Corr.1](#), para. 20).

VI.6 The Advisory Committee notes the interpretation of its observations and of the conclusions of the General Assembly by the Secretary-General while not addressing all of their actual intent and related details contained therein. The Committee trusts that further clarifications will be provided to the Assembly during the consideration of the present report.

Criteria for the selection of mandates for the proposed “frontloading” of related requirements

VI.7 The Secretary-General states that the proposed programme budget for 2023 includes requirements to implement one-time mandates adopted by the Human Rights Council during its forty-ninth session, and in addition to full-year estimates to implement mandates of a renewable nature established by the Council at its forty-ninth session, or expected to be extended during its fifty-first session. The Advisory Committee was informed, upon enquiry, that 16 mandates had been included as proposed “frontloaded” requirements, pertaining to Council resolutions [45/20](#), [48/20](#), [49/1](#), [49/2](#), [49/3](#), [49/7](#), [49/8](#), [49/9](#), [49/11](#), [49/12](#), [49/19](#), [49/20](#), [49/23](#), [49/26](#), [49/27](#) and [49/35](#). Information showing the titles of the aforementioned resolutions and the related general assistance positions is presented in table VI.5 below. The Committee was also informed that the requirements proposed for inclusion under new and

expanded mandates were selected using the following criteria: (a) requirements for any mandates adopted in the forty-ninth session of the Council for 2023; and (b) requirements for the full year 2023 for any mandates of a renewable nature provided that: (i) the mandate has already been partly extended into 2023; or (ii) the mandate has been renewed for at least two years.

VI.8 The Advisory Committee was informed, upon enquiry, that the technical adjustment removes resources that were approved for the prior year and that were of a one-time and non-recurrent nature, while the “frontloaded” Human Rights Council mandates pertain to two main groups, only one of which will be affected by the technical adjustment, as follows:

(a) One-time mandates that were adopted in the session of the Human Rights Council in March 2022: these mandates had been included in the proposed programme budget of the following year, i.e. 2023, owing to the timing that allows for their inclusion in the proposed programme budget. The Advisory Committee was also informed that the requirements related to these mandates would otherwise be included in the revised estimates report later in the year. As there are no estimations of extensions related to these mandates, the Secretariat considers them as being of a one-time nature, and their inclusion in the anticipated requirements would allow for a more complete presentation of the requirements for section 24 in the proposed programme budget, as well as reduced amounts representing a charge against the contingency fund and a less voluminous revised estimates report. The Committee was also informed that such mandates would vary from year to year owing to their one-time nature, that the related approved resources would be removed in the technical adjustments and that new resources would be proposed as new and expanded mandates for any new mandates approved in the session of the Council to take place the following March. The Committee was informed that the one-time mandates represent approximately \$1.5 million of the totality of the requested resources;

(b) Mandates of a renewable nature, which are expected to be renewed through the year 2023 by the Human Rights Council: these mandates are considered by the Secretariat to be renewable and are hence planned as recurrent resources, with the approved amount to remain in the budget baseline for the following year and not to be removed from the technical adjustments. The Advisory Committee was also informed that the mandates of a renewable nature were expected to remain stable but were not considered open-ended and would be subject to termination and the addition of new renewable mandates. The Committee was informed that mandates of a renewable nature represent approximately \$29 million of the requested resources.

VI.9 Upon enquiry regarding the 2023 budget assumptions based on many mandates referenced in the budget report and the need for a comprehensive list of all the mandates with the related overall regular budget amount, including the number of posts or positions by level, and the related extrabudgetary resources, the Advisory Committee was informed that the information is only maintained at the level of component and subprogramme (as presented in the proposed budget), that it is not available on a per resolution basis and that the exceptions to the above are the new and expanded mandates. The Committee was also informed that resources for the new and expanded mandates are included in the proposed programme budget, in tables 24.23 and 24.24, on a “by resolution” basis, which reflect only the additional resources required for the mandates in 2023, and not resources that may already have been included in the budget baseline (for example, for open-ended mandates or mandates of a perennial nature) and may for that reason not reflect the total resource requirements for implementation.

VI.10 The Advisory Committee considers that the current proposal still does not fully address the challenges related to the fragmentation of resources for the

Human Rights Council mandates and is of the view that there is a need for a more in-depth examination of the criteria that would be used to identify the mandates whose requirements could be considered in the context of the proposed programme budget for section 24, and those that could be considered in the context of the revised estimates. The Committee therefore recommends a review of these criteria, which should include: (a) a detailed analysis of all mandates (specifically, date of commencement and duration of mandate), including all recurrent mandates that will continue to be presented in the context of the revised estimates report; (b) an overview of the budgetary impact, if available at the time, on commitment authorities that are presented to the Committee for its concurrence on a recurring basis, or are new requirements (if available); (c) mandates with full appropriation, and related expenditures, as a criterion in the selection of any “frontloaded” requirements; and (d) an explanation of any efficiencies and economies of scale as result of “frontloading” resources, including a reduction in the workload and related resources, if any, in the various offices and Member State organs needed for the preparation, consideration, vetting and processing of related documents (see also paras. VI.15 and VI.16 below).

Implications of “frontloading” on the revised estimates and commitment authorities

VI.11 Upon inquiry, the Advisory Committee was informed that, if the proposal were to be approved, the Secretary-General would include the “frontloaded” requirements for mandates in the baseline in the following proposed programme budget proposal and that these would therefore not result in any additional requests through revised estimates or commitment authorities. The Committee was also informed that any major changes pertaining to the scope and scale of mandates would need to be reviewed accordingly. **The Advisory Committee notes that the requirements for most of the 16 proposed “frontloaded” mandates, as shown in table VI.5 below, have been presented at some point over the past three years, as revised estimates or commitment authorities for the Committee’s concurrence. The Committee notes that any potential major changes pertaining to the scope and scale of mandates would potentially have an impact on the resource implications of those that are “frontloaded”, and trusts that a safeguarding mechanism, including the additional revision in the context of the revised estimates, should also be considered.**

Implications of “frontloading” on the contingency fund

VI.12 Upon enquiry, the Advisory Committee was informed that the Secretary-General anticipates that, by including “frontloaded” requirements under new and expanded mandates, the charges against the contingency fund would be reduced as the resources related to section 24, Human rights, would be requested in the proposed programme budget for any given year. Therefore, there would be no need to request related resources through the revised estimates report whereby the contingency fund may be charged. The Committee was also informed that the total amount of \$136,771,400 appropriated by the General Assembly comprises an amount of \$134,573,600 under Assembly resolution 76/247, of which an amount of \$251,300 (0.18 per cent) represented charges against the contingency fund, and an amount of \$2,197,800 appropriated in Assembly resolution 76/246 B, which represented a charge against the contingency fund. The Committee was also informed that further charges against the contingency fund may be forthcoming and that these could pertain to: (a) requirements that have not been included in the programme budget for 2022 and would therefore be included in the forthcoming revised estimates report; and (b) the possible adoption of resolutions by the Assembly that might necessitate an additional appropriation.

VI.13 Upon enquiry, the Advisory Committee was provided with the information below, from the biennium 2018–2019 to the annual budget for 2022, showing the additional appropriation approved by the General Assembly in the context of the revised estimates report and the related charges against the contingency fund, by mandate or the relevant report of the Secretary-General.

Table VI.1

Additional appropriation approved by the General Assembly in the context of the revised estimates report, the reports of the Secretary-General on programme budget implications and the related charges against the contingency fund (2018–2019 to 2022)

<i>Resolution number or report of the Fifth Committee</i>	<i>Topic</i>	<i>Appropriated amount (United States dollars)</i>	<i>Representing charge against contingency fund (United States dollars)</i>
Resolution 72/262	Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its thirty-fourth, thirty-fifth and thirty-sixth sessions and twenty-sixth and twenty-seventh special sessions	18 233 900	18 233 900
A/72/675	Twentieth anniversary and promotion of the Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universally Recognized Human Rights and Fundamental Freedoms	65 500	65 500
Resolution 73/279	Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its thirty-seventh, thirty-eighth and thirty-ninth sessions and twenty-eighth special session	15 232 500	—
A/73/682	A global call for concrete action for the total elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action	423 700	423 700
Resolution 74/263	Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fortieth, forty-first and forty-second sessions	18 488 700	—
A/75/678	A global call for concrete action for the elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action	23 300	23 300
Resolution 75/253	Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its forty-third, forty-fourth and forty-fifth sessions and revised estimates resulting from decision OS/14/101, adopted at the organizational session for the fifteenth cycle of the Council	22 507 900	—
Resolution 75/253 B	Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council	10 000	10 000
A/76/626	Countering disinformation for the promotion and protection of human rights and fundamental freedoms	62 700	62 700
A/76/627	A global call for concrete action for the elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action	94 100	94 100
A/76/628	Situation of human rights in the Syrian Arab Republic	37 600	37 600
Resolution 76/246	Revised estimates resulting from resolutions and decisions adopted by the General Assembly at its seventy-fifth session	56 900	56 900

<i>Resolution number or report of the Fifth Committee</i>	<i>Topic</i>	<i>Appropriated amount (United States dollars)</i>	<i>Representing charge against contingency fund (United States dollars)</i>
Resolution 76/246	Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its forty-sixth, forty-seventh and forty-eighth regular sessions and thirtieth, thirty-first and thirty-second special sessions	23 874 500	–
Resolution 76/246 B	Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its thirty-third special session	2 197 800	2 197 800
Total		101 309 100	21 205 500

VI.14 The Advisory Committee notes that, from the biennium 2018–2019 to the annual budget for 2022, the General Assembly appropriated, in the context of the revised estimates reports and the reports of the Secretary-General on programme budget implications, an additional amount of \$101,309,100, and that the related charges against the contingency fund amounted to \$21,205,500, or 21 per cent of the total appropriation. **The Advisory Committee trusts that updated information on the actual use of the contingency fund will be provided in the context of the next performance report.**

Operational planning and “frontloading”

VI.15 Upon enquiry, the Advisory Committee was informed that the proposed “frontloaded” requirements would result in overall stability and in the longer-term retention of staff, and, therefore, the retention of institutional knowledge, and increase efficiencies as repetitive work would be reduced and there would be no need to readvertise and bring on board staff as these positions would be considered long-term, with staff already on board. **The Advisory Committee sees merit that the employment, and retention, of a long-term workforce at OHCHR would result in operational and administrative stability, and also provides its observations and recommendations regarding the establishment of an OHCHR core staffing capacity in paragraphs VI.34 to VI.36 below. The Committee is of the view that there is a need to conduct, using existing resources, an assessment of the general temporary assistance positions required in support of Human Rights Council mandates by identifying any areas of expertise that are consistently required for the support of mandates, as well as the efficiencies to be gained by reducing duplicative functions and work (see also para. VI.10 above). The Committee provides further observations and recommendations thereon in chapter I above.**

VI.16 **The Advisory Committee considers that there is a need to address the challenges related to the fragmentation of the presentation of resources under section 24, but is of the view that a further assessment is necessary, based on clearly defined criteria and robust data analysis, including the duration and cycle of the human rights mandates, for consideration by the General Assembly in advance of any inclusion of anticipated proposed resource requirements in a future programme budget proposal. Taking into consideration its observations and recommendations in the paragraphs above, the Committee therefore recommends against the proposed “frontloading” of the resource requirements for 2023 for Human Rights Council mandates at this stage. The Committee recommends a review of the resources required for 2023 for the 16 “frontloaded” mandates and, in accordance with established practice, the inclusion of the related resource requirements in the context of the report of the Secretary-General on the revised estimates resulting from resolutions and decisions**

adopted by the Council during 2022. The Committee recommends that the Assembly request the Secretary-General to provide an update thereon in the next submission of the proposed programme budget for section 24.

Proposed resource requirement for 2023

VI.17 Upon enquiry, the Advisory Committee was provided with a table showing a comparison between the total proposed requirements for 2023, as presented in the proposed programme budget, and the portion thereof that comprises the proposed “frontloaded” requirements under new and expanded mandates.

Table VI.2

Comparison between the total proposed requirements for 2023, as presented in the proposed programme budget, and the proposed “frontloaded” requirements under new and expanded mandates

(Thousands of United States dollars)

	2023 estimate (before recosting) (a)	Anticipated requirements under new and expanded mandates (b)	Adjusted 2023 estimate less anticipated requirements under new and expanded mandates (before recosting) (c)
<i>Object of expenditure</i>	<i>(b)+(c)=(a)</i>		<i>(a)-(b)=(c)</i>
Posts	80 263.3	—	80 263.3
Other staff costs	33 923.0	23 310.4	10 612.6
Hospitality	2.0	—	2.0
Consultants	741.9	441.3	300.6
Travel of representatives	14 750.9	1 303.7	13 447.2
Travel of staff	3 314.2	1 739.7	1 574.5
Contractual services	1 726.1	703.8	1 022.3
General operating expenses	5 047.9	1 798.1	3 249.8
Supplies and materials	272.6	74.4	198.2
Furniture and equipment	268.8	57.0	211.8
Grants and contributions	3 958.2	921.1	3 037.1
Total	144 268.9	30 349.5	113 919.4

VI.18 Upon enquiry, the Advisory Committee was also provided with information showing the resources appropriated for 2022, the expenditure as at 30 June 2022 and the resources proposed for 2023 by individual mandates.

VI.19 The Advisory Committee recommends that the General Assembly request the Secretary-General to provide comparative data on actual and estimated expenditures at the object level, including justifications, as well as information on incumbency status, as a matter of routine, at the time of submission of any request for resources.

VI.20 The Advisory Committee was provided with table VI.3, which presents a summary of the regular budget posts approved for 2022 and those proposed for 2023. The table also includes the other assessed and extrabudgetary posts projected for 2023.

Table VI.3
Staffing resources

	Number	Level
Regular budget		
Approved for 2022 ^a	469	1 USG, 2 ASG, 3 D-2, 11 D-1, 45 P-5, 112 P-4, 174 P-3, 24 P-2/1, 4 GS (PL), 82 GS (OL), 6 LL and 5 NPO
Proposed for 2023 ^a	469	1 USG, 2 ASG, 3 D-2, 11 D-1, 45 P-5, 112 P-4, 174 P-3, 24 P-2/1, 4 GS (PL), 82 GS (OL), 6 LL and 5 NPO
Other assessed^b		
Approved for 2022	10	1 P-5, 5 P-4, 3 P-3 and 1 GS (OL)
Projected for 2023	10	1 P-5, 5 P-4, 3 P-3 and 1 GS (OL)
Extrabudgetary		
Estimated for 2022	1 069	5 D-1, 57 P-5, 147 P-4, 192 P-3, 43 P-2/1, 3 GS (PL), 94 GS (OL), 268 LL and 260 NPO
Projected for 2023	1 193	5 D-1, 66 P-5, 163 P-4, 213 P-3, 43 P-2/1, 3 GS (PL), 100 GS (OL), 319 LL and 281 NPO

^a Including 10 temporary posts: 2 P-4, 5 P-3, 1 P-2/1 and 2 GS (OL).

^b Including two temporary positions.

Comments and recommendations on posts

VI.21 The Secretary-General proposes a total of 469 posts, comprising 372 posts in the Professional and higher categories and 97 posts in the General Service and related categories, reflecting no change compared with 2022.

VI.22 The Advisory Committee was informed that, as at 30 June 2022, there were a total of 55 vacant posts (3 P-5, 7 P-4, 36 P-3, 4 P-2, and 5 General Service) that were in various stages of recruitment. No posts were vacant for 24 months or longer. **The Advisory Committee expects that the vacant posts will be filled expeditiously and that an update thereon will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.**

Vacancy rates

VI.23 The Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and from January to May 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 24 (see table VI.4). **The Advisory Committee notes the difference between actual vacancy rates and the proposed rates, and trusts that clarification on the budgeted vacancy rates for 2023 will be provided to the General Assembly during its consideration of the present report.** The Advisory Committee further discusses vacancy rates in chapter I above.

Table VI.4
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–May) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	338 ^a	9.7	14.2	372 ^a	10.7	15.3	372 ^a	11.7
General Service and related ^b	95 ^c	11.6	12.2	97 ^c	14.7	4.1	97 ^c	16.3

^a Including eight temporary posts.

^b Including National Professional Officers and Local level staff.

^c Including two temporary posts.

VI.24 The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.

Comments and recommendations on non-post resources

VI.25 The proposed non-post resources for 2023 for OHCHR amount to \$64,005,600, reflecting a net increase of \$9,414,600, or 17.2 per cent, compared with the appropriation of \$54,591,000 for 2022 (A/77/6 (Sect. 24), table 24.22). Upon enquiry, the Advisory Committee was informed that after adjusting for, and the removal of, the proposed “frontloaded” requirements of \$30,349,500 for non-post resources (see table VI.2 above), the proposed non-post resources would amount to \$33,656,100, reflecting a net decrease of \$20,934,900, or 38.3 per cent compared with the appropriation for 2022. The proposed non-post requirements for the Committee on Missing Persons in Cyprus in the amount of \$620,900 are unchanged compared with 2022 (*ibid.*, table 24.35), and are not affected by “frontloading”.

Other staff costs

VI.26 The proposed requirements for other staff costs for OHCHR, excluding the Committee on Missing Persons in Cyprus, amount to \$33,923,000, representing a net increase of \$7,624,900, or 29 per cent, compared with the appropriation for 2022 in the amount of \$26,298,100 (*ibid.*, table 24.17). Upon enquiry, the Advisory Committee was informed that after adjusting for, and the removal of, the proposed “frontloaded” requirements of \$23,310,400 for other staff costs (see table VI.2 above), the proposed resources would amount to \$10,512,600, reflecting a net decrease of \$15,685,500, or 59.6 per cent compared with the appropriation for 2022. The Committee was informed that, as at 30 June 2022, an amount of \$15,079,000, or 53.4 per cent of the full appropriation for the year, had been spent. The Committee notes that the expenditure for 2021 was \$23,656,200, or 87.42 per cent of the appropriation in the amount of \$27,080,200.

VI.27 Upon enquiry, the Advisory Committee was informed that, for 2023, a total of 170 general temporary assistance positions were proposed for OHCHR, representing 21 continuing positions, and 149 “frontloaded” positions. The Committee was also informed that, as at 30 June 2022, 210 general temporary assistance positions were encumbered.

VI.28 Upon enquiry, the Advisory Committee was provided with information on the proposed “frontloaded” requirements for other staff costs, showing the mandates selected by the Secretariat for that purpose, the type of mandate, the corresponding “frontloaded” amounts, and the related number of general assistance positions, ranging from 1 month to 12 months in 2023, as follows:

Table VI.5
Proposed “frontloaded” requirements under other staff costs

Resolution number	Resolution title	Mandate type	Amount (Thousands of United States dollars)	Number of general temporary assistance positions ^a
45/20	Situation of human rights in the Bolivarian Republic of Venezuela	Renewable	2 902.3	16 (1 P-5, 6 P-4, 9 P-3)
48/20	Technical assistance and capacity-building in the field of human rights in the Democratic Republic of the Congo	Renewable	3 937.4	19 (5 P-4, 9 P-3, 5 NPO)
49/1	Situation of human rights in Ukraine stemming from the Russian aggression	Renewable	4 291.8	20 (1 P-5, 8 P-4, 9 P-3, 2 P-2)
49/2	Advancing human rights in South Sudan	Renewable	4 829.5	16 (1 P-5, 8 P-4, 7 P-3)
49/3	Promotion and protection of human rights in Nicaragua	Renewable	3 347.6	17 (2 P-5, 4 P-4, 10 P-3, 1 NPO)
49/7	Cultural rights and the protection of cultural heritage	One-time	113.8	2 (1 P-4, 1 GS)
49/8	Commemoration of the thirty-fifth anniversary of the Declaration on the Right to Development	One-time	92.8	2 (1 P-3, 1 GS)
49/9	Prevention of genocide	One-time	161.3	3 (2 P-4, 1 GS)
49/11	Right to work	One-time	73.3	1 P-4
49/12	Participation of persons with disabilities in sport, and statistics and data collection	One-time	3.2	No general temporary assistance; contractual services only
49/19	Promoting and protecting economic, social and cultural rights within the context of addressing inequalities in the recovery from the COVID-19 pandemic	One-time	567.8	4 (2 P-4, 1 P-3, 1 GS (OL))
49/20	Rights of the child: realizing the rights of the child and family reunification	One-time	115.0	1 P-3
49/23	Situation of human rights in Myanmar	Perennial	405.3	3 (1 P-4, 2 P-3)
49/26	Situation of human rights in Belarus in the run-up to the 2020 presidential election and in its aftermath	Renewable	2 992.1	15 (1 P-5, 4 P-4, 7 P-3, 2 P-2, 1 GS (OL))
49/27	Situation of human rights in the Syrian Arab Republic	Renewable	5 926.1	28 (1 P-5, 5 P-4, 19 P-3, 1 P-2, 2 GS (OL))
49/35	Technical assistance and capacity-building for South Sudan	Renewable	590.2	2 (1 P-4, 1 P-3)
Total			30 349.5	149

^a Includes general temporary assistance of any duration in 2023 (12 months or less).

VI.29 The Advisory Committee recommends, at this time, against the “frontloading” of the resource requirements under other staff costs and, instead, will review the related resources required for 2023 under other staff costs for consideration of the General Assembly in the context of the report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council in 2022 (see para. VI.16 above). Any non-post costs should be adjusted accordingly.

Travel of staff

VI.30 The proposed requirements for travel of staff for OHCHR, excluding the Committee on Missing Persons in Cyprus, amount to \$3,314,200, representing a net increase of \$1,086,400, or 48.8 per cent, compared with the appropriation for 2022 in the amount of \$2,227,800 (ibid., tables 24.17). Upon enquiry, the Advisory Committee was informed that after adjusting for, and the removal of, the proposed “frontloaded” requirements of \$1,739,700 for travel of staff (see table VI.2 above),

the proposed resources would amount to \$1,574,500, reflecting a net decrease of \$653,300, or 29.3 per cent compared with the appropriation for 2022. The Committee was also informed that, as at 30 June 2022, an amount of \$1,338,900, or 56.2 per cent of the appropriation for 2022, had been spent. The Committee notes that the expenditure for 2021 was 983,500, or 34.3 per cent of the appropriation of \$2,868,200 for that year. **In view of the pattern of expenditure, the Advisory Committee recommends, after adjusting for, and the removal of, the proposed “frontloaded” requirements, a reduction of 10 per cent (\$157,500) to the proposed resources under travel of staff.**

Contractual services

VI.31 The proposed requirements for contractual services for OHCHR, excluding the Committee on Missing Persons in Cyprus, amount to \$1,726,100, representing a net increase of \$243,800, or 16.4 per cent, compared with the appropriation for 2022 in the amount of \$1,482,300 (ibid., table 24.17). Upon enquiry, the Advisory Committee was informed that after adjusting for, and the removal of, the “frontloaded” requirements of \$703,800 for contractual services (see table VI.2 above), the proposed resources would amount to \$1,022,300, reflecting a net decrease of \$460,000, or 31.0 per cent compared with the appropriation for 2022. The Committee was also informed that, as at 30 June 2022, an amount of \$518,400, or 32.8 per cent of the appropriation for 2022, had been spent. **In view of the low expenditure during the first six months of 2022, the Advisory Committee recommends, after adjusting for, and the removal of, the proposed “frontloaded” requirements, a reduction of 5 per cent (\$51,100) to the proposed resources under contractual services.**

Supplies and materials

VI.32 The proposed requirements for supplies and materials for OHCHR, excluding the Committee on Missing Persons in Cyprus, amount to \$272,600, representing a net increase of \$44,800, or 19.7 per cent, compared with the appropriation for 2022 in the amount of \$227,800 (ibid., tables 24.17 and 24.34). Upon enquiry, the Advisory Committee was informed that after adjusting for, and the removal of, the “frontloaded” requirements of \$74,400 for supplies and materials (see table VI.2 above), the proposed resources would amount to \$198,200, reflecting a net decrease of \$29,600, or 13 per cent compared with the appropriation for 2022. The Committee was also informed that, as at 30 June 2022, an amount of \$64,300, or 27.5 per cent of the appropriation for 2022, had been spent. The Committee notes that the expenditure for 2021 was \$109,200, or 38.5 per cent of the appropriation of \$283,800 for that year. **In view of the low expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends, after adjusting for, and the removal of, the proposed “frontloaded” requirements, a reduction of 15 per cent (\$29,700) to the adjusted proposed resources under supplies and materials.**

VI.33 Subject to its recommendations in paragraphs VI.24, and VI.29 to VI.32 above, the Advisory Committee recommends, after adjusting for, and the removal of, the proposed “frontloaded” requirements, the approval of the proposals of the Secretary-General for non-post resources.

Other matters

Establishment of a core capacity for administrative, human resources, media and communications, archival, and security support

VI.34 Upon enquiry, the Advisory Committee was informed that OHCHR was undertaking an analysis on how to build and finance a core capacity for administrative, human resource, media and communications, archival and security

functions. The Committee was also informed that OHCHR had approached other Secretariat partners on the possibility of providing support for commissions of inquiry or fact-finding missions, and that all Secretariat partners had confirmed that no spare capacity was available to support OHCHR for administrative/back-office support functions. The Committee was further informed that all submissions for additional capacity are therefore presented to the Committee after noting that there is no spare capacity from other Secretariat entities.

VI.35 Upon enquiry, the Advisory Committee was informed that the archival functions may be easily consolidated into a single position supporting a number of mandates. Regarding security services, the Committee was informed that the Department of Safety and Security had provided limited geographical support, in capitals only, and did not have the necessary resources for wider support, but that a dedicated security capacity was required in certain locations owing to a variety of reasons. Furthermore, the Department supports other United Nations entities on a cost-sharing basis. Regarding administrative functions, the Committee was informed that, for example, investigative bodies with over 20 staff members and three experts, who travel frequently, may require a full-time administrative resource, while smaller mandated activities could share a resource.

VI.36 The Advisory Committee recalls its observation and recommendation endorsed by the General Assembly in its resolution 76/246 in the context of the revised estimates in which the Committee indicated that in order to achieve efficiency in the programme budget and in the revised estimates, and for a better mandate implementation, some functions pertaining to administrative support, including human resources, archival support, as well as security and information technology tasks can be consolidated within a core staffing capacity, for the consideration during the current session of the Assembly. The Committee reiterates that it considers it duplicative that such functions continue to be requested separately and independently for each activity related to the mandates of the Human Rights Council. The Committee is of the view that there is a need to establish a core staffing capacity to provide ongoing and centralized support, including for human resources management, for example for recruitment and on-boarding, archival functions, and communications activities, for example for the issuance of written and oral statements and for interaction with the media. The Committee recommends that the Assembly request the Secretary-General to undertake an analysis, within existing resources, of the potential establishment of a core capacity for administrative, human resources, media and communications, archival, and security support, and to present a proposal, including any related staffing requirements, to the Assembly in the context of the next proposed programme budget submission (see also [A/76/7](#) and [A/76/7/Corr.1](#), paras. VI.21 and VI.23).

Geographical representation and gender parity

VI.37 The geographical statistics of staff provided to the Advisory Committee indicate that, as at 31 December 2021, of the 300 positions encumbered by international staff, the Western Europe and other States had the highest proportion with 131 staff, followed by the Asia-Pacific States with 54 staff, African States with 42 staff, Eastern European States with 44 staff, and Latin America and Caribbean States with 40 staff. The Committee was also informed that, as at the same date, of the 382 on-board staff in all categories, comprising both international and national staff, 135 (35.3 per cent) were male and 247 (64.7 per cent) were female. **The Advisory Committee trusts that the Office will increase its efforts to achieve equitable geographical representation of Member States and gender parity among its staff, and provide an update in all future programme budget**

submissions. The Advisory Committee provides further observations and recommendations on gender and geographical representation in chapter I above.

Backlog and digitalization of the work of treaty bodies

VI.38 The Secretary-General indicates that, as a result of the COVID-19 pandemic, as also described below, the number of country reviews fell short of the number prior to the pandemic and the backlog of State party reports continued to grow, with 443 reports currently pending consideration (*ibid.*, para. 24.15). Upon enquiry, the Advisory Committee was informed that the existing planned number of meetings would not fully address the backlog, and that the planned predictable schedule of reviews every eight years, to which the treaty body chairs had agreed at their thirty-fourth annual meeting, would ensure that eventually the backlog would be absorbed. The Committee was also informed that, in its resolution 68/268, the General Assembly had foreseen a 5 per cent margin while taking into consideration increased ratification and backlog, which is dependent on the compliance of all States parties with their reporting obligations. The Committee was also informed that the thirty-fourth annual meeting of the chairs, which took place from 30 May to 3 June 2022, addressed some of the key recommendations in the co-facilitators' report on the treaty body review (A/75/601) and decided to establish a predictable eight-year calendar of reviews covering all treaty body reporting procedures and all States parties.

VI.39 The Advisory Committee was informed, upon enquiry, that OIOS, in its audit of support to treaty bodies (A/76/197), observed that, in the absence of a robust case management system, the handling of individual communications suffers from inefficiencies associated with manual procedures, resulting in significant delays and the further accumulation of backlogs. Furthermore, the need for a submission portal and case management system had already been widely recognized by States in the context of the 2020 treaty bodies review and by the treaty body experts themselves. In its report, OIOS also indicated that, in 2022, OHCHR had started implementation of the digitalization of the work of treaty bodies, with its complaints procedure as a priority. The Committee was also informed that, following the aforementioned audit review, OHCHR will continue its efforts to avoid duplication and achieve cost-effectiveness, including digital transformation, and intends to introduce related "fit-for-purpose" information technology tools in order to modernize the handling of petitions and urgent action and facilitate the implementation of the predictable calendar and the aligned working methods. The Committee was further informed that the related work was currently under way in order to determine the operational details and costs. **The Advisory Committee looks forward to an update on the efforts pertaining to the digitalization of the work of treaty bodies, including on the efficiencies gained, with a view to a reduction of the backlog, in the context of the next proposed programme budget submission.**

COVID-19 pandemic: lessons learned and best practices

VI.40 Upon enquiry, the Advisory Committee was informed that the expected results for section 24 for 2022 and 2023 had been built on the lessons learned from 2020 and 2021, which include strengthening support for online and hybrid meetings; building on the enhanced partnerships for inter-agency collaboration and responding to the demand for more data to respond to the COVID-19 recovery. The use of digital working methods had been successful and also increased the reach of participants, and this approach would continue with virtual meetings, briefings, consultations and training events. The Committee was also informed that the Human Rights Council was the last major United Nations intergovernmental body to interrupt its in-person activities and among the first to resume its work using different modalities. Furthermore, all of the Council's nine committees reviewing periodic State party reports piloted online State party reviews,

and special procedure mandate holders held virtual working group sessions across time zones. The Committee was informed that some limitations had become evident, as some processes cannot be carried out remotely as effectively as in person owing to poor information technology literacy, a lack of familiarity by participants with e-learning platforms and methods, low-bandwidth environments or a lack of information technology equipment and connectivity.

VI.41 Upon enquiry, the Advisory Committee was also informed that for 2023, OHCHR will review whether to hold all events and meetings virtually, in-person or in a hybrid format, while ensuring the opportunity for in-person discussions, meetings and consultations as these remain critical enablers in the interaction with stakeholders. OHCHR anticipates in-person attendance at treaty body meetings in 2023, with virtual connections to be made available as required.

Section 25

International protection, durable solutions and assistance to refugees

Regular budget	
Appropriation for 2021	\$43,181,800
Expenditure for 2021	\$43,132,100
Appropriation for 2022	\$42,212,300
Expenditure as at 30 June 2022	\$21,479,200
Proposal for 2023	\$42,212,300
Extrabudgetary resources	
Available for 2021	\$8,572,652,800
Expenditure for 2021	\$4,874,820,800
Estimate for 2022	\$8,951,495,700
Expenditure as at 30 June 2022	\$2,538,153,100
Projected for 2023	\$8,951,495,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

VI.42 The total amount of regular budget resources, including grants and contributions, requested by the Secretary-General for section 25 for 2023 amounts to \$42,212,300 before recosting and reflects no change compared with the appropriation for 2022 ([A/77/6 \(Sect. 25\)](#), tables 25.3, 25.6 and 25.8). Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.13.

Table VI.6
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2022	2	1 USG and 1 ASG
Proposed for 2023	2	1 USG and 1 ASG
Extrabudgetary		
Estimated for 2022	15 443	2 ASG, 33 D-2, 128 D-1, 385 P-5, 1,081 P-4, 1,694 P-3, 869 P-2/1, 780 GS (PL), 8,856 GS (OL) and 1,615 NPO
Projected for 2023	15 443	2 ASG, 33 D-2, 128 D-1, 385 P-5, 1,081 P-4, 1,694 P-3, 869 P-2/1, 780 GS (PL), 8,856 GS (OL) and 1,615 NPO

VI.43 The total amount of regular budget resources, including grants and contributions, requested for 2023 is \$42,212,300 and relates to the following factors (ibid., para. 25.43 and tables 25.4, 25.10 and 25.11):

(a) Regular budget resources for the posts of High Commissioner and Deputy High Commissioner (\$677,300);

(b) Grants and contributions, representing a lump-sum payment, to be utilized for the administrative costs of UNHCR to finance the equivalent of 218 posts (4 D-2, 13 D-1, 20 P-5, 36 P-4, 23 P-3, 12 P-2, 25 General Service (Principal level) and 85 General Service (Other level)) in the management and administrative category (\$40,372,200), and related non-post requirements in fellowships, grants and contributions, for jointly financed activities (\$1,162,800).

VI.44 Regarding the purpose and modality of the lump-sum grant, the Advisory Committee again recalls article 20 of the Statute of UNHCR, according to which no expenditure, other than administrative expenditures relating to the functioning of the Office, is to be borne by the lump-sum grant obtained from the regular budget of the United Nations. The Committee recalls that the Statute does not define “administrative expenditures”, but that the term has been interpreted to mean expenses other than operational expenses and the related management costs. The Committee also recalls that the provision of funds from the regular budget in the form of a grant is aimed at complementing the extrabudgetary resources of UNHCR. The grant modality was initiated in the biennium 2002–2003 and was designed to simplify the budgetary process. The General Assembly, in its resolution [63/263](#), endorsed the maintenance of this arrangement for funding UNHCR in future budget presentations of the proposed programme budget ([A/76/7](#) and [A/76/7/Corr.1](#), para. VI.31).

VI.45 Regarding the level of regular budget funding for UNHCR, the Advisory Committee recalls that the General Assembly, in section III of its resolution [59/276](#), requested the Secretary-General to include in the programme budget proposals for progressive increases for contributions from the regular budget to UNHCR with a view to the full implementation of article 20 of the Statute of UNHCR. The Committee recalls that the level of regular budget funding of UNHCR had been reviewed in the context of the proposed programme budget for 2020 and that, at the time, the Committee was not provided with further details regarding the nature and scope of the review (ibid., para. VI.32). The Committee notes that the aforementioned information has not yet been provided.

VI.46 The Advisory Committee recalls that, upon enquiry, it had been informed in the context of the proposed programme budget for 2021 that the progressive increases were based on the proposal of the Secretary-General that the regular budget cover

50.8 per cent of the management and administration cost, through increases in non-post administrative resources in the amount of \$12 million; that figure was based on the ratio between the number of posts financed from the regular budget and the total number of management and administration posts, as approved for the biennium 2002–2003 (see [A/59/294](#)). The Committee also recalls that, since the biennium 2010–2011, the declining share of regular budget funding as a proportion of the total budget was the result of the higher voluntary budget funding, which had increased from \$3.9 billion in the biennium 2010–2011 to \$8.7 billion in 2020 ([A/76/7](#) and [A/76/7/Corr.1](#), para. VI.33). The Committee notes that the share of regular budget funding for 2023, compared with 2022, is projected to remain unchanged.

VI.47 The proposed requirements for section 25 amount to \$42,212,300, representing no change compared with the apportionment for 2022. Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, an amount of \$21,479,200, or approximately 51 per cent of the apportionment for 2022, had been spent. Upon enquiry, the Advisory Committee was informed that the expenditure for 2021 was \$43,132,100, or \$49,700 below the appropriation of \$43,181,800 for that year. Also upon enquiry, the Committee was informed that, for the aforementioned 218 posts, the average vacancy rate for 2022 was 2.8 per cent, with a current actual vacancy rate of 1.9 per cent as at 15 May 2022 and an actual vacancy rate for 2021 of 1.9 per cent.

VI.48 The Advisory Committee notes with concern that the proposed programme budgets for section 25 have still not complied with the provisions of General Assembly resolutions [76/245](#) and [75/252](#). The Committee reiterates its previous recommendation, as approved by the Assembly in the aforementioned resolutions, that the programme budget proposals for section 25 should present a justification for the use of regular budget contributions, in particular for the portion intended for the lump-sum grant, including details of the composition and functions of the 218 posts, the incumbency status, as well as a breakdown of related non-post resources under general operating expenses ([A/76/7](#) and [A/76/7/Corr.1](#), para. VI.34, and [A/75/7](#) and [A/75/7/Corr.1](#), para. VI.26). The Advisory Committee discusses matters relating to grants and contributions, including lump sums, in chapter I above.

VI.49 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post and non-post resources.

Other matters

Geographical representation and gender parity

VI.50 The Advisory Committee requested, but did not receive, further information on the 218 posts, including on their functional titles, levels and incumbency, as well as on gender and geographical representation statistics. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide information on gender and geographical representation statistics, including on the 218 posts financed under grants and contributions, in all future proposed programme budgets for section 25.**

Collaboration with the United Nations system

VI.51 In his report, the Secretary-General observes that, over the years, the mandate of UNHCR has been extended to other groups through various General Assembly resolutions, and that UNHCR provides protection and assistance to internally displaced persons, working in cooperation with the Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator and in the context of the collaborative response of the United Nations system, as well as with the State

concerned. Upon enquiry, the Advisory Committee was informed that UNHCR supports the resident coordinators as the United Nations lead on solutions at the country level.

COVID-19: lessons learned and best practices

VI.52 Upon enquiry, the Advisory Committee was informed that lessons learned and best practices resulting from the experience gained during the COVID-19 pandemic include: periodic updates of business continuity protocols, emergency preparedness and response; increased budgetary flexibility to partners, including increased flexibility in the redeployment of budgets; use of electronic signatures; technology-based alternatives to time sheets; a risk-based approach to project monitoring; on-site audits by external auditors; prioritization of secondary bidding for high-value orders and shipment of core relief items procured through global framework agreements; continued utilization of remote registration and digital service arrangements; contactless biometrics to enable people of concern to access registration, assistance and digital services online; and the use “Verify Plus”, which is the first documentation issuance tool for digital signatures for people of concern. **The Advisory Committee stresses the importance of ensuring data integrity and security and the ethical use of technology in the humanitarian operating environment, such as biometrics and digitized documentation used for individuals in need. The Committee trusts that assurances and information thereon will be provided to the General Assembly at the time of its consideration of the present report, and will also be presented in the next proposed programme budget.** The Advisory Committee discusses matters relating to the COVID-19 pandemic, including lessons learned, in chapter I above.

Section 26

Palestine refugees

Regular budget	
Appropriation for 2021	\$33,520,900
Expenditure for 2021	\$30,761,700
Appropriation for 2022	\$40,405,600
Expenditure as at 30 June 2022	\$15,617,300
Proposal for 2023	\$44,039,700
Extrabudgetary resources	
Available for 2021	\$1,047,400
Expenditure for 2021	\$819,100,000
Estimate for 2022	\$980,700,000
Expenditure as at 30 June 2022	\$402,480,000
Projected for 2023	\$1,009,800,000
<i>Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).</i>	

VI.53 The regular budget resources requested by the Secretary-General for section 26 for 2023 amount to \$44,039,700 before recosting, reflecting a net increase of \$3,634,100, or 9.0 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 26), table 26.14). Of the total resources for section 26 in the amount of \$1,053,839,700 for 2023, an amount of \$1,009,800,000, or 95.8 per cent, derives from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.14.

VI.54 The Secretary-General attributes the net increase of \$3,634,100 to:

(a) Technical adjustments: an increase of \$1,684,200 related to 22 posts (of 43 posts) established in 2022 pursuant to General Assembly resolution 76/245, which were subject to a 50 per cent vacancy rate;

(b) New and expanded mandates: an increase of \$761,700 related to the proposed conversion to the regular budget of four posts (1 P-5 and 3 P-4) in Amman, considered to be of a continuous nature, which is derived from the second step of the review in implementing resolutions 75/252 and 76/245;

(c) Other changes: an increase of \$1,188,200 related to various activities in connection with the development of the UNRWA strategic plan for 2023–2028, including the proposed establishment of 15 posts (3 P-5, 4 P-4, 7 P-3 and 1 P-2/1), the abolishment of 3 posts (1 P-4 and 2 General Service (Other level)), the reclassification of 1 post from P-5 to D-1 and the redeployment of 3 posts (1 P-5, 1 P-4 and 1 P-2) (*ibid.*, paras. 26.87–26.96).

Table VI.7

Staffing resources

	Number	Details
Regular budget		
Approved for 2022	201	1 USG, 1 ASG, 8 D-2, 16 D-1, 35 P-5, 86 P-4, 37 P-3, 3 P-2/1 and 14 GS (OL)
Conversion	4	1 P-5 and 3 P-4
Establishment	15	3 P-5, 4 P-4, 7 P-3 and 1 P-2/1
Abolishment	(3)	2 GS (OL) and 1 P-4
Reclassification	–	Upward reclassification of 1 post from P-5 to D-1
Redeployment (geographical)	–	1 P-5 from Amman to Brussels, 1 P-4 from Damascus to Lebanon and 1 P-2 from Jerusalem to Amman
Proposed for 2023	217	1 USG, 1 ASG, 8 D-2, 17 D-1, 38 P-5, 92 P-4, 44 P-3, 4 P-2/1 and 12 GS (OL)
Extrabudgetary^a		
Estimated for 2022	29	2 D-2, 2 P-5, 8 P-4, 14 P-3, 1 P-2/1 and 2 GS (OL)
Projected for 2023	61	2 D-2, 2 P-5, 13 P-4, 38 P-3, 5 P-2/1 and 1 GS (OL)

^a Upon enquiry, the Advisory Committee was informed that, as at 31 May 2022, 27,653 local area staff, 4,754 daily paid workers and 312 individual service providers (international and area staff) were employed and funded from extrabudgetary resources or voluntary contributions.

Comments and recommendations on posts

VI.55 The Secretary-General proposes a total of 217 posts for section 26, comprising 205 posts in the Professional and higher categories and 12 posts in the General Service and related categories, reflecting a net increase of 16 posts compared with 2022. Upon enquiry, the Advisory Committee was informed that overall staffing for UNRWA also includes a total of 61 posts funded from extrabudgetary resources, including one post each seconded from WHO and UNESCO.

VI.56 As summarized in paragraphs 26.87 to 26.96 of the proposed programme budget, in its resolution [76/245](#), based on resolution [75/252](#), the General Assembly approved the resources that the Secretary-General had proposed for UNRWA for 2022, comprising 43 additional posts to be funded from the programme budget, and revisions to the grade levels and functional titles of 36 posts. For the proposed programme budget for 2023, the Secretary-General proposes a net increase of 16 posts, as further detailed below (see also [A/76/7](#) and [A/76/7/Corr.1](#), paras. VI.39–VI.45). **The Advisory Committee stresses that an emphasis could instead have been placed more on proposing new posts that pertain to UNRWA operations, including health, education, relief and social services, microfinance and infrastructure and camp improvement (see [A/76/7](#) and [A/76/7/Corr.1](#), para. VI.56).**

Establishment

VI.57 As described in detail in annex III to the budget report, 15 new posts are proposed for establishment, as follows: 1 Chief Digital Officer (P-5); 1 Information Security Officer (P-3); 2 Legal Officers (P-3); 1 Liaison Officer (New York) (P-3); 1 Investigator (P-4); 1 Auditor, Information Technology (P-4); 1 Senior Communications Officer (P-5); 1 Donor Relations and Communications Officer (Lebanon) (P-4); 1 Donor Engagement Officer (P-3); 2 Human Resources Officers (P-3); 1 Senior Environmental Officer (P-5); 1 Refugee Registration and Verification Officer (P-2); and 1 Finance Officer (P-4).

VI.58 Upon enquiry, the Advisory Committee was informed that the Information Security Office is currently composed of one Information Security Officer (P-4), with the new Information Security Officer (P-3) to play a key role in implementing the cybersecurity strategy of UNRWA and the zero trust network architecture following the recent comprehensive information technology security assessment. **The Advisory Committee considers that the final determination for the overall staffing requirements of the UNRWA Information Security Office, including any new posts, should be determined within the context of the Secretary-General's next ICT strategy. The Committee therefore recommends that the General Assembly approve the proposed Information Security Officer (P-3) as a P-3 position under general temporary assistance.**

VI.59 Upon enquiry, the Advisory Committee was informed that the functions of the Liaison Officer (P-3), to be located in New York, had been undertaken by a Junior Professional Officer but that the role was considered to be of a continuous nature and was therefore proposed for establishment. **The Advisory Committee is not fully convinced by the justification provided, upon enquiry, that the post would be needed for the smooth and efficient functioning of the New York office, and requests, taking into consideration the existing resources at United Nations Headquarters, that an in-depth justification be provided in a future proposed programme budget. The Committee recognizes, however, that some support of a limited nature might be needed and therefore recommends that, at this time, the General Assembly approve the Liaison Officer (P-3) as a general temporary assistance position in New York.**

Conversions

VI.60 The conversion from extrabudgetary funding to regular budget funding for four posts, all located in Amman, is proposed as follows (see also *ibid.*, annex III):

- (a) 1 Ombudsman (regional) (P-5): the Advisory Committee was informed that the post is encumbered and that the responsibilities include the provision of informal conflict resolution services to UNRWA staff members, supervision of and

support for personnel other than the Regional Ombudsman, outreach and conflict competence skill-building;

(b) 1 Donor Relations and Communications Officer (Jordan field office) (P-4): the Committee was informed that the post is currently funded by project funds and vacant but under recruitment, and would strengthen the capacity of the local resource mobilization function and conduct complementary fundraising, under the overall strategy of the Agency;

(c) 1 Coordinator, Sexual Misconduct Task Force (P-4): the Committee was informed that the post is encumbered;

(d) 1 Health Management Information System Officer (P-4): the Committee was informed that the post is vacant and the functions are being performed by a staff member at the P-3 level and by a limited-duration contract staff, both funded by project funds.

Reclassification

VI.61 It is proposed to reclassify, from P-5 to D-1, 1 Deputy Director post of UNRWA Affairs in the Gaza field office. Upon enquiry, the Advisory Committee was informed that the post was currently filled by an incumbent at the P-4 level on an acting/temporary basis. The Committee was also informed that at the other four UNRWA field offices, including the Lebanon field office, the Agency continues to keep the post of Deputy Director of UNRWA Affairs, Programmes, at the P-5 level.

Redeployment

VI.62 The following redeployments are proposed:

(a) 1 Secretary of Committee, Political (P-5), from Amman to Senior Outreach Officer for Europe in Brussels. The Advisory Committee was informed that the post is umbered, and that its redeployment to Brussels is being proposed as there are 30 donor countries in Europe, as well as the European Union institutions, which presently contribute over 60 per cent of total UNRWA income;

(b) 1 Head, Field Legal Office (P-4), from Damascus to Beirut: the Committee was informed that the post is vacant and would be advertised following approval by the General Assembly;

(c) 1 Associate External Relations and Projects Officer (P-2), from Jerusalem to Amman: the Committee was informed that the post is vacant but currently under recruitment.

Abolishment

VI.63 It is proposed that three posts be abolished, namely one Engineer (P-4) and two Administrative Assistants (General Service (Other level)). Upon enquiry, the Advisory Committee was informed that the three posts were vacant as they had been kept frozen owing to liquidity restrictions, and that the functions had been distributed to other staff members.

Restructuring of the Department of Communications

VI.64 As indicated above and also further described in annex III to the budget report, the establishment of one Senior Communications Officer (P-5) is proposed in connection with the restructuring of the UNRWA Department of Communications into various sections covering public information, advocacy, digital engagement, media relations and multimedia production, whereby the incumbent would ensure that these functions are aligned with the UNRWA communications strategy for its public

communication to reach a wide spectrum of stakeholders. **The Advisory Committee trusts that, as part of the restructuring of the Department of Communications of UNRWA, further measures will be taken to ensure cooperation with and seek additional support and expertise available from the Department for Global Communications at United Nations Headquarters. The Committee looks forward to an update thereon in the context of the next proposed programme budget.**

Vacant posts

VI.65 The Advisory Committee was informed that, as at 31 May 2022, there were a total of 53 vacant posts (2 D-2, 2 D-1, 5 P-5, 20 P-4, 16 P-3, 3 P-2 and 5 General Service). Of these, eight posts had been vacant for 24 months or longer, including three posts (one P-4 and two General Service (Other level)) proposed for abolishment and four posts (two P-4, one P-3 and one General Service (Other level)) in various stages of recruitment and one post (one P-4) proposed for redeployment. The Committee notes that the number of vacant posts at the General Service level has continued to result in high average vacancy rates, namely 41.4 per cent as at 31 May 2022, 51.7 per cent in 2021 and 41.7 per cent in 2020 ([A/76/7](#) and [A/76/7/Corr.1](#), para. VI.46) (see table VI.8). Upon enquiry, the Committee was informed that, during 2021, four General Service (Other level) posts were kept vacant owing to the recruitment freeze resulting from the liquidity situation, and that during the latter part of the year, two additional General Service (Other level) posts became vacant owing to the departure of staff, which contributed to the high vacancy rate. **The Advisory Committee trusts that the vacant posts, including the long-vacant ones, will be filled expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Vacancy rates

VI.66 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and from January to May 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 26 (see table VI.8).

Table VI.8
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	148	9.3	7.7	187	10.2	10.2	205	11.2
General Service and related	10	25.5	51.7	14	32.2	32.2	12	35.7

VI.67 Taking into account its recommendations in paragraphs VI.58 and VI.59, the Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.

Comments and recommendations on non-post resources

VI.68 The proposed non-post resources for 2023 amount to \$39,000, reflecting no change compared with the apportionment for 2022 ([A/77/6](#), table 26.16).

VI.69 Taking into account its recommendations in paragraph VI.67, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other comments and recommendations

Funding modalities under the regular budget and implementation of General Assembly resolution 75/252

VI.70 In its report on section 26 in the proposed programme budget for 2021, which was endorsed by the General Assembly in its resolution 75/252, the Advisory Committee expressed concern that the financial situation of UNRWA continued to be precarious, also in view of the uncertainty of extrabudgetary contributions, and recommended that the Assembly request the Secretary-General to undertake a review of the functions currently funded from extrabudgetary resources, including the functions of individual service providers that could be considered to be of a continuous nature, and identify those functions that should be funded from the regular budget, taking into consideration resolutions 3331 B (XXIX) and 65/272, and to present the results of that review, together with any related additional regular budget resource requirements, in the proposed programme budget for 2022 (A/76/7 and A/76/7/Corr.1, para. VI.52).

VI.71 Upon enquiry, the Advisory Committee was informed that any additional contribution under the regular budget would reduce the burden on UNRWA extrabudgetary resources and would allow for resources to be redeployed for more pressing programmatic requirements, mainly for the salaries of educational, health and relief staff, hospitalization, cash assistance and other supplies, such as medical supplies and textbooks. **The Advisory Committee trusts that the additional contribution, in the form of posts, to the regular budget will enable UNRWA to use the equivalent of the funds under extrabudgetary resources for operational matters and looks forward to an update thereon in the next proposed programme budget.**

VI.72 Upon enquiry, the Advisory Committee was informed that, on the basis of the aforementioned General Assembly resolutions, in particular resolution 3331 B (XXIX), it is the understanding of the Secretariat that only the salaries of international staff in the service of UNRWA should be financed by the regular budget, excluding the cost of national staff. The Committee was also informed that, in accordance with these resolutions, the Secretary-General is therefore only presenting staffing proposals for international posts and not for the establishment of National Professional Officer posts or national General Service posts.

VI.73 Regarding individual service providers, or non-staff personnel, who are international and area staff funded from extrabudgetary resources, the Advisory Committee recalls that the number of individual service providers, or non-staff personnel, has decreased from 1,345 in 2016 to 531 in 2020 (A/76/7 and A/76/7/Corr.1, para. VI.54). Upon enquiry, the Committee was informed that, as at 31 May 2022, a total of 312 individual service providers were working on specific time-bound activities or tasks, as their employment was not for the purpose of ongoing and critical service delivery. As indicated in the budget document, as part of the review process pursuant to General Assembly resolution 75/252, it was determined that none of the individual service providers are performing functions of a continuous nature (A/77/6, para. 26.92).

VI.74 The Advisory Committee recalls the provisions of various General Assembly resolutions, in particular of resolution 3331 B (XXIX), dated 17 December 1974, in which the Assembly decided that the salaries of international staff of the Agency, which would otherwise be a charge on

voluntary contributions, will be financed by the regular budget. The Committee notes that UNRWA operational and staffing requirements may have shifted over time. The Committee is of the view, taking into account the cost and efficiency factors, that the inclusion of National Professional Officer posts and of national General Service posts in the UNRWA staffing complement may have a positive impact on operations overall and reduce the need for international professional staffing, while also ensuring capacity-building and offering new career opportunities. The Committee therefore considers that the Assembly could give consideration for UNRWA to undertake an independent review and present a related proposal on the modalities of establishing National Professional Officer posts and national General Service posts intended to be filled by qualified Palestinians, including area staff and individual service providers employed by UNRWA (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. VI.56).

Strategic plan and reform

VI.75 As indicated in paragraph 26.95 of the budget document, in line with the overall approach of the next strategic plan for 2023–2028, the Commissioner-General has set forth a number of priorities. Upon enquiry, the Advisory Committee was informed that UNRWA progress to date includes: revision of the charter of the Department of International Oversight Services; strengthening of the Ethics Office; establishment of a Regional Ombudsman's Office; review of the administration of justice; transparency of financial information; strengthened recruitment practices and human resources reforms; an improved regulatory framework, including a revised procurement manual, an updated international staff selection policy and a review of the financial regulations, agency information governance policy, information management life cycle policy and information security policy. **The Advisory Committee acknowledges the efforts to date and looks forward to further updates in the next budget proposals.**

Funding gap and mobilization of extrabudgetary resources

VI.76 Upon enquiry, the Advisory Committee was informed that the total amount for 2022 to cover the UNRWA programme budget, projects, emergency appeals and activities related to COVID-19 was \$980.7 million and that, as at 31 May 2022, an amount of \$287 million (29 per cent) had been received. The Committee was also informed that it was possible to manage all critical payments for April and May 2022, owing to the flexibility of donors, "frontloading" contributions and the remainder of the Central Emergency Response Fund loan to be repaid in July 2022 (see below), and that, if planned contributions from major contributors were received in June and in July 2022, payroll and other critical payments would be secured until August 2022. The Committee was informed that cashflow challenges were expected to become severe, starting from September, until the end of 2022, in view of uncertainties on disbursement timing that would result in an unpredictable cashflow. **The Advisory Committee notes the continued challenges faced by UNRWA in extrabudgetary resources mobilization and trusts that an update on the most recent donor pledges and payments will be provided to the General Assembly at the time of its consideration of the present report, as well as in the next budget proposal.**

VI.77 The Advisory Committee recalls that, from 2019 to 2020, UNRWA had to carry forward liabilities of \$25 million and loans of \$30 million from the Central Emergency Response Fund and that, from 2020 to 2021, it had to carry forward liabilities of \$45 million and loans of \$30 million ([A/76/7](#) and [A/76/7/Corr.1](#), para. VI.58). Upon enquiry, the Committee was informed that the present critical operations of UNRWA could only be sustained through Central Emergency Response Fund loans of \$43 million, of which \$15 million was repaid in 2021, while the

remaining \$28 million was carried over from 2021 to 2022. Furthermore, owing to these liquidity constraints, it was necessary to defer the payment of staff salaries for November 2021 to early December 2021. **The Advisory Committee trusts that the Secretary-General will provide an update on the financial situation of UNRWA, as well as on the most recent liabilities and loans management, to the General Assembly at the time of its consideration of the present report, as well as in the next budget proposal.**

VI.78 With respect to the overall fundraising efforts of UNRWA, the Advisory Committee was informed, upon enquiry, that a total of 79 regular and extrabudgetary posts pertained to functions related to fundraising, donor support and reporting, and communication with donors. The Committee notes that, as indicated above, further fundraising and donor-related posts are being proposed for establishment. The Committee recalls that UNRWA has continued its efforts to broaden its donor base, including a new approach for non-institutional donors to raise funding from the private sector, including foundations, private individuals and high-net-worth individuals and through Islamic giving (including *waqf* and *zakat*). The Committee recalls that, in the context of the proposed programme budget for 2022, it was informed that the factors that have prevented UNRWA from more ambitious private sector fundraising had been a lack of investment and a lack of staff, as resources are required to generate funding. **The Advisory Committee notes the fundraising efforts of UNRWA, in particular in view of the high number of staff with related functions, and trusts that UNRWA will use these staffing resources in an effective and results-oriented manner. The Committee trusts that UNRWA will take into consideration lessons learned and best practices of proven fundraising strategies of other United Nations entities, and continue to strengthen its overall fundraising efforts and broaden its donor base, with a view to achieving sufficient, predictable and sustained levels of voluntary funding, as also requested by the General Assembly in its resolution 71/93.**

VI.79 Regarding the requirements under extrabudgetary resources, the Advisory Committee was informed, upon enquiry, that UNRWA anticipates a zero-growth programme budget for resources funded from voluntary contributions for 2023 in line with its plan to increase efficiencies, where possible, which would reflect minimum operational requirements in alignment with the end-of-year forecast income. The Committee was also informed that the income situation may not be aligned with a needs-based budget but that a zero-growth basis would not preclude adjustments and redeployments during the implementation of the budget. The Committee recalls its comments in the context of the UNRWA proposed programme budget (extrabudgetary) for 2022–2023 that UNRWA applied a zero-growth approach and budgeting with natural growth, without measuring or fully budgeting for the basic needs of Palestine refugees in the UNRWA area of operations. **The Advisory Committee reiterates the need for an extrabudgetary budget proposal based on the expected requirements and derived from a comprehensive needs assessment and statistically accurate data of the total population requiring UNRWA services and support (Committee memorandum AC/2184, 18 November 2021, paras. 5–6). Furthermore, the Committee trusts that lessons learned and best practices from other United Nations entities regarding needs-based budgeting will be taken into consideration in the future.**

COVID-19 pandemic: lessons learned and best practices

VI.80 The Advisory Committee recalls that, throughout the COVID-19 pandemic, UNRWA continued to review the efficacy of measures introduced in response to the pandemic ([A/76/7](#) and [A/76/7/Corr.1](#), para. 60). Upon enquiry, the Committee was informed that the UNRWA Department of Internal Oversight Services conducted real-

time COVID-19 evaluations in the West Bank, Gaza and Jordan, and that the results were reported in the *Annual Operations Report 2020*. The Committee was also informed that lessons learned and best practices include:

(a) Development of the UNRWA digital transformation strategy, which has led to the development of domain-specific strategies such as the “ICT for Education” strategy, and whereby gaps would be addressed through donor-funded projects such as the “Digital Transformation in Education” project under which a digital learning platform will be built, to provide students with devices to access digital material. In addition, UNRWA partnered with Microsoft in December 2021, and a learning management system based on Microsoft Teams is being developed;

(b) UNRWA switched from a face-to-face modality of teaching and learning to a distance learning and blended learning modality. Following the closure of schools and vocational training centres in mid-March 2020, UNRWA education institutions transitioned to remote learning for 533,342 schoolchildren (265,362 girls; 267,980 boys) and 8,270 technical and vocational education and training students (3,681 female; 4,589 male). In addition, field offices developed online learning material delivered through blended learning using digital platforms;

(c) UNRWA piloted telemedicine services in 2020 in the Gaza field office and later in Jordan, the Syria Arab Republic and West Bank field offices. About 70 medical officers provided telemedicine services in Gaza, the annual cost of maintaining telemedicine staffing in Gaza being \$1.916 million (a total \$2.636 million for Gaza). In 2021, UNRWA provided approximately 7 million medical consultations, and telemedicine consultations continued at a total of 844,518, an increase of approximately 160 per cent compared with 325,811 in 2020. In Gaza, a toll-free number is provided by the cellular service provider on a pro bono basis but the annual maintenance cost amounts to \$700,000.

Section 27

Humanitarian assistance

Regular budget

Appropriation for 2021	\$18,166,600
Expenditure for 2021	\$18,078,200
Appropriation for 2022	\$18,544,100
Expenditure as at 30 June 2022	\$9,894,800
Proposal for 2023	\$18,544,100

Extrabudgetary resources

Available for 2021	\$346,197,400
Expenditure for 2021	\$332,447,600
Estimate for 2022	\$396,993,700
Projected for 2023	\$387,739,700

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

VI.81 The regular budget resources requested by the Secretary-General for section 27 for 2023 amount to \$18,544,100 before recosting, reflecting no net change compared with the appropriation for 2022 (A/77/6 (Sect. 27), tables 27.17 and 27.20). Of the resources for 2023, an amount of \$387,739,700, or 95.4 per cent, derives from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.15.

VI.82 The Secretary-General attributes the proposed cost-neutral resource changes to: (a) subprogramme 4, Emergency support services, with the decrease of \$27,900 under posts relating to the proposed geographical redeployment of two Humanitarian Affairs Officers (P-4 and P-3) from Geneva to Istanbul; and (b) Programme support, with the increase of \$27,900 under general operating expenses relating to security communication equipment to support the increased network activity and security needs for offices of the Office for the Coordination of Humanitarian Affairs.

Table VI.9
Staffing resources

	Number	Details
Regular budget		
Approved for 2022	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2, 2 GS (PL) and 15 GS (OL)
Redeployment (geographically)	–	1 P-4 and 1 P-3 in subprogramme 4
Proposed for 2023	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2, 2 GS (PL) and 15 GS (OL)
Extrabudgetary		
Estimated for 2022	2 185	1 ASG, 1 D-2, 38 D-1, 105 P-5, 316 P-4, 344 P-3, 30 P-2, 2 GS (PL), 99 GS (OL), 552 NPO and 697 LL
Projected for 2023	2 185	1 ASG, 1 D-2, 37 D-1, 105 P-5, 317 P-4, 344 P-3, 30 P-2, 2 GS (PL), 99 GS (OL), 552 NPO and 697 LL

Comments and recommendations on posts

VI.83 The Secretary-General proposes a total of 72 posts for section 27, comprising 55 posts in the Professional and higher categories and 17 posts in the General Service and related categories, reflecting no proposed changes compared with 2022.

Redeployment

VI.84 Under subprogramme 4, Emergency support services, the geographical redeployment of two Humanitarian Officers (one P-4 and one P-3) from Geneva to Istanbul to support the demand for support from the Office for the Coordination of Humanitarian Affairs in the field, and its plan for a more effective, decentralized and field-focused office. The two posts would strengthen policy and strategic planning and training capabilities in Istanbul and allow the Civil Military Coordination Service to support its clients more effectively owing to the proximity to the field. It is also indicated that the proposed redeployments are presented within the Regional Offices organizational unit and would not result in a change in the placement of the posts within the organizational structure (A/77/6 (Sect. 27), paras. 27.94, 27.103 and 27.110 and annex II). Upon enquiry, the Advisory Committee was informed that both posts were currently not encumbered. The Committee was also informed that the related decrease of \$27,900 under posts relates to the two proposed redeployments, reflecting the difference in post costs owing to the change in duty station, with an increase under general operating expenses to cover requirements for security communication

equipment to support the increased network activity and security needs (see para. VI.91 below).

Restructuring

VI.85 Under the Office of the Assistant Secretary-General and Deputy Emergency Relief Coordinator: (a) the Organizational Development Unit, which had comprised two extrabudgetary funded posts (one P-5 and one P-4), was abolished in November 2021 as a result of the reprioritization of operational needs, and the two posts redeployed to other offices within the Office for the Coordination of Humanitarian Affairs (A/77/6 (Sect. 27), annex I, A); and (b) the discussions regarding the restructuring of the Policy Branch (regular budget posts: one D-1, one P-4 and one P-3; extrabudgetary posts: one P-4, one P-3 and one General Services (Other level) (ibid., annex I, A and B)) had, according to information received by the Advisory Committee upon enquiry, concluded. The Committee was informed that the relocation of the post of Humanitarian Affairs Officer (P-4) from New York was not planned, and that the post was currently vacant and expected to be filled during the second half of 2022.

Vacant posts

VI.86 The Advisory Committee was informed, upon enquiry, that, as at 30 June 2022, there were a total of six vacant posts (one P-3, two P-2 and three General Service (Other level)), and that one P-2 post had been vacant for more than two years. The Committee was also informed that four posts (one P-4, vacant since April 2021; one P-3, vacant since February 2021; and two P-2, vacant since May and November 2020, respectively) had been kept vacant owing to the liquidity situation. **The Advisory Committee trusts that the vacant posts will be filled expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Vacancy rates

VI.87 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 27 (see table VI.10). **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly during its consideration of the present report.**

Table VI.10
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	55	5.4	11.0	55	5.9	11.4	55	6.5
General Service and related	17	3.6	11.8	17	4.5	3.5	17	5.0

VI.88 The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.

Comments and recommendations on non-post resources

VI.89 The proposed non-post resources for 2023 amount to \$4,987,200, reflecting a net increase of \$27,900, or 0.6 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 27), table 27.22).

General operating expenses

VI.90 The proposed requirements for general operating expenses amount to \$435,500, representing an increase of \$27,900, a 6.8 per cent change compared with the apportionment of \$407,400 for 2022 (ibid., table 27.17). Upon enquiry, the Advisory Committee was informed that expenditure in 2021 amounted to \$122,200, representing 31.5 per cent of the apportionment of \$388,400 for that year. As at 30 June 2022, an amount of \$54,300, or 13.9 per cent of the apportionment for 2022, had been spent. The increase of \$27,900 is the net result of a decrease of \$27,900 under posts related to subprogramme 4, Emergency support services, and the proposed redeployment of two Humanitarian Affairs Officer posts from Geneva to Istanbul, which is applied as a corresponding proposed increase of \$27,900 under general operating expenses to provide for security communication equipment to support the increased network activity and security needs for various offices (ibid., para. 27.94). **Taking into consideration the low level of expenditure in 2021 and during the first six months in 2022, the Advisory Committee recommends a reduction of 10 per cent (\$43,500) to the proposed resources under general operating expenses.**

Furniture and equipment

VI.91 The proposed requirements for furniture and equipment amount to \$34,300, representing no change compared with the apportionment for 2022 (ibid., table 27.17). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, an amount of \$600, or 1.7 per cent of the apportionment for 2022, had been spent. **Taking into consideration the low expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 20 per cent (\$6,800) to the proposed resources under furniture and equipment.**

VI.92 **Subject to its recommendations in paragraphs VI.90 and VI.91 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.**

United Nations Monitoring Mechanism for the Syrian Arab Republic

VI.93 The proposed regular budget resources for the United Nations Monitoring Mechanism for the Syrian Arab Republic for 2023 amount to \$2,116,900 (all non-post), before recosting, reflecting no change compared with the appropriation of \$1,878,200 for 2022. The proposed resources pertain to 16 general temporary assistance positions (1 D-1, 2 P-4, 3 P-3, 3 P-2, 1 National Professional Officer and 6 Local level) and 3 United Nations Volunteers (ibid., para. 27.106). In its resolution 2642 (2022), the Security Council extended the mandate of the Mechanism for six months to 10 January 2023.

VI.94 Upon enquiry, the Advisory Committee was informed that all posts at the Mechanism are encumbered, and that therefore no long-vacant posts existed. The Committee was also provided with the following table showing the approved staffing for 2022 and proposed staffing for 2023:

Table VI.11

United Nations Monitoring Mechanism for the Syrian Arab Republic: approved staffing for 2022 and proposed staffing for 2023

	Professional and higher categories								General Service and related categories			National staff			United Nations Volunteers	Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/I	Total	Field/ Security Service	General Service	Total inter-national	National Professional Officer	Local level		
Approved staffing for 2022																
Gaziantep	–	–	–	1	–	1	3	3	8	–	–	–	1	6	3	18
New York	–	–	–	–	–	1	–	–	1	–	–	–	–	–	–	1
Total	–	–	–	1	–	2	3	3	9	–	–	–	1	6	3	19
Proposed staffing for 2023																
Gaziantep	–	–	–	1	–	1	3	3	8	–	–	–	1	6	3	18
New York	–	–	–	–	–	1	–	–	1	–	–	–	–	–	–	1
Total	–	–	–	1	–	2	3	3	9	–	–	–	1	6	3	19

Other matters
Collaboration with the resident coordinator system

VI.95 Upon enquiry, the Advisory Committee was informed that cooperation between the Office for the Coordination of Humanitarian Affairs and the resident coordinator system was focused on humanitarian-development collaboration (see also *ibid.*, para. 27.11). The Committee was informed that, while the Office does not provide staff in support of the double-hatted resident coordinators/humanitarian coordinators, its role is to support them in the exercise of their leadership and humanitarian coordination functions in order to strengthen the humanitarian system, including strategic, operational and technical guidance and support. The Committee was informed that the Office works in country through, primarily, the humanitarian country team headed by the humanitarian coordinator and that, using this structure, it supports the roll-out of the humanitarian programme cycle, including its outcome documents (humanitarian needs overviews and humanitarian response plans), which form the cornerstone of the humanitarian response. The Committee was also informed that, in such contexts, there were no overlaps between the Office's supporting role and the functions of the resident coordinator and/or humanitarian coordinator, in particular as the head of the Office's country office does not report to, but rather directly supports, the humanitarian coordinator, whose role is to provide overall and regular strategic guidance to the Office for the Coordination of Humanitarian Affairs office through the its country head of office.

VI.96 Upon further enquiry, the Advisory Committee was informed that the humanitarian country team is composed of a limited number of country directors (or equivalent) of operationally relevant United Nations agencies, international and national NGOs, and the International Red Cross and Red Crescent Movement to enable effective decision-making. The team is chaired by the resident coordinator (or humanitarian coordinator, if designated) and the resident coordinator/humanitarian coordinator may decide to set up a separate forum to ensure information-sharing with the broader humanitarian community or with donors. The team guides the work of the inter-cluster coordination group, clusters and other structures, if established, and carries out an annual coordination architecture review to ensure that coordination structures in place remain appropriate and relevant to the changing context. The

Office's role is to support the resident coordinator's/humanitarian coordinator's coordination function as the secretariat for the team, ensuring that effective links are made with other coordination bodies. The humanitarian coordinator or, in the absence of a humanitarian coordinator position, the resident coordinator is responsible for ensuring complementarity between the humanitarian country team and the United Nations country team. The Committee was also informed that building on complementarities is particularly important in the areas of preparedness, early recovery and strengthening the humanitarian-development nexus.

Use of technology in the humanitarian operating environment

VI.97 In paragraphs 27.27 and 27.28 of the report, the increased availability of information and understanding of the use of technologies for more effective humanitarian assistance is addressed. Upon enquiry, the Advisory Committee was informed that the Office for the Coordination of Humanitarian Affairs uses the support of mobile applications, social media, aerial vehicles and digital cash, which provide: access to assistance; services and livelihoods; and communication among communities and with humanitarian actors. The Committee was also informed that technology cannot be considered an end in itself and that investment in technology must go hand-in-hand with efforts to ensure that it is responsible, sustainable and inclusive and that it protects, above all, human life and dignity (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. VI.74).

Table VI.12

Section 24, Human rights: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Other assessed ^a				Total			
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January– June)	2023 estimate (before recosting)	Variance	2021 expenditure	2022 estimate	2023 estimate	Variance	2021 expenditure	2022 estimate	2023 estimate	Variance	2021 expenditure	2022 estimate	2023 estimate	Variance
Posts	76 616.2	73 738.7	79 361.7	37 700.7	80 263.3	901.6	83 468.2	95 507.8	100 283.1	4 775.3	1 416.3	1 812.8	1 817.2	4.4	158 623.2	176 682.3	182 363.6	5 681.3
Other staff costs	27 080.2	23 656.2	28 222.5	15 079.0	34 501.4	6 278.9	57 086.8	65 321.2	68 587.2	3 266.0	184.3	339.3	364.8	25.5	80 927.3	93 883.0	103 453.4	9 570.4
Hospitality	2.6	–	2.8	–	2.8	0.0	1.2	1.3	1.4	0.1	–	0.0	0.0	0.0	1.2	4.1	4.2	0.1
Consultants	377.1	355.5	688.4	255.8	741.9	53.5	9 769.4	11 178.5	11 737.4	558.9	–	0.0	0.0	0.0	10 124.9	11 866.9	12 479.3	612.4
Travel of representatives	13 107.7	3 728.9	14 160.7	5 948.2	14 750.9	590.2	128.4	146.9	154.3	7.4	–	0.0	0.0	0.0	3 857.3	14 307.6	14 905.2	597.6
Travel of staff	2 868.2	983.5	2 381.4	1 338.9	3 325.9	944.5	2 917.9	3 338.8	3 505.7	166.9	19.5	173.2	173.2	0.0	3 920.9	5 893.4	7 004.8	1 111.4
Contractual services	1 144.4	1 351.1	1 579.5	518.4	1 729.7	150.2	7 542.6	8 630.6	9 062.1	431.5	7.7	14.9	14.9	0.0	8 901.4	10 225.0	10 806.7	581.7
General operating expenses	3 995.4	2 608.2	4 519.6	2 022.1	5 071.1	551.5	13 207.7	15 112.8	15 868.4	755.6	0.7	1.8	3.6	1.8	15 816.6	19 634.2	20 943.1	1 308.9
Supplies and materials	283.8	109.2	234.0	64.3	275.0	41.0	794.5	909.1	954.5	45.4	0.2	3.2	1.4	(1.8)	903.9	1 146.3	1 230.9	84.6
Furniture and equipment	420.0	457.8	364.4	383.9	269.6	(94.8)	1 905.9	2 180.8	2 289.9	109.1	0.6	1.8	3.6	1.8	2 364.3	2 547.0	2 563.1	16.1
Improvements to premises	9.2	4.6	–	–	–	0.0	100.8	115.4	121.1	5.7	–	–	–	0.0	105.4	115.4	121.1	5.7
Grants and contributions	4 021.7	554.9	5 256.4	809.0	3 958.2	(1 298.2)	36 946.9	42 276.2	44 390.0	2 113.8	–	–	–	0.0	37 501.8	47 532.6	48 348.2	815.6
Total	129 926.5	107 548.6	136 771.4	64 120.2	144 889.8	8 118.4	213 870.2	244 719.4	256 955.1	12 235.7	1 629.2	2 347.0	2 378.7	31.7	323 048.0	383 837.8	404 223.6	20 385.8

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VI.13

Section 25, International protection, durable solutions and assistance to refugees: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	737.8	688.1	677.3	322.7	677.3	–	1 158 518.1	1 358 660.9	1 358 660.9	–	1 159 255.9	1 359 338.2	1 359 338.2	–
Other staff costs	–	–	–	–	–	–	88 650.1	117 701.2	117 701.2	–	88 650.1	117 701.2	117 701.2	–
Consultants	–	–	–	–	–	–	43 165.8	114 863.4	114 863.4	–	43 165.8	114 863.4	114 863.4	–
Travel of staff	–	–	–	–	–	–	44 705.2	64 631.7	64 631.7	–	44 705.2	64 631.7	64 631.7	–
Contractual services	–	–	–	–	–	–	1 285 955.5	3 655 999.8	3 655 999.8	–	1 285 955.5	3 655 999.8	3 655 999.8	–
General operating expenses	–	–	–	–	–	–	316 478.7	1 021 347.5	1 021 347.5	–	316 478.7	1 021 347.5	1 021 347.5	–
Supplies and materials	–	–	–	–	–	–	630 296.8	594 499.5	594 499.5	–	630 296.8	594 499.5	594 499.5	–
Furniture and equipment	–	–	–	–	–	–	139 419.4	184 477.2	184 477.2	–	139 419.4	184 477.2	184 477.2	–
Grants and contributions	42 444.0	42 444.0	41 535.0	21 156.5	41 535.0	–	–	–	–	–	42 444.0	41 535.0	41 535.0	–
Contributions to joint United Nations activities	–	–	–	–	–	–	36 010.2	62 559.3	62 559.3	–	36 010.2	62 559.3	62 559.3	–
Other expenditure	–	–	–	–	–	–	1 131 621.0	1 776 755.2	1 776 755.2	–	1 131 621.0	1 776 755.2	1 776 755.2	–
Total	43 181.8	43 132.1	42 212.3	21 479.2	42 212.3	–	4 874 820.8	8 951 495.7	8 951 495.7	–	4 918 002.6	8 993 708.0	8 993 708.0	–

Table VI. 14

Section 26, Palestine refugees: evolution of overall financial resources by object of expenditures and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	33 491.4	30 761.7	40 366.6	15 617.3	44 000.7	3 634.1	581 959.0	633 178.0	652 102.0	18 924.0	612 720.7	673 544.6	696 102.7	22 558.1
Other staff costs	29.5	–	39.0	–	39.0	–	28 669.0	6 064.0	6 246.0	182.0	28 669.0	6 103.0	6 285.0	182.0
Travel of staff	–	–	–	–	–	–	815.0	913.0	940.0	27.0	815.0	913.0	940.0	27.0
Contractual services	–	–	–	–	–	–	41 823.0	96 526.0	91 771.0	(4 755.0)	41 823.0	96 526.0	91 771.0	(4 755.0)
General operating expenses	–	–	–	–	–	–	26 748.0	16 639.0	17 139.0	500.0	26 748.0	16 639.0	17 139.0	500.0
Supplies and materials	–	–	–	–	–	–	37 656.0	79 673.0	70 831.0	(8 842.0)	37 656.0	79 673.0	70 831.0	(8 842.0)
Furniture and equipment	–	–	–	–	–	–	50 740.0	62 536.0	86 081.0	23 545.0	50 740.0	62 536.0	86 081.0	23 545.0
Fellowships, grants and contributions	–	–	–	–	–	–	50 704.0	85 171.0	84 690.0	(481.0)	50 704.0	85 171.0	84 690.0	(481.0)
Total	33 520.9	30 761.7	40 405.6	15 617.3	44 039.7	3 634.1	819 115.0	980 700.0	1 009 800.0	29 100.0	849 876.7	1 021 105.6	1 053 839.7	32 734.1

Table VI.15

Section 27, Humanitarian assistance: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2022 expenditure (January– May)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2022 expenditure (January– May)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	13 551.1	13 642.2	13 584.8	7 021.0	13 556.9	(27.9)	234 593.5	263 864.5	129 546.6	262 053.9	(1 810.6)	248 235.7	277 449.3	135 373.4	275 610.8	(1 838.5)
Other staff costs	1 762.4	1 770.4	2 024.1	834.6	2 024.1	–	2 934.8	9 233.4	3 760.5	8 233.4	(1 000)	4 705.2	11 257.5	4 498.7	10 257.5	(1 000.0)
Hospitality	2.6	–	2.7	–	2.7	–	7.1	153.7	0.4	153.7	–	7.1	156.4	0.4	156.4	–
Consultants	–	–	–	–	–	–	9 228.1	12 785.9	3 607.0	11 126.9	(1 659.0)	9 228.1	12 785.9	3 607.0	11 126.9	(1 659.0)
Travel of representatives	–	76.4	–	–	–	–	184.4	4 396.4	2 038.1	3 217.3	(1 179.1)	260.8	4 396.4	2 038.1	3 217.3	(1 179.1)
Travel of staff	386.7	338.5	352.3	268.2	352.3	–	8 172.4	12 358.5	7 491.9	11 711.0	(647.5)	8 510.9	12 710.8	7 745.1	12 063.3	(647.5)
Contractual services	174.6	423.3	165.1	323.8	165.1	–	10 441.1	15 084.9	4 705.7	14 120.5	(964.4)	10 864.4	15 250.0	4 892.2	14 285.6	(964.4)
General operating expenses	388.4	122.2	407.4	54.3	435.3	27.9	31 748.8	37 574.9	17 374.6	36 272.6	(1 302.3)	31 871.0	37 982.3	17 425.7	36 707.9	(1 274.4)
Supplies and materials	26.6	15.5	23.9	12.9	23.9	–	2 154.1	2 838.0	975.4	2 839.4	1.4	2 169.6	2 861.9	981.6	2 863.3	1.4
Furniture and equipment	36.1	1.2	34.3	0.6	34.3	–	4 008.1	4 965.3	1 254.2	4 973.6	8.3	4 009.3	4 999.6	1 254.8	5 007.9	8.3
Grants and contributions	1 838.1	1 688.5	1 949.5	1 379.3	1 949.5	–	28 975.0	33 738.2	17 586.3	33 037.4	(700.8)	30 663.5	35 687.7	18 965.0	34 986.9	(700.8)
Total	18 166.6	18 078.2	18 544.1	9 894.8	18 544.1	–	332 447.4	396 993.7	188 340.7	387 739.7	(9 254.0)	350 525.6	415 537.8	196 782.0	406 283.8	(9 254.0)

Part VII

Global communications

Section 28

Global communications

Regular budget	
Appropriation for 2021	\$99,066,100
Expenditure for 2021	\$90,943,900
Appropriation for 2022	\$100,014,700
Expenditure as at 30 June 2022	\$49,144,000
Proposal for 2023	\$100,999,600
Other assessed^a	
Appropriation for 2021	\$873,000
Expenditure for 2021	\$703,400
Estimate for 2022	\$876,300
Expenditure as at 30 June 2022	\$328,135
Proposal for 2023 ^b	\$860,000
Extrabudgetary resources	
Available for 2021	\$9,939,500
Expenditure for 2021	\$9,828,500
Estimate for 2022	\$11,798,100
Expenditure as at 30 June 2022	\$7,217,098
Projected for 2023	\$11,817,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

VII.1 The regular budget resources requested by the Secretary-General for section 28 for 2023 amount to \$100,999,600 before recosting, reflecting a net increase of \$984,900, or 1.0 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 28\)](#), table 28.6). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VII.3.

VII.2 It is indicated in the budget proposal that the resource changes for the Department of Global Communications result mainly from:

- (a) Technical adjustments, representing a net increase of \$28,500, relating to the delayed impact of the conversion of one post from Public Information Officer (P-4) to Associate Public Information Officer (National Professional Officer)

pursuant to resolution 76/245. The increase is offset in part by the removal of non-recurrent provisions under contractual services (\$6,300) to cover webcasting services pursuant to decision 75/570 (*ibid.*, para. 28.63);

(b) New and expanded mandates, representing an increase of \$13,700, for webcasting services pursuant to resolution 75/315 (*ibid.*, para. 28.64);

(c) Other changes, representing an increase of \$942,700, as explained in paragraph 28.65 of the budget proposal, due mainly to additional resources to support the Sustainable Development Goals Studio and the proposed establishment of one post of Senior Public Information Officer (P-5), to strengthen the strategic communications planning and coordination function, and one post of Public Information Officer (P-3) related to the Secretary-General's efforts to address racism and racial discrimination, offset in part by the reassignment of three posts (3 P-2) at a vacancy rate of 50 per cent.

Independent review

VII.3 The Advisory Committee recalls that the Committee for Programme and Coordination, at its sixty-second session, expressed appreciation for the important work carried out by the Department of Global Communications (A/77/16, para. 646). The Department plays an important role in the development of the new global communications strategy for the United Nations, including the emphasis on multilingualism from the planning stage. **The Advisory Committee stresses the Department's crucial role in the global communication of the work of the United Nations, including in the implementation of the 2030 Agenda for Sustainable Development. In that connection, the Committee is of the view that an assessment should be conducted to identify and achieve rationalization of the Department's resources, including with respect to improving its current operating model and the alignment of its organizational structures, to ensure that the Department efficiently and effectively fulfils its central function of communicating and disseminating information globally on the role and activities of the United Nations. The Department should also identify areas for potential improvement, leveraging opportunities for complementarity with other entities within the United Nations system, including the cooperation between the United Nations information centres and the resident coordinator system on the implementation of the 2030 Agenda, while also taking into account rapid technological innovations, bearing in mind the differences in access to technology across the world. In view of the above, the Committee recommends that the General Assembly request the Secretary-General to conduct, within existing resources, an independent review of the Department and to provide the outcome thereof to the General Assembly in the next programme budget proposal (see also paras. VII.18 and VII.22–VII.27 below).**

Table VII.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2022	685	1 USG, 3 D-2, 18 D-1, 34 P-5, 71 P-4, 105 P-3, 57 P-2/1, 7 GS (PL), 196 GS (OL), 143 LL and 50 NPO
Establishment	2	1 P-5 under executive direction and management 1 P-3 under subprogramme 3
Reassignment	–	1 P-2 under subprogramme 2 2 P-2 under subprogramme 3

	<i>Number</i>	<i>Details</i>
Redeployment (geographical)	–	1 P-5, 2 P-3, 1 NPO and 3 LL under subprogramme 1
Proposed for 2023	687	1 USG, 3 D-2, 18 D-1, 35 P-5, 71 P-4, 106 P-3, 57 P-2/1, 7 GS (PL), 196 GS (OL), 143 LL and 50 NPO
Other assessed		
Estimated for 2022	4	2 P-4, 1 P-2/1 and 1 GS (OL)
Projected for 2023	4	2 P-4, 1 P-2/1 and 1 GS (OL)
Extrabudgetary		
Estimated for 2022	11	1 P-3 and 10 GS (OL)
Projected for 2023	11	1 P-3 and 10 GS (OL)

Comments and recommendations on posts

VII.4 The regular budget resources for posts proposed for 2023 amount to \$82,497,100 before recosting, representing an increase of \$153,500, or 0.2 per cent, compared with the appropriation for 2022. The proposed resources would provide for 687 posts (291 in the Professional and higher categories and 396 in the General Service and related categories), reflecting an increase of two posts compared with the number of posts approved for 2022. A detailed summary of the proposed post changes is provided in annex III to the budget proposal.

Establishment

VII.5 The establishment of one post of Senior Public Information Officer (P-5) in the Office of the Under-Secretary-General is proposed to strengthen the strategic communications planning and coordination function. Upon enquiry, the Advisory Committee was informed that the incumbent of the proposed post would serve as the lead on the delivery of the communications strategy, with a focus on planning and crisis communications. The incumbent of the post would also support the coordination and implementation of the global communications strategy. The Committee notes that a similar post was also requested in the budget proposal for 2022. The Committee recommended against the establishment, which was subsequently endorsed by the General Assembly ([A/76/7](#) and [A/76/7/Corr.1](#), para. VII.9). **Taking into consideration the existing post resources and structure of the Department, including the role and responsibilities of the Strategic Communications Division, and that additional substantiation for the repeated recommendation has not been provided, the Advisory Committee remains unconvinced and recommends against the proposed establishment of the Senior Public Information Officer (P-5) post. Any related non-post resources should be adjusted accordingly.**

VII.6 The establishment of one post of Public Information Officer (P-3) under subprogramme 3, Outreach and knowledge services, is also proposed, as included in the report of the Secretary-General on addressing racism and promoting dignity for all in the United Nations Secretariat ([A/76/771](#)). At the time of the preparation of the programme budget, the General Assembly had not pronounced itself on that report. **Taking into account the provisions of General Assembly resolution [76/271](#) on addressing racism and promoting dignity for all in the United Nations Secretariat, the Advisory Committee recommends against the proposed establishment of the Public Information Officer (P-3) post. Any related non-post resources should be adjusted accordingly.**

Reassignment

VII.7 The reassignment of one post of Associate Public Information Officer (P-2) as Associate Information Management Officer is proposed under subprogramme 2, News services. The reassignment would support the evolving needs and demand for information technology skills. The demand for information technology skills is further reinforced by two proposed reassignments under subprogramme 3: one post of Associate Librarian (P-2) as Associate Information Systems Officer and one post of Associate Graphic Designer (P-2) as Associate Information Management Officer. The Advisory Committee notes that the three requested posts are currently vacant.

Redeployments

VII.8 The following redeployments under subprogramme 1, Campaigns and country operations services, are proposed:

(a) Redeployment of one post of Public Information Officer (P-3) from the United Nations information centre in Dar es Salaam, United Republic of Tanzania, to the information centre in Nairobi. The Advisory Committee notes that an identical redeployment was requested in the prior year's programme budget proposal and that the Committee recommended against the redeployment, which was subsequently endorsed by the General Assembly ([A/76/7](#) and [A/76/7/Corr.1](#), para. VII.14 (a)). **Taking into consideration the existing structure and staffing at the United Nations information centre in Nairobi, the Advisory Committee remains unconvinced by the justifications provided in the current proposal and recommends against the proposed redeployment of one post of Public Information Officer (P-3) from the United Nations information centre in Dar es Salaam to the United Nations information centre in Nairobi;**

(b) Redeployment of one post of Public Information Officer (P-3) from New York to Geneva. The Advisory Committee, upon enquiry, was informed that the incumbent of the post was expected to manage relations with the Europe-based representatives of the social media platforms and would be able to travel at a lower cost to cover events in Europe and beyond without requiring additional travel from Headquarters. The Committee notes that the Department currently has vacant P-3 posts in both Geneva and New York and that no specific information has been provided as to the cost savings to be achieved through the redeployment of the P-3 posts from New York to Geneva. **The Advisory Committee therefore recommends against the proposed redeployment of one post of Public Information Officer (P-3) from New York to Geneva;**

(c) Redeployment of five posts (1 P-5, 1 National Professional Officer and 3 Local level), from Lagos, Nigeria, to Abuja. Upon enquiry, the Advisory Committee was informed that all of the posts proposed for redeployment were encumbered. The Committee was also informed that there were no budgetary implications related to the redeployment of the posts. Furthermore, while the functions of the posts would remain the same, the move to the capital would enhance the leadership role of the United Nations information centre in the United Nations Communications Group, facilitate greater coordination with the various agencies in the country team and generate additional opportunities to forge partnerships with various government entities. The Committee further discusses the matter of geographical redeployment under chapter I above.

Vacant posts

VII.9 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there were a total of 65 vacant posts (1 D-2, 2 D-1, 3 P-5, 4 P-4, 7 P-3, 6 P-2, 1 General

Service (Principal level), 17 General Service (Other level), 5 National Professional Officer and 19 Local level). One post of Public Information Officer (National Professional Officer) in La Paz had been vacant for more than 24 months, and the delayed recruitment was attributed to the liquidity constraints faced by the Secretariat. Upon enquiry, the Committee was informed that the recruitment was at the candidate assessment stage. **The Advisory Committee trusts that the vacant posts, including the long-vacant posts, will be filled expeditiously and that an update will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Vacancy rates

Table VII.2

Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	291	7.8	15.1	289	8.6	12.3	291	9.4
General Service and related	397	8.4	12.2	396	10.6	14.5	396	11.8

VII.10 The Committee received information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as proposed posts and budgeted vacancy rates for 2023 for section 28 (see table VII.2). The Committee notes that, compared with the actual average vacancy rates of 12.3 per cent and 14.5 per cent for the Professional and higher categories and the General Service and related categories, respectively, as at 30 June 2022, the budgeted rates are 9.4 per cent and 11.8 per cent, respectively, for 2023. **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.**

Special post allowance

VII.11 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, there were 18 recipients of a special post allowance in the Department, including one Chief of Section (P-5) under subprogramme 3, who was in receipt of the allowance for more than one year. **The Advisory Committee is concerned by the number of staff members in the Department receiving a special post allowance and expects that concerted efforts will be made to complete the recruitment of the posts that have been encumbered for extended periods by staff in receipt of special post allowance without further delay.**

VII.12 **Subject to its recommendations in paragraphs VII.5, VII.6, VII.8 (a) and VII.8 (b), the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

VII.13 The proposed non-post resources for 2023 amount to \$18,502,500, reflecting a net increase of \$831,400, or 4.7 per cent, compared with the appropriation for 2022

of \$17,671,100 (A/77/6 (Sect. 28), table 28.11). The increase is due mainly to increased requirements related to the Sustainable Development Goals Studio (see paras. VII.14–VII.16 below).

Proposed resources for the Sustainable Development Goals Studio

VII.14 Upon enquiry, the Advisory Committee was informed that the Sustainable Development Goals Studio was established in 2021 and was located on the third floor of the General Assembly Building. The total cost for the establishment of the Studio amounted to \$1.9 million, including \$1.3 million from the regular budget and in-kind voluntary contributions valued at \$615,500. The Committee was advised that the Studio would be used for high-level virtual events, both live and pretaped, which would be broadcast live and distributed on digital platforms; footage and taped programmes would be made available for media outlets, decision makers and communications professionals and, where appropriate, tailored for a younger demographic. The budget proposal for 2023 includes additional requirements in the amount of \$146,000 for 2023, including general temporary assistance funding for one position of TV/Video Producer (P-3) and one position of Public Information Assistant (General Service (Other level)) budgeted under other staff costs with a 50 per cent vacancy rate and increased contractual services for the Studio's operations (\$690,700) (see para. VII.16 below).

VII.15 Upon enquiry, the Advisory Committee was informed that the Department's staffing for Studio A was fully committed to mandated meetings coverage and the running of that outlet and that the Sustainable Development Goals Studio required a different and more technical skill set, which was not currently available within existing capacity. The general temporary assistance modality would allow the Department to hire the staff needed on temporary contracts to deliver as and when needed on short notice. The Committee was further informed that the Studio was open three days a week and was staffed with five technical contractors, supplied by an external contractor (see para. VII.16 below). **Considering the three-day operating cycle of the Sustainable Development Goals Studio and the existing contractual capacity, the Advisory Committee is not fully convinced that two additional general temporary assistance positions are required. The Committee recommends, at this stage, against the establishment of one temporary TV/Video Producer (P-3) position to support the Studio's operations.**

Contractual services

VII.16 The proposed requirements for 2023 amount to \$6,976,100, reflecting an increase of \$699,700, or 11 per cent, compared with the appropriation approved for 2022. The 2023 proposal includes a new provision of \$690,700 under contractual services to support the operations of the Sustainable Development Goals Studio (see para. VII.14 above). Upon enquiry, the Advisory Committee was informed that the cost of operating the Studio in 2021 amounted to \$458,500, and in 2022 expenditures incurred thus far amounted to \$321,600 and were estimated to amount to \$800,000 in 2022. The Committee was able to visit and observe the Studio in operation in July 2022. **The Advisory Committee trusts that consolidated information on lessons learned since the inception of the Studio, including the utilization rate, client base and cost-recovery efforts, will be provided in the context of the next programme budget submission.**

Supplies and materials

VII.17 The proposed resources for supplies and materials amount to \$533,300, representing a decrease of \$14,500, or 2.6 per cent, compared with the appropriation for 2022. Upon enquiry, the Advisory Committee was provided with additional

information and notes that the Department incurred expenditures of \$157,200 in 2021 against an appropriation of \$623,100 and expenditures in the amount of \$87,500 against an appropriation of \$547,800 for the period from January to June 2022. **Taking into account the low level of expenditures in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 5 per cent (\$26,700) to the proposed resources under supplies and materials.**

Travel of staff

VII.18 The proposed resources for travel of staff amount to \$260,700, representing no change from the appropriation for 2022. The Committee notes that the Department incurred expenditures of \$241,500 in 2021 against an appropriation of \$287,700 and expenditures in the amount of \$325,500 against an appropriation of \$260,700 for the period from January to June 2022. **Taking into consideration the level of expenditure in 2021 and noting the high level of expenditure to date in 2022, the Advisory Committee trusts that the Department will improve the effectiveness of its usage of travel resources, including through the use of technology, and therefore recommends a reduction of 5 per cent (\$13,000) to the proposed resources under travel of staff.**

Grants and contributions

VII.19 The proposed resources for grants and contributions amount to \$859,100, representing no change from the appropriation for 2022. The Advisory Committee notes that the Department incurred expenditures of \$24,600 against an appropriation of \$800,000 in 2021 and expenditures in the amount of \$12,100 against an appropriation of \$859,100 for the period from January to June 2022. **Taking into consideration the low level of expenditures in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 5 per cent (\$43,000) to the proposed resources under grants and contributions.**

VII.20 Subject to its recommendations in paragraphs VII.12, VII.15, VII.17, VII.18 and VII.19, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other matters

Gender and geographical distribution

VII.21 Upon enquiry, the Advisory Committee was informed that, as at 31 December 2021, women made up 57 per cent of the Department and men 43 per cent. The Committee was provided with information on the geographical distribution of staff by regional group, which showed that, in the Professional category, as at the same date, Western European and other States had the highest proportion of staff (149 staff, or 58 per cent), followed by Asia-Pacific States (37 staff, or 14 per cent), African States (37 staff, or 14 per cent), Latin American and Caribbean States (18 staff, or 7 per cent) and Eastern European States (16 staff, or 6 per cent). The Committee, upon enquiry, was also informed of the Department's efforts to increase the representation of staff from the Eastern European, Latin American and Caribbean, and African regions, working in cooperation with the Office of Human Resources and the resident coordinator system. **The Advisory Committee trusts that the Department will strengthen its efforts to achieve equitable geographical representation of Member States among its staff both at Headquarters and in the United Nations information centres and will provide an update in all future programme budget submissions (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, paras. 53–58, and chap. I above).**

Multilingualism and linguistic diversity

VII.22 In its resolution [76/245](#), the General Assembly endorsed the recommendation of the Advisory Committee requesting the Secretary-General to strengthen multilingualism and provide the consolidated resource requirements for the production of press releases in the six official languages in the context of his next budget submission, along with a cost-effective proposal to expand the multilingual production of meeting records and press releases within existing resources ([A/76/7](#) and [A/76/7/Corr.1](#), paras. VII.5 and VII.28). The Assembly also requested the Secretary-General to propose concrete measures to improve multilingualism in the next programme budget (resolution [76/245](#), para. 23). The Committee notes that the 2023 budget proposal does not include any provisions to address the repeated concerns from the Assembly to improve multilingualism. Upon enquiry, the Committee was informed that the Department would not be able to provide the press releases in the six official languages within existing resources and decided not to pursue the matter. The Committee was further informed that the Department had started discussions with the Department for General Assembly and Conference Management regarding the feasibility of using eLUNA and other machine learning tools to translate the press releases into Arabic, Chinese, Russian and Spanish. However, further assessment of the reliability would need to be explored, along with its cost. **The Advisory Committee recalls General Assembly resolution 76/245 reiterating the paramount importance of the equality of the six official languages of the United Nations. The Committee recommends that the Assembly request the Secretary-General to strengthen multilingualism and provide the consolidated resource requirements for the production of press releases in the six official languages in the context of his next programme budget submission.**

Cost recovery

VII.23 Upon enquiry, the Advisory Committee was informed that the Department planned for live and on-demand webcast coverage on the UN Web TV website (webtv.un.org) based on meetings and events that received funding through the regular budget, as well as based on requests for coverage of meetings for which funding was provided through cost-recovery rates. Upon enquiry, the Committee was informed that the Department could provide, on request (in advance), live and on-demand webcast coverage, on a cost-recovery basis, at \$296 per meeting (up to three hours' duration). The cost-recovery fee included costs incurred for video storage, bandwidth, global distribution and a webcast producer. **The Advisory Committee trusts that the Secretary-General will provide more detailed information on resources funded by cost recovery, including their recording, in the next programme budget submission.**

Website rationalization

VII.24 The Advisory Committee was informed, upon enquiry, that the Department worked with all offices and departments to provide guidance on the implementation of agreed institutional governance standards on website publishing, including branding, accessibility and multilingualism. The Department worked with several offices and departments to create and maintain websites; ensure that the content is created along all major priorities and is regularly fed to key websites; support conferences convened by other departments; and maintain a dynamic digital presence across the six official languages. The Committee notes that the key role played by the Department is further reinforced under the administrative instruction on United Nations website publishing ([ST/AI/2022/2](#)), issued in 2022. **The Advisory Committee trusts that the Department, in cooperation with the Office of Information and Communications Technology, will continue to rationalize**

websites and institutional social media accounts. In this context, the Committee also trusts that the maintenance of a digital presence across the six official languages will be ensured. The Committee discusses this matter further under section 29C, Office of Information and Communications Technology.

Collaboration between the United Nations information centres and the resident coordinator system

VII.25 The Advisory Committee was informed that United Nations information centres were in 59 locations worldwide and worked to engage and mobilize people in the work of the United Nations in more than 80 languages. Upon enquiry, the Committee was informed that, of the 44 integrated United Nations information centre offices, 30 were co-located with the resident coordinator office as of March 2022. Resident coordinators were the first reporting officer for directors of information centres, and resident coordinators or resident coordinator office team leaders were the first reporting officer for the national officers who serve as heads of information centres. The close working relationship between United Nations information centres and resident coordinator offices allowed for a more robust and coordinated approach to the strategic planning and implementation of in-country United Nations communications, in support of both the United Nations Sustainable Development Cooperative Frameworks and global communications priorities and campaigns. **The Advisory Committee encourages the ongoing coordination and harmonization of activities between the United Nations information centres and the resident coordinator offices and trusts that updated information thereon will be provided in the context of the next programme budget submission. The Committee recommends that the General Assembly request the Secretary-General to facilitate the dissemination of UN Web TV and web content, including through the information centres, to Member States' public and private channels and to provide an update thereon in the next programme budget submission.**

Global communications strategy

VII.26 The Advisory Committee, upon enquiry, was informed that the evaluation of the global communications strategy was ongoing and was expected to conclude in the latter half of 2022. **The Advisory Committee trusts that the Department will provide the results of the evaluation to the General Assembly at the time of its consideration of the present report.**

Discontinuation of the Yearbook of the United Nations

VII.27 Upon enquiry, the Advisory Committee was informed that the *Yearbook of the United Nations* was a compilation of reports and resolutions that had already been published or made available elsewhere in the United Nations system. The compilation and narration in the early years of the *Yearbook* was of great value to researchers and others who had no access to United Nations documents, reports and resolutions. The Department is finalizing the 2015 print edition of the *Yearbook*, which will be published online at the end of August 2022. It is indicated in the programme budget proposal for 2023 that the *Yearbook* will be discontinued by the Department and replaced with a legacy online site that connects directly with relevant resources in the Dag Hammarskjöld Library ([A/77/6 \(Sect. 28\)](#), para. 28.5). The Committee was informed that the matter had been discussed in paragraph 57 of the report of the Committee on Information entitled "Activities of the Department of Global Communications: outreach and knowledge services" ([A/AC.198/2022/4](#)). The Committee was further informed that a new feature, Yearbook Pre-press, which offers draft chapters and detailed chapter research outlines that are in production, will continue to be made available to researchers. Currently there are 11 approved posts

(7 in the Professional category and 4 in the General Service and related categories) dedicated to these functions, which are fully encumbered. In addition to the Yearbook Pre-press, the skills and expertise of the current *Yearbook* staff will produce updates of high-demand publications such as *Basic Facts about the United Nations*, *The Essential UN* and the *United Nations Guide to Model UN*. **The Advisory Committee trusts that further justification for the discontinuation of the *Yearbook* and the utilization of the related resources, as well as the new feature called Yearbook Pre-press, will be provided to the General Assembly during the consideration of the present report. The Committee also trusts that consolidated lessons learned from the use of the *Yearbook* will be provided in the next programme budget submission.**

Table VII.3
Evolution of overall financial resources by object of expenditure and funding source
 (Thousands of United States dollars)

	<i>Regular budget</i>						<i>Other assessed</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	81 720.9	76 617.3	82 343.6	39 457.8	82 497.1	153.5	662.4	765.6	787.1	21.5	1 350.7	898.8	898.8	–	78 630.4	84 008.0	84 183.0	175.0
Other staff costs	3 851.6	2 873.2	4 020.6	1 432.5	4 166.6	146.0	–	37.8	–	(37.8)	3 015.5	4 854.8	4 994.1	139.3	5 888.7	8 913.2	9 160.7	247.5
Hospitality	22.8	2.6	25.3	2.0	25.3	–	–	–	–	–	–	–	–	–	2.6	25.3	25.3	–
Consultants	–	142.4	–	248.5	–	–	–	–	–	–	533.0	30.0	108.0	78.0	675.4	30.0	108.0	78.0
Experts	–	14.9	–	–	–	–	–	–	–	–	–	–	–	–	14.9	–	–	–
Travel of representatives	–	–	–	–	–	–	–	–	–	–	–	10.0	10.0	–	–	10.0	10.0	–
Travel of staff	287.7	241.5	260.7	325.5	260.7	–	–	28.7	28.7	–	68.0	210.8	194.3	(16.5)	309.5	500.2	483.7	(16.5)
Contractual services	6 411.5	5 198.3	6 276.4	3 358.9	6 976.1	699.7	41.0	41.3	41.3	–	3 352.3	4 053.0	4 042.5	(10.5)	8 591.6	10 370.7	11 059.9	689.2
General operating expenses	4 699.9	3 839.8	5 050.6	4 020.6	5 050.8	0.2	–	2.9	2.9	–	761.5	977.0	922.6	(54.4)	4 601.3	6 030.5	5 976.3	(54.2)
Supplies and materials	623.1	157.2	547.8	87.5	533.3	(14.5)	–	–	–	–	0.7	6.2	7.1	0.9	157.9	554.0	540.4	(13.6)
Furniture and equipment	648.6	1 805.9	630.6	197.6	630.6	–	–	–	–	–	164.6	26.4	22.0	(4.4)	1 970.5	657.0	652.6	(4.4)
Improvement of premises	–	26.2	–	1.1	–	–	–	–	–	–	–	–	–	–	26.2	–	–	–
Grants and contributions	800.0	24.6	859.1	12.1	859.1	–	–	–	–	–	582.2	731.1	618.3	(112.8)	606.8	1 590.2	1 477.4	(112.8)
Total	99 066.1	90 943.9	100 014.7	49 144.0	100 999.6	984.9	703.4	876.3	860.0	(16.3)	9 828.5	11 798.1	11 817.7	19.6	101 475.8	112 689.1	113 677.3	988.2

Part VIII

Common support services

Section 29

Management and support services

Regular budget	
Appropriation for 2021	\$305,980,100
Expenditure for 2021	\$305,655,100
Appropriation for 2022	\$308,171,300
Expenditure as at 30 June 2022	\$166,478,500
Proposal for 2023	\$312,721,600
Other assessed^a	
Appropriation for 2021	\$238,574,700
Expenditure for 2021	\$190,805,900
Estimate for 2022	\$197,973,100
Expenditure as at 30 June 2022	\$99,299,000
Proposal for 2023 ^b	\$207,986,600
Extrabudgetary resources	
Available for 2021	\$216,611,000
Expenditure for 2021	\$260,588,700
Estimate for 2022	\$274,711,400
Expenditure as at 30 June 2022	\$129,668,100
Projected for 2023	\$244,484,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e., before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

VIII.1 Part VIII of the proposed programme budget for 2023 covers section 29, Management and support services, which comprises six subsections: 29A through 29C, under the responsibility of the Department of Management Strategy, Policy and Compliance, the Department of Operational Support and the Office of Information and Communications Technology, respectively; and 29E through 29G, under the responsibility of the United Nations Offices at Geneva, Vienna and Nairobi, respectively. Each subsection is addressed separately below.

VIII.2 The Advisory Committee recalls that, in the context of the global service delivery model, a separate subsection was proposed under section 29, as subsection 29D, Global Shared Service Centres, to include the overall resource requirements of the Global Shared Service Centres, as well as the proposed distribution by funding

source ([A/73/706](#), para. 56; see also [A/72/801](#), para. 75). **In view of the decision of the General Assembly at its seventy-sixth session not to take action on the report of the Secretary-General on the global service delivery model, the Advisory Committee trusts that the listing of the subsections under section 29 will be revised accordingly.** The Committee further discusses matters related to the global service delivery model under subsection 29B.

VIII.3 The regular budget resources requested by the Secretary-General for section 29 for 2023 amount to \$312,721,600 before recosting, reflecting a net increase of \$4,550,300, or 1.5 per cent, compared with the appropriation for 2022.

Subsection 29A

Department of Management Strategy, Policy and Compliance

Regular budget	
Appropriation for 2021	\$54,668,400
Expenditure for 2021	\$55,043,700
Appropriation for 2022	\$55,424,300
Expenditure as at 30 June 2022	\$29,078,300
Proposal for 2023	\$58,250,000
Other assessed^a	
Appropriation for 2021	\$52,142,700
Expenditure for 2021	\$50,904,600
Estimate for 2022	\$55,552,700
Expenditure as at 30 June 2022	\$20,131,200
Proposal for 2023 ^b	\$58,812,300
Extrabudgetary resources	
Available for 2021	\$36,059,400
Expenditure for 2021	\$35,304,500
Estimate for 2022	\$37,259,900
Expenditure as at 30 June 2022	\$23,459,200
Projected for 2023	\$34,350,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e., before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

VIII.4 The regular budget resources requested for subsection 29A for 2023 amount to \$58,250,000 before recosting, reflecting a net increase of \$2,825,700, or 5.1 per cent, compared with the appropriation for 2022. Information on the evolution of overall

financial resources by object of expenditure and funding source is contained in table VIII.18.

VIII.5 The Secretary-General indicates that the net increase results from three factors: (a) technical adjustments, reflecting a net decrease of \$230,400, resulting inter alia from the removal of non-recurrent provisions for two temporary positions related to the jurisdictional review pursuant to General Assembly resolution [75/245 B \(A/77/6 \(Sect. 29A\)\)](#), para. 29A.143 (a)); (b) new and expanded mandates, representing an increase of \$303,700, to enhance and support the work of the Committee for Programme and Coordination, pursuant to Assembly resolution [76/236 \(ibid., para. 29A.144\)](#); and (c) other changes as outlined in paragraph 29A.145, reflecting an increase of \$2,752,400, due mainly to proposed resources in the context of the Secretary-General's efforts to address racism and racial discrimination (\$3,273,100) and additional requirements to respond to increased demands relating to programme planning and budgeting, field operations finance and administrative law (\$629,200), offset in part by the proposed redeployment of financial operational functions to subsection 29B, Department of Operational Support (\$1,261,000).

Table VIII.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	272	1 USG, 2 ASG, 7 D-2, 16 D-1, 33 P-5, 46 P-4, 38 P-3, 25 P-2/1, 20 GS (PL) and 84 GS (OL)
Proposed for 2023	278	1 USG, 2 ASG, 8 D-2, 17 D-1, 35 P-5, 51 P-4, 44 P-3, 26 P-2/1, 20 GS (PL) and 74 GS (OL)
Establishment	7 ^a	1 D-2, 2 P-5, 2 P-4, 1 P-2 and 1 GS (OL) under executive direction and management
	3	1 D-1, 1 P-3 and 1 GS (PL) under subprogramme 1, component 2
	1	1 P-3 under subprogramme 2, component 2
	5	3 P-3, 1 P-2 and 1 GS (PL) under subprogramme 2, component 3
	3 ^a	2 P-4 and 1 P-3 under subprogramme 3, component 1
	1	1 P-4 under subprogramme 3, component 2
Redeployment	(14)	1 P-2, 2 GS (PL) and 11 GS (OL) from subprogramme 2, component 1, to section 29B, Department of Operational Support
Other assessed		
Estimated for 2022	196	1 D-2, 3 D-1, 13 P-5, 59 P-4, 42 P-3, 7 P 2/1, 5 GS (PL) and 66 GS (OL)
Estimated for 2023	208	1 D-2, 3 D-1, 13 P-5, 63 P-4, 45 P-3, 7 P 2/1, 5 GS (PL) and 71 GS (OL)
Extrabudgetary		
Estimated for 2022	119	1 D-1, 10 P-5, 19 P-4, 25 P-3, 5 P 2/1, 11 GS (PL), 35 GS (OL) and 13 LL
Estimated for 2023	105	1 D-1, 9 P-5, 19 P-4, 21 P-3, 5 P 2/1, 8 GS (PL), 29 GS (OL) and 13 LL

^a Proposed for establishment in 2022 in the revised estimates report on addressing racism and promoting dignity for all in the United Nations Secretariat ([A/76/771](#)), for consideration by the General Assembly during the second resumed part of its seventy-sixth session.

Comments and recommendations on posts

VIII.6 The Secretary-General proposes a total of 278 regular budget funded posts for 2023, which represents a net increase of six posts compared with the number of posts approved for 2022. Proposed post changes are summarized in annex II to the budget proposal.

Establishment

VIII.7 The Secretary-General proposes the establishment of 10 posts, as follows: one Director (D-2), one Senior Programme Management Officer (P-5), one Senior Human Resources Officer (P-5), one Programme Management Officer (P-4), one Communications Officer (P-4), one Associate Programme Management Officer (P-2) and one Management and Programme Analysis Assistant (General Service (Other level)) in the proposed Office of Diversity, Equity and Inclusion within the Office of the Under-Secretary-General for Management Strategy, Policy and Compliance; and three posts of Human Resources Officer (2 P-4 and 1 P-3) in the Office of Human Resources, as reflected in the revised estimates in the report of the Secretary-General on addressing racism and promoting dignity for all in the United Nations Secretariat (A/76/771, paras. 25 (a) and 30 (a)). The Advisory Committee recalls that the General Assembly, in the related resolution, endorsed the recommendations of the Committee and approved for a period of 18 months, from 1 July 2022 to 31 December 2023, the establishment of seven general temporary positions for the Department of Management Strategy, Policy and Compliance (resolution 76/271, para. 3; see also A/76/7/Add.39, paras. 12 and 21). **Taking into account the provisions of General Assembly resolution 76/271, the Advisory Committee recommends against the proposed establishment of the posts of one Human Resources Officer (P-4) and one Human Resources Officer (P-3) in the Office of Human Resources and one Management and Programme Analysis Assistant (General Service (Other level)) in the proposed Office of Diversity, Equity and Inclusion and recalls the Assembly's approval of the following general temporary positions for 2023: one Director (D-2), one Senior Programme Management Officer (P-5), one Senior Human Resources Officer (P-5), one Programme Management Officer (P-4), one Communications Officer (P-4), one Associate Programme Management Officer (P-2) and one Human Resources Officer (P-4). Any related non-post resources should be adjusted accordingly (see also paras. VII.6 and VIII.35). The Committee also recalls that the Assembly endorsed the recommendation of the Committee against the establishment of the Office of Diversity, Equity and Inclusion, especially since the scope is beyond the context of racism and racial discrimination (see A/76/7/Add.39, para. 12).**

VIII.8 The Secretary-General also proposes the establishment of three posts in the secretariat of the Fifth Committee and the Committee for Programme and Coordination, as follows: one Deputy Secretary (D-1), one Programme Management Officer (P-3) and one Senior Programme Management Assistant (General Service (Principal level)). In its resolution 76/236, the General Assembly requested the Secretary-General to identify possible measures to enhance and support more effective work of the Committee for Programme and Coordination and the Fifth Committee, including in terms of the duration of its sessions and the capacity of the secretariat of the Fifth Committee and the Committee for Programme and Coordination (A/77/6 (Sect. 29A), para. 29A.144). Upon enquiry, the Advisory Committee was informed that the proposed resources would enable the servicing of both Committees at an adequate level, in view of the additional workload related to the increasing overlap of the sessions of the two Committees, as well as the greater volume of reports for the consideration of the Committees and the associated documentation to be processed. **Taking into account existing capacity, the Advisory Committee is not fully convinced of the need for the proposed Programme Management Officer (P-3) post and recommends against its establishment, at this stage. Any related non-post resources should be adjusted accordingly.**

VIII.9 Furthermore, the Secretary-General proposes the establishment of three posts of Programme Budget Officer (P-3), one post of Associate Finance and Budget Officer (P-2) and one post of Senior Budget Assistant (General Service (Principal level)) in the Programme Planning and Budget Division, as well as one post of

Finance and Budget Officer (P-3) in the Field Operations Finance Division ([A/77/6 \(Sect. 29A\)](#), annex II). According to the Secretariat, the proposed resources would enhance the capacity of both Divisions to respond to increased demands from intergovernmental and expert bodies, as well as from client entities. **Taking into account existing capacity, the Advisory Committee is not convinced that the proposed level of resources is fully justified and recommends against the establishment of two proposed posts of Programme Budget Officer (P-3). Any related non-post resources should be adjusted accordingly.**

VIII.10 The establishment of one Legal Officer (P-4) post within the Administrative Law Division is proposed to enhance the capacity of the Division to meet the increased demand of handling referrals for disciplinary action from the Office of Internal Oversight Services and heads of entities and to provide sound representation of the Secretary-General before the United Nations Dispute Tribunal in challenges to disciplinary-related decisions. Upon enquiry, the Advisory Committee was informed that the Division had received 146 disciplinary cases in 2019, 183 in 2020, 173 in 2021 and 42 as at June 2022, while the number of cases carried over from year to year continued to increase, from 95 in 2019 to 184 as at June 2021. **Taking into account the ongoing efforts of the Secretary-General to enhance accountability and the current trend of disciplinary cases, the Advisory Committee is not convinced that the establishment of a Legal Officer (P-4) post is sufficiently justified at this stage and recommends, instead, its establishment as a general temporary assistance position, with a 50 per cent vacancy rate, to help address the backlog of disciplinary cases (see also para. VIII.17 below and [A/76/7](#) and [A/76/7/Corr.1](#), para. VIII.13). Any related non-post resources should be adjusted accordingly.**

Redeployment

VIII.11 The Secretary-General proposes the outward redeployment to subsection 29B, Department of Operational Support, of 14 posts for the performance of financial transactional functions related to payroll, accounts payable and commercial insurance, as follows: one post of Associate Finance and Budget Officer (P-2), two posts of Senior Finance and Budget Assistant (General Service (Principal level)), seven posts of Accounting Assistant (General Service (Other level)), two posts of Team Assistant (General Service (Other level)), one post of Administrative Assistant (General Service (Other level)) and one post of Finance Assistant (General Service (Other level)). Upon enquiry, the Advisory Committee was informed that, in addition to these regular budget funded posts, the transfer of the payroll, accounts payable and commercial insurance functions would also entail the redeployment of 15 posts financed through extrabudgetary resources (see para. VIII.26 below) and 14 posts under the support account to be proposed in the budget submission for the 2023/2024 period.

VIII.12 Upon enquiry, the Advisory Committee was informed that these functions were intended to be performed by the service centres to be established under the overall supervision of the Department of Operational Support in the Secretary-General's global service delivery model proposal ([A/73/706](#)). The Finance Division of the Department of Management Strategy, Policy and Compliance has carried out these functions for the past three years, on an interim basis. Following the decision of the General Assembly, at its seventy-sixth session, not to take action on the global service delivery model proposal, the two departments undertook a review to identify operational and transactional support functions that remained in the Department of Management Strategy, Policy and Compliance and should be transferred to the Department of Operational Support, in line with its mandate as approved by the Assembly. The Committee was also informed that, as a result of that internal review, 25 posts (17 under the regular budget, 7 under other assessed and 1 under

extrabudgetary funding) had been redeployed from the Department of Management Strategy, Policy and Compliance to the Department of Operational Support since 2020. A limited number of functions that may be deemed operational remained with the Department of Management Strategy, Policy and Compliance, namely, the reporting of descriptive data on staff and non-staff composition and the review of continuing appointments. However, further redeployment of posts was not envisaged by the Secretariat for periods beyond 2023. **Noting the internal review conducted by the Secretariat and that a number of changes have been introduced to the structure, functions and post redeployments in the Department of Management Strategy, Policy and Compliance and the Department of Operational Support since the management reform, the Advisory Committee sees merit in a period of stabilization** (see also para. VIII.49 below and para. 40 in chap. I above).

Vacant posts

VIII.13 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, 22 regular budget funded posts (3 P-4, 6 P-3, 4 P-2 and 9 General Service (Other level)) were vacant, including two posts (2 General Service (Other level)) vacant for two years or more, for which candidates were under review. **The Advisory Committee trusts that all vacant posts, including the long-vacant posts, will be filled and that an update thereon will be provided to the General Assembly at the time of the consideration of the present report and in the next budget submission.** The Committee makes further observations on posts vacant for 24 months or longer in chapter I above.

Vacancy rates

VIII.14 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for subsection 29A (see table VIII.2). The Committee notes that the average vacancy rates for the Professional and higher categories were 13.1 per cent in 2021 and 12.1 per cent as at 30 June 2022, while a rate of 17.6 per cent is proposed for 2023. The average vacancy rates for the General Service and related categories were 20.3 per cent in 2021 and 17.4 per cent as at 30 June 2022, while a rate of 20.5 per cent is proposed for 2023. The Committee further recalls that, in the context of the budget performance in respect of the budget period 2021: proposed transfers between sections of the programme budget (A/CN.1/R.1231), there was an overexpenditure under post resources in subsection 29A, due mainly to a lower-than-budgeted vacancy rate which gave rise to a proposed transfer of credits from other sections. **The Advisory Committee notes the difference between average vacancy rates and the budgeted rates and trusts that further clarification on the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I above.

Table VIII.2
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	167	14.7	13.1	168	16.0	12.1	184	17.6
General Service and related	105	14.7	20.3	104	18.5	17.4	94	20.5

VIII.15 Subject to its recommendations in paragraphs VIII.7, VIII.8, VIII.9 and VIII.10 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VIII.16 The proposed non-post resources for 2023 amount to \$16,558,700 before recosting, reflecting a net increase of \$996,500, or 6.4 per cent, compared with the apportionment for 2022 (A/77/6 (Sect.29A), table 29A.45).

General temporary assistance

VIII.17 Under other staff costs, the proposed general temporary assistance positions include: (a) 10 continuing positions; (b) a non-recurrent provision for a position of Legal Officer (P-4) in the Administrative Law Division approved in 2022, for an additional six months in 2023 (see para. 29A.145 (g); see also para. VIII.10 above); and (c) the establishment of one Legal Officer (P-4) position and two Human Resources Officer (1 P-4 and 1 P-3) positions, as proposed in the revised estimates report on addressing racism and promoting dignity for all (A/76/771, para. 30 (a) and (b)). **Taking into account the provisions of General Assembly resolution 76/271, the Advisory Committee recommends against the three proposed general temporary assistance positions of one Legal Officer (P-4) and two Human Resources Officer (1 P-4 and 1 P-3) related to addressing racism and promoting dignity for all.**

Consultants

VIII.18 The proposed requirements under consultants amount to \$578,400, reflecting an increase of \$457,100, or 376.8 per cent, for editorial and translation services, as reflected in the revised estimates report on addressing racism and promoting dignity for all (A/76/771, para. 25 (b)). Upon enquiry, the Advisory Committee was informed that expenditures of \$393,600, as at 30 June 2022, against a provision of \$121,300, were due mainly to: the utilization of training consultants to implement central learning programmes budgeted under contractual services; and consultants for the Secretary-General's antiracism task force through the end of June 2022, which was not included in the 2022 appropriation. **Taking into account the provisions of General Assembly resolution 76/271, the Advisory Committee recommends a reduction of 30 per cent (\$137,100) to the proposed resources under consultants related to addressing racism and promoting dignity for all.** The Committee further discusses matters related to consultants in chapter I above.

Travel of staff

VIII.19 The proposed requirements under travel of staff amount to \$364,200, reflecting an increase of \$16,300, or 4.7 per cent, compared with the 2022 appropriation. Upon enquiry, the Advisory Committee was informed that expenditures of \$439,700, as at 30 June 2022, against the provision of \$347,900, were due mainly to: the posting of central training provisions in the actual expenditures classes, including travel of staff, compared with the budget consolidated under contractual services; and annual travel for two large groups, related to the Staff Management Committee meeting and a human resources conference. Upon enquiry, the Advisory Committee was informed that the greatest efforts within the Department to increase the use of hybrid or virtual meetings were related to the conversion of most of the leadership and management development trainings into online programmes. **Taking into account that the Department will continue to apply lessons learned from the COVID-19 pandemic by maximizing the use of online platforms, the Advisory Committee recommends a reduction of 10 per cent (\$36,400) to the proposed provision under travel of staff.** The Committee discusses

further travel in connection with participation in occupational or functional networks meetings and conferences in chapter I above.

Contractual services

VIII.20 The proposed requirements under contractual services amount to \$8,202,100, reflecting an increase of \$403,100, or 5.2 per cent, compared with the 2022 appropriation. The requested resources include: (a) \$384,500 related to anti-racism training and awareness-raising, as reflected in the revised estimates report (A/76/771, para. 30 (e)); and (b) \$6,983,700 for training and staff development in the areas of organizational learning, performance management and crosscutting areas, representing an increase of \$350,800 compared with the 2022 approved levels. Expenditures related to training under the Department amount to \$6,598,649 for 2021 and \$1,268,639 as at 30 May 2022, against provisions of \$6,633,500 for 2021 and \$6,632,900 for 2022. **Taking into account the provisions of General Assembly resolution 76/271, the Advisory Committee recommends a reduction of 40 per cent (\$153,800) to the proposed resources under contractual services related to addressing racism and promoting dignity for all. In addition, considering the expansion of online learning during the pandemic, the Committee is not convinced that the proposed requirements for training have been fully justified, and taking also into account the low level of expenditures in 2021 and for the first six months of 2022, the Committee recommends a reduction of 30 per cent (\$105,200) to the proposed increase related to training.**

General operating expenses

VIII.21 The proposed requirements under general operating expenses amount to \$326,700, reflecting a decrease of \$31,600, or 8.8 per cent, compared with the 2022 appropriation. Expenditures amount to \$167,500 for 2021 and \$102,900 as at 30 June 2022, against the provisions of \$369,300 for 2021 and \$358,300 for 2022. **Taking into account the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 10 per cent (\$32,700) to the proposed provision under general operating expenses.**

Supplies and materials

VIII.22 The proposed requirements under supplies and materials amount to \$75,000 for 2023, reflecting an increase of \$12,300, or 19.6 per cent, compared with the 2022 appropriation. Expenditures amount to \$6,700 for 2021 and \$1,100 as at 30 June 2022, against the provisions of \$128,000 for 2021 and \$62,700 for 2022. **Taking into account the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 10 per cent (\$7,500) to the proposed resources under supplies and materials.**

Grants and contributions

VIII.23 The proposed requirements of \$4,253,100, at the same level approved for 2022, would provide for Umoja-related requirements (see para. VIII.24 below) and the regular budget share of the 2023 resource requirements for the team working on developing an efficiency model for the provision of management services (\$227,600). Upon enquiry, the Advisory Committee was informed that the team had been working on initiatives to improve administrative service delivery, and its expected outputs included the preparation of guidance to operationalize mutual recognition principles, and the development of a common service catalogue and a road map for a more efficient model for management services across the Secretariat. The Committee discusses matters related to the development of initiatives to improve service delivery under subsection 29B.

VIII.24 The requirements related to Umoja proposed under subsection 29A amount to \$4,266,100, at the same level approved for 2022, and comprise: \$3,902,000 for the regular budget share of the 2023 resource requirements of the Enterprise Resource Planning Solutions Division; \$123,500 for the regular budget share of the estimated 2023 resource requirements of the Umoja business support resources; and \$240,600 for Umoja global master data management. Upon enquiry, the Advisory Committee was informed that expenditure for 2019 amounted to \$2,138,800; \$3,461,700 for 2020; \$4,135,400 for 2021; and \$4,054,900 as at May 2022. The Committee was also informed that, including resources proposed under subsection 29C, Umoja-related requirements for 2023 would amount to \$7,707,900, reflecting an increase of \$74,400 compared with the level approved for 2022 of \$7,633,500; total expenditures amounted to \$6,193,700 for 2019, \$5,315,800 for 2020, \$7,451,000 for 2021 and \$5,028,200 as at May 2022 (see also para. VIII.69). **The Advisory Committee recalls that the General Assembly endorsed the Committee's recommendation to request the Secretary-General to provide in his next report on Umoja an overview of all resources across all funding sources related to the Umoja project, including any changes to the functions or funding source of posts and positions previously approved (resolution 76/279; see also A/76/808, para. 15).** The Committee will further discuss Umoja-related resources in the context of that report.

VIII.25 Subject to its recommendations in paragraphs VIII.15, VIII.17, VIII.18, VIII.19, VIII.20, VIII.21 and VIII.22 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

VIII.26 For 2023, extrabudgetary resources for the Department are estimated at \$34,350,200, reflecting a decrease of \$2,909,700 compared with the estimate for 2022, due mainly to the transfer of 15 extrabudgetary-funded posts (2 P-5, 4 P-3, 3 General Service (Principal level) and 6 General Service (Other level)) for the performance of the financial operation functions related to payroll, accounts payable and commercial insurance to subsection 29B, Department of Operational Support (see also para. VIII.11 above). Upon enquiry, the Advisory Committee was informed that, of the total estimated extrabudgetary resources for 2023: (a) \$894,000 would be received from voluntary contributions; (b) \$20,193,300 from programme support costs; and (c) \$11,195,000 from cost recovery, based on historical expenditure patterns. The Committee was also informed that the revenue from cost recovery amounted to \$10.9 million in 2020, \$11.5 million in 2021 and \$1.4 million as at 31 May 2022, with billings to be issued mainly in June and December 2022. A breakdown of the estimated cost recovery by entity and services provided was requested, but not provided. **The Advisory Committee is of the view that the information regarding extrabudgetary resources lacks sufficient detail and recommends that the General Assembly request the Secretary-General to systematically include in future budget proposals a more detailed breakdown of extrabudgetary resources and clear data on voluntary contributions, programme support costs, cost recovery, cost-sharing and central peacekeeping and other funds, specifying the services provided to different entities along with the respective amounts recovered.** The Committee discusses extrabudgetary resources and cost recovery further in chapter I above.

Gender and geographical representation

VIII.27 The Advisory Committee requested and received information on the gender and geographical representation of the Department. As at 31 December 2021,

of the 232 staff encumbering regular budget funded posts, 148, or 63 per cent, were female and 84, or 36.2 per cent, were male. As at the same date, the geographical representation of the 151 staff in the Professional and higher categories funded under the regular budget was: 75 staff from Western European and other States; 33 from Asia-Pacific States; 21 from Latin American and Caribbean States; 13 from African States; and 9 from Eastern European States. **The Advisory Committee trusts that additional measures will be taken to achieve equitable geographical representation in the Department, particularly given its critical role in the implementation of the Secretary-General's geographical diversity strategy, and that an update will be provided in all future programme budget submissions.** The Committee further discusses geographical representation in chapter I above.

VIII.28 On a related matter, the Advisory Committee was informed that the Department plans to launch a new portal in the third quarter of 2022, providing data on the composition of the staff of the Secretariat to Member States, including geographical representation, with increased timeliness, enhanced visualization and analytical capabilities.

Delegation of authority, oversight and accountability

VIII.29 Upon enquiry, the Advisory Committee was informed that, according to the Secretariat, the overarching objectives of the new delegation of authority framework had been met and that most heads of entities considered that it had led to efficiencies. The Department was engaging in ongoing efforts to enhance guidance, monitoring, tools and policies to support compliance with the new framework. Examples included: the updating of the 2019 accountability framework on monitoring of the delegation of authority that accompanies the delegation instrument; guidance on areas where recurring issues are detected; further development of the Secretary-General's compacts with senior leaders to reflect performance over time; and the development of dashboards and tools to track performance (see also para. VIII.30 below). Furthermore, the Business Transformation and Accountability Division continued to monitor all entities and identify decisions that are not in full compliance with the regulatory framework through key performance indicators and other monitoring activities. **The Advisory Committee is of the view that the Department of Management Strategy, Policy and Compliance, through each of its offices and divisions, should intensify its efforts to strengthen oversight and accountability, within existing resources (see for instance para. VIII.72 below).** The Committee further discusses accountability in chapter I above.

Financial regulatory framework

VIII.30 It is indicated in the budget proposal that the Department was carrying out a review and update of the financial regulatory framework in line with the decentralized delegation of authority framework and the strengthened accountability system ([A/77/6 \(Sect. 29A\)](#), paras. 29A.68 and 29A.69). Upon enquiry, the Advisory Committee was informed that several policy instruments had recently been issued, such as the information circular on claims for compensation under appendix D to the Staff Rules in the event of death, injury or illness due to COVID-19 ([ST/IC/2021/17](#)) and the guidelines on cost recovery and on credit card payments. Additional instruments were currently being updated, including the administrative instructions on the management of trust funds and on the currency of payments and disbursement of salaries and related allowances, as well as the guidelines on the management of programme support costs, implementing partners, cost-sharing arrangements and on the acceptance of voluntary contributions.

Organizational chart

VIII.31 In paragraph 38 of its report on the programme budget for 2022 ([A/76/7](#) and [A/76/7/Corr.1](#)), the Advisory Committee indicated that it trusted that future submissions would include comprehensive, consolidated and user-friendly organizational charts, for individual budget sections and the Secretariat as a whole. Upon enquiry, the Committee was informed that the Secretariat would initially aim at developing such charts with one or two pilot departments and share the findings and outcome of these efforts with the Committee by November 2022. The Committee further discusses this matter in chapter I above.

Subsection 29B Department of Operational Support

Regular budget	
Appropriation for 2021	\$85,617,000
Expenditure for 2021	\$86,048,000
Appropriation for 2022	\$87,648,400
Expenditure as at 30 June 2022	\$57,860,500
Proposal for 2023	\$91,351,300
Other assessed^a	
Appropriation for 2021	\$107,544,300
Expenditure for 2021	\$104,340,900
Estimate for 2022	\$107,922,200
Expenditure as at 30 June 2022	\$54,357,300
Proposal for 2023 ^b	\$113,347,300
Extrabudgetary resources	
Available for 2021	\$65,500,400
Expenditure for 2021	\$72,566,800
Estimate for 2022	\$93,081,300
Expenditure as at 30 June 2022	\$31,901,600
Projected for 2023	\$65,936,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

VIII.32 The regular budget resources requested for subsection 29B for 2023 amount to \$91,351,300, before recosting, reflecting a net increase of \$3,702,900, or 4.2 per cent,

compared with the 2022 appropriation. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.19.

VIII.33 The Secretary-General indicates that the net increase results from three factors: (a) technical adjustments, reflecting an increase of \$162,400, due to the delayed impact of the establishment of two P-3 posts and the reassignment of one General Service (Other level) position approved for the 2022 budget ([A/77/6 \(Sect. 29B\)](#), para. 29B.122); (b) new and expanded mandates, representing an increase of \$300,000, to improve multilingualism in the Secretariat pursuant to General Assembly resolution [76/245](#) (*ibid.*, para. 29B.123); and (c) other changes as outlined in paragraph 29B.125, reflecting an increase of \$3,240,500, due mainly to: proposed resources in the context of the Secretary-General's efforts to address racism and racial discrimination; the inward redeployment of resources, including 14 posts, from subsection 29A, Department of Management Strategy, Policy and Compliance; as well as the establishment of one P-3 post to meet expanding demands related to property management and two general temporary assistance positions for the management of the human resources operations team in the Division of Administration.

Table VIII.3
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2022	352	1 USG, 2 ASG, 5 D-2, 6 D-1, 11 P-5, 15 P-4, 14 P-3, 12 P-2, 14 GS (PL), 179 GS (OL) and 93 TC
Establishment	6	2 P-4 and 1 P-3 under subprogramme 1, component 1 ^a 1 P-3 under subprogramme 1, component 2 ^a 1 P-3 under subprogramme 1, component 3 ^a 1 P-3 under subprogramme 4
Reassignment	–	1 GS (PL) under subprogramme 1, component 1
Redeployment	14	1 P-2, 2 GS (PL) and 11 GS (OL) from Department of Management Strategy, Policy and Compliance (section 29A) to Department of Operational Support (section 29B) under subprogramme 4
Proposed for 2023	372	1 USG, 2 ASG, 5 D-2, 6 D-1, 11 P-5, 17 P-4, 18 P-3, 13 P-2, 16 GS (PL), 190 GS (OL) and 93 TC
Other assessed		
Estimated for 2022	431	2 D-2, 9 D-1, 33 P-5, 94 P-4, 107 P-3, 16 P-2, 20 GS (PL) and 150 GS (OL)
Projected for 2023	437	2 D-2, 9 D-1, 33 P-5, 97 P-4, 110 P-3, 16 P-2, 20 GS (PL) and 150 GS (OL)
Extrabudgetary		
Estimated for 2022	59	3 P-5, 10 P-4, 5 P-3, 4 P-2, 6 GS (PL), 28 GS (OL) and 3 TC
Projected for 2023	73	5 P-5, 9 P-4, 9 P-3, 4 P-2, 9 GS (PL), 34 GS (OL) and 3 TC

^a Proposed for establishment in 2022 in the revised estimates report on addressing racism and promoting dignity for all in the United Nations Secretariat ([A/76/771](#)), for consideration by the General Assembly during the second resumed part of its seventy-sixth session.

Comments and recommendations on posts

VIII.34 The Secretary-General proposes a total of 372 regular budget funded posts for 2023, reflecting a net increase of 20 posts compared with the number of posts approved for 2022. Proposed post changes are summarized in annex III to the budget proposal.

Establishment

VIII.35 The Secretary-General proposes the establishment of five posts, as follows: one Human Resources Officer (P-4), one Data Scientist (P-4) and one Business Analyst (P-3) in the Human Resources Services Division, one Staff Development Officer (P-3) in the Capacity Development and Operational Training Service and one Staff Counsellor (P-3) in the Division of Health-Care Management and Occupational Safety and Health, as proposed in the Secretary-General's revised estimates report on addressing racism and promoting dignity for all in the United Nations Secretariat ([A/76/771](#), para. 39 (a)–(c)). The Advisory Committee recalls that, in its related resolution [76/271](#), the General Assembly, inter alia, approved for a period of 18 months, from 1 July 2022 to 31 December 2023, the establishment of one general temporary position of Data Scientist (P-4) in the Department (resolution [76/271](#), para. 3; see also [A/76/7/Add.39](#), para. 21). **Taking into account the provisions of General Assembly resolution 76/271, the Advisory Committee recommends against the proposed establishment of the posts of one Human Resources Officer (P-4) and one Business Analyst (P-3) in the Human Resources Services Division, one Staff Development Officer (P-3) in the Capacity Development and Operational Training Service and one Staff Counsellor (P-3) in the Division of Health-Care Management and Occupational Safety and Health, and recalls the Assembly's approval of one general temporary position of Data Scientist (P-4) in the Human Resources Services Division for 2023. Any related non-post resources should be adjusted accordingly.**

VIII.36 The Secretary-General also proposes the establishment of one post of Property Management Officer (P-3) in the Facilities and Commercial Activities Service of the Division of Administration. The incumbent would assume the role of fixed-asset accountant for Headquarters, provide operational and data analytics support with regard to property management and fixed-asset accounting and manage the Property Management and Inventory Control Unit. The Advisory Committee notes that a Property Management Officer (P-3) post with the same functions was proposed for establishment in the programme budget for 2022 ([A/76/6 \(Sect. 29B\)](#), annex III); it was not recommended by the Committee and not approved by the General Assembly (see [A/76/7](#) and [A/76/7/Corr.1](#), para. VIII.25, and resolution [76/245](#)). **The Advisory Committee remains unconvinced by the justifications provided in the current proposal and recommends against the proposed establishment of the Property Management Officer (P-3) post. Any related non-post resources should be adjusted accordingly.**

Reassignment

VIII.37 It is proposed that one post of Senior Telecommunications Assistant (General Service (Principal level)) be reassigned as a Data Engineering Assistant (General Service (Principal level)) in the Human Resources Services Division to assist in the analysis of client performance. The reassignment would also increase the share of data-specialized positions across the Organization, as called for in the Secretary-General's data strategy. The Advisory Committee further discusses posts performing data functions in chapter I above.

Redeployment

VIII.38 The Secretary-General proposes the inward redeployment from subsection 29A, Department of Management Strategy, Policy and Compliance of 14 posts for the performance of financial transactional functions related to payroll, accounts payable and commercial insurance, as follows: one post of Associate Finance and Budget Officer (P-2), 2 posts of Senior Finance and Budget Assistant (General Service (Principal level)), 7 posts of Accounting Assistant (General Service (Other level)),

2 posts of Team Assistant (General Service (Other level)), one post of Administrative Assistant (General Service (Other level)) and one post of Finance Assistant (General Service (Other level)). As indicated in annex I B to the budget proposal, the redeployment would be accompanied by the proposed establishment of the Payroll and Accounts Payable Section and a Commercial Insurance Section within the Division of Administration, and the transfer of the Income Tax Unit from the Headquarters Client Support Service to the new section, to consolidate the financial services under the Division. The Advisory Committee discusses matters related to the proposed redeployment under section 29A in paragraphs VIII.11 and 12 above.

Vacant posts

VIII.39 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, 35 regular budget funded posts (1 D-1, 1 P-4, 2 P-3, 2 P-2, 19 General Service (Other level) and 10 Trades and Crafts) were vacant, in addition to one General Service (Other level) and two Trades and Crafts which were onboarding. No post had been vacant for two years or longer. **The Advisory Committee trusts that all vacant posts will be filled and that an update thereon will be provided to the General Assembly at the time of the consideration of the present report and in the next budget submission.**

Vacancy rates

VIII.40 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and for January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for subsection 29B (see table VIII.4). The Committee notes that the average vacancy rates for the Professional and higher categories were 9.2 per cent in 2021 and 9.3 per cent as at 30 June 2022, while a rate of 18.0 per cent is proposed for 2023. The average vacancy rates for the General Service and related categories were 14.9 per cent in 2021 and 13.8 per cent as at 30 June 2022, while a rate of 17.7 per cent is proposed for 2023. The Committee further recalls that, in the context of the budget performance in respect of the budget period 2021: proposed transfers between sections of the programme budget (A/CN.1/R.1231), there was an overexpenditure under post resources in subsection 29B, due mainly to a lower-than-budgeted vacancy rate which gave rise to a proposed transfer of credits from other sections. **The Advisory Committee trusts that further clarification on the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses vacancy rates in chapter I above.

Table VIII.4
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	64	14.9	9.2	66	16.4	9.3	73	18.0
General Service and related	289	12.6	14.9	286	15.9	13.8	299	17.7

VIII.41 **Subject to its recommendations in paragraphs VIII.35 and VIII.36 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

VIII.42 The proposed non-post resources for 2023 amount to \$51,790,400 before recosting, reflecting a net increase of \$1,366,400, or 2.7 per cent, compared with the apportionment for 2022 ([A/77/6 \(Sect.29B\)](#), table 29B.30).

General temporary assistance

VIII.43 Under other staff costs for 2023, the Secretary-General proposed the establishment of the following general temporary assistance positions:

(a) One Senior Human Resources Officer (P-5) position and one Human Resources Officer (P-4) position in the Headquarters Client Support Service of the Division of Administration to supervise the human resources operations team of 19 General Service staff, which provides support in the areas of onboarding, separations and processing complex entitlements for all Headquarters entities and respective field offices. The Advisory Committee notes that the same positions were included in the proposed programme budget for 2022, and that they were not recommended by the Committee and not approved by the General Assembly (see [A/76/7](#) and [A/76/7/Corr.1](#), para. VIII.30 (a) and resolution [76/245](#)). **Taking into account the existing capacity within the Division of Administration and the Secretariat's intention to improve service delivery (see para. VIII.49 below), the Advisory Committee remains unconvinced by the justifications provided in the current proposal and recommends against the establishment of one Senior Human Resources Officer position (P-5) and one Human Resources Officer position (P-4);**

(b) Two P-3 Human Resources Officers positions as proposed in the revised estimates report on addressing racism and promoting dignity for all ([A/76/771](#), para. 39 (a)). **Taking into account the provisions of General Assembly resolution [76/271](#), the Advisory Committee recommends against the proposed two positions of Human Resources Officer (P-3).**

Consultants

VIII.44 The proposed requirements under consultants amount to \$361,800, reflecting an increase of \$85,200, or 30.8 per cent, and would include, inter alia, a provision of \$36,000 for specialized services related to addressing racism, as reflected in the revised estimates report ([A/76/771](#), para. 39 (d)). Upon enquiry, the Advisory Committee was informed that expenditures amounting to \$1,430,400 as at 30 June 2022, against a provision of \$276,600, were due mainly to the charging of expenditures for services, such as archiving, visa processing, building maintenance and training that are budgeted under other classes, and that the necessary adjustments would be made in due course. **Taking into account the provisions of General Assembly resolution [76/271](#), the Advisory Committee recommends a reduction of 30 per cent (\$10,800) to the proposed resources under consultants related to addressing racism and promoting dignity for all in the United Nations Secretariat.**

Contractual services

VIII.45 The proposed requirements under contractual services amount to \$5,421,700, reflecting an increase of \$627,000, or 13.1 per cent, compared with the 2022 appropriation, due mainly to the following provisions: (a) \$234,600 related to the improvement of multilingualism, pursuant to General Assembly resolution [76/245](#), which, inter alia, would provide for resources to build local capacity outside headquarters duty stations for more effective training in the six official languages; and (b) \$372,000 for training and other specialized services related to addressing racism and promoting inclusion, as reflected in the revised estimates report ([A/76/771](#),

paras. 39 (f) and (g)). Taking into account the provisions of General Assembly resolution [76/271](#), the Advisory Committee recommends a reduction of 40 per cent (\$148,800) to the proposed resources under contractual services related to addressing racism and promoting dignity for all in the United Nations Secretariat.

General operating expenses

VIII.46 The proposed requirements under general operating expenses amount to \$39,815,600, reflecting a decrease of \$191,700, or 0.5 per cent, and would provide mainly for rent, maintenance, cleaning, utilities, minor alterations and other related services for the premises in New York. Upon enquiry, the Advisory Committee was informed that the Secretariat had decided to relinquish the DC-1 building and to renew only the DC-2 building beyond the current lease expiration in March 2023, owing to an expected significant increase in rental rates and taking also into account the possibility of accommodating personnel located in the DC-1 building in the flexible workplace floors of the Secretariat building, based on higher levels of telecommuting. While the negotiations for the renewal of the DC-2 building lease are ongoing, it is anticipated that vacating the DC-1 building should allow the Organization to maintain its rental obligations at the same level, in effect compensating for the DC-2 rate increase. The related resource requirements will be factored into the proposed support account budget for the 2023/2024 period and the programme budget for 2024. **The Advisory Committee trusts that updated information on the implications of the discontinuation of the DC-1 building lease, including on lease terms and any efficiency gains, will be provided at the time of its consideration of the present report and in the context of the next budget submission. The Committee also recalls the comprehensive report of the Secretary-General on a forward-looking assessment of the workplace at Headquarters, to be presented at the seventy-eighth session of the General Assembly, which would take into account, inter alia, the evolving needs of the Organization and the impact of any new work modalities, and contain a strategic assessment and cost-benefit analysis of the Organization's real estate portfolio in New York (resolution [75/253](#) C, sect. II, para. 4; see also para. VIII.57 below).**

Supplies and materials

VIII.47 The proposed requirements under supplies and materials amount to \$569,000, reflecting a decrease of \$65,100, or 10.3 per cent, compared with the 2022 appropriation. Expenditures amount to \$401,500 for 2021 and \$204,000 as at 30 June 2022, against the provisions of \$756,900 for 2021 and \$634,100 for 2022. Upon enquiry, the Advisory Committee was informed that the Administration would review the standard costing for office supplies once the building occupancy at Headquarters had stabilized sufficiently. **Taking into account the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 5 per cent (\$28,400) to the proposed resources under supplies and materials for 2023. The Committee also looks forward to the review of the standard costing for office supplies and trusts that information thereon will be provided in the context of the next budget submission.**

VIII.48 Subject to its recommendations in paragraphs VIII.41, VIII.43, VIII.44, VIII.45 and VIII.47 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Improved service delivery concept and development of the Secretariat's global operational support architecture

VIII.49 Upon enquiry, the Advisory Committee was informed that the Secretariat viewed the decision of the General Assembly at its seventy-sixth session to take no action on the global service delivery model proposal as an opportunity for the Secretariat to develop an improved service delivery concept, taking into account technological advances, experience gained, particularly since the start of the pandemic, and the present organizational structures. In developing this concept, the Secretariat would be guided by the following principles: (a) a commitment to increasingly provide shared services through existing Secretariat structures and locations; (b) while shared services should be optimized across the Secretariat, either regionally or globally, steps should be taken where possible to locate support services closer to decision makers; (c) strengthened collaboration with agencies, funds and programmes at the global, regional and local levels; and (d) an integrated and collaborative approach across the Secretariat. The Secretariat would also build on the capacities of the offices away from Headquarters and regional commissions, the Department of Operational Support, global and regional capacities in Valencia, Brindisi, New York, Entebbe and Kuwait, as well as the capacities of peace operations. The intended approach would have a significantly wider scope than the global service delivery model proposal, which was focused only on administrative services. The Committee was also informed that the Secretariat did not consider the improved service delivery concept a new project or initiative, but part of the ongoing implementation of the management reform whereby the Department of Operational Support was tasked with the development of the Secretariat's global operational support architecture. **The Advisory Committee recommends that the General Assembly request the Secretary-General to present a proposal on the planned improved service delivery concept for the consideration and approval of the Assembly in the context of the next budget submission. The proposal should include comprehensive information on the purpose and principles underpinning the concept and designation of service providers and services to be provided, the plans and timelines for implementation, expected efficiency gains and budgetary impact, as well as on the incorporation of lessons learned.**

Designation of service providers to the resident coordinator system

VIII.50 In accordance with the delegation of authority framework, the Department of Operational Support is responsible for assigning service providers to entities that have delegated authorities. Upon enquiry, the Advisory Committee was informed that, in assigning service providers, the Department takes into account that, where a service can be provided in a location-independent manner, it should be provided from as few locations as possible, with a view to maximizing economies of scale and harmonization of service delivery. For example, support to the resident coordinator system is provided as follows:

(a) The United Nations Global Service Centre in Brindisi and the United Nations Office at Nairobi provide location-independent support for transactional asset management, and human resources and financial administration services, respectively, to all 132 resident coordinator offices;

(b) At the centralized regional level, in recognition of the benefits of a degree of proximity to client entities, procurement, international travel and non-staff personnel (consultants and individual contractors), administration support services are provided by the United Nations Office at Nairobi, the United Nations Office at Geneva, ESCAP, ESCWA and ECLAC;

(c) In 16 locations, where there is a large Secretariat support operation (Afghanistan, Central African Republic, Chile, Democratic Republic of Congo, Ethiopia, Iraq, Kenya, Kuwait, Lebanon, Libya, Mali, Occupied Palestinian Territories, Somalia, South Sudan, Thailand, Uganda), the resident coordinator office receives the full suite of local services;

(d) In locations where the Secretariat does not have an existing, substantial support operation, the majority of the resident coordinator offices continue to leverage local support, where needed, from other entities.

VIII.51 The Advisory Committee was also informed that the provision of all services to the resident coordinator system is based on the cost-recovery mechanisms in place in the Secretariat, with the exception of a very small number of cases in integrated peace operations, where the Resident Coordinator is also the Deputy Head of Mission. The Committee was further informed that the transition of the resident coordinator into Secretariat support arrangements, has helped achieve an estimated \$11 million in savings in the service costs incurred through the resident coordinator system's special purpose trust fund, compared with previous arrangements sourced from the United Nations Development Programme (see also para. I.29 above).

Extrabudgetary resources

VIII.52 For 2023, extrabudgetary resources for the Department are estimated at \$65,936,000 and would provide for 73 posts, including 15 posts (2 P-5, 4 P-3, 3 General Service (Principal level) and 6 General Service (Other level)) for the performance of financial operation functions related to payroll, accounts payable and commercial insurance, along with associated costs transferred from subsection 29A (see para. VIII.38 above). The estimate represents a decrease of \$27,145,300 compared with the estimate for 2022, reflecting, inter alia, the completion of certain activities and projects (see para. VIII.53 below). Upon enquiry, the Advisory Committee received a breakdown of the extrabudgetary estimates for 2022, including the estimated resources received through voluntary contributions (\$16,385,826), programme support costs (\$1,497,366), cost recovery (\$37,282,809), cost-sharing (\$24,519,400), central peacekeeping costs (\$9,966,706) and other funds (\$3,582,297). The Committee requested, but did not receive, a breakdown of the estimated total extrabudgetary resources for 2023 and was informed that voluntary estimated resources were based on past patterns and expenditure experience and that, as regards cost recovery, cost plans from service providers were due in December 2022. **The Advisory Committee is of the view that the information regarding extrabudgetary resources lacks sufficient detail and recommends that the General Assembly request the Secretary-General to systematically include in future budget proposals a more detailed breakdown of extrabudgetary resources and clear data on voluntary contributions, programme support costs, cost recovery, cost-sharing, central peacekeeping and other funds, specifying the services provided to different entities along with the respective amounts.** The Committee discusses extrabudgetary resources further in chapter I above and in its main report on the estimates in respect of special political missions ([A/77/7/Add.1](#)).

VIII.53 It is indicated in the budget proposal that the mandate of the United Nations System-Wide Task Force on Medical Evacuations in Response to COVID-19, funded through extrabudgetary contributions, will end on 31 December 2022; no further activities are planned for 2023 ([A/77/6 \(Sect. 29B\)](#), para. 29B.128 (a)). Upon enquiry, the Advisory Committee was informed that, following the first quarterly assessment in 2022, the Task Force had decided to: close the dedicated COVID-19 field hospital in Ghana and release the associated aircraft; discontinue the contract for a second dedicated aircraft to be positioned in Nairobi; and reduce the overall staffing through closing the Tunis call centre managed by the World Health

Organization. The mechanism continues to operate on a 24/7 basis, supported by hospital contracts, agreements with Member States for COVID-19 treatment, two dedicated aircraft, a reduced number of human resources and direct on-call/standby contracts with air ambulance operators, which are envisaged to be maintained as a centralized resource for the Secretariat and the United Nations system for all medical evacuations. The Committee was further informed that the Task Force was currently considering the most appropriate use of the wing established at Nairobi Hospital to treat COVID-19 beyond the mandate ending 31 December 2022. **The Advisory Committee trusts that the Secretary-General will provide further information on the future plans for the wing established to treat COVID-19 at Nairobi Hospital and other similar facilities to the General Assembly at the time of its consideration of the present report.**

Gender and geographical representation

VIII.54 The Advisory Committee requested and received information on the gender and geographical representation of the Department. As at 31 December 2021, of the 302 staff encumbering regular budget funded posts, 117, or 38.7 per cent, were female and 185, or 61.3 per cent, were male. As at the same date, the geographical representation of the 58 staff in the Professional and higher categories funded under the regular budget was: 31 staff from Western European and other States; 18 from Asia-Pacific States; 4 from Eastern European States; 3 from African States; and 2 from Latin American and Caribbean States. **The Advisory Committee trusts that additional measures will be taken to achieve equitable geographical representation of Member States among the staff in the Department, and that an update will be provided in all future programme budget submissions.** The Committee further discusses geographical representation in chapter I above.

United Nations procurement in developing countries and countries with economies in transition

VIII.55 Upon enquiry, the Advisory Committee was informed that the Department had continued its efforts to improve outreach to vendors from developing countries and countries with economies in transition, including through an increased number of business seminars and the possibility for vendors to submit documentation in six official languages. There was also an additional focus on the participation of businesses owned by women and persons with disabilities. Invitations to bid to vendors from developing countries and countries with economies in transition had increased from 58.95 per cent in 2016 to 69.51 per cent in 2021. **The Advisory Committee acknowledges the initiatives undertaken by the Department to promote procurement opportunities for vendors from developing countries and countries with economies in transition, including businesses owned by women and persons with disabilities, and trusts that the Department will continue to pursue further efforts to maximize diversity in the Secretariat's vendor base.** The Committee further discusses procurement from developing countries and countries with economies in transition in its report on supply chain activities in the United Nations Secretariat ([A/76/722](#)).

Cooperation with regional organizations

VIII.56 It is indicated in the budget proposal that the Department will continue to coordinate, as well as foster and strengthen, mutually beneficial partnerships, including with Member States and regional organizations, such as the African Union and the European Union, inter alia, through capacity-building activities, knowledge exchange and functional arrangements in diverse areas of operational support ([A/77/6 \(Sect. 29B\)](#), para. 29B.8). Upon enquiry, the Advisory Committee was informed that,

for the 2022/2023 period, the United Nations and the African Union-United Nations Knowledge and Expertise Exchange Programme, which aimed to strengthen complementarity, cooperation, interoperability and mutual understanding in operational support matters through joint learning and capacity-building, would focus on establishing collaborative networks of practitioners from the two organizations in the areas of capacity development and training, supply chain management and resource stewardship. The Department also engaged in table-top operational exercises with the European Union to explore current plans and mechanisms in the context of shared operational space.

Project for vacating the Falchi Building

VIII.57 Upon enquiry, the Advisory Committee was informed on the progress of the three-year project for streamlining archives storage and management in preparation for vacating the Falchi Building at the expiration of the lease in 2024 (see also [A/76/6 \(Sect. 29B\)](#), paras. 29B.185–29B.187). The project, which started in 2022, entailed the processing of more than 55,000 linear feet (boxes) of paper records, and large volumes of audio recordings, architectural records, historical maps and specialist material. As at July 2022, the identification of records to be retained had been completed, and approximately 3,000 linear feet of records had been disposed of or moved out of the Falchi facility, in line with the planned result of reducing the volume of records held there by 15,000 linear feet by the end of the year. The Committee recalls that the total cost of the project was estimated at \$1,881,000 ([A/76/7](#) and [A/76/7/Corr.1](#), para. VIII.37) and that it was informed that the project cost for 2023 was \$594,100, including provisions for the continuation for 12 months of one general temporary assistance position of Information Officer (P-3) serving as a project manager. **The Advisory Committee again trusts that the archives of the Organization, including historical and confidential records, will be preserved and managed in accordance with all applicable standards ([A/76/7](#) and [A/76/7/Corr.1](#), para. VIII.37).**

Bicycle parking

VIII.58 In its resolution [76/245](#), the General Assembly endorsed the Advisory Committee's recommendation to request the Secretary-General to identify a safe, secure, accessible and weatherproof location within the Headquarters for the parking of bicycles, e-bikes and electric scooters, and to provide a proposal for consideration in the next programme budget submission ([A/76/7](#) and [A/76/7/Corr.1](#), para. VIII.46). The Secretariat did not provide a proposal and instead informed the Committee that any upgrade to existing infrastructures to accommodate bicycle parking would require extensive planning and resources to mitigate security risks, and that the Department of Operational Support would continue to work with the Department of Safety and Security on possible options. The Committee also did not receive clear information as to the differential treatment of motorcycles, which are allowed to park in the Headquarters garage. **The Advisory Committee notes that the Secretary-General did not comply with the request of the General Assembly to identify suitable parking for bicycles within the Headquarters premises and that no tangible progress has been made in addressing this longstanding issue (see para. XII.28).**

Subsection 29C
Office of Information and Communications Technology

Regular budget	
Appropriation for 2021	\$51,518,700
Expenditure for 2021	\$52,952,100
Appropriation for 2022	\$52,690,500
Expenditure as at 30 June 2022	\$20,609,600
Proposal for 2023	\$52,728,900
Other assessed^a	
Appropriation for 2021	\$36,182,400
Expenditure for 2021	\$35,560,400
Estimate for 2022	\$34,498,200
Expenditure as at 30 June 2022	\$24,810,500
Proposal for 2023 ^b	\$35,826,900
Extrabudgetary resources	
Available for 2021	\$80,620,800
Expenditure for 2021	\$81,210,700
Estimate for 2022	\$65,751,300
Expenditure as at 30 June 2022	\$38,654,600
Projected for 2023	\$65,443,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

VIII.59 The regular budget resources requested for subsection 29C for 2023 amount to \$52,728,900 before recosting, reflecting a net increase of \$38,400, or 0.1 per cent, compared with the appropriation for 2022. The proposed increase is attributed to technical adjustments and other changes, on a cost-neutral basis, as explained in paragraphs 29C.64 and 29C.65 of the budget proposal ([A/77/6 \(Sect. 29C\)](#)). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.20.

Table VIII.5
Staffing resources

	Number	Details
Regular budget		
Approved for 2022	182	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 11 P-2/1, 16 GS (PL), 71 GS (OL) and 2 LL
Redeployment	–	– 1 P-5 from Vienna to Valencia in subprogramme 1 1 P-2 from Bangkok to Valencia in subprogramme 3
Proposal for 2023	182	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 11 P-2/1, 16 GS (PL), 71 GS (OL) and 2 LL
Other assessed resources		
Estimated for 2022	52	1 D-2, 1 D-1, 2 P-5, 13 P-4, 11 P-3, 3 P-2/1, 5 GS (PL) and 16 GS (OL)
Projected for 2023	52	1 D-2, 1 D-1, 2 P-5, 13 P-4, 11 P-3, 3 P-2/1, 5 GS (PL) and 16 GS (OL)
Extrabudgetary		
Estimated for 2022	12	1 P-4, 2 GS (PL) and 9 GS (OL)
Projected for 2023	12	1 P-4, 2 GS (PL) and 9 GS (OL)

Comments and recommendations on posts

VIII.60 The Secretary-General proposes a total of 182 regular budget funded posts for 2023, which represents the same number of posts approved for 2022. The proposed post changes are summarized in annex III to the budget proposal and reflect the redeployment, from within the Office of Information and Communications Technology, of two posts as follows: (a) one post of Chief of Section, Information Management (P-5), from Vienna to Valencia, in the context of the consolidation of the presence of the Office in Europe through centralized services undertaken at the United Nations Global Service Centre, so as to facilitate coordination with partners in Europe, Asia and field missions in the areas of innovation and frontier technology; and (b) one post of Associate Information Systems Officer (P-2) from Bangkok to Valencia to promote more effective coordination between business owners in New York and technical project teams in Bangkok. **The Advisory Committee recalls that the General Assembly requested the Secretary-General to submit a clear strategy on the ongoing transformation of the United Nations presence in Valencia, including an overview of resources and efficiency measures, for its consideration (resolution 76/277, para. 2; see also A/76/760/Add.5, para. 30).** Pending consideration by the Assembly of the Secretary-General's strategy, the Committee recommends against the proposed redeployment of one P-5 post of Chief of Section, Information Management, from Vienna to Valencia and one P-2 post of Associate Information Systems Officer from Bangkok to Valencia. The Advisory Committee further discusses the matter of geographical redeployments in chapter I above.

Vacant posts

VIII.61 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, a total of 31 posts (3 P-5, 1 P-4, 6 P-3, 4 P-2 and 17 GS) was vacant. Of those vacant posts, one post of Senior Information Systems Assistant (General Service (Principal level)) in the Enterprise Solutions Service had been vacant for more than two years (since November 2018) owing to liquidity constraints in 2020 and competing activities in 2021. The recruitment for that post was at the “pre-posting of the job opening” phase. **The Advisory Committee trusts that all vacant posts, including the long-vacant post, will be filled and that an update will be provided to the General Assembly at the time of its consideration of the present report and**

in the next budget submission. The Committee makes further observations on posts vacant for 24 months or longer in chapter I above.

Vacancy rates

VIII.62 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and the period from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for subsection 29C (see table VIII.6). The Committee notes that average vacancy rates for the Professional and higher categories were 9.4 per cent in 2021 and 15.8 per cent as at 30 June 2022, while a rate of 14.6 per cent is proposed for 2023. In addition, the average vacancy rates for the General Service and related categories were 8.8 per cent in 2021 and 16.1 per cent as at 30 June 2022, while a rate of 10.1 per cent is proposed for 2023. **The Advisory Committee notes the difference between the actual vacancy rates and the budgeted rates and trusts that further clarification on the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.**

Table VIII.6
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	93	12.1	9.4	93	13.3	15.8	93	14.6
General Service and related	89	7.2	8.8	89	9.1	16.1	89	10.1

VIII.63 **Subject to its recommendation in paragraph VIII.60 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

VIII.64 The proposed non-post resources for 2023 amount to \$27,370,000 before recosting, reflecting a decrease of \$16,800, or 0.1 per cent, compared with the apportionment for 2022 ([A/77/6 \(Sect.29C\)](#), table 29C.18).

General temporary assistance

VIII.65 The Secretary-General proposes funding for nine general temporary assistance positions for 2023, at the same level approved for 2022. Based on information provided to it upon enquiry, the Advisory Committee notes that: (a) seven positions (1 P-5, 2 P-4, 1 P-3, 2 General Service (Principal level) and 1 General Service (Other level)) funded in 2022 are proposed for continuation in 2023, including one vacant P-4 position that has not been encumbered in 2022; (b) two positions (1 P-5 and 1 General Service (Principal level)) funded in 2022, but not encumbered, are to be discontinued in 2023; and (c) two new positions (1 P-4 and 1 P-3) are proposed to be funded in 2023, including one position of Information Systems Officer (P-3). The position is needed in order to design customer relationship management solutions, such as fundraising, service request management for facilities, human resources payroll and ICT. **Taking into account the existing capacity within the Office, including the existing position of Senior Information Systems Assistant with similar functions and proposed for continuation in 2023, the**

Advisory Committee recommends against the proposed funding of one general temporary assistance position of Information Systems Officer (P-3). Any related non-post resources should be adjusted accordingly. The Committee makes further comments on general temporary assistance in chapter I above.

Contractual services

VIII.66 The proposed requirements amount to \$12,522,100, reflecting a marginal decrease of \$4,100 compared with the provision approved for 2022. Upon enquiry, the Advisory Committee was informed that the Office engaged various ICT service providers that delivered technological support for projects, technical operational support, service desk operations and broadcast and conference engineering support services at Headquarters. In addition, UNOPS provided technical operational support and application development services, which included project management, solutions design, development, implementation and operational support. Expenditure amounted to \$5,264,400 as at 30 June 2022, against the provision of \$12,526,200 for 2022. **Noting the extensive reliance on contractual services from external resources, including in sensitive areas such as cybersecurity (see para. VIII.74 below), and taking into account the level of expenditure during the first six months of 2022, the Advisory Committee recommends a reduction of 3 per cent (\$375,700) to the proposed resources under contractual services for 2023.**

General operating expenses

VIII.67 The proposed requirements for general operating expenses amount to \$11,061,200, at the same level approved for 2022. Expenditure amounted to \$7,409,700 for 2021 and \$1,912,000 as at 30 June 2022, against the provision of \$11,573,600 for 2021 and \$11,061,200 for 2022. **Taking into account the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 5 per cent (\$553,000) to the proposed provision under general operating expenses for 2023.**

Supplies and materials

VIII.68 The proposed requirements for supplies and materials amounts to \$72,400 for 2023, at the same level approved for 2022. Expenditure amounted to \$16,600 for 2021 and \$8,000 as at 30 June 2022 against the provision of \$81,100 for 2021 and \$72,400 for 2022. **Taking into account the low level of expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$10,900) to the proposed resources under supplies and materials for 2023.**

Umoja

VIII.69 Upon enquiry, the Advisory Committee was informed that requirements in the amount of \$3,441,800 were proposed under subsection 29C for Umoja global maintenance costs for 2023, reflecting an increase of \$74,400 compared with the level approved for 2022 of \$3,367,400. Expenditure amounted to \$4,054,900 for 2019, \$1,854,100 for 2020, \$3,315,600 for 2021 and \$973,300 as at May 2022. The Committee was also informed that, including the resources proposed under subsection 29A, Umoja-related requirements for 2023 amounted to \$7,707,900, reflecting an increase of \$74,400 compared with the level approved for 2022 of \$7,633,500. Total expenditure amounted to \$6,193,700 for 2019, \$5,315,800 for 2020, \$7,451,000 for 2021 and \$5,028,200 as at May 2022. The Committee discusses the matter further in subsection 29A above.

VIII.70 Subject to its recommendations in paragraphs VIII.63, VIII.65, VIII.66, VIII.67 and VIII.68 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other matters

ICT strategy

VIII.71 Upon enquiry, the Advisory Committee was informed that a new ICT strategy was being developed. The Committee was further informed that defragmentation, which was a key objective of the previous ICT strategy (A/69/517), required reassessment, and that the approach to achieving coherence through control mechanisms had become, according to the Secretariat, a shortcoming of that strategy. The new strategy would therefore aim to achieve coherence in place of compliance and seek to balance operational freedom and central control. **The Advisory Committee looks forward to the submission of the new ICT strategy as soon as possible. The Committee also reiterates its expectation that the forthcoming strategy will comprehensively chart the future direction of ICT activities across the Organization, taking into account the need to strengthen accountability and the oversight of the Office of Information and Communications Technology; implement fully and expeditiously the recommendations of the Board of Auditors; address existing shortcomings, including the need for consolidation of ICT resources; respond to emerging and growing challenges, such as cybersecurity; and leverage opportunities and lessons learned, including related to the COVID-19 pandemic (see also A/76/7 and A/76/7/Corr.1, para. VIII.60, A/75/564, paras. 8–9, 14 and 16, and para. VIII.74 below).**

Fragmentation of ICT resources and capital investments plan

VIII.72 In the foreword and introduction of the proposed programme budget for 2023, the Secretary-General provides an overview of the consolidated ICT expenditure incurred in 2021, by budget section, in the amount of \$167,678,800, including \$68,554,600 for posts (A/77/6 (Introduction), schedule 9). The Advisory Committee requested, but did not receive, the consolidated ICT requirements proposed for 2023. **The Advisory Committee trusts that the forthcoming ICT strategy will present adequate governance, monitoring and oversight mechanisms to ensure that ICT resource proposals are duly reviewed by the Office of Information and Communications Technology, comply with all relevant decisions of the General Assembly, match the priorities of the Organization, minimize the risk of duplication and maximize efficiencies (see also A/76/7 and A/76/7/Corr.1, para. VIII.61).**

VIII.73 It is indicated in the budget proposal that a report on a comprehensive plan for major capital investments required across the Organization in the years beyond 2023 will be submitted to the General Assembly at the main part of its seventy-seventh session. The report will focus on safety and security, conferencing, facilities and related requirements for both physical and ICT infrastructure, including enterprise systems and applications (A/77/6 (Sect. 33), para. 33.7). **The Advisory Committee reiterates its expectation that the major capital investments plan will clearly identify and justify necessary requirements, including in relation to the standardization of ICT resources, and provide comprehensive, detailed and transparent information on costs and any anticipated efficiency gains (see also A/76/7 and A/76/7/Corr.1, para. VIII.62). The Committee also expects that the correlation between the ICT investment plan and the upcoming ICT strategy will be duly established.**

Cybersecurity

VIII.74 It is indicated in the budget proposal that, in response to growing cybersecurity challenges, the Office has initiated plans to implement proactive threat-hunting capabilities that will replace the existing reactive intrusion detection systems and will reduce reliance on outsourced services, while strengthening internal capacity (A/77/6 (Sect. 29C), para. 29C.5). Upon enquiry, the Advisory Committee was informed that the threat-hunting solution had been deployed to some missions and had already detected breaches that would otherwise have remained undetected for a significant period of time. The Cybersecurity Service currently included 13 staff members and 17 contractual personnel. Expenditure on cybersecurity under the regular budget amounted to approximately \$5 million for 2021 and \$1.7 million as at June 2022, compared with \$2.1 million in 2020 and \$3.6 million in 2019. Cybersecurity expenditure from extrabudgetary resources had been requested, but not provided (see para. VIII.79 below). The Committee was further informed that the upcoming capital investment plan of the Secretary-General would include an initial assessment and related proposals necessary to implement upgraded and holistic cybersecurity operations Secretariat-wide. **The Advisory Committee trusts that greater information on the effectiveness of ongoing cybersecurity activities, cybersecurity investment plans and consolidated resources across the different sources of funding and budget sections, as well as on the use of internal and external resources, including those provided by UNOPS, will be presented in the forthcoming ICT strategy and in the context of the next budget submission.** The Committee discusses cybersecurity further in section 33, Construction, alteration, improvement and major maintenance, below.

Website rationalization

VIII.75 Upon enquiry, the Advisory Committee was informed that, as at 26 June 2022, 650 United Nations public information websites were registered on the Unite Apps platform. Various websites experienced frequent distributed denial of service attacks that, in some cases, had led to service degradation and temporary outages. In addition, inactive websites continued to require the associated support until they were decommissioned. The Committee was informed that the Office had taken steps to improve the oversight of United Nations websites in close cooperation with the Department of Global Communications. For instance, the administrative instruction on United Nations website publishing (ST/AI/2022/2) had been issued in 2022 to provide a legal and operational framework governing the establishment and publication of content on United Nations websites. Furthermore, security compliance information in Unite Apps had been enhanced to track compliance and an indicator had been incorporated into the compacts of senior managers requiring that 100 per cent of websites and apps were in compliance with ICT policies as self-reported in Unite Apps, in accordance with the Office's guidance. **The Advisory Committee reiterates that the Secretary-General should continue his efforts to rationalize websites, with a view to reducing costs and minimizing exposure to security risks, and trusts that detailed information on the impact of such efforts will be provided in the context of the next budget submission (see also A/76/7 and A/76/7/Corr.1, para. VIII.65).** The Committee also trusts that the forthcoming ICT strategy will include comprehensive information on future plans for website rationalization and institutional social media accounts, in particular with regard to compliance with requirements in the areas of budgeting, security, accessibility and multilingualism. The Committee discusses the matter further in section 28, Global communications, below.

Replacement of ICT devices

VIII.76 Upon enquiry, the Advisory Committee was informed that the replacement cycle was two years for mobile devices and four years for laptops and desktop computers. However, as each entity was responsible for managing its physical equipment in accordance with the delegation of authority and the administrative instruction on management of property (ST/AI/2015/4), replacements did not necessarily occur automatically at the end of the cycle across the Secretariat. For example, some entities encouraged their staff to keep their devices longer, if they were still in good working order. The Committee was also informed that a policy on the use of mobile communication devices was in the final phase of approval. **The Advisory Committee considers that the Secretary-General should provide, in the context of the forthcoming ICT strategy, an assessment of the replacement cycle and actual usage of mobile devices, laptops and desktop computers across the Secretariat, including with respect to the feasibility of extending the current replacement cycle and criteria for eligibility replacement, taking into account the evolution of technology, along with the financial, contractual and technical implications.**

Technological innovation

VIII.77 It is indicated in paragraph 29C.7 of the budget proposal that frontier technologies, such as artificial intelligence, blockchain and computer vision, will support the work of the Organization and mandate delivery globally, such as through the use of machine-learning computer systems to reduce manual labour. Upon enquiry, the Advisory Committee was informed that the automation provided by artificial intelligence would reduce staff time for the completion of certain activities, such as document classification – a task that had been successfully automated in projects for the United Nations Office for Disaster Risk Reduction and the Office for the Coordination of Humanitarian Affairs. **The Advisory Committee trusts that more comprehensive information on the existing and planned use of innovative technologies, including on efficiency gains, safeguards and frameworks for their ethical utilization, will be provided in the upcoming ICT strategy (see also A/76/7 and A/76/7/Corr.1, para. VIII.67).**

Business continuity and disaster recovery management

VIII.78 Upon enquiry, the Advisory Committee was informed that, in February 2022, a full power shutdown had occurred in the United Nations Headquarters data centre, which had been left without its primary or secondary power feeds, including generator power. The full power loss caused the interruption of some backups and data corruption that delayed recovery. The time taken to fully restore the systems was seven days and would remain the same until the Office was able to replace the obsolete hardware and migrate the remaining applications, including three critical systems, to alternate locations, including the cloud. The Committee was further informed that the primary data centre at Headquarters operated with obsolete equipment, without readily available spare parts, and that the secondary data centre at Headquarters had been discontinued without the creation of resilience and disaster recovery mechanisms in multiple locations, owing to unforeseen higher costs and the inability to implement the strategy on a cost-neutral basis as had initially been anticipated. The decision to discontinue the secondary data centre had been taken in line with the establishment of the enterprise data centre for the Secretariat at the United Nations Global Service Centre and the subsequent establishment of the United Nations hybrid cloud (in-premise component at the United Nations Logistics Base at Brindisi and commercial cloud component), with the objective of minimizing the hosting footprint at Headquarters. **The Advisory Committee stresses the importance that the Secretary-General**

enhance his efforts to prevent incidents and ensure appropriate resilience and disaster recovery in the future and trusts that information on the additional measures taken will be provided to the General Assembly at the time of its consideration of the present report, with an update in the context of the next budget submission. The Committee also trusts that business continuity and disaster recovery management, including in relation to hybrid cloud computing, will be comprehensively addressed in the ICT strategy.

Extrabudgetary resources and cost recovery

VIII.79 The Office expects to receive extrabudgetary contributions, estimated at \$65,443,900 for 2023, including through cost recovery for ICT services provided to client entities. Upon enquiry, the Advisory Committee received the following breakdown: (a) \$24.1 million from regular budget funded entities and special political missions; (b) \$33.6 million from peacekeeping missions; (c) \$5.4 million for Umoja maintenance support costs; and (d) \$2.3 million related to trust funds. The Committee was also informed that the cost recovery from regular budget funded entities amounted to \$24.5 million for 2020, but the breakdown, while requested, was not provided. **The Advisory Committee is of the view that the information regarding extrabudgetary resources lacks clarity and sufficient detail and recommends that the General Assembly request the Secretary-General to systematically include in future budget proposals a more detailed breakdown of extrabudgetary resources and clear data on cost recovery, including with regard to the ICT services provided to client entities along with the respective amounts.** The Committee discusses extrabudgetary resources further in chapter I above.

Gender balance

VIII.80 Upon enquiry, the Advisory Committee was informed that, as at 1 June 2022, the Office staff included 22 women and 91 men in the Professional and higher categories. The Committee recalls that, as at 30 June 2021, there were 23 women in the Professional and higher categories ([A/76/7](#) and [A/76/7/Corr.1](#), para. VIII.72). **The Advisory Committee trusts that further efforts will be made to improve the gender balance of the Office of Information and Communications Technology and that updated information regarding gender representation and the related recruitment efforts will be provided in the context of all future budget submissions.** The Committee further discusses gender balance in chapter I above.

Geographical representation

VIII.81 Information provided to the Advisory Committee, upon enquiry, shows that, as at 31 December 2021, of the 79 staff in the Professional and higher categories funded under the regular budget, 34 came from Western European and other States, 24 from Asia-Pacific States, 8 from Eastern European States, 7 from African States and 6 from Latin American and Caribbean States, reflecting marginal changes since the establishment of the Office in 2019. **The Advisory Committee trusts that further efforts will be made to achieve the equitable geographical representation of Member States among the staff in the Office of Information and Communications Technology and that an update will be provided in all future programme budget submissions.** The Committee makes further comments on the matter of geographical representation in chapter I above.

Recording and closed-caption transcripts of closed meetings

VIII.82 Upon enquiry, the Advisory Committee was informed that a recording of closed meetings was made at the request of the meeting owner. It was stored and encrypted on the recorder server for 30 days and was only decrypted at the written

request of the meeting owner. The storage space on the server was reused after approximately 30 days. The Committee notes that hybrid meetings include a caption feature, which captures verbatim the interventions of meeting participants, and that the feature was introduced automatically and without consultation. **The Advisory Committee trusts that the Secretary-General will provide to the General Assembly, at the time of its consideration of the present report, greater information and clarification on the recording, location, storage and closed-caption transcripts of closed intergovernmental and expert meetings, as well as on the storage and access regime.**

Subsection 29E Administration, Geneva

Regular budget	
Appropriation for 2021	\$76,591,400
Expenditure for 2021	\$75,607,800
Appropriation for 2022	\$75,159,800
Expenditure as at 30 June 2022	\$38,744,300
Proposal for 2023	\$75,231,600
Extrabudgetary resources	
Available for 2021	\$35,305,600
Expenditure for 2021	\$37,647,700
Estimate for 2022	\$37,656,400
Expenditure as at 30 June 2022	\$18,778,500
Projected for 2023	\$37,656,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

VIII.83 The regular budget resources requested by the Secretary-General for Section 29E for 2023 amount to \$75,231,600 before recosting, reflecting an increase of \$71,800, or 0.1 per cent, compared with the appropriation for 2022. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.21.

VIII.84 The Secretary-General indicates that the net increase results from: (a) technical adjustments, representing a net increase of \$59,700, due to the delayed impact of one Electrical Engineer (P-3) post approved pursuant to General Assembly resolution [76/245](#), which was subject to a 50 per cent vacancy rate, offset in part by the removal of non-recurrent requirements under other staff costs and contractual services appropriated in 2022; (b) new and expanded mandates, representing an increase of \$67,700, relating to non-recurrent requirements, pursuant to Human Rights Council resolutions [47/21](#), [47/23](#) and [48/2](#) and General Assembly resolutions [76/231](#) and [76/233](#) and decision 76/515, and anticipated Council resolutions in 2022; and (c) other resource changes, representing a net decrease of \$55,600, owing mainly to the proposed abolishment of one post of Senior Engineering Assistant (General

Service (Principal level)) (\$167,200), which is offset by an increase of \$93,600 resulting from the proposed establishment of one post of Mechanical Engineer (P-3) and increased requirements under contractual services (\$18,000) for professional facilities management services related to building information modelling in connection with the increasing complexity of managing mechanical installations (A/77/6 (Sect. 29E), paras. 29E.90–29E.93 and annex III). **The Advisory Committee recommends against the “frontloading” of the resource requirements for anticipated Human Rights Council mandates. Related non-post resources should be adjusted accordingly (see also section 24, Human rights, above).**

Table VIII.7
Staffing resources

	Number	Details
Regular budget		
Approved for 2022	298	1 D-2, 4 D-1, 10 P-5, 16 P-4, 20 P-3, 22 P-2, 18 GS (PL) and 209 GS (OL))
Proposed for 2023	298	1 D-2, 4 D-1, 10 P-5, 16 P-4, 21 P-3, 22 P-2, 17 GS (PL) and 207 GS (OL))
Establishment	1	P-3 under subprogramme 3, Support services
Abolishment	(1)	1 GS (PL) under subprogramme 3, Support services
Extrabudgetary		
Estimated for 2022	152	3 P-5, 13 P-4, 28 P-3, 3 GS (PL) and 105 GS (OL)
Projected for 2023	152	3 P-5, 13 P-4, 28 P-3, 3 GS (PL) and 105 GS (OL)

Comments and recommendations on posts

VIII.85 The regular budget resources for posts proposed for 2023 amount to \$46,167,800 before recosting, which reflects an increase of \$9,700 compared with the appropriation for 2022. These resources would provide for 298 posts (75 in the Professional and higher categories and 223 in the General Service and related categories), reflecting the same total number of posts approved for 2022; they include the abolishment of one post of Senior Engineering Assistant (General Service (Principal level)) and the establishment of one post of Mechanical Engineer (P-3). According to the Secretary-General, the proposed establishment of one post of Mechanical Engineer (P-3) relates to the need to manage the increasing complexity involved in the operation and maintenance of the mechanical installations (new technology for the H Building cooling slab system as well as for the new heating system foreseen for the Palais des Nations). The proposed abolishment of the post of Senior Engineering Assistant (General Service (Principal level)) is made possible by the proposed establishment of the post of Mechanical Engineer (P-3). The Advisory Committee was informed, upon enquiry, that the proposal did not represent new functions but rather reflected the need to upgrade the skills of Central Support Services staff by appointing staff at the Professional level, which would result in a more organized and process-driven workforce with better reporting capabilities and more advanced technical and troubleshooting skills. The Committee was also informed that the post of Senior Engineering Assistant was currently vacant, as the incumbent had retired in 2022.

VIII.86 The Advisory Committee reiterates its view that, given the similarity of the functions of the two posts, the proposal of the Secretary-General to abolish the post of Senior Engineering Assistant (General Service (Principal level)) and to establish a post of Mechanical Engineer (P-3) rather constitutes a reclassification and trusts that further clarification will be provided to the

General Assembly at the time of consideration of the present report (see also A/76/7 and A/76/7/Corr.1, para. VIII.76).

VIII.87 The Advisory Committee recalls that, in his budget submission for 2022, the Secretary-General proposed the establishment of a post of Electrical Engineer (P-3) and the abolishment of two General Service posts, related to the need to manage the increasingly complex operation and maintenance of new, technologically advanced electrical installations. The Committee also recalls that, in the budget submission for 2020, the Secretary-General proposed the establishment of a post of Sound Engineer (P-3) and the abolishment of one post of Senior Engineering Assistant (General Service (Principal level)), related to the need to manage the rapidly increasing demand for and complexity involved in the operation of new audiovisual equipment in support of conference services. Upon enquiry, the Committee was informed that, following the establishment of the post of Mechanical Engineer (P-3) proposed in the 2023 budget, all three subunits of the Engineering Unit would be supervised and managed by a P-3 post.

VIII.88 Upon enquiry, the Advisory Committee was informed that, as staff retired, the United Nations Office at Geneva continued to benefit from the opportunity to professionalize its workforce in order to ensure the most efficient operation of the new buildings and installations. The long-term strategy of the Facilities Management Section within Central Support Services was to have Professional staff be responsible for the supervision and management of the subunits. The Office intended to pursue the strategy in other areas of facilities management, if and when the opportunity arose (i.e. when vacancies arose in higher-level General Service positions with a supervisory role that would benefit from the professionalization of the post with higher-level educational qualifications and more advanced technical skills).

VIII.89 Upon enquiry, the Advisory Committee was further informed that there were 47 staff members – 18 women and 29 men – who were reaching the mandatory age of retirement in the coming five years. The grade distribution of posts was as follows: 4 at the Director level, including 3 posts subject to geographical distribution; 7 Professional staff, including 4 posts subject to geographical distribution; 5 General Service (Principal level) staff; and 31 General Service (Other level) staff. The Human Resources Section of the Office collaborated with managers in the different services to review the functions, reclassified or reprofiled the positions in line with changing mandate requirements and supported recruitment processes, bearing in mind the policies on gender parity, geographical representation and disability inclusion.

VIII.90 The Advisory Committee notes that the United Nations Office at Geneva has been taking into consideration the retirement of senior General Service staff with supervisory roles to propose changes to its workforce configuration. While welcoming the efforts to promote changes through attrition, the Committee notes with concern the lack of comprehensive information on the workforce strategy and plans of the Office. Taking into consideration the number of staff reaching the mandatory age of separation in the next five years, the Committee trusts that comprehensive information on the plans to replace the retiring staff members will be included in the next budget submission (see also para. VIII.103 below). The Advisory Committee further discusses retirement plans in chapter I above.

Vacant posts

VIII.91 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, 14 regular budget posts were vacant (1 P-2, 1 General Service (Principal level) and 12 General Service (Other level)), including the General Service post proposed for abolishment in 2023, none of which had been vacant for more than one year.

The Advisory Committee trusts that the vacant posts will be filled expeditiously and that an update thereon will be provided to the General Assembly at the time of the consideration of the present report and in the next budget submission.

Vacancy rates

VIII.92 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and the period from January to June 2022, as well as proposed posts and budgeted vacancy rates for 2023 for section 29E (see table VIII.8). The Committee notes that the average vacancy rates for the Professional and higher categories was 6.7 per cent in 2021 and 3.8 per cent in 2022 and is budgeted at 5.9 per cent in 2023, while the budget vacancy rates were 4.9 per cent and 5.3 per cent in 2021 and 2022, respectively. For the General Service and related categories, the average vacancy rate was 6.7 per cent in 2021 and 5.6 per cent from January to June 2022 and is budgeted at 6.2 per cent for 2023, and the budgeted vacancy rates were 4.4 per cent and 5.6 per cent for 2021 and 2022, respectively. **The Advisory Committee notes the difference between the average actual vacancy rates and the budgeted rates and trusts that further clarification on the budgeted vacancy rates for 2023 will be provided to the General Assembly at the time of its consideration of the present report.**

Table VIII.8
Vacancy rates

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	73	4.9	6.7	74	5.4	3.8	75	5.9
General Service and related	227	4.4	6.7	224	5.6	5.6	223	6.2

Special post allowance

VIII.93 The Advisory Committee notes from the information provided to it that the United Nations Office at Geneva has one post for which the incumbent was in receipt of special post allowance (1 General Service (Other Level), Staff Welfare Assistant), owing to the recruitment freeze. Since the lifting of the freeze, the recruitment process has been initiated and the selection is expected to be finalized by the end of June 2022.

VIII.94 **The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

VIII.95 The proposed non-post resources for 2023 amount to \$29,063,800 before recosting, reflecting an increase of \$62,100, or 0.2 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 29E), table 29E.24). Information provided to the Advisory Committee on the resource requirements included the following:

(a) Contractual services: requirements amounting to \$2,110,400, reflecting an increase of \$27,200, or 1.3 per cent, compared with the appropriation for 2022, due mainly to increased requirements for professional facilities management services related to the proposed post changes mentioned above and the new mandates to support virtual and hybrid meetings pursuant to Human Rights Council resolutions

47/21 and 48/2. Expenditure amounted to \$2,064,600 for 2021 and \$724,400 as at 30 June 2022, against the provision of \$2,081,800 for 2021 and \$2,083,200 for 2022;

(b) General operating expenses: requirements amounting to \$18,845,400, reflecting an increase of \$21,100, or 0.1 per cent, compared with the appropriation for 2022, due to additional requirements in support of virtual and hybrid meetings pursuant to Human Rights Council resolutions 47/21 and 48/2. Expenditure amounted to \$18,737,100 for 2021 and \$12,195,900 as at 30 June 2022, against the provision of \$18,705,800 for 2021 and \$ 18,824,300 for 2022;

(c) Furniture and equipment: requirements amounting to \$1,349,500, reflecting an increase of \$40,000, or 3.1 per cent, compared with the appropriation for 2022, due to increased requirements to provide for the acquisition and replacement of office automation equipment. Expenditure amounted to \$1,495,200 for 2021 and \$615,800 as at 30 June 2022, against the provision of \$1,402,900 for 2021 and \$1,309,500 for 2022;

(d) The resource requirements for other objects of expenditure are proposed for 2023 at the same level as for 2022, including the proposed provision for supplies and materials, which amounts to \$550,000. Expenditure amounted to \$407,500 for 2021 and \$222,300 as at 30 June 2022, against the provision of \$554,700 for 2021 and \$550,000 for 2022. **Taking into account the low expenditure in 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of 15 per cent (\$82,500) to the proposed provision for supplies and materials for 2023.**

General temporary assistance

VIII.96 The United Nations Office in Geneva proposes the continuation of 19 positions under general temporary assistance in 2023 (2 P-4, 2 P-3, 1 General Service (Other level) and 14 Language Teachers). Upon enquiry, the Advisory Committee was informed that, since the establishment of the position of Legal Officer (P-4) in 2012, the incumbent had continued to act as legal counsel representing the Organization before the United Nations Dispute Tribunal. Legal services and representation before the Tribunal were provided to the United Nations Offices at Geneva and Vienna, as well as to other entities based in Geneva (e.g. ECE, OHCHR, UNCTAD, the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011 and the Independent Investigative Mechanism for Myanmar) and Bonn (the secretariat of the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa). The reasons for maintaining the position remained valid, as it was essential to have a stable, dedicated capacity to defend the Organization's interests within the internal justice system. Moreover, the role of the Legal Officer had expanded, as it also included performing the functions of conduct and discipline focal point for the United Nations Office at Geneva. **The Advisory Committee notes that the Legal Officer (P-4) position has acted as legal counsel representing the Organization before the United Nations Dispute Tribunal on behalf of the United Nations Offices at Geneva and Vienna, as well as other entities in Geneva and Bonn, since its establishment in 2012 and that its role has recently expanded to perform the function of conduct and discipline focal point. The Committee therefore considers that the long-term needs and financing of the position in the United Nations Office at Geneva, including the possibility of cost sharing, should be reviewed and trusts that the outcome of the review will be provided in the next budget submission.** The Committee has discussed the matter of general temporary assistance positions in its

previous reports (see [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, para. 65, and [A/75/7](#) and [A/75/7/Corr.1](#), chap. I, para. 59).

VIII.97 Regarding the need for Language Teachers, the Advisory Committee was informed, upon enquiry, that the Office provided language training to more than 3,500 students every year in the six official languages of the United Nations and that the Language Training Programme at the Office relied on 14 full-time Language Teachers (General Service (Other level)), plus a proposed \$139,000 under contractual services. The Committee was further informed that the full-time teachers were staff members of the Organization, while the part-time teachers were individual contractors paid by the teaching hour on a term basis.

VIII.98 Subject to its recommendations in paragraphs VIII.84 and VIII.95 (d) above, the Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

VIII.99 In 2023, projected extrabudgetary resources (cash contributions) in the amount of \$37,656,400, at the same level as in the estimate for 2022, would provide, inter alia, for the continuation of 152 positions. Upon enquiry, the Advisory Committee was informed that, of the 152 posts, 28 posts (1 P-5, 1 P-4, 5 P-3 and 21 General Service (Other level)) were vacant as at 31 May 2022.

Cost recovery

VIII.100 Upon enquiry, the Advisory Committee was provided with an updated list of client entities supported by the Office's Division of Administration, for which the costs of services were recovered and financed through extrabudgetary resources, as reflected in table VIII.9. Upon request, the Committee also received detailed information on the annual workload volumes by entities and provided services, where applicable (see also [A/76/7](#) and [A/76/7/Corr.1](#), paras. VIII.86–VIII.91).

Table VIII.9
Projected income by entity and service

Entity	Central support services	Financial services	Human resources	ICT services	Library services	General management services	Total
ACWL	–	87	4 140	–	–	–	4 227
CEB	–	2 880	–	–	–	–	2 880
DCM	41 205	51 828	52 993	40 481	–	–	186 507
ECE	190 244	116 284	154 195	528 647	–	14 743	1 004 113
Eldora	385 000	–	–	–	–	–	385 000
FAO	39 414	1 258	8 686	26 316	–	–	75 674
GANHRI	467	109	–	5 075	–	–	5 651
Geneva Liaison Office, UNESCO	–	28	552	972	–	–	1 552
International Bureau of Education, UNESCO	3 757	237	2 208	6 284	–	–	12 486
ICSMA	87 560	110 134	112 610	86 177	–	–	396 481
IGF	462	188	1 368	7 308	–	–	9 326

<i>Entity</i>	<i>Central support services</i>	<i>Financial services</i>	<i>Human resources</i>	<i>ICT services</i>	<i>Library services</i>	<i>General management services</i>	<i>Total</i>
IIM Syria	35 258	45 548	237 336	174 671	–	–	492 813
IIM Myanmar	104 604	21 020	262 344	94 197	–	–	482 165
ILO	34 368	921	14 420	–	–	–	49 709
IOM	183 996	3 486	200	–	–	–	187 682
IRMCT	4 188	194 393	–	14 500	–	–	213 081
ITC	104 360	435 427	315 156	36 054	–	4 070	895 067
ITU	14 274	72 681	22 030	–	–	–	108 985
New Special	32 640	–	–	–	–	–	32 640
OCHA	1 713 690	1 534 492	342 078	579 854	–	129 685	4 299 799
ODA	35 724	218 600	45 945	35 097	–	–	335 366
OHCHR	1 217 490	1 001 018	856 984	937 696	–	75 343	4 088 531
OIOS, Geneva	46 385	12 450	42 244	25 018	–	5 822	131 919
OSE Syria	115 535	20 845	13 086	55 301	–	–	204 767
TBLDC	–	31 773	1 800	875	–	–	34 448
UN-Women	3 731	1 134	4 788	27 727	–	–	37 380
UNCC	1 060	82 710	8 878	14 205	–	–	106 853
UNCCD	748	49 889	136 921	5 053	–	–	192 611
UNCTAD	515 572	211 050	433 223	526 013	–	23 749	1 709 607
UNDP, Algeria	13 980	–	–	–	–	–	13 980
UNDP, Geneva	20 080	4 819	49 728	45 149	–	–	119 776
UNDRR	114 093	224 154	431 624	270 226	–	–	1 040 097
UNEP	222 794	83 260	195 312	484 196	–	–	985 562
UNFCCC	2 888	244 353	32 151	8 535	–	7 770	295 697
UNFPA	1 634	632	13 720	818	–	–	16 804
UN-Habitat	3 330	4 598	1 156	3 076	–	–	12 160
UNHCR	182 727	372 038	65 736	–	224 976	95 160	940 637
UNICEF	69 929	24 501	227 544	–	–	–	321 974
UNIDIR	93 368	102 431	50 722	82 028	–	–	328 549
UNIDO	7 278	319	1 452	5 626	–	–	14 675
UNITAR	3 257	5 456	44 642	81 252	–	–	134 607
UNJSPF	130 965	14 886	41 734	55 538	–	1 665	244 788
UNMAS	959	745	3 984	12 378	–	–	18 066
UNOG DCM	18 600	–	–	–	–	–	18 600
UNOPS	128 348	17 085	131 768	97 356	–	–	374 557
UNPA	5 949	221	–	1 971	–	–	8 141
UNRISD	28 967	38 218	35 177	27 476	–	–	129 838
UNSMIL	65 690	–	–	3 956	–	–	69 646
UNSSC	–	2 667	11 214	–	–	–	13 881
UNV, Bonn	97	13 944	516 168	–	–	–	530 209
WFP	172 431	2 807	3 682	4 376	–	–	183 296
WHO	410 653	7 989	19 000	–	–	–	437 642

Entity	Central support services	Financial services	Human resources	ICT services	Library services	General management services	Total
WIPO	43 776	1 567	36 480	–	–	–	81 823
WMO	11 494	35 502	207 496	–	–	–	254 492
WTO	6 406	1 161	61 040	–	–	–	68 607
Various – medical insurance	–	7 184 700	–	–	–	–	7 184 700
Various – telecommunication	–	–	–	2 856 000	–	–	2 856 000
Various – Adobe professional services	–	–	–	1 849 600	–	–	1 849 600
Various – medical service	–	–	1 726 800	–	–	–	1 726 800
Various – language training	–	–	618 500	–	–	–	618 500
Various – other	199 188	239 265	26 999	20 624	–	–	486 076
Various – travel processing	255 000	–	–	–	–	–	255 000
Various – extrabudgetary conference support	148 000	20 000	–	–	–	–	168 000
Various – procurement	147 700	–	–	–	–	–	147 700
Various – professional development	–	–	18 600	–	–	–	18 600
Total	7 421 313	12 867 788	7 646 614	9 137 702	224 976	358 007	37 656 400

Abbreviations: ACWL, Advisory Centre on WTO Law; DCM, Division of Conference Management; GANHRI, Global Alliance of National Human Rights Institutions; ICSMA, International Civil Servants Mutual Association; IGF, Internet Governance Forum; IIIM Syria, International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011; IIM Myanmar, Independent Investigative Mechanism for Myanmar; OCHA, Office for the Coordination of Humanitarian Affairs; ODA, Office for Disarmament Affairs; UNOG, United Nations Office at Geneva; OSE Syria, Office of the Special Envoy of the Secretary-General for Syria; TBLDC, Technology Bank for the Least Developed Countries; UNCC, United Nations Compensation Commission; UNCCD, secretariat of the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa; UNDRR, United Nations Office for Disaster Risk Reduction; UNFCCC, United Nations Framework Convention on Climate Change; UNJSPF, United Nations Joint Staff Pension Fund; UNMAS, Mine Action Service; UNPA, United Nations Postal Administration; UNSSC, United Nations System Staff College; UNSMIL, United Nations Support Mission in Libya.

VIII.101 Upon enquiry, the Advisory Committee was informed that the United Nations Office at Geneva was the only Secretariat entity in Geneva to be designated as a service provider. Since the beginning of 2020, the Office had acted as a regional service provider to the resident coordinator system in Europe (18 countries in total) in the areas of international travel, procurement and the engagement of consultants and individual contractors and interns. Owing to the limited scope of services provided to the resident coordinator system, it was projected that the total cost recovery for 2022 would amount to approximately \$60,000. Reliable projections, however, were difficult to make, as the work in some areas, such as procurement, was still being transferred from UNDP.

VIII.102 Upon enquiry, the Advisory Committee was also informed that many services provided on a cost-recovery basis could be quantified and that there was a standardized way to project and measure output. An accurate projection or quantification of future work, however, was not always possible in all areas, as the quantity of services requested was influenced by many variables. In some areas,

quantification was not meaningful, as the nature of services provided was non-standard and not process-based. In such instances, the cost-recovery amount was determined on the basis not of quantified output, but rather of time spent to support a specific service requested, for example. The Committee makes further comments on cost recovery in chapter I above.

Gender and geographical distribution

VIII.103 As at 31 December 2021, female staff represented an overall 36.9 per cent of total staff. As at the same date, of the 78 staff in the Professional and higher categories, 50 came from Western European and other States; 8 came from Africa, Asia and the Pacific and Eastern European States apiece; and 4 came from Latin American and Caribbean States. **The Advisory Committee trusts that the Office will increase its efforts to achieve the equitable geographical and gender representation of Member States among its staff, in particular in view of the number of staff reaching the mandatory age of separation in the next five years, and will provide an update in all future programme budget submissions (see para. VIII.90 above).** The Advisory Committee makes further comments on gender and geographical representation in chapter I above.

Digitization of library services

VIII.104 The Secretary-General states that the Library of the United Nations Office at Geneva is collaborating with other United Nations libraries to digitize the official documents of the United Nations and is implementing a common library management system, which will be used by the libraries at the Office, United Nations Headquarters, ECLAC and ESCAP ([A/77/6 \(Sect. 29E\)](#), para. 29E.9).

VIII.105 Upon enquiry, the Advisory Committee was informed that at least one additional library of the United Nations system was interested in joining the shared facility offered by the Library of the Office, as of the end of 2023. The feasibility of that and for other libraries would depend mainly on their financial resources and on legal aspects pertaining to the contract with the commercial vendor, as well as the contracts they had in place for their current library system. Resources in the amount of \$180,800 required for 2023 for the fees for library database subscriptions were proposed under general operating expenses in subprogramme 5, Library services, and would cover: (a) library database subscriptions to resources that were not owned by the United Nations; (b) access to other digital information resources; and (c) digital information products and management tools with library-specific software. Without those resources, the Library would have to shut down its virtual service desk and cancel the database subscriptions used by diplomats, conference delegates and United Nations staff.

Disability inclusion

VIII.106 The Secretary-General indicates that the lesson learned under subprogramme 4, Information and communication technology operations, was that actions related to disability inclusion for ICT systems had been taken on an ad hoc basis. As a result, support and system offerings were fragmented and lacked a comprehensive approach to disability inclusion for ICT systems. In applying the lesson, the subprogramme would develop a methodology to assess the level of disability inclusion in systems currently deployed, including by developing the necessary processes, tools and procedures (*ibid.*, paras. 29E.70–29E.71). As part of the proposed deliverables, the Office was aiming to deploy, between 2022 and 2023, a set of processes, tools and procedures for assessing the level and needs of current systems and that would also be used consistently for the evaluation of future systems for disability inclusion features. Once those deliverables were in place, the Office

would be in a position to embed disability inclusion capabilities into existing and future systems in a coherent and coordinated manner. **The Advisory Committee notes the efforts of the Office to promote the inclusion of persons with disabilities and trusts that the Secretary-General will provide updated information in the context of the next programme budget submission.**

Provision of hybrid meetings

VIII.107 Upon enquiry, the Advisory Committee was provided with information on the number and arrangement of meetings in 2020 and 2021, which showed that the majority of meetings had been held in person without interpretation. In the second half of 2020 and in 2021, the United Nations Office at Geneva had increased its capacity for hybrid meetings. Based on the first four months of 2022, the Office was on track to exceed the number of meetings with interpretation held in 2021. The Committee was also provided, upon enquiry, with information regarding the requirements for a regulatory framework necessary to achieve a coherent approach towards the planning of services required by Member States. The Committee makes further comments regarding the provision of hybrid meetings in all duty stations in section 2, General Assembly and Economic and Social Council affairs and conference management, and in chapter I above.

Table VIII.10
Number of meetings held in the United Nations Office at Geneva

Meeting type	2020			2021			2022 (January–April)		
	With interpretation	Without interpretation	Total	With interpretation	Without interpretation	Total	With interpretation	Without interpretation	Total
In person	685	2 230	2 915	360	2 022	2 382	188	306	494
Virtual	3	463	466	45	391	436	9	49	58
Hybrid	569	324	893	1 772	708	2 480	682	347	1 029
Total	1 257	3 017	4 274	2 177	3 121	5 298	879	702	1 581

United Nations Port

VIII.108 The Advisory Committee recalls the information provided to it that the United Nations Port was a diplomatic club established in 1947 for the international community in Geneva. It hosted a large number of receptions and other events by permanent missions and international organizations, as well as cultural and country promotion events. The facility was aligned fully with the goal stated by the host country authorities of strengthening formal and informal meeting spaces for the international community in Geneva. The facility was largely self-financed, was regulated by statutes established by the Director-General of the United Nations Office at Geneva and was overseen by a joint staff-management committee composed of representatives of the Director-General and representatives of the Staff Coordinating Council. The day-to-day operations of the Port were outsourced. The Committee was also informed that the facility included a restaurant, operated as a catering concession selected by open competition. The Port reported an average annual revenue over the past three years of approximately SwF 226,000 (see also [A/76/7](#) and [A/76/7/Corr.1](#), paras. VIII.101–VIII.102). By way of an update, the Committee was informed, upon enquiry, that the day-to-day operations were managed by a company operating according to Swiss law. The company had reported a revenue of SwF 259,000 in 2021. The revenue included individual entrance fees and subscriptions and was used to

cover operational expenses, including personnel, insurance, administrative costs, furniture and equipment, and the periodic dredging of the port.

Bicycle parking

VIII.109 Upon enquiry, the Advisory Committee was informed that staff had numerous options for covered and uncovered bicycle parking close to the offices around the Palais des Nations site. Bicycle parking was and would remain free of charge to staff and was easily accessible. Through coordination with the Permanent Mission of Switzerland, in early 2022 a bicycle-sharing station had been installed outside the Pregny gate entrance to facilitate staff and visitors arriving at the site by bicycle. In addition, regular meetings of the Office's working group on internal and green mobility were held to propose and advance new initiatives, and the Office regularly participated in the meetings of a working group on mobility of Geneva-based international organizations, hosted by the Permanent Mission of Switzerland. **The Advisory Committee acknowledges the efforts of the Office to encourage the use of bicycles by staff members, including through the provision of convenient and safe parking options.** The Committee makes further comments on bicycle parking in section 29B, Department of Operational Support, above.

Subsection 29F Administration, Vienna

Regular budget	
Appropriation for 2021	\$19,833,500
Expenditure for 2021	\$19,300,300
Appropriation for 2022	\$18,502,600
Expenditure as at 30 June 2022	\$10,081,500
Proposal for 2023	\$18,502,600
Extrabudgetary resources	
Available for 2021	\$18,320,200
Expenditure for 2021	\$16,494,400
Estimate for 2022	\$17,710,400
Expenditure as at 30 June 2022	\$7,122,800
Projected for 2023	\$17,846,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

VIII.110 The regular budget resources requested by the Secretary-General for subsection 29F for 2023 amount to \$18,502,600 before recosting, which is the same level as the appropriation for 2022 ([A/77/6 \(Sect. 29F\)](#), tables 29F.12 and 29F.15). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.22.

Table VIII.11
Staffing resources

	Number	Level
Regular budget		
Approved for 2022	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2/1, 6 GS (PL) and 57 GS (OL)
Proposal for 2023	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2/1, 6 GS (PL) and 57 GS (OL)
Extrabudgetary		
Estimated for 2022	84	2 D-1, 1 P-5, 7 P-4, 15 P-3, 2 P-2, 3 GS (PL) and 54 GS (OL)
Projected for 2023	84	2 D-1, 1 P-5, 7 P-4, 15 P-3, 2 P-2, 3 GS (PL), and 54 GS (OL)

Comments and recommendations on posts

VIII.111 The regular budget resources for posts proposed for 2023 amount to \$9,570,800 before recosting, which is the same level as the appropriation for 2022. These resources would provide for 83 posts (20 in the Professional and higher categories and 63 in the General Service and related categories), which reflects no change from the posts approved for 2022 (ibid., tables 29F.13, 29F.14 and 29F.16).

Vacant posts

VIII.112 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, four regular budget posts were vacant (1 P-2, 1 General Service (Principal level) and 2 General Service (Other level)). Although one of the General Service (Other level) posts had been vacant since 1 June 2020, recruitment was ongoing and candidates were under review. **The Advisory Committee trusts that the vacant posts will be filled expeditiously and that an update thereon will be provided to the General Assembly at the time of the consideration of the present report and in the next budget submission.**

Vacancy rates

VIII.113 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for subsection 29F (see table VIII.12). **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly during its consideration of the present report.**

Table VIII.12
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	20	2.5	2.3	20	2.7	5.0	20	3.0
General Service and related	63	4.9	6.2	63	6.2	6.6	63	6.9

VIII.114 **The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

VIII.115 The proposed non-post resources for 2023 amount to \$8,931,800 before recosting, which is the same level as the appropriation for 2022 ([A/77/6 \(Sect. 29F\)](#), table 29F.17). Expenditures amounted to \$9,221,000 for 2021 and \$5,413,300 as at 30 June 2022, against the provision of \$9,314,000 for 2021 and \$8,931,800 for 2022. With no change to the level of appropriation, the Secretary-General proposes the following changes:

(a) Consultants: no requirements for consultants in 2023, reflecting a decrease of \$6,500, or 100 per cent, compared with the appropriation for 2022. Expenditures amounted to \$1,900 for 2021 and \$22,100 as at 30 June 2022, against the provision of \$7,500 for 2021 and \$6,500 for 2022;

(b) Contractual services: resource requirements of \$886,000 in 2023, reflecting an increase of \$20,000, or 2.3 per cent, compared with the 2022 appropriation. The increase relates to a security risk assessment of the network infrastructure prior to further business continuity purchases being made, to be conducted in 2023. Expenditures amounted to \$904,300 for 2021 and \$474,000 as at 30 June 2022, against the provision of \$900,700 for 2021 and \$866,000 for 2022;

(c) Furniture and equipment: resource requirements amount to \$221,100 in 2023, reflecting a decrease of \$13,500, or 6.0 per cent, compared with the appropriation for 2022. The decrease relates to a shift of resources from office automation equipment to the conduct of the above-mentioned security risk assessment of the network infrastructure. Expenditures amounted to \$278,500 for 2021 and \$15,000 as at 30 June 2022, against the provision of \$268,800 for 2021 and \$234,600 for 2022.

General temporary assistance

VIII.116 The United Nations Office at Vienna proposes the continuation of four positions (4 General Service (Other level)) under general temporary assistance in 2023. Upon enquiry, the Advisory Committee was informed that general temporary assistance provided for the replacement of staff on maternity or extended sick leave and for the recruitment of temporary staff during peak workload periods. The Committee was provided, upon enquiry, with the total number of sick leave and maternity leave days used in 2020 and 2021 at the United Nations Office at Vienna. However, according to the Secretary-General, the number of days used does not equate to the number of days replaced through general temporary assistance resources. The Committee has discussed the matter of general temporary assistance positions in its previous reports (see [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, para. 65, and [A/75/7](#) and [A/75/7/Corr.1](#), chap. I, para. 59). The Committee makes further comments on the use of general temporary assistance positions in chapter I above.

VIII.117 The Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

VIII.118 In 2023, projected extrabudgetary resources (cash contributions) amount to \$17,846,300, reflecting an increase of \$135,900, or 0.8 per cent, compared with the estimate for 2022. They would provide, inter alia, for the continuation of 84 posts. Upon enquiry, the Advisory Committee was informed that, of the 84 posts, 6 were vacant (3 P-3, 1 P-2, 1 General Service (Principal level) and 1 General Service (Other level)) as at 31 May 2022.

Services provided by the United Nations Office at Vienna

VIII.119 The United Nations Office at Vienna provides support to the following Secretariat units located in Vienna: UNODC; the Office for Outer Space Affairs; the International Trade Law Division of the Office of Legal Affairs; the secretariat of the United Nations Scientific Committee on the Effects of Atomic Radiation; the United Nations Information Service in Vienna; OIOS; the Office for Disarmament Affairs; the regional branch of the Office of the United Nations Ombudsman and Mediation Services; and the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory (A/77/6 (Sect. 29F), para. 29F.3).

VIII.120 Upon enquiry, the Advisory Committee was informed that, under the terms of the tripartite memorandum of understanding of 1977 and subsequent amendments to it, the United Nations Office at Vienna provided administrative support on a common services basis to other international organizations based in the Vienna International Centre, namely, IAEA, UNIDO and the Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization. The Office rendered interpretation and other conference services and security and safety services through a mechanism for jointly financed activities, with the net regular budget requirements being included under section 2, General Assembly and Economic and Social Council affairs and conference management, and section 34, Safety and security, respectively. Upon further enquiry, the Committee was provided with the overall cost-recovery revenue for the United Nations Office at Vienna and was informed that a further breakdown, by service provided, of the overall cost-recovery revenue was not readily available or feasible.

VIII.121 The Advisory Committee recalls that it was previously informed that the building management services at the Vienna International Centre were managed by UNIDO and funded through cost-sharing arrangements among the Vienna-based organizations. The Committee received updated information on the cost-sharing ratio for the United Nations Office at Vienna in 2020, 2021 and 2022, which was 22.758 per cent, 22.758 per cent and 22.965 per cent, respectively. The Committee was also informed that the medical service at the Vienna International Centre, administered by IAEA, was funded by the United Nations Office at Vienna/UNODC, the Comprehensive Nuclear-Test-Ban Treaty Organization, UNIDO and IAEA and that each entity was billed monthly at actual costs. Upon enquiry, the Committee was informed that, where the United Nations Office at Vienna was receiving such services, under the tripartite memorandum of understanding (e.g. for building management from UNIDO, or for medical services from IAEA), the net regular budget requirements were included in the respective subprogrammes under grants and contributions.

VIII.122 Upon enquiry, the Advisory Committee was informed that extrabudgetary resources under subsection 29F consisted of all of the cost-recovery activities of the United Nations Office at Vienna and indirect programme support to UNODC activities funded by extrabudgetary resources. These extrabudgetary resources were not shared among Vienna-based units. Cost-recovery services rendered by the United Nations Office at Vienna related to services rendered under all four subprogrammes to various clients in Vienna, for which no regular budget was received (e.g. for workstation support, garage operations and general administrative services). The Committee was also informed that the Office utilized a rate card that outlined standard costs for some of the services it rendered. The catalogue included the most-utilized services provided to Secretariat entities not based in Vienna and to extrabudgetary clients. The services included in the rate card were regularly reviewed by service providers and their costing was based on a full-cost approach, including the direct and indirect costs of rendering the respective services.

VIII.123 The Advisory Committee trusts that the Secretary-General will provide comprehensive information on all aspects of the cost-sharing arrangements to the General Assembly during its consideration of the present report, as well as in his future budget submissions.

Gender and geographical distribution

VIII.124 As at 31 December 2021, women represented 47.4 per cent of total staff. As at the same date, the breakdown of the regional group representation of the 18 posts in the Professional and higher categories was as follows: 11 from Western European and other States; 5 from Asia and the Pacific; 1 each from African States and Latin American and Caribbean States; and none from the Eastern European States. **The Advisory Committee trusts that the United Nations Office at Vienna will make efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions.** The Advisory Committee makes further comments on gender and geographical representation in chapter I above.

Provision of hybrid meetings

VIII.125 Upon enquiry, the Advisory Committee was provided with information on the number and arrangement of meetings in 2020 and 2021 and from January to May 2022, which showed that the majority of meetings had been held in a hybrid format, as reflected in table VIII.13. Upon enquiry, the Committee was also informed that, for 2022, meeting organizers and secretariats were required to provide funds for remote interpretation platform usage and for support costs. The 2023 budget proposal did not include any provision under subsection 29F to render those services. According to the Secretary-General, going forward, a clear mandate, framework and funding would need to be made available, if such services were to be provided on a continuing basis. The Committee makes further comments regarding the provision of hybrid meetings in chapter I and section 2, General Assembly and Economic and Social Council affairs and conference management, above.

Table VIII.13
Number of meetings held at the United Nations Office at Vienna

<i>Year</i>	<i>In-person</i>	<i>Hybrid</i>
2020	1 635	1 409
2021	510	1 874
2022 (January–May)	408	627

Bicycle parking

VIII.126 Upon enquiry, the Advisory Committee was informed that bicycles were used extensively in Vienna. There were multiple dedicated and safe parking spaces within the compound in the garage facilities, with easy access and dedicated gates to enter. The bicycle spots fell under the overall security arrangements and surveillance, and entrances/gates had bicycle lanes leading to them wherever required and dedicated spots for bicycle users to stop when scanning their staff badges. Most recently, bicycle pumps and tools funded by donations had been installed for use at no cost to users to further improve the bicycle experience. Above all, bicycle parking was free compared with vehicle parking, which should further incentivize the use of that alternative mode of transportation. Lastly, the Office supported voluntary initiatives by staff to promote bicycling, such as the recent launch of a “bike blue” initiative by a staff club. **The Advisory Committee acknowledges the efforts of the Office to encourage the utilization of bicycles by staff members, including through the provision of convenient and safe parking options.** The Committee makes further comments on bicycle parking under subsection 29B, Department of Operational Support, above.

Subsection 29G Administration, Nairobi

Regular budget	
Appropriation for 2021	\$17,751,100
Expenditure for 2021	\$16,703,600
Appropriation for 2022	\$18,745,700
Expenditure as at 30 June 2022	\$10,104,200
Proposal for 2023	\$16,657,200
Extrabudgetary resources	
Available for 2021	\$23,520,000
Expenditure for 2021	\$17,364,500
Estimate for 2022	\$23,252,100
Expenditure as at 30 June 2022	\$9,751,400
Projected for 2023	\$23,252,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e., before recosting).	

VIII.127 The regular budget resources requested by the Secretary-General for subsection 29G for 2023 amount to \$16,657,200 before recosting, reflecting a net decrease of \$2,088,500, or 11.1 per cent, compared with the appropriation for 2022. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.23.

VIII.128 The Secretary-General indicates that the net decrease results from technical adjustments, due mainly to the removal of non-recurrent requirements approved in 2022 by the General Assembly in its resolution [76/246](#) relating to the provision for project management costs of the major construction projects for: (a) the replacement of office blocks A to J at the Office (\$1,163,300); and (b) addressing the deteriorating conditions and limited capacity of the conference services facilities at the Office (\$925,200) ([A/77/6 \(Sect. 29G\)](#), para. 29G.74 and table 29G.16).

Table VIII.14
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2022	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P-2/1, 1 NPO and 66 LL
Proposal for 2023	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P-2/1, 1 NPO and 66 LL
Extrabudgetary		
Projected for 2022	248	5 P-4, 8 P-3, 225 LL and 10 NPO
Projected for 2023	248	5 P-4, 8 P-3, 225 LL and 10 NPO

Comments and recommendations on posts

VIII.129 The regular budget resources for posts proposed for 2023 amount to \$10,846,400 before recosting, which is the same level as the appropriation for 2022. These resources would provide for the continuation of 112 posts (45 in the Professional and higher categories and 67 in the General Service and related categories), reflecting no change to the posts approved for 2022.

Vacant posts

VIII.130 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, 14 posts were vacant (1 D-1, 2 P-5, 1 P-4, 4 P-3, 2 P-2 and 5 General Service (Local level)), none of which had been vacant for more than two years. **The Advisory Committee trusts that the vacant posts will be filled expeditiously and that an update thereon will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Vacancy rates

VIII.131 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as the proposed posts and budgeted vacancy rates for 2023 for subsection 29G (see table VIII.15). **The Advisory Committee notes the difference between average actual vacancy rates and the budgeted rates and trusts that further clarification for the budgeted vacancy rates for 2023 will be provided to the General Assembly during its consideration of the present report.**

Table VIII.15
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	45	9.1	14.3	45	10.0	20.3	45	11.0
General Service and related	67	7.5	8.4	67	9.5	10.2	67	10.5

VIII.132 **The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

VIII.133 The proposed non-post resources for 2023 amount to \$5,810,800, reflecting a net decrease of \$2,088,500, or 26.4 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 29G\)](#), table 29G.16), due to the removal of non-recurrent requirements approved for 2022 by the General Assembly and the reduced requirements under general operating expenses and supplies and materials (see para. VIII.128 above). The regular budget expenditures under non-post resources stand at \$5,300,500 as at 30 June 2022, or 67 per cent of the approved appropriation for 2022 of \$7,899,300.

General temporary assistance

VIII.134 The United Nations Office at Nairobi proposes the continuation of two positions under general temporary assistance in 2023 (1 P-4, Programme Management Officer, and 1 General Service (Local level), Administrative Assistant). Upon enquiry,

the Advisory Committee was informed that both positions, which were encumbered as at 30 June 2022, had been established under the organizational resilience management system in June 2013, pursuant to General Assembly resolution [67/254](#). The establishment of the two positions had been an essential requirement for the Office for testing ongoing resilience, especially during elections, pandemics and other global risks. The continuing need for the functions of the positions and whether they should continue to be provided under general temporary assistance would be reviewed in the context of future budget submissions. **The Advisory Committee notes that the two temporary positions (1 P-4 and 1 General Service (Local level)) were established in 2013 in the Organizational Resilience Management Unit, which deals with business continuity planning and simulation, as well as overall organizational resilience. Taking into account the essential functions undertaken by the positions for a long period of time, the Committee trusts that an assessment will be conducted for the consideration of a more sustainable arrangement and that an update will be provided in the next budget submission.** The Committee makes further comments on general temporary assistance in chapter I above (see also [A/76/7](#) and [A/76/7/Corr.1](#), chap. I, para. 65, and [A/75/7](#) and [A/75/7/Corr.1](#), chap. I, para. 59).

VIII.135 The Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

VIII.136 Projected extrabudgetary resources for 2023 in the amount of \$23,252,100, which is the same level as the estimates for 2022, would provide for, inter alia, the continuation of 248 posts. The Advisory Committee recalls that the Joint Inspection Unit, in its note [JIU/NOTE/2008/1](#) related to the governance of common services, made two recommendations regarding common services. Upon enquiry, the Committee was informed that, with regard to the recommendation to review the Common Services Governance Framework with a view to streamlining it, a common services meeting had been held at the head of agency level, following which a structure of two layers instead of three layers of committees had been put in place, as of January 2009, and that it had been functioning effectively. With regard to the recommendation that the Executive Directors of UNEP and UN-Habitat should delegate authority to the United Nations Office at Nairobi to represent them on the Common Services Board, the Common Services Executive Committee and the Common Services Management Team, the Advisory Committee was informed that both entities were being self-represented in all tiers of the Common Services Governance Framework. **The Advisory Committee trusts that more detailed information on these extrabudgetary funded positions, including their incumbency status, will be provided to the General Assembly at the time of its consideration of the present report and in the context of the next budget submission.**

Cost recovery

VIII.137 Upon enquiry, the Advisory Committee was informed that the United Nations Office at Nairobi had been designated by the Department of Operational Support as the service provider to the resident coordinator system, at both the global and regional levels, as well as to the triangular partnership project and the Office of the Special Coordinator for Development in the Sahel in Dakar. The Office provided secretariat support and the majority of common services on a cost-recovery basis, through service-level agreements signed in accordance with the annual common services rate card, which was approved by the Common Services Management Team.

VIII.138 The Advisory Committee was also informed that, in support of the resident coordinator system, regional services were offered to 54 countries in Africa in the areas of travel (including to support conferences), procurement, management support for consultants, individual contractors and interns, and global services relating to human resources administration (including associated travel), payroll and finance. It was also indicated that there was no overlap with the Regional Service Centre in Entebbe, Uganda, since the United Nations Office at Nairobi served the non-peacekeeping entities, while the Regional Service Centre provided services to various United Nations peace operations.

VIII.139 Upon request, the Advisory Committee was provided with copies of the signed service-level agreement, a list of client entities supported by the United Nations Office at Nairobi in 172 countries and duty stations administered by the Office, as well as with the service rate card and the UNDP universal price list for Kenya. Upon further enquiry, the Committee was also provided with information on costs recovered, broken down by the type of services provided, in 2020 and 2021 and from January to May 2022, as reflected in table VIII.16. The information shows a pattern of consistently large differences between the estimated and actual costs.

Table VIII.16
Cost recovery, by services provided
(United States dollars)

<i>Services</i>	<i>2020 estimates</i>	<i>2020 actual</i>	<i>2021 estimates</i>	<i>2021 actual</i>	<i>2022 estimates</i>	<i>2022 actual (January– June)</i>
Executive direction and management	746.90	145.10	184.90	155.30	202.70	58.80
Budget and financial management services	3 618.20	3 765.40	5 337.20	4 010.20	5 499.10	2 163.70
Human resources management services	4 328.50	5 180.30	5 398.20	4 082.60	5 091.70	2 337.90
Support services	6 919.60	5 551.00	8 334.20	5 876.10	8 435.80	2 657.20
Information and communications technology services	5 349.60	2 860.20	4 255.40	3 636.70	4 022.80	1 385.60
Total	20 962.80	17 501.90	23 509.90	17 760.90	23 252.10	8 603.10

VIII.140 Upon enquiry, the Advisory Committee was informed that the Office included performance indicators for the services in the service-level agreements with clients. The performance indicators were monitored on the basis of the data from Umoja, iNeed and other systems. The service rate card was periodically reviewed and adjusted, if required, on the basis of key workload drivers. New rates and the related taxonomy were discussed with clients and presented to the Office of the Controller for approval.

VIII.141 **The Advisory Committee trusts that a more detailed breakdown of services provided to entities along with the recording of these resources will be included in the next budget submission.** The Advisory Committee makes further comments on cost recovery in chapter I above.

Procurement services

VIII.142 The Secretary-General indicates that the United Nations Office at Nairobi undertook more than 150 solicitations to acquire wide-ranging goods and services to support client offices located on six continents. Compared with 2019 and 2020, the number of solicitations undertaken by the Office trended upward, which is attributed to an incremental shift by client offices to insource procurement services from the Office, rather than outsourcing to non-Secretariat entities such as UNDP and UNOPS.

The Office was able to address the increased demand for procurement services through its client-centric and solution-oriented approach, which contributed to reduced processing times for procurement actions (A/77/6 (Sect. 29G), para. 29G.46).

VIII.143 Upon enquiry, the Advisory Committee was informed that the main entities that had shifted to insource procurement services were UN-Habitat, the resident coordinator system and UNEP. The Committee was further provided with a cumulative number of tenders, contracts and purchase orders per year for the period from 2019 to 2021 and from January to May 2022. The Committee was also informed, upon enquiry, that in early 2020, immediately after the onset of the pandemic in Kenya, the Office had quickly transitioned its operations to virtual settings and had reached out to clients away from Nairobi, which had resulted in the acquisition of clients in various countries that used to be serviced by other entities, such as UNDP. The Office had proactively conducted market research and outreach to identify potential vendors in the least developed countries, developing countries and countries with economies in transition. Enhanced participation and the reduced cost of business had in turn benefited clients in obtaining the best value for money in the acquisition of goods and services.

Medical services

VIII.144 Upon enquiry, the Advisory Committee was informed that the Office was still dealing with the impact of the COVID-19 pandemic in Kenya. The United Nations COVID-19 hospital had reopened in mid-June 2022, as the situation in Kenya was escalating unexpectedly. In anticipation of WHO declaring the pandemic over, the Office had started a discussion with the Nairobi hospital on the future use of the facility. That discussion covered the possibility of establishing a trauma centre, an infectious disease ward and a paediatric facility. The first two options were envisaged to cover most medical evacuation requirements. In accordance with the United Nations agreement with the Nairobi hospital, the team would continue to operate the facility and to cover the costs through the billing of patients. The United Nations would continue to be able to reserve specific beds to meet its needs. **The Advisory Committee trusts that updated information on expenditures incurred and the future use of the United Nations COVID-19 hospital will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

VIII.145 With regard to the jointly funded clinic, the Advisory Committee was informed that it was mandated to provide occupational health and safety services to United Nations personnel, both on site at the Gigiri compound and off site at offices in Nairobi. The clinic was funded through the common services mechanism. The services rendered by the clinic were unique, addressed issues that were specific to the United Nations workplace and were not currently provided by external service providers. The clinic was staffed by 17 personnel (1 P-5, Senior Medical Officer; 6 National Professional Officers (3 Doctors, 1 Associate Staff Counsellor, 1 Associate Coordination Officer and 1 Head Nurse); and 10 General Service (Local level) (4 Senior Nurses, 5 Nurses and 1 Administrative Assistant)). Equipment at the clinic included surge capacity beds and basic clinical items for examination and treatment, surgical items for managing minor trauma, and advanced life support equipment.

Gender and geographical distribution

VIII.146 As at 31 December 2021, women staff represented 50 per cent of the total staff. As at the same date, the regional group breakdown of the 38 posts in the Professional and higher categories was as follows: 16 from African States; 13 from Western European and other States; 7 from Asia and the Pacific; 2 from Eastern European States; and none from the Latin American and Caribbean States.

The Advisory Committee, while commending the efforts to reach gender parity, trusts that the Office will strengthen its efforts to achieve equitable geographical representation of Member States among its staff and provide an update in all future programme budget submissions. The Advisory Committee makes further comments on geographical distribution in chapter I above.

Provision of hybrid meetings

VIII.147 Upon enquiry, the Advisory Committee was provided with information on the number of in-person, virtual and hybrid meetings, in 2020 and 2021 and from January to May 2022, as reflected in table VIII.17. The information shows that, while no hybrid meetings were held in 2020, only 19 per cent of meetings were held in a hybrid format in 2021; and so far in 2022, hybrid meetings represent 46 per cent of the total number of meetings held. The Committee makes further comments regarding the provision of hybrid meetings in section 2, General Assembly and Economic and Social Council affairs and conference management, above.

Table VIII.17
Meetings held in 2020, 2021 and the period from January to May 2022

Year	Clients	In-person		Virtual		Hybrid	
		Number of meetings	Number of participants	Number of meetings	Number of participants	Number of meetings	Number of participants
2020	UNEP	564	5 665	185	21 617	–	–
	UN-Habitat	75	727	31	4 235	–	–
	Other clients	25	121 598	12	80 231	–	–
2021	UNEP	24	3 801	301	45 290	73	24 265
	UN-Habitat	3	10	14	539	27	3 760
	Other clients	93	2 188	71	2 934	17	2 040
2022 (January–May)	UNEP	100	55 949	17	1 710	214	71 591
	UN-Habitat	7	200	–	–	32	2 815
	Other clients	366	11 817	13	1 140	186	7 629

Table VIII.18

Subsection 29A, Department of Management Strategy, Policy and Compliance: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a				Extrabudgetary				Total			
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January– June)	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 appropriation/ estimate	2023 estimate	Variance (2022– 2023)
Posts	39 634.4	40 458.2	39 832.1	20 946.8	41 661.3	1 829.2	31 946.9	33 746.8	36 832.0	3 085.2	16 220.7	17 531.5	15 545.4	(1 986.1)	88 625.8	91 110.4	94 038.7	2 928.3
Other staff costs	1 779.0	1 970.7	2 516.7	1 480.0	2 627.1	110.4	1 439.6	1 488.0	1 598.4	110.4	1 754.2	1 541.5	987.7	(553.8)	5 164.5	5 546.2	5 213.2	(333.0)
Hospitality	0.2	–	0.2	–	0.2	–	–	–	–	–	–	–	–	–	–	0.2	0.2	–
Consultants	127.1	1 620.8	121.3	393.6	578.4	457.1	425.8	319.5	277.8	(41.7)	175.5	175.0	175.0	–	2 222.1	615.8	1 031.2	415.4
Travel of staff	345.0	312.7	347.9	439.7	364.2	16.3	22.9	626.9	626.9	–	87.3	265.5	265.5	–	422.9	1 240.3	1 256.6	16.3
Contractual services	7 645.2	6 101.7	7 799.0	1 459.4	8 202.1	403.1	2 117.3	2 427.7	2 512.0	84.3	560.0	604.1	574.4	(29.7)	8 779.0	10 830.8	11 288.5	457.7
General operating expenses	369.3	167.5	358.3	102.9	326.7	(31.6)	298.8	132.2	137.0	4.8	9 563.4	9 718.4	9 389.7	(328.7)	10 029.7	10 208.9	9 853.4	(355.5)
Supplies and materials	128.0	6.7	62.7	1.1	75.0	12.3	6.2	53.8	44.2	(9.6)	5.9	57.1	51.4	(5.7)	18.8	173.6	170.6	(3.0)
Furniture and equipment	122.3	222.5	133.0	68.8	161.9	28.9	397.2	89.8	150.1	60.3	6.3	73.3	67.6	(5.7)	626.0	296.1	379.6	83.5
Improvement of premises	–	–	–	3.0	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions	4 305.9	4 183.0	4 253.1	4 183.0	4 253.1	–	14 249.8	16 668.0	16 633.9	(34.1)	6 913.7	7 293.5	7 293.5	–	25 346.5	28 214.6	28 180.5	(34.1)
Other	–	–	–	–	–	–	–	–	–	–	17.5	–	–	–	17.5	–	–	–
Total	54 456.4	55 043.7	55 424.3	29 078.3	58 250.0	2 825.7	50 904.6	55 552.7	58 812.3	3 259.6	35 304.5	37 259.9	34 350.2	(2 909.7)	141 252.8	148 236.9	151 412.5	3 175.6

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VIII.19

Subsection 29B, Department of Operational Support: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a				Extrabudgetary				Total			
	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 estimate	2023 estimate	Variance (2022– 2023)	2021 expenditure	2022 appropriation/ estimate	2023 estimate	Variance (2022– 2023)
				(January– June)														
Posts	36 942.6	37 364.2	37 224.4	19 274.4	39 560.9	2 336.5	61 892.0	63 612.1	66 790.2	3 178.1	7 107.0	9 857.0	11 374.4	1 517.4	106 363.2	110 693.5	117 725.5	7 032.0
Other staff costs	3 663.5	3 717.4	3 707.0	1 961.9	4 319.0	612.0	3 191.0	3 972.9	4 259.8	286.9	8 222.6	11 031.6	9 633.5	(1 398.1)	15 131.0	18 711.5	18 212.3	(499.2)
Hospitality	2.1	–	2.3		2.3	–	–	–	–	–	–	–	–	–	–	2.3	2.3	–
Consultants	173.1	490.5	276.6	1 430.4	361.8	85.2	943.1	579.9	579.9	–	792.2	1 196.2	782.0	(414.2)	2 225.8	2 052.7	1 723.7	(329.0)
Travel of staff	235.9	55.9	198.3	127.0	268.6	70.3	145.8	1 275.7	1 190.3	(85.4)	1 128.6	4 630.0	4 393.0	(237.0)	1 330.3	6 104.0	5 851.9	(252.1)
Contractual services	4 406.9	4 410.3	4 794.7	1 960.2	5 421.7	627.0	3 146.1	3 245.7	4 230.8	985.1	5 281.7	6 623.1	5 637.5	(985.6)	12 838.1	14 663.5	15 290.0	626.5
General operating expenses	38 933.1	37 165.9	40 007.3	32 368.4	39 815.6	(191.7)	25 262.1	26 232.4	26 700.0	467.6	48 565.2	57 468.1	32 958.2	(24 509.9)	110 993.2	123 707.8	99 473.8	(24 234.0)
Supplies and materials	756.9	401.5	634.1	204.0	569.0	(65.1)	111.6	193.2	194.4	1.2	792.1	1 249.2	766.0	(483.2)	1 305.2	2 076.5	1 529.4	(547.1)
Furniture and equipment	415.4	2 191.2	450.1	199.4	678.8	228.7	766.3	417.3	522.2	104.9	338.4	441.9	183.1	(258.8)	3 295.9	1 309.3	1 384.1	74.8
Improvements to premises	–	221.1	–	31.5	–	–	–	–	61.8	61.8	82.4	–	–	–	303.5	–	61.8	61.8
Grants and contributions	87.5	30.0	353.6	303.3	353.6	–	–	–	–	–	95.8	344.7	107.6	(237.1)	125.8	698.3	461.2	(237.1)
Other	–	–	–	–	–	–	8 882.9	8 393.0	8 817.9	424.9	160.9	239.5	100.7	(138.8)	9 043.8	8 632.5	8 918.6	286.1
Total	85 617.0	86 048.0	87 648.4	57 860.5	91 351.3	3 702.9	104 340.9	107 922.2	113 347.3	5 425.1	72 566.8	93 081.3	65 936.0	(27 145.3)	262 955.8	288 651.9	270 634.6	(18 017.3)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VIII.20

Subsection 29C, Office of Information and Communications Technology: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	24 812.8	26 628.0	25 303.7	12 602.3	25 358.9	55.2	8 307.5	8 481.2	9 479.6	998.4	1 404.3	1 726.9	1 667.5	(59.4)	36 339.8	35 511.8	36 506.0	994.2
Other staff costs	1 757.1	1 133.4	1 808.7	484.9	1 808.7	–	456.2	467.6	490.5	22.9	1 455.2	2 168.1	2 168.1	–	3 044.8	4 444.4	4 467.3	22.9
Consultants	101.5	102.8	96.9	183.1	96.9	–	70.8	–	–	–	1 261.6	680.1	680.1	–	1 435.2	777.0	777.0	–
Travel of staff	101.7	12.1	136.3	30.2	135.3	(1.0)	1.3	276.5	276.5	–	158.2	412.0	352.0	(60.0)	171.6	824.8	763.8	(61.0)
Contractual services	10 493.2	11 799.1	12 526.2	5 264.4	12 522.1	(4.1)	11 921.0	11 273.4	11 330.4	56.9	40 956.7	31 750.7	31 687.7	(63.0)	64 676.8	55 550.3	55 540.2	(10.1)
General operating expenses	11 573.6	7 409.7	11 061.2	1 912.0	11 061.2	–	10 584.4	10 009.4	10 180.8	171.4	29 240.9	26 441.7	26 416.7	(25.0)	47 235.0	47 512.3	47 658.7	146.4
Supplies and materials	81.1	16.6	72.4	8.0	72.4	–	–	–	–	–	95.6	157.4	157.4	–	112.2	229.8	229.8	–
Furniture and equipment	1 813.3	5 850.3	1 685.1	124.7	1 673.4	(11.7)	4 219.2	3 990.0	4 069.2	79.2	6 638.2	2 414.3	2 314.3	(100.0)	16 707.7	8 089.4	8 056.9	(32.5)
Improvement of premises	784.4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	51 518.7	52 952.0	52 690.5	20 609.6	52 728.9	38.4	35 560.4	34 498.1	35 827.0	1 328.8	81 210.7	65 751.2	65 443.8	(307.4)	169 723.1	152 939.8	153 999.7	1 059.9

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VIII.21

Subsection 29E, Administration, Geneva: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation/ estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Posts	47 546.4	46 644.7	46 158.1	22 279.8	46 167.8	9.7	21 084.8	20 978.3	20 978.3	–	67 729.5	67 136.4	67 146.1	9.7
Other staff costs	4 545.3	4 503.9	4 511.1	1 854.4	4 484.9	(26.2)	6 633.0	8 372.9	8 372.9	–	11 136.9	12 884.0	12 857.8	(26.2)
Hospitality	0.6	–	0.6	–	0.6	–	–	–	–	–	–	0.6	0.6	–
Consultants	–	–	–	–	–	–	39.9	73.2	73.2	–	39.9	73.2	73.2	–
Travel of staff	36.6	6.9	–	(0.2)	–	–	–	–	–	–	6.9	–	–	–
Contractual services	2 081.8	2 064.6	2 083.2	724.4	2 110.4	27.2	4 526.8	3 020.0	3 020.0	–	6 591.4	5 103.2	5 130.4	27.2
General operating expenses	18 705.8	18 737.1	18 824.3	12 195.9	18 845.4	21.1	4 209.6	4 279.8	4 279.8	–	22 946.7	23 104.1	23 125.2	21.1
Supplies and materials	554.7	407.5	550.0	222.3	550.0	–	93.9	274.4	274.4	–	501.4	824.4	824.4	–
Furniture and equipment	1 402.9	1 495.2	1 309.5	615.8	1 349.5	40.0	1 056.0	650.8	650.8	–	2 551.2	1 960.3	2 000.3	40.0
Improvement of premises	15.5	44.5	15.6	0.4	15.6	–	–	–	–	–	44.5	15.6	15.6	–
Grants and contributions	1 701.8	1 703.5	1 707.4	851.6	1 707.4	–	1.5	7.0	7.0	–	1 705.0	1 714.4	1 714.4	–
Other	–	–	–	–	–	–	2.1	–	–	–	2.1	–	–	–
Total	76 591.4	75 607.8	75 159.8	38 744.3	75 231.6	71.8	37 647.7	37 656.4	37 656.4	–	113 255.5	112 816.2	112 888.0	71.8

Table VIII.22

Subsection 29F, Administration, Vienna: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	10 519.5	10 079.3	9 570.8	4 668.2	9 570.8	–	8 119.3	10 325.6	19 986.5	90.1	18 198.6	19 896.4	19 986.5	90.1
Other staff costs	733.0	654.0	710.8	347.0	710.8	–	4 559.1	4 191.1	4 922.1	20.2	5 213.1	4 901.9	4 922.1	20.2
Hospitality	0.2	–	0.2	–	0.2	–	–	–	0.2	–	–	0.2	0.2	–
Consultants	7.5	1.9	6.5	22.1	–	(6.5)	24.3	–	–	(6.5)	26.2	6.5	–	(6.5)
Travel of staff	26.3	2.8	8.9	1.8	8.9	–	0.5	170.5	159.4	(20.0)	3.3	179.4	159.4	(20.0)
Contractual services	900.7	904.3	866.0	474.0	886.0	20.0	1 694.7	983.3	1 874.3	25.0	2 599.0	1 849.3	1 874.3	25.0
General operating expenses	989.2	864.9	957.7	547.9	957.7	–	767.1	1 418.0	2 376.2	0.5	1 632.0	2 375.7	2 376.2	0.5
Supplies and materials	74.0	60.1	24.2	9.6	24.2	–	134.8	92.0	116.2	–	194.9	116.2	116.2	–
Furniture and equipment	268.8	278.5	234.6	15.0	221.1	(13.5)	1 042.7	241.5	502.6	26.5	1 321.2	476.1	502.6	26.5
Improvement of premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions	6 314.3	6 454.5	6 122.9	3 995.9	6 122.9	–	149.8	288.4	288.5	0.1	6 604.3	6 411.3	6 411.4	(0.1))
Other	–	–	–	–	–	–	2.1	–	–	–	2.1	–	–	–
Total	19 833.5	19 300.3	18 502.6	10 081.5	18 502.6	–	16 494.4	17 710.4	17 846.3	135.9	35 794.7	36 213.0	36 348.9	135.9

Table VIII.23

Subsection 29G, Administration, Nairobi: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	10 874.0	10 299.9	10 846.4	4 824.6	10 846.4	–	8 780.9	11 556.8	11 556.8	–	19 080.8	22 403.2	22 403.2	–
Other staff costs	372.7	263.8	391.8	152.4	391.8	–	772.7	1 264.4	1 264.4	–	1 036.5	1 656.2	1 656.2	–
Hospitality	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Consultants	–	25.0	–	–	–	–	85.2	104.2	104.2	–	104.2	104.2	104.2	–
Travel of staff	–	–	–	(2.0)	–	–	102.4	212.0	212.0	–	102.4	212.0	212.0	–
Contractual services	4526	470.7	475.6	156.9	475.6	–	2 220.4	2 758.4	2 758.4	–	2 691.1	3 234.0	3 234.0	–
General operating expenses	4 679.7	4 139.2	4 841.2	2 678.6	4 775.6	(65.6)	3 333.0	5 683.3	5 683.3	–	7 472.2	10 524.5	10 458.9	(65.6)
Supplies and materials	93.8	36.4	84.5	100.7	64.6	(19.9)	175.9	667.0	667.0	–	212.3	751.5	731.6	(19.9)
Furniture and equipment	18.7	541.9	17.7	101.4	17.7	–	1 123.5	990.8	990.8	–	1 665.4	1 008.5	1 008.5	–
Improvement of premises	–	161.1	–	1.1	85.5	85.5	765.5	15.0	15.0	–	926.6	15.0	15.0	–
Fellowships, grants and contributions	765.6	765.6	2 088.5	2 088.5	–	(2 088.5)	5.0	–	–	–	770.6	2 088.5	–	(2 088.5)
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	17 257.1	16 703.6	18 745.7	10 104.2	16 657.2	(2 088.5)	17 364.5	23 252.1	23 252.1	–	34 068.1	41 997.8	39 909.3	(2 088.5)

Part IX

Internal oversight

Section 30

Internal oversight

Regular budget	
Appropriation for 2021	\$20,789,800
Expenditure for 2021	\$18,716,000
Appropriation for 2022	\$21,187,400
Expenditure as at 30 June 2022	\$10,001,500
Proposal for 2023	\$21,356,100
Other assessed^a	
Appropriation for 2021	\$32,362,000
Expenditure for 2021	\$31,393,500
Estimate for 2022	\$32,097,600
Expenditure as at 30 June 2022	\$31,042,900
Proposal for 2023 ^b	\$34,228,500
Extrabudgetary resources	
Available for 2021	\$12,895,013
Expenditure for 2021	\$11,126,300
Estimate for 2022	\$13,747,000
Expenditure as at 30 June 2022	\$5,818,800
Projected for 2023	\$13,747,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

IX.1 The regular budget resources requested by the Secretary-General for section 30 for 2023 amount to \$21,356,100 before recosting, reflecting a net increase of \$168,700, or 0.8 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 30\)](#), table 30.11). Of the resources for 2023, an amount of \$34,228,500, or 49.3 per cent, derives from other assessed contributions and \$13,747,000, or 19.8 per cent, from estimated extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is shown in table IX.7.

IX.2 The Secretary-General attributes the net increase of \$168,700 to subprogramme 2, Inspection and evaluation, for the annual provision for two new posts (Deputy Director (D-1) and Evaluation Officer (P-4)) established in 2022 pursuant to General Assembly resolution [76/245](#), which were subject to a 50 per cent vacancy rate in accordance with

the established practice for the costing of new posts. The Secretary-General also indicates that the resource changes reflect the cost-neutral redeployment of an amount of \$20,300 from subprogramme 1, Internal audit, for contractual services for the external quality assessment of the Internal Audit Division, to be completed in 2022, to subprogramme 2 for the assessment. The assessment is planned for 2023, in order to determine whether the Division is delivering efficiently, effectively and in accordance with its mandate, the United Nations regulatory framework and applicable professional standards.

Table IX.1
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2022	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL) and 1 LL
Proposed for 2023	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL) and 1 LL
Other assessed		
Approved for 2022	133	3 D-1, 15 P-5, 46 P-4, 40 P-3, 3 GS (PL) and 26 GS (OL)
Estimated for 2023	146	3 D-1, 16 P-5, 51 P-4, 46 P-3, 3 GS (PL) and 27 GS (OL)
Extrabudgetary		
Estimated for 2022	45	1 D-1, 6 P-5, 15 P-4, 13 P-3, 1 P-2/1 and 9 GS (OL)
Estimated for 2023	45	1 D-1, 6 P-5, 15 P-4, 13 P-3, 1 P-2/1 and 9 GS (OL)

IX.3 The Independent Audit Advisory Committee, in accordance with paragraph 2 (d) of its terms of reference (General Assembly resolution [61/275](#), annex), submitted a report on its review of the proposed programme budget for OIOS for 2023 ([A/77/85](#)). The Advisory Committee on Administrative and Budgetary Questions was provided with additional written clarifications related to the recommendations of the Independent Audit Advisory Committee.

Comments and recommendations on posts

IX.4 The Secretary-General proposes a total of 116 posts for section 30, comprising 87 posts in the Professional and higher categories and 29 posts in the General Service and related categories, reflecting no change compared with 2022.

Vacant posts

IX.5 The Advisory Committee was informed that, as at 31 May 2022, there were a total of 21 vacant posts (1 D-1, 1 P-5, 7 P-4, 6 P-3, 4 P-2 and 2 General Service), including 8 posts (38 per cent) that had been vacant for 24 months or longer, as shown in table IX.2.

Table IX.2
Vacant and long-vacant posts, as at 31 May 2022

<i>Office/subprogramme</i>	<i>Vacant posts (including long- vacant posts)</i>	<i>Functional title and level</i>	<i>Long- vacant posts</i>	<i>Functional title and level</i>
Executive direction and management, Office of the Under-Secretary-General	1	1 Programme Management Officer (P-4)	1	1 Programme Management Officer (P-4) (on loan to the Internal Audit Division)
Subprogramme 1, Internal audit	7	1 Section Chief (P-5), 2 Auditor (1 P-4, 1 P-3), 3 Associate Auditor (P-2), 1 Audit Assistant (GS)	2	1 Auditor (P-3), 1 Associate Auditor (P-2)

<i>Office/subprogramme</i>	<i>Vacant posts (including long- vacant posts)</i>	<i>Functional title and level</i>	<i>Long- vacant posts</i>	<i>Functional title and level</i>
Subprogramme 2, Inspection and evaluation	5	1 Chief of Service (D-1), 3 Management and Programme Analyst (2 P-4, 1 P-3), 1 Associate Management and Programme Officer (P-2)	1	1 Management and Programme Analyst (P-4)
Subprogramme 3, Investigations	8	7 Investigator (3 P-4, 4 P-3), 1 Team Assistant (GS)	4	3 Investigator (1 P-4, 2 P-3), 1 Team Assistant (GS)
Total	21		8	

IX.6 The Advisory Committee notes that, of 116 approved posts under the regular budget, 21 posts (18 per cent) are vacant, including 8 (more than one third) that are long-vacant posts. As further described in paragraphs IX.16 to IX.20 below, the Committee notes the inherent difficulty in determining the actual staffing requirements, in particular the requirements for the Investigator posts funded by regular budget resources, as there is no clarity on the workload indicators or on how resources are apportioned to investigation cases that pertain to activities under other funding streams. The Committee regrets that it was therefore not possible to analyse the extent to which both vacant and long-vacant posts would be operationally required. The Committee trusts that vacant posts, including long-vacant posts, will be filled expeditiously and that any posts that have remained vacant for 24 months or longer will either be rejustified or proposed for abolishment in the next proposed programme budget. The Committee trusts that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission. The Committee further discusses workload planning and posts that have been vacant for 24 months or longer in chapter I above.

Vacancy rates

IX.7 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2021 and from January to June 2022, as well as the proposed posts and budgeted vacancy rates for 2023, for section 30 (see table IX.3).

Table IX.3
Number of posts and vacancy rates, 2021–2023

	2021			2022			2023	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	85	14.8	26.8	87	16.3	23.1	87	17.9
General Service and related	29	7.7	18.2	29	9.7	11.2	29	11.4

IX.8 The proposed requirements for post resources amount to \$18,471,100, representing a net increase of \$168,700, or 0.9 per cent, compared with the apportionment for 2022 in the amount of \$18,302,400. Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, under post resources an amount of \$8,512,000 had been spent, or 47 per cent of the apportionment for 2022, and that in 2021 the expenditure amounted to \$16,460,200, or \$1,452,000 (8 per cent) below the

appropriation of \$17,912,200. As indicated in table IX.3, the vacancy rates are as follows: (a) for 2021, an average rate of 26.8 per cent for the Professional and higher categories and 18.2 per cent for the General service and related categories; (b) for 2022, an average rate of 23.2 per cent for the Professional and higher categories and 18.2 per cent for the General service and related categories; and (c) for 2023, a proposed rate of 17.9 per cent for the Professional and higher categories and 11.4 per cent for the General Service and related categories. **The Advisory Committee notes with concern the correlation between the high vacancy rates and the related pattern of underexpenditure under post resources, including the expected underexpenditure for 2022, reflecting a resource management situation that has persisted over a number of years (see, for example, [A/76/7](#) and [A/76/7/Corr.1](#), para. IX.10; [A/74/7](#), para. IX.21; and [A/72/7](#) and [A/72/7/Corr.1](#), para. IX.15). The Committee expects that future proposed programme budgets for OIOS will reflect a more realistic approach to the budgeting of post resources that takes into account realistic projected vacancy rates and reflects, as further described in paragraphs IX.16 to IX.20 below, workload analyses based on past experience and lessons learned, and also provides details on the activities financed under the various funding streams. The Committee further discusses vacancy rates in chapter I above.**

IX.9 The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.

Comments and recommendations on non-post resources

IX.10 The proposed non-post resources for 2023 amount to \$2,885,000, reflecting no change compared with the apportionment for 2022 ([A/77/6 \(Sect. 30\)](#), table 30.13).

Travel of staff

IX.11 The proposed requirements for travel of staff amount to \$418,400, representing an increase of \$32,900, or 8.5 per cent, compared with the apportionment for 2022 in the amount of \$385,500 (*ibid.*, table 30.8). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, an amount of \$211,500 had been spent, or 55 per cent of the apportionment for 2022. The Committee notes that the expenditure for 2021 was \$104,600, or 27 per cent of the appropriation of \$382,700 for that year. It is indicated that OIOS continues to ensure that videoconferencing or teleconferencing facilities are utilized, if possible, for oversight assignments (*ibid.*, para. 30.74). The Committee was informed that the increase was due to travel for on-site visits by staff of the three divisions. **The Advisory Committee considers that, while COVID-19 pandemic-related travel restrictions had been eased at the time of its consideration of the proposed programme budget for 2023, OIOS staff will continue to utilize online meeting tools and information and communications technology, when operationally possible. In view of the low level of expenditure in 2021 and during the first six months of 2022, the Committee therefore recommends a reduction of 15 per cent (\$4,900) to the proposed increase to the resources under travel of staff.**

IX.12 Subject to its recommendation in paragraph IX.11 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other comments and recommendations

Subprogramme 1, Internal audit

IX.13 Upon enquiry, the Advisory Committee was informed that, while OIOS did not prepare an annual Organization-wide assurance statement, two annual reports

covering peace operations and non-peace operations were prepared to provide an overview of audit results and the status of implementation of audit recommendations. **The Advisory Committee is of the view, subject to consideration and approval by the General Assembly, that a system-wide review by OIOS of the governance effectiveness and risk management arrangements could be considered.**

IX.14 The Advisory Committee recalls the comments of the Independent Audit Advisory Committee regarding the high risks related to information and communications technology (A/76/7 and A/76/7/Corr.1, para. IX.17) and was informed, upon enquiry, that it continued to be concerned at the handling by OIOS of that type of risk. **The Advisory Committee concurs with the Independent Audit Advisory Committee regarding the high level of organizational risk associated with information and communications technology. The Committee trusts that updates on the management of such risk and the preparedness of the Internal Audit Division to conduct related reviews and expand its risk coverage through the utilization of digital information, data collection and analysis will be provided in future proposed programme budgets.**

Subprogramme 2, Inspection and evaluation

IX.15 It is indicated that OIOS will provide support and advice to Secretariat entities, in order to facilitate self-evaluation by programme managers through appropriate methodological support (A/77/6 (Sect. 30), para. 30.5). Upon enquiry, the Advisory Committee was informed that the strengthening of entities' evaluation capacity within the Secretariat through training, support, guidance and tools for their conduct of high-quality self-evaluations was one of three ways in which the Inspection and Evaluation Division planned to mitigate the consequences of its current capacity gap that had resulted from a shift in its evaluation focus from the programme level to the subprogramme level. The Committee was also informed that, in the view of the Independent Audit Advisory Committee, self-evaluations and external evaluations were considered complementary. **The Advisory Committee trusts that an update on the Inspection and Evaluation Division's plans to address its capacity gap in the long term, taking into consideration increased entity self-evaluation activities across the Organization, will be included in the next proposed programme budget.**

Subprogramme 3, Investigations

IX.16 The Advisory Committee was provided, upon enquiry, with information on the time frames for the completion of investigation cases (see table IX.4).

Table IX.4

Time frames for the completion of investigation cases, 2021–2022

(Average duration of investigations in months)

<i>Type of case</i>	<i>2021 (as at 31 May 2021)^a</i>	<i>2022 (as at 22 May 2022)^b</i>
Sexual exploitation and abuse	10.7	9.96
Sexual harassment	9.8	8.78
Protection against retaliation	11.6	9.83

^a See A/76/7 and A/76/7/Corr.1, para. IX.20.

^b Information provided upon enquiry.

IX.17 The Advisory Committee recalls that the Investigations Division has set a target of completing its cases within 12 months, with a view to achieving an eventual target of 6 months; that sexual exploitation and abuse investigations are to be completed within 6 months, or within 3 months for more egregious cases; and that

retaliation investigations are to be completed within 4 months (A/76/7 and A/76/7/Corr.1, para. IX.20). Upon enquiry, the Independent Audit Advisory Committee stated that the Division could manage its expected caseload within its current resource levels with the same average completion time and that there was insufficient evidence that additional resources were needed, in particular because the Division had vacant positions that it needed to fill and an external evaluation of the Division was ongoing.

IX.18 Upon enquiry, the Advisory Committee received the following information on the caseload per investigator for the period from 2019 to 26 May 2022: (a) 2022: 83 investigations completed by 53 investigators, averaging two cases per investigator; (b) 2021: 362 investigations completed by 60 investigators, averaging six cases per investigator; (c) 2020: 315 investigations completed by 62 investigators, averaging five cases per investigator; and (d) 2019: 268 investigations completed by 65 investigators, averaging four cases per investigator. The Committee notes that the activities of the Investigations Division are financed through three funding streams – the regular budget, the support account and extrabudgetary resources – and that no breakdown has been provided regarding the utilization of post and non-post resources for activities related to each stream.

IX.19 While understanding the need to ensure due process, the Advisory Committee is of the view that the delays in the completion of OIOS investigations within the Division's established targets prevent the timely resolution of cases of alleged misconduct and delay justice, as well as closure, for the affected individuals and could give the impression of an underlying culture of impunity. The Committee therefore urges OIOS to take all necessary measures and to build on lessons learned in order to ensure the most efficient utilization of existing resources to complete investigations within the Division's established targets (see also para. IX.5 above).

IX.20 The Advisory Committee recalls that, with respect to benchmarking the performance of the investigation function, the number of cases per investigator would depend on a number of factors, including intake, triage, prima facie reviews and the investigative process. The Committee also recalls that the Division's investigator caseload was considered to be within the industry standard, in view of a 2017 benchmark report of the Association of Certified Fraud Examiners, which showed that the caseload for fraud investigations ranged from fewer than 5 cases to more than 100 cases per investigator at any given time (A/76/7 and A/76/7/Corr.1, para. IX.20, and A/75/7 and A/75/7/Corr.1, para. IX.18). Upon enquiry, the Committee was provided with the information in tables IX.5 and IX.6, showing the number of investigations completed by duty station for the years 2019–2021 and 2022 to date, which would appear to indicate an imbalance in terms of workload and resources by duty station.

Table IX.5

Completed investigations and budget group, as at 26 May 2022

	Non-peacekeeping operation	Peacekeeping operations		Overall average completion time (months)
	Regular budget	Support account	Extrabudgetary	
2019	47	161	60	9.25
2020	68	192	55	10.66
2021	86	210	66	12.76
2022	22	40	21	12.06

Table IX.6
**Completed investigations by entity under extrabudgetary resources, as at
 26 May 2022**

<i>Entity</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
ICAO	3	5	7	–
ICSC	1	–	–	–
IDLO	–	1	–	–
ILO	1	–	–	–
IRMCT	1	2	–	1
ITC	1	2	–	–
OCT	–	1	3	–
TBLDC	–	–	1	–
UNAIDS	1	1	–	–
UNCCD	2	2	–	–
UNCTAD	2	1	3	–
UNDEF	–	1	–	–
UNDP	–	2	–	1
UNEP	12	6	7	2
UNFCCC	1	1	–	–
UNFPA	–	1	–	–
UNGC	–	–	1	–
UN-Habitat	4	5	2	3
UNHCR	1	2	2	1
UNICEF	2	1	2	–
UNICRI	–	1	–	–
UNIDIR	–	–	1	–
UNIDO	1	–	–	–
UNITAR	–	–	–	1
UNJSPF	3	3	4	1
UNODC	8	3	11	2
UNOPS	1	1	2	2
UNRWA	4	1	–	–
UNSU	1	–	–	–
UNU	–	1	–	–
UN-Women	10	10	19	6
WFP	–	1	–	1
WHO	–	–	1	–

Abbreviations: IDLO, International Development Law Organization; OCT, Office of Counter-Terrorism; TBLDC, Technology Bank for the Least Developed Countries; UNCCD, United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa; UNDEF, United Nations Democracy Fund; UNFCCC, United Nations Framework Convention on Climate Change; UNGC, United Nations Global Compact; UNICRI, United Nations Interregional Crime and Justice Research Institute; UNJSPF, United Nations Joint Staff Pension Fund, UNSU, United Nations Staff Union.

IX.21 The Advisory Committee recalls its observations and recommendations in the context of the proposed programme budgets for 2020, 2021 and 2022, endorsed by the General Assembly in its resolutions [74/262](#), [75/252](#) and [76/245](#), respectively, that OIOS examine its approach to the management of its investigations and work processes. The Committee notes that the requested remedial action plan has remained pending. The Committee recalls that, in view of some of the Investigations Division's long-standing unresolved issues, including the length of time that it takes to complete an investigation, as well as investigators' caseloads, it had recommended that OIOS conduct an external assessment of the Investigations Division in 2021, with the results and the related action plan to be presented in the context of the proposed programme budget for 2022. The Committee trusts that the findings of the assessment, which commenced in January 2022, including the long-awaited remedial action plan, will be provided to the General Assembly at the time of its consideration of the proposed programme budget for 2023 and in the next proposed programme budget (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. IX.21).

Table IX.7

Section 30, Internal oversight: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Category	Regular budget						Other assessed ^a				Extrabudgetary				Total			
	2021 appropriation	2021 expenditure	2022 appropriation	(January– June) 2022	2023 estimate	Variance (2023–2022)	2021 expenditure	2022 appropriation	2023 estimate	Variance (2023–2022)	2021 expenditure	2022 estimate	2023 estimate	Variance (2023–2022)	2021 expenditure	2022	2023 estimate	Variance (2023–2022)
				total expenditure												appropriation/ estimate		
Posts	17 912.2	16 460.2	18 302.4	8 512.0	18 471.10	168.70	24 865.3	26 336.2	30 876.40	4 540.20	7 587.1	8 145.8	8 145.8	0.0	48 912.6	52 784.4	57 493.3	4 708.9
Other staff costs	1 524.9	1 278.6	1 558.8	798.0	1 558.80	0.0	5 322.9	3 905.6	1 542.10	(2 363.50)	2 758.9	3 190.9	3 190.9	0.0	9 360.5	8 655.3	6 291.8	(2 363.5)
Hospitality	0.5	0.0	0.5	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.0
Consultants	194.1	270.8	204.2	46.1	168	(36.2)	279.8	277.6	284.7	7.1	87.2	203.5	203.5	0.0	637.8	685.3	656.2	(29.1)
Travel of staff	382.7	104.6	385.5	211.5	418.4	32.9	108.5	708.2	708.2	0.0	83.0	900.3	900.3	0.0	296.1	1 994.0	2 026.9	32.9
Contractual services	527.8	388.6	508.4	324.9	502.4	(6)	349.0	359.3	349.8	(9.5)	93.4	82.8	82.8	0.0	831.0	950.5	935.0	(15.5)
General operating expenses	179.3	105.7	172.6	79.3	160.6	(12)	384.0	416.0	289.3	(126.7)	435.3	1 144.3	1 144.3	0.0	925.0	1 732.9	1 594.2	(138.7)
Supplies and materials	23.5	12.1	18.8	0.2	19.3	0.5	29.8	18.2	142.4	124.2	7.2	16.7	16.7	0.0	49.2	53.7	178.4	124.7
Furniture and equipment	44.8	95.4	36.2	29.5	57	20.8	54.1	51.9	81	29.1	47.1	38.9	38.9	0.0	196.6	127.0	176.9	49.9
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24.6	24.6	0.0	27.1	23.9	23.9	0.0	27.1	48.5	48.5	0.0
Total	20 789.8	18 716.0	21 187.4	10 001.5	21 356.1	168.7	31 393.5	32 097.6	34 298.5	2 200.9	11 126.3	13 747.0	13 747.0	0.0	61 235.8	67 032.0	69 401.6	2 369.6

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Part X

Jointly financed administrative activities and special expenses

Section 31

Jointly financed administrative activities

Regular budget (United Nations share)	
Appropriation for 2021	\$6,676,800
Expenditure for 2021	\$7,741,800
Appropriation for 2022	\$7,954,900
Expenditure as at 30 June 2022	\$7,954,900
Proposal for 2023	\$7,936,300
Full budget (jointly financed)	
Appropriation for 2021	\$21,396,200
Expenditure for 2021	\$21,897,600
Appropriation for 2022	\$23,741,400
Expenditure as at 30 June 2022	\$11,298,300
Proposal for 2023	\$23,883,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

X.1 The regular budget resources requested for 2023 for section 31 amount to \$7,936,300 before recosting, which represents a decrease of \$18,600, or 0.2 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 31\)](#), annex V, table 1). The resources provide for the United Nations share for the three entities that are jointly financed on an inter-agency basis, namely: (a) ICSC and its secretariat; (b) the Joint Inspection Unit and its secretariat; and (c) the CEB secretariat, including the IPSAS project.

X.2 The resource changes proposed for 2023 under section 31 for the United Nations share are attributed to two factors, as summarized below: (a) technical adjustments (a net decrease of \$62,100), reflecting the combined effect of the decreases in the United Nations percentage share of the jointly financed requirements of the Joint Inspection Unit and CEB secretariat, including the IPSAS project, and an increase in the percentage share of the requirements of ICSC (see paras. X.5–X.7 below); and (b) other changes (an increase of \$43,500) related to the planned reclassification of one post from the P-4 to the P-5 level and the establishment of one post at the P-3 level in the CEB secretariat.

X.3 The full budget resources requested for the three jointly financed entities for 2023, inclusive of the regular budget resources requested for the United Nations share, amount to \$23,883,200 before recosting, representing an increase of \$141,800, or 6 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 31\)](#), annex V, table 1). While the full budgets of ICSC and the Joint Inspection Unit are presented to the General Assembly for approval in accordance with established arrangements,

the full budget of CEB is presented for information purposes and its United Nations share is presented for approval (see *ibid.*, annex V).

Table X.1

Staffing resources (full budget, jointly financed)

	2022 approved	2023 estimate	Variance
International Civil Service Commission	45	45	–
Joint Inspection Unit	31	31	–
United Nations System Chief Executives Board for Coordination	14	15	1
Total	90	91	1

X.4 The posts approved for 2022 and those proposed for 2023 under the full budget for the three entities are summarized in table X.1. Post changes are proposed for the CEB secretariat (see paras. X.36–X.39 below).

General observations

Cost-sharing methodology

X.5 Annex IV to the budget proposal contains information on the cost-sharing methodology applied in establishing the United Nations share of jointly financed activities. Briefly summarized, the apportionment of the costs is as follows (see detailed inclusions and exclusions in annex IV): (a) for ICSC and its secretariat, on the basis of the number of staff of the Secretariat versus the total number of staff of all participating entities; (b) for the Joint Inspection Unit and its secretariat, on the basis of expenditure reported in the audited financial statements of the participating organizations; and (c) for the CEB secretariat, on the basis of the number of staff (50 per cent) and expenditure (50 per cent).

X.6 It is indicated in the budget proposal that, as determined by CEB in accordance with the established methodology, the Secretariat share for 2023 reflects the following changes in the respective full budgets: (a) for ICSC and its secretariat, an increase of \$34,900 for the Secretariat's 37.5 per cent share of the budget for 2023, compared with 37.2 per cent for 2022; (b) for the Joint Inspection Unit and its secretariat, a decrease of \$81,400 for the Secretariat's 28.4 per cent share of the budget for 2023, compared with 29.4 per cent for 2022; and (c) for the CEB secretariat, a decrease of \$15,600 for the 30.7 per cent Secretariat share of the budget for 2023, compared with 31.1 per cent for 2022 ([A/77/6 \(Sect. 31\)](#), paras. 31.28, 31.52 and 31.78 (a)).

X.7 Upon enquiry, the Advisory Committee was informed that, for the full budget of ICSC for 2023, the increase in the Secretariat's share was due to the fact that the increase in the number of Secretariat staff was relatively higher (29,756 as at 31 December 2020 compared with 29,119 as of 31 December 2019) than the increase in the total number of staff of the participating organizations (79,267 as at 31 December 2020 compared with 78,228 as at 31 December 2019). For the full budget of the Joint Inspection Unit, the decrease of the Secretariat's share was due to the fact that the expenditure of the Secretariat had decreased (\$12,038,812 as at 31 December 2020 compared with \$12,214,001 as at 31 December 2019), while total expenditure had increased (\$42,400,699 as at 31 December 2020 compared with \$41,529,613 as at 31 December 2019). For the full budget of the CEB secretariat, the decrease in the Secretariat's share was explained by the fact that the expenditure of the Secretariat had decreased while total expenditure had increased, which had affected the Secretariat's share more than the

relatively higher increase in the number of Secretariat personnel compared with the increase in the number of staff of the participating organizations.

X.8 The Advisory Committee notes the overexpenditure of \$1,065,000, or 16 per cent, reported for 2021 for the United Nations share under section 31 (expenditure of \$7,741,800 against the provision of \$6,676,800 approved for 2021). The Committee also notes that an overexpenditure was incurred under post resources for all three entities. During its recent consideration of the report of the Secretary-General on the budget performance in respect of the budget period 2021: proposed transfers between sections of the programme budget (A/CN.1/R.1231), the Committee was informed that, of the total overexpenditure for the United Nations share, approximately \$0.5 million was due to higher-than-budgeted percentages for the 2021 United Nations share based on more recent statistics made available by CEB that had been used for billing the participating entities. Since that had created variances between the budgeted amounts and the actual expenditure for 2021, the Secretariat would use the same shares assumed in budgeting for 2022 to bill the entities in order to eliminate variances arising from changes in the share of the cost for the jointly financed activities. **The Advisory Committee trusts that the discrepancy in the actual expenditure with the budgeted provisions for 2021 will be addressed for future budget periods by applying the same shares assumed for the Secretariat in the payments of the jointly financed activities.** The Committee makes further comments and observations on overexpenditure and transfers between sections in chapter I above.

Consideration of resources for the jointly financed activities of the Finance and Budget Network of the United Nations System Chief Executives Board for Coordination

X.9 In its review of the proposed resources for the jointly financed activities under section 31, the Advisory Committee notes several matters concerning the consideration of the post resources for the ICSC secretariat and non-post resources for the Joint Inspection Unit by the Finance and Budget Network of CEB, which are discussed below.

Staffing requirements of the International Civil Service Commission secretariat

X.10 The Advisory Committee recalls that, in the context of the proposed programme budget for 2022, it discussed the request of the General Assembly, in its resolution [74/255 A–B](#), for a needs assessment for the communication and legal expertise functions within the ICSC secretariat ([A/76/7](#) and [A/76/7/Corr.1](#), para. X.10). It is indicated that ICSC submitted a proposal for an additional post of Legal Officer (P-4) in its secretariat to the Finance and Budget Network for consideration. However, taking into account the feedback from the Human Resources Network, the Finance and Budget Network did not support the additional post ([A/77/6 \(Sect. 31\)](#), annex II). **Taking into consideration the request of the General Assembly in its resolution 74/255 A–B, the Advisory Committee trusts that further justifications will be provided to the Assembly in order to facilitate the consideration of ICSC secretariat staffing requirements.**

Travel resources for the Joint Inspection Unit

X.11 The proposed provision for travel of staff of the Joint Inspection Unit amounts to \$319,200 for 2023, representing a decrease of \$200 compared with the resources approved for 2022. The Advisory Committee was informed by the Unit of the recommendation by the Finance and Budget Network to reduce the budget for travel for 2023 by 85 per cent, from \$319,200 to \$46,300. The Committee was informed that, if the budget for 2023 was approved by the General Assembly, it would not guarantee that the Unit would receive the same amount approved; rather, the guidance to the Unit indicated that the funding allotments to be issued to each jointly financed entity in 2023 would be limited to the amounts authorized by the Network. The Committee was informed that the experience of the Unit during 2020 and 2021 had been extraordinary

due to the restrictions on international travel because of the COVID-19 pandemic. While the Unit had completed the reports planned in its programme of work, the experience showed that the quality of the reviews had suffered as a result of being unable to apply the methodology for on-site inspection, data collection and observation due to the travel restrictions, in addition to longer-than-usual reviews and the burden of increased requests for data, longer questionnaires and more logistical pressure experienced by the participating organizations. It was indicated to the Committee that the Unit had conveyed its objection to the Network and requested clarification, inter alia, on the following: (a) the basis for the reduction in travel and the selection of an extraordinary and atypical year, such as 2020, for expenditure comparison; (b) any consideration of the methodology of the Unit for inspection and evaluation and the need for on-site work, and the impact on the delivery of its programme of work, in particular the quality assurance aspects of the reviews; and (c) any consideration of the impact on the independence of the Unit as the independent external oversight body of the United Nations system.

X.12 Concerning the budget review process of the jointly financed activities in the context of the proposed programme budget, the Advisory Committee recalls that the Secretary-General indicated in the proposed programme budget for 2020 and 2021 that the budget proposals for ICSC and the Joint Inspection Unit, as well as the proposed budgets for CEB and the IPSAS project, were circulated by the secretariat of CEB to CEB member organizations, seeking their comments. The consultation was carried out during the formulation stage of the proposed programme budget and the comments of CEB member organizations were taken into consideration in the finalization of the proposed programme budgets in respect of ICSC and the Unit (A/75/6 (Sect. 31), annex IV, para. A.3 and A/74/6 (Sect. 31), annex II, para. A.4). In the proposed programme budget for 2023, the Secretary-General indicates that the budget estimates have been established after consultation with Board member organizations in accordance with article 21 of the Commission's statute and article 20 of the Unit's statute. **The Advisory Committee notes that the budget review process of the jointly financed activities has clearly established procedures (A/77/6 (Sect. 31), annex V).**

X.13 The Advisory Committee requested clarification, and received information only upon further request, which indicated that the Finance and Budget Network, which was composed of the controllers and chief financial officers of all CEB member organizations and was co-chaired by the Secretariat and WIPO, had reviewed the budgets for all jointly financed activities and applied a consistent approach to the review of those proposals, guided among other things by the expenditure patterns, the lessons learned from the pandemic and remote working, and the overall financial environment of the cost-sharing entities. The Network had reviewed the budget of the Joint Inspection Unit applying similar considerations and its decisions were consistent with those for all the budgets for jointly financed activities. According to the information provided to the Committee, the reduction was not targeting the Unit, but rather was an acknowledgement that the budget of the Unit, like all others, should reflect the leveraging of more virtual meetings that had also been feasible during the pandemic. It was indicated to the Committee that the Network was the ultimate body for the review and endorsement, on behalf of the member organizations, of the budgets of the jointly financed activities of the United Nations system in accordance with its terms of reference (CEB/2013/HLCM/FB/14/Rev.1).

X.14 **The Advisory Committee stresses that the full budget, including the United Nations share, of the Joint Inspection Unit is submitted for approval by the General Assembly (see paras. X.3 and X.12 above). In its resolution 76/245, the Assembly reaffirmed that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters, and also reaffirmed the role of the Fifth Committee in carrying out a thorough analysis and approving human and financial resources and policies, with a view to ensuring full, effective and**

efficient implementation of all mandated programmes and activities and the implementation of policies in this regard (see para. X.29 below).

X.15 Furthermore, the Advisory Committee recalls that the General Assembly, in its resolution [76/261](#), inter alia, took note with appreciation of the report of the Joint Inspection Unit for 2021 and programme of work for 2022 and stressed the importance of the oversight functions of the Unit in identifying concrete managerial, administrative and programming questions within the participating organizations and providing the General Assembly and other legislative organs of participating organizations with practical and action-oriented recommendations to improve and strengthen the governance of the United Nations as a whole.

X.16 In addition, in the same resolution, the General Assembly welcomed the coordination of the Joint Inspection Unit with the Board of Auditors and the Office of Internal Oversight Services of the Secretariat, and encouraged those bodies to continue to share experiences, knowledge, best practices and lessons learned with other United Nations audit and oversight bodies, as well as with the Independent Audit Advisory Committee, with a view to avoiding overlap or duplication and achieving further synergy, cooperation, effectiveness and efficiency, without prejudice to the respective mandates of the audit and oversight bodies.

International Civil Service Commission

Regular budget (United Nations share)	
Appropriation for 2021	\$3,485,300
Expenditure for 2021	\$4,106,800
Appropriation for 2022	\$4,327,000
Expenditure as at 30 June 2022	\$4,327,000
Proposal for 2023	\$4,361,900
Full budget (jointly financed)	
Appropriation for 2021	\$10,311,800
Expenditure for 2021	\$10,510,200
Appropriation for 2022	\$11,631,800
Expenditure as at 30 June 2022	\$5,602,600
Proposal for 2023	\$11,631,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

X.17 The regular budget resources requested for the United Nations share for ICSC amount to \$4,361,900 for 2023 before recosting, representing an increase of \$34,900, or 0.8 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 31\)](#), table 31.10). The higher requirement is the result of an increase in the United Nations share of the budget of ICSC and its secretariat (see para. X.7 above).

X.18 The full budget resources requested for ICSC, inclusive of requested regular budget resources, amount to \$11,631,800 for 2023 before recosting, which represents

the same amount as the appropriation for 2022 (A/77/6 (Sect. 31), table 31.5). Information on the evolution of the financial resources by object of expenditure is contained in table X.2.

Table X.2

International Civil Service Commission: evolution of financial resources by object of expenditure (jointly financed)

(Thousands of United States dollars)

<i>Object class</i>	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2022– 2023)</i>
Posts	7 074.3	8 391.4	8 231.9	4,153.6	8 231.9	–
Other staff costs	134.1	18.3	142.3	13.5	142.3	–
Non-staff compensation	577.2	600.4	577.2	356.4	577.2	–
Hospitality	3.3	–	3.5	0.3	3.5	–
Consultants	534.2	194.3	566.8	92.9	566.8	–
Travel of representatives	548.9	269.0	582.4	510.5	582.4	–
Travel of staff	254.7	335.7	270.2	250.4	270.2	–
Contractual services	133.4	191.1	141.6	178.7	141.6	–
General operating expenses	967.1	489.1	1 026.1	34.8	1 026.1	–
Supplies and materials	30.6	4.7	32.5	3.6	32.5	–
Furniture and equipment	54.0	16.2	57.3	8.0	57.3	–
Total	10 311.8	10 510.2	11 631.8	5 602.6	11 631.8	–

X.19 A total of 45 posts are proposed for 2023 for the ICSC full budget (jointly financed), which represents the same number of posts approved for 2022, as reflected in table X.3 below (see also para. X.10 above).

Table X.3

Staffing resources, International Civil Service Commission (jointly financed)

	<i>Number</i>	<i>Level</i>
Approved for 2022	45	1 D-2, 3 D-1, 4 P-5, 9 P-4, 3 P-3, 4 P-2/1, 3 GS (PL) and 18 GS (OL)
Proposed for 2023	45	1 D-2, 3 D-1, 4 P-5, 9 P-4, 3 P-3, 4 P-2/1, 3 GS (PL) and 18 GS (OL)

Vacant posts

X.20 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, the ICSC secretariat had one P-3 post that had been vacant since March 2021, for which the recruitment process was at the candidate selection stage. The ICSC secretariat had no posts that had been vacant for two years or longer.

Vacancy rates

X.21 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and January to June 2022, as well as on proposed posts and budgeted vacancy rates for 2023 for ICSC (see table X.4).

Table X.4
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	24	11.2	3.2	24	1.3	4.0	24	1.3
General Service and related	21	2.5	1.0	21	4.8	4.0	21	4.8

X.22 The Advisory Committee recommends the approval of the full budget of the International Civil Service Commission, including the United Nations share.

Other matters

Gender and geographical representation

X.23 The Advisory Committee notes from the information provided to it that, as at 30 June 2022, female staff represented 58 per cent of total staff at the ICSC secretariat. As at the same date, the incumbents of the 23 posts in the Professional and higher categories came from 18 Member States: 8 from Western European and other States, 6 from Asia-Pacific States, 4 from Latin American and Caribbean States, 3 from African States and 2 from Eastern European States.

Joint Inspection Unit

Regular budget (United Nations share)

Appropriation for 2021	\$2,141,000
Expenditure for 2021	\$2,413,000
Appropriation for 2022	\$2,394,700
Expenditure as at 30 June 2022	\$2,394,700
Proposal for 2023	\$2,313,300

Full budget (jointly financed)

Appropriation for 2021	\$7,512,000
Expenditure for 2021	\$7,618,000
Appropriation for 2022	\$8,145,300
Expenditure as at 30 June 2022	\$3,888,800
Proposal for 2023	\$8,145,300

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

X.24 The regular budget resources requested for the United Nations share for the Joint Inspection Unit amount to \$2,313,300 for 2023 before recosting, representing a decrease of \$81,400, or 3.4 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 31\)](#)),

table 31.19). The lower requirement is the result of a decrease in the United Nations share of the budget of the Unit and its secretariat (see para. X.7 above).

X.25 The full budget resources requested for the Joint Inspection Unit, inclusive of requested regular budget resources, amount to \$8,145,300 for 2023 before recosting, which represents the same amount as the appropriation for 2022 ([A/77/6 \(Sect. 31\)](#), table 31.14). Information on the evolution of the financial resources by object of expenditure is contained in table X.5.

Table X.5

Joint Inspection Unit: evolution of financial resources by object of expenditure (jointly financed)

(Thousands of United States dollars)

<i>Object class</i>	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January–June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2022–2023)</i>
Posts	6 954.1	7 355.0	7 553.3	3 721.9	7 553.3	–
Other staff costs	49.9	61.2	52.9	–	53.1	0.2
Consultants	57.1	69.6	74.0	78.0	74.0	–
Travel of staff	313.6	27.0	319.4	71.4	319.2	(0.2)
Contractual services	39.0	37.0	41.4	0.1	41.4	–
General operating expenses	62.0	42.2	65.8	17.2	65.8	–
Supplies and materials	10.2	1.3	10.8	0.1	10.8	–
Furniture and equipment	26.1	24.3	27.7	0.1	27.7	–
Total	7 512.0	7 618.0	8 145.3	3 888.8	8 145.3	–

X.26 A total of 31 posts are proposed for 2023 for the full budget (jointly financed) of the Joint Inspection Unit, which represents the same number of posts approved for 2022 (see table X.6).

Table X.6

Staffing resources and inspectors,^a Joint Inspection Unit (jointly financed)

	<i>Posts</i>	<i>Level</i>
Approved for 2022	20	1 D-2, 2 P-5, 3 P-4, 4 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
Proposed for 2023	20	1 D-2, 2 P-5, 3 P-4, 4 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
Approved for 2022	11	11 D-2 Inspectors
Proposed for 2023	11	11 D-2 Inspectors

^a Staffing of the Joint Inspection Unit includes 11 inspectors who are appointed by the General Assembly under the terms approved in resolution [31/192](#). In accordance with articles 13 and 14 of the statute of the Joint Inspection Unit, the inspectors shall not be considered to be staff members of the United Nations but shall be funded as temporary positions and shall receive salary and allowances payable to United Nations staff members at the D-2 level, step IV.

Vacant posts

X.27 Upon enquiry, the Advisory Committee was informed that the Joint Inspection Unit had no vacant posts as at 30 June 2022.

Vacancy rates

X.28 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and January to June 2022, as well as on proposed posts and budgeted vacancy rates for 2023 for the Joint Inspection Unit (see table X.7).

Table X.7
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	22	0.9	7.2	22	4.7	2.8	22	4.7
General Service and related	9	–	–	9	–	–	9	–

X.29 The Advisory Committee recommends the approval of the full budget of the Joint Inspection Unit, including the United Nations share.

Other matters

Geographical representation

X.30 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, the incumbents of the 11 posts in the Professional and higher categories at the secretariat of the Joint Inspection Unit came from 11 Member States: 8 from Western European and other States, 2 from Asia-Pacific States and 1 from an African State. The Committee further discusses geographical representation in chapter I above.

Recommendations of the Joint Inspection Unit

X.31 The Advisory Committee discussed the acceptance rates of the recommendations of the Joint Inspection Unit pertaining to United Nations system-wide coordination, coherence and harmonization in its previous report (A/76/7 and A/76/7/Corr.1, paras. X.18–X.20). Upon enquiry, the Committee was informed that the following factors had an impact on the acceptance rates of the recommendations of the Unit: (a) to some extent, there is a challenge in addressing a recommendation to 28 participating organizations that have diverse mandates, organizational sizes and structures, as smaller organizations tend to struggle more than larger organizations do with accepting certain system-wide recommendations, due to, inter alia, a lack of resources or the relevant organizational structures; (b) there is a time lag between the issuance of a report and its consideration by the relevant legislative bodies of the organizations, taking into account that a considerable number of recommendations, mostly those contained in the reports issued during the past two years, are in the pipeline for consideration and subsequent acceptance and implementation; and (c) the recommendations relating to system-wide coordination, coherence and harmonization are not considered in any joint mechanism comprising all the participating organizations, but are instead considered by each organization. The Committee was further informed that the Unit would continue to engage with the participating organizations and their legislative bodies to address the process of managing its reports. The Unit would be undertaking a review of the acceptance and implementation of its recommendations as listed in the programme of work for 2022, with a view to systematically improving the rates of acceptance and implementation of its recommendations.

X.32 The Advisory Committee recalls that, in its resolution [76/261](#), the General Assembly invited the legislative bodies of participating organizations to effectively use the reports of the Joint Inspection Unit, and to give timely and due consideration to its recommendations, in accordance with article 11, paragraph 4, of the statute of the Unit, and requested the Secretary-General, as Chair of CEB, to continue to encourage participating organizations within the United Nations system to regularly review the status of acceptance and implementation of the recommendations of the Unit, especially those related to system-wide coordination and coherence, and to consider reporting explanations for non-acceptance and non-implementation to the Unit (General Assembly resolution [76/261](#), para. 8).

United Nations System Chief Executives Board for Coordination, including the International Public Sector Accounting Standards project

Regular budget (United Nations share)	
Appropriation for 2021	\$1,050,500
Expenditure for 2021	\$1,222,000
Appropriation for 2022	\$1,233,200
Expenditure as at 30 June 2022	\$1,233,200
Proposal for 2023	\$1,261,100
Full budget (jointly financed)	
Appropriation for 2021	\$3,572,400
Expenditure for 2021	\$3,769,400
Appropriation for 2022	\$3,964,300
Expenditure as at 30 June 2022	\$1,806,900
Proposal for 2023	\$4,106,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

X.33 The regular budget resources requested for the United Nations share for the CEB secretariat, including the IPSAS project, amount to \$1,261,100 for 2023 before recosting, representing a net increase of \$27,900, or 2.3 per cent, compared with the appropriation for 2022 ([A/77/6 \(Sect. 31\)](#), table 31.29).

X.34 The higher requirements reflect the combined effect of two factors: (a) technical adjustments: a decrease of \$15,600 in the United Nations share of the budget of the CEB secretariat (see para. X.7 above); and (b) other changes: an increase of \$43,500, reflecting the United Nations share for 2023 of the proposed increase in jointly funded resources of \$141,800 resulting from the planned reclassification of one post from the P-4 to the P-5 level and the establishment of one P-3 post ([A/77/6 \(Sect. 31\)](#), para. 31.78).

X.35 The full budget resources requested for CEB and the IPSAS project, inclusive of requested regular budget resources, amount to \$4,106,100 for 2023 before

recosting, which represents an increase of \$141,800, or 3.6 per cent, compared with resources approved for 2022 (*ibid.*, table 31.24). Information on the evolution of the financial resources by object of expenditure is contained in table X.8.

Table X.8

United Nations System Chief Executives Board for Coordination: evolution of financial resources by object of expenditure (jointly financed)

(Thousands of United States dollars)

	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2023 estimate (before recosting)	Variance (2022–2023)
Posts	2 844.2	3 204.2	3 194.5	1 490.6	3 336.3	141.8
Other staff costs	231.4	412.1	244.4	157.4	244.4	–
Consultants	28.9	14.0	30.5	16.1	30.5	–
Travel of staff	178.1	25.9	188.9	108.3	188.9	–
Contractual services	154.7	29.7	163.4	15.9	163.4	–
General operating expenses	101.9	59.1	107.6	4.9	107.6	–
Supplies and materials	12.1	4.0	12.7	–	12.7	–
Furniture and equipment	21.1	20.4	22.3	13.7	22.3	–
Total	3 572.4	3 769.4	3 964.3	1 806.9	4 106.1	141.8

X.36 A total of 15 posts are proposed for 2023 for the CEB secretariat full budget (jointly financed), which represents an increase of 1 post compared with the number of posts approved for 2022, with the planned reclassification of 1 post (see table X.9).

Table X.9

Staffing resources, United Nations System Chief Executives Board for Coordination (jointly financed)

	Number	Details
Approved for 2022	14	1 D-2, 2 D-1, 2 P-5, 3 P-4, 1 P-3 and 5 GS (OL)
Reclassification	–	Upward reclassification of 1 P-4 to P-5 in the CEB secretariat (Geneva)
New post	1	1 P-3 in the CEB secretariat (Geneva)
Proposed for 2023	15	1 D-2, 2 D-1, 3 P-5, 2 P-4, 2 P-3 and 5 GS (OL)

X.37 Upon enquiry, the Advisory Committee was informed that the CEB secretariat office in New York supported CEB and its High-level Committee on Programmes on policy and programme matters (such as support for the implementation of the 2030 Agenda for Sustainable Development, Istanbul Programme of Action for the Least Developed Countries for the Decade 2011–2020, the Addis Ababa Action Agenda and the Paris Agreement), while its office in Geneva backstopped CEB, its High-level Committee on Management and its functional networks on management issues (such as human resources, procurement and financial data). The profiles of staff in the two offices were not interchangeable. It was indicated to the Committee that, following a review of the proposals for the establishment of one P-3 post and the reclassification of one post from the P-4 to the P-5 level, the Finance and Budget Network under the High-level Committee on Management had unanimously approved the two staffing changes in the CEB secretariat office in Geneva.

Establishment

X.38 It is proposed to establish one post of Coordination Officer (P-3) in the CEB secretariat in Geneva (see [A/77/6 \(Sect. 31\)](#), annex III). Upon enquiry, the Advisory Committee was informed that the post was required because the existing staff of the CEB secretariat team in Geneva had functional responsibilities for their respective inter-agency mechanisms (Finance and Budget Network, Human Resources Network and Digital and Technology Network) and could not absorb any additional portfolios. The Committee was further informed that the current functional structure of the CEB secretariat, which had been established in 2000, was not adequately equipped to support cross-functional streams of work. Concerning the scope and scale of the cross-functional work that had been increasing under the High-level Committee on Management since 2019, the Committee was informed that the Committee had established the following: (a) the Risk Management Forum, in May 2021, as a flexible mechanism to address urgent issues and produce guidance in support of organizational change; (b) a cross-functional task force, in October 2019, on the future of the United Nations system workforce within the organizations of the United Nations system; and (c) the Occupational Health and Safety Forum, in October 2019, which served as a multidisciplinary system-wide technical body.

Reclassification

X.39 It is proposed to reclassify one post from Inter-Agency Adviser, Finance and Budget Network (P-4) to Senior Inter-Agency Adviser, Finance and Budget Network (P-5) in the CEB secretariat in Geneva (see [A/77/6 \(Sect. 31\)](#), annex III). Upon enquiry, the Advisory Committee was informed that the P-4 post of Secretary of the Finance and Budget Network had been established in 2000 as part of the original support structure of the CEB secretariat. Its sister post, Secretary of the Human Resources Network, had been established at the P-5 level. Since then, the portfolio of the Finance and Budget Network had considerably evolved and the main functions of the P-5 post entailed substantially higher levels of responsibility and required more experience than the current functions of the P-4. Given the increase in responsibilities, the P-4 post was very demanding relative to its current level, which had led to high turnover in recent years.

Vacant posts

X.40 Upon enquiry, the Advisory Committee was informed that the CEB secretariat had one post of Inter-Agency Adviser (P-4) that had been vacant since 1 March 2022 and that a job opening was being advertised for the post.

Vacancy rates

X.41 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and January to June 2022, as well as on proposed posts and budgeted vacancy rates for 2023, for CEB (see table X.10).

Table X.10
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	9	7.3	5.7	9	1.7	8.5	10	1.7
General Service and related	5	16.0	–	5	–	–	5	–

X.42 The Advisory Committee recommends the approval of the United Nations share of the budget of the United Nations System Chief Executives Board for Coordination, including the International Public Sector Accounting Standards project.

Other matters

Post of Senior Finance Officer of the International Public Sector Accounting Standards project (P-5)

X.43 Upon enquiry, the Advisory Committee was informed that the IPSAS system-wide project had started in 2006 and was headed by a Senior Finance Officer at the P-5 level. The current incumbent had been appointed to the position in September 2018. The functions of the position were of a continuing nature, as IPSAS standards were evolving and the United Nations system needed to maintain compliance with the Standards. The Senior Finance Officer participated in the standards development process and updated the United Nations system on the developments.

Geographical representation

X.44 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, the incumbents of the 10 posts in the Professional and higher categories at the CEB secretariat came from 9 Member States: 8 from Western European and other States, 1 from an Eastern European State and 1 from a Latin American and Caribbean State. **The Advisory Committee trusts that CEB will improve and achieve equitable geographical representation of Member States among the Professional and higher posts in its secretariat and provide an update in all future budget submissions.** The Committee makes further comments on geographical representation in chapter I above.

Section 32 Special expenses

Regular budget	
Appropriation for 2021	\$80,302,500
Expenditure for 2021	\$82,106,700
Appropriation for 2022	\$84,811,400
Expenditure as at 30 June 2022	\$40,648,600
Proposal for 2023	\$84,811,400

Other assessed^a	
Appropriation for 2021	\$11,094,100
Expenditure for 2021	\$11,778,300
Estimate for 2022	\$11,090,000
Expenditure as at 30 June 2022	\$5,782,279
Proposal for 2023 ^b	\$11,830,000
Extrabudgetary resources	
Available for 2021	\$6,020,400
Expenditure for 2021	\$6,203,700
Estimate for 2022	\$6,448,200
Expenditure as at 30 June 2022	\$3,079,786
Projected for 2023	\$6,512,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 76/279 on the support account for peacekeeping operations.	

X.45 Under section 32, resources are requested to cover specific expenditure requirements for: (a) contributions to after-service health insurance; (b) compensatory payments; (c) general insurance; (d) bank charges; and (e) pension payments to former Secretaries-General.

X.46 The resource requirements requested for 2023 under section 32 amount to \$84,811,400 before recosting, which represents the same amount compared with the appropriation for 2022 ([A/77/6 \(Sect. 32\)](#), para. 32.3). Information on expenditure in 2020 and 2021 and from January to June 2022, by object of expenditure and component, is contained in table X.15 below.

After-service health insurance

X.47 Resources in the amount of \$79,104,500 are proposed for contributions to after-service health insurance, reflecting no change compared with the appropriation for 2022 (*ibid.*, para. 32.12).

X.48 Upon enquiry, the Advisory Committee was provided with the tables below showing monthly expenditure from January to June 2022, and the number of participants and expenditure for the past five years. **The Advisory Committee trusts that the tables with the number of after-service health insurance participants and overall monthly expenditure across all funding sources for the past five years, as well as the latest information on the current budget, will be systematically included in future budget submissions.**

Table X.11
Number of after-service health insurance participants and overall expenditure across all funding sources, 2017–2021

(Thousands of United States dollars)

<i>Year</i>	<i>Regular budget</i>	<i>Support account</i>	<i>Extrabudgetary resources</i>	<i>Total expenditure</i>	<i>Total participants</i>
2017	74 883.49	11 473.17	6 105.06	92 461.71	10 689
2018	72 780.77	8 923.72	5 728.39	87 432.89	10 656
2019	66 062.74	9 615.54	5 153.43	80 831.72	10 730
2020	74 806.49	11 562.61	6 166.73	92 535.83	10 735
2021	75 864.61	11 728.12	6 203.73	93 796.45	11 010

Table X.12
Monthly expenditure for contributions to after-service health insurance, by funding source, January–June 2022

	<i>Regular budget</i>	<i>Support account</i>	<i>Extrabudgetary resources</i>	<i>Total</i>
January 2022	6 798 552	979 383	522 337	8 300 272
February 2022	5 764 797	926 390	494 075	7 185 261
March 2022	6 038 325	979 568	522 436	7 540 329
April 2022	6 968 393	962 958	513 577	8 444 928
May 2022	8 396 760	–	–	8 396 760
June 2022	5 017 638	1 933 981	1 027 360	7 978 980
Total	38 984 464	5 782 279	3 079 786	47 846 529

X.49 The Advisory Committee was also informed, upon enquiry, that expenditure was likely to increase in 2022, as it was expected that, in 2022 and 2023, there would be pent-up demand for medical care that had been deferred due to the COVID-19 pandemic. In addition, it was anticipated that, in 2022 and 2023, the number of participants would continue to increase. **The Advisory Committee takes into account the expenditure pattern from 2017 to 2021 and considers the proposed amounts, relying essentially on a potential increase in demand for medical care in 2023 that was deferred due to the COVID-19 pandemic, with a marginal increase in the number of participants, to be insufficiently substantiated and recommends a reduction of \$1,000,000 to the proposed resources under after-service health insurance.**

X.50 The Secretary-General indicates that, by its resolution [61/264](#), the General Assembly approved changes to the after-service health insurance provisions for new staff members recruited on or after 1 July 2007. Under the terms of that resolution, following retirement, staff members are eligible for cost-sharing of after-service coverage if they have participated in a United Nations system contributory health insurance plan for a minimum of 10 years at the time of retirement. Staff members recruited before 1 July 2007 who have participated in a United Nations contributory plan for at least five years are also eligible, provided that they pay the full premium for the period for which their participation falls short of the 10-year requirement for cost-shared participation (*ibid.*, para. 32.9).

X.51 Upon enquiry, the Advisory Committee was informed that this approach changed the basis for a retiree's contribution, from the retiree's normal pension to a minimum theoretical pension that would have been payable to the staff member if she or he had had at least 25 years of service within the United Nations system. The approach resulted in an increase in the contributions payable by former staff members who retired with less than 25 years of service. A review of the census data used for actuarial calculations indicated that over 6,000 active regular budget staff and over 8,000 active staff charged to peacekeeping operations had been recruited since 1 July 2007. If those staff were to retire with less than 25 years of service, their after-service health insurance contributions would be determined using the theoretical pension based on 25 years of service. The cost savings for the Organization would increase over time as more and more United Nations staff recruited on or after 1 July 2007 retired with entitlements to after-service health insurance benefits. While difficult to estimate the quantum of those annual savings, consulting actuaries had projected that once the theoretical pension approach was in full force, it could result in the Organization saving up to 5 per cent of the cost of its contributions towards retirees' after-service health insurance (see para. X.53 below).

X.52 The Committee was also informed, upon enquiry, that the full implementation of the resolution had been deferred in the light of the consideration of the Working Group on After-Service Health Insurance of alternative accrual mechanisms. It was stated that, in the light of the lack of consensus reached by the Working Group related to such alternatives, the provision previously approved by the General Assembly would be put into effect in 2023. The Committee was also informed that the implementation of the provision would not affect the right of eligible retirees to after-service health insurance coverage. Furthermore, [ST/AI/2007/3](#) stipulated that, for all staff recruited on or after 1 July 2007, the implementation would not retrospectively change the vested rights of staff members and that there should be no impact on their acquired rights. **The Advisory Committee trusts that more information on the reasons for the deferral of and the impact of the implementation of General Assembly resolution 61/264 will be provided to the General Assembly during the consideration of the present report and in the next budget submission.**

X.53 Upon enquiry, the Advisory Committee was informed that the Organization had over the years adopted cost containment initiatives while ensuring that participants continued to have access to appropriate insurance coverage to meet their health-care needs. Those initiatives included: (a) the requirement for United Nations retirees residing in the United States to enrol in Medicare part B, which covered professional medical services; (b) encouraging preventive care and wellness initiatives, which were fully covered; (c) improving access to care while containing costs, such as by introducing telemedicine features; (d) expansion of medical provider networks and changes in the deductibles of United States-based plans; (e) communication campaigns; and (f) changes in the United Nations worldwide plan related to care provided in the United States. **The Advisory Committee trusts that more detailed information on cost containment initiatives and cost savings will be included in future budget submissions.**

X.54 With respect to the allocation of after-service health insurance between different funding sources, the Committee was informed, upon enquiry, that expenditure for after-service health insurance plans administered by United Nations Headquarters and funded on a "pay-as-you-go" basis was initially charged to the regular budget and adjusted on the basis of the actual expenditure for the corresponding months, with approximately 15 per cent apportioned to peacekeeping operations and 8 per cent to extrabudgetary resources. The exercise being undertaken by the Secretariat for participants in after-service health insurance plans administered by United Nations Headquarters had been undertaken to determine the funding source

at the time of retirement for each current retiree enrolled in the after-service health insurance scheme, and the exercise had been expected to be finalized in 2021. The Secretariat had finalized the exercise only in 2022 and the newly determined apportionment ratio for different funding sources would be considered in the context of the next budget cycle. **The Advisory Committee trusts that the next budget submission will include detailed information on the exercise and its results.**

Compensatory payments

X.55 The proposed resources for compensatory payments amount to \$1,685,500, reflecting an increase of \$138,100 compared with the appropriation for 2022, which falls under Headquarters and reflects actual expenditure experience.

General insurance

X.56 Under general insurance, the amount of \$3,384,100 is proposed, reflecting a decrease of \$217,500 compared with the appropriation for 2022. The decrease is under general operating expenses and reflects actual expenditure experience.

X.57 Upon enquiry, the Advisory Committee was provided with the tables below showing the property insurance claims paid for the past four years and the breakdown of insurance categories for the period 2021–2023.

Table X.13
Property insurance claims paid, 2019–2022

(United States dollars)

<i>Year</i>	<i>Entity</i>	<i>Total claim paid</i>
2019	MONUSCO	891 615.62
2020	ESCWA – Beirut	Ongoing ^a
2020	United Nations Headquarters – Office of Information and Communications Technology	545 781
2020	MONUSCO	421 274
2021	UNICEF – South Sudan	73 543.50
2022	UNICEF – Central African Republic	Pending

^a Received advance of \$1 million.

Table X.14
Breakdown of insurance categories under general insurance by expenditure and proposed requirements, 2021–2023

(United States dollars)

	<i>2021 expenditure</i>	<i>2022 projected expenditure</i>	<i>2023 proposed requirements (before recosting)</i>
Building/property	2 061 150	2 197 653	2 106 060
Property flood	217 000	216 233	225 540
Terrorism	645 444	503 965	550 000
Air travel	99 728	155 000	120 000
Auto insurance	78 758	88 000	88 000

	2021 expenditure	2022 projected expenditure	2023 proposed requirements (before recosting)
General liability	76 843	87 000	87 000
Service fees and other charges	5 000	11 900	7 500
Self-insurance fund	200 000	200 000	200 000
Total	3 383 922	3 459 751	3 384 100

X.58 Upon enquiry as to ESCWA headquarters at the United Nations House, the Committee was informed that the Organization had received an advance from the insurer of \$1 million, which had permitted the settlement of all content claims, as well as payments for forensic investigation, blast assessment (third-party engineering) and other loss adjustment expenses. The remaining portion of the claim that related directly to construction and rehabilitation work that was necessary as a result of the covered loss was still in process. The work that should be performed by the landlord, as well as any material upgrades or improvements due to lessons learned, would not be covered by insurance. Given the complexities and multiple variables around the claim, the Organization had not yet determined the complete value of the replacement cost of damages. As a result, neither the Organization nor the insurer was in a position to settle the claim at the present stage. **The Advisory Committee trusts that updated information, as well as in table format, on property insurance claims, including the pending ones, will be included in future budget submissions.**

Bank charges

X.59 Bank charges are proposed at \$228,000 and reflect an increase of \$79,400 compared with the appropriation for 2022, which falls under general operating expenses and reflects expenditure experience.

Pension payments to former Secretaries-General

X.60 The proposed resources for 2023 amount to \$409,300 and reflect no change in the resource level compared with the appropriation for 2022.

X.61 **Subject to its recommendation in paragraph X.49 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General under section 32, Special expenses.**

Table X.15
Expenditure, by category of expenditure and component, 2020–2022

(Thousands of United States dollars)

Section 32: as a whole

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2022 budget utilization (percentage)	Explanation of 2022 budget utilization	2023 estimate
Posts	–	–	–	–	–	–	–	Expenditure is generated automatically through human resources master data entries. Manual corrections are made on a regular basis.	–
Other staff costs	71 725.5	76 502.3	75 796.6	77 864.3	80 466.8	40 366.0	50.2	The level of expenditure is broadly in line with linear expenditure patterns for the first six months of the year.	80 605.3
Non-staff compensation	584.3	444.8	400.8	405.9	409.3	209.1	51.1	The level of expenditure is broadly in line with linear expenditure patterns for the first six months of the year.	409.3
Consultants	242.5	110.3	193.5	190.5	184.7	–	–	Expenditure for consultants does not follow a linear pattern and is processed during the second half of the year after services are completed.	184.7
Contractual services	25.6	7.7	25.6	2.6	27.2	2.2	8.0	The lower level of expenditure compared with what would be expected based on linear expenditure patterns is due to no expenditure for ad hoc costs pertaining to services for actuarial evaluation and review of insurance policies having been incurred to date.	7.5
General operating expenses	3 585.7	3 449.4	3 886.0	3 643.4	3 723.0	71.1	1.9	The lower level of expenditure compared with what would be expected based on linear expenditure patterns is due to no expenditure for general insurance having been recorded to date. Allocation of the premium across entities will be made in the second part of the year.	3 604.6
Grants and contributions	–	0.4	–	–	0.4	0.1	25.0		–
Other		142.3	–	–	–	–	–		–
Total	76 163.6	80 657.2	80 302.5	82 106.7	84 811.4	40 648.6	47.9		84 811.4

Section 32: contributions to after-service health insurance

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2022 budget utilization (percentage)	Explanation of 2022 budget utilization	2023 estimate
Posts	–	–	–	–	–	–	–	Expenditure is generated automatically through human resources master data entries. Manual corrections are made on a regular basis.	–
Other staff costs	70 197.2	75 072.7	74 331.3	76 218.5	78 919.8	38 984.5	49.4	The level of expenditure is broadly in line with linear expenditure patterns for the first six months of the year.	78 919.8
Consultants	242.5	110.3	193.5	190.5	184.7	–	–	Expenditure for consultants does not follow a linear pattern and is processed during the second half of the year after services are completed.	184.7
Contractual services	–	7.7	–	2.6	–	2.2	–	The expenditure relates to printing services for after-service health insurance statements for United States-based retirees.	–
General operating expenses	–	–	–	2.3	–	–	–		
Grants and contributions	–	–	–	–	–	0.1	–		
Other	–	175.1	–	–	–	–	–		
Total	70 439.7	75 365.8	74 524.8	76 414.0	79 104.5	38 986.8	49.3		79 104.5

Section 32: compensatory payments

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2022 budget utilization (percentage)	Explanation of 2022 budget utilization	2023 estimate
Other staff costs	1 528.3	1 429.6	1 465.3	1 645.8	1 547.0	1 381.5	89.3	Higher expenditure reflects the implementation of the cost-of-living increases for all beneficiaries and the reinstatement and addition of new survivor benefits	1 685.5
Grants and contributions	–	0.4	–	–	0.4	–	–		
Other	–	0.1	–	–	–	–	–		
Total	1 528.3	1 430.1	1 465.3	1 645.8	1 547.4	1 381.5	89.3		1 685.5

Section 32: general insurance

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2022 budget utilization (percentage)	Explanation of 2022 budget utilization	2023 estimate
Contractual services	25.6	–	25.6	–	27.2	–	–	Provisions are for ad hoc costs pertaining to services for actuarial evaluation and review of insurance policies, which have not yet been incurred in 2022	7.5
General operating expenses	3 329.0	3 288.8	3 671.1	3 383.9	3 574.4	(2.8)	–	The majority of expenditure is to be recorded at year end when the allocation of the premium across entities will be made.	3 376.6
Other	–	(0.1)	–	–	–	–	–		–
Total	3 354.6	3 288.7	3 696.7	3 383.9	3 601.6	(2.8)	–		3 384.1

Section 32: bank charges

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2022 budget utilization (percentage)	Explanation of 2022 budget utilization	2023 estimate
General operating expenses	256.7	160.7	214.9	257.2	148.6	73.9	49.7	Expenditure is broadly in line with linear expenditure trends.	228.0
Other	–	(33.1)	–	–	–	–	–		–
Total	256.7	127.6	214.9	257.2	148.6	73.9	49.7		228.0

Section 32: pension payments to former Secretaries-General

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January–June)	2022 budget utilization (percentage)	Explanation of 2022 budget utilization	2023 estimate
Non-staff compensation	584.3	444.8	400.8	405.9	409.3	209.1	51.1	Expenditure is broadly in line with linear expenditure trends	409.3
Other	–	0.4							
Total	584.3	445.2	400.8	405.9	409.3	209.1	51.1		409.3

Part XI

Capital expenditures

Section 33

Construction, alteration, improvement and major maintenance

Regular budget

Appropriation for 2021	\$84,308,800
Expenditure for 2021	\$84,213,400
Appropriation for 2022	\$112,742,800
Expenditure as at 30 June 2022	\$94,734,700
Proposal for 2023	\$29,727,000

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

XI.1 The regular budget resources requested by the Secretary-General for section 33 for 2023 amount to \$29,727,000 before recosting, reflecting a net decrease of \$83,015,800, or 73.6 per cent, compared with the appropriation for 2022. Information on the evolution of financial resources by component is contained in table XI.2.

XI.2 The Secretary-General indicates that the decrease results from two factors:

(a) Technical adjustments, in the amount of \$89,138,800, reflecting the removal of non-recurrent requirements approved for 2022 by the General Assembly in its resolution [76/246 A](#), relating to the following major capital projects: (i) the strategic heritage plan of the United Nations Office at Geneva (\$66,971,800); (ii) the replacement of office blocks A to J at the United Nations Office at Nairobi (\$10,069,300); (iii) the renovation of the conference service facilities at the United Nations Office at Nairobi (\$914,600); (iv) the seismic mitigation retrofit and life-cycle replacements project at ESCAP (\$6,024,300); and (v) the renovation of the North Building at ECLAC (\$5,158,800) ([A/77/6 \(Sect. 33\)](#), para. 33.10);

(b) Other changes reflecting an increase of \$6,123,000, or 25.9 per cent, compared with the appropriation for 2022 owing to higher requirements under alteration, upgrades and major maintenance programmes (\$1,466,900) and under the standardized access control project and other related security system upgrades (\$4,781,800), offset in part by a decrease under the United Nations enterprise networks (\$125,700) (*ibid.*, para. 33.11).

XI.3 The Advisory Committee notes that the budget proposal for section 33, after the technical reductions related to major construction projects, reflects an increase of \$6,123,000, or 25.9 per cent, compared with the appropriation for 2022 (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. XI.3).

XI.4 In accordance with General Assembly resolution [75/252](#), indicative estimates for the major construction projects for 2023 have been provided in the budget proposal for information purposes. The resource requirements for those projects for 2023 will be requested in the forthcoming related progress reports of the Secretary-General during the main part of the seventy-seventh session of the Assembly ([A/77/6 \(Sect. 33\)](#), paras. 33.8 and 33.39). Upon request, the Advisory Committee was provided with table XI.1, which separates the resources for major stand-alone projects and projects for alteration, improvement and major maintenance included under section 33 since 2014.

Table XI.1

Resources for major capital projects and projects for alteration, improvement and major maintenance included under section 33, by year

(Thousands of United States dollars)

<i>Section 33 projects</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022 approved</i>	<i>2023 estimates^a</i>
Alteration, improvement and major maintenance projects	33 716.6	33 920.7	26 519.0	26 512.3	23 147.8	23 563.8	14 461.2	12 823.7	23 604.0	29 727.0
Major construction projects										
Strategic heritage plan of UNOG ^b	15 646.4	28 199.4	32 634.9	10 931.8	25 400.0	31 809.8	34 231.4	53 121.2	66 971.8	102 653.0
Renovation of Africa Hall at ECA	—	—	6 092.6	6 092.7	4 644.7	7 937.6	7 577.1	—	—	18 107.9
Seismic mitigation at ESCAP	—	—	—	371.8	3 442.2	3 419.0	5 503.5	5 237.8	6 024.3	10 517.0
North Building renovation at ECLAC	—	—	—	—	80.0	445.0	103.3	1 424.5	5 158.8	3 571.2
Replacement of office blocks A to J at UNON	—	—	—	—	338.0	5 829.4	9 169.6	7 157.3	10 069.3	14 787.0
Renovation of conference facilities at UNON	—	—	—	—	—	—	—	—	914.6	5 241.8
Subtotal, major construction projects	15 646.4	28 199.4	38 727.5	17 396.3	33 904.9	49 440.8	56 584.9	66 940.8	89 138.8	154 877.9
Total appropriation	49 363.0	62 120.1	65 246.5	43 908.6	57 052.7	73 004.6	71 046.1	79 764.5	112 742.8	184 604.9

Abbreviations: UNOG, United Nations Office at Geneva; UNON, United Nations Office at Nairobi.

^a Before recosting.

^b Excludes the annual repayments of the loans related to the strategic heritage plan, which are included under alteration, improvement and major maintenance projects.

Comments on the proposed resources

XI.5 The proposed resources are required for urgent projects to be implemented in 2023 and include the following provisions: (a) \$13,267,600 to fund alteration, upgrades and major maintenance projects, reflecting an increase of \$1,466,900, or 12.4 per cent, compared with the level approved for 2022; (b) \$5,701,400 for projects related to the improvement of ICT infrastructure, representing a decrease of \$125,700, or 2.2 per cent, compared with the approved resources for 2022; and (c) \$10,758,000 for the ongoing standardized access control project and other security system upgrades, reflecting an increase of \$4,781,800, or 80 per cent, compared with the approved provision for 2022 (A/77/6 (Sect. 33), table 33.1).

XI.6 Upon request, the Advisory Committee received a table of proposed projects for 2023 by location and category, with information on appropriation and expenditure by year, as well as project time frame and status (see table XI.3). The table also includes projects for which resources are not requested for 2023, such as the one-time project related to elevator code compliance at Headquarters implemented in 2020 and the multi-year fire upgrades at the United Nations Office at Nairobi that were started in 2018 and are expected to be concluded in 2022. While appropriations for major construction projects and for project categories by entity are presented in the table, the Committee was informed that a further breakdown was not readily available; and

appropriations at the project level were not provided. The Committee also notes that information on project status was not reflected consistently in the table. **The Advisory Committee recommends that the General Assembly request that an updated and complete version of this table, with appropriations and expenditures at the project level, be included as a matter of routine in the context of future budget proposals for section 33, with a view to facilitating the consideration and review of the performance of the projects (see para. XI.9 below).**

XI.7 Regarding budget utilization, the Advisory Committee notes from information provided to it that expenditures as at May 2022 amounted to: (a) \$1,208,100, against an appropriation of \$8,100,100 at Headquarters; (b) \$26,100, against a provision of \$1,877,000 at ECA; and (c) \$197,600, against an appropriation of \$1,458,600 at ESCWA. Excluding resources approved and spent for the major capital projects, expenditures as at May 2022 amounted to: (a) \$529,600, against an appropriation of \$5,802,600 at the United Nations Office at Geneva; (b) \$199,000, against a provision of \$1,664,900 at the United Nations Office at Nairobi; (c) \$174,000, against a provision of \$1,262,300 at ESCAP; and (d) \$101,400, against a provision of \$1,374,700 at ECLAC.

XI.8 The Advisory Committee requested further justification for specific projects proposed for 2023, but did not receive sufficiently detailed and precise responses. For example, the Committee did not receive detailed costing for security projects at Headquarters related to the installation of a new ballistic security booth at the delegates' entrance (\$1,500,000), the replacement of turnstiles (\$725,000) and an X-ray machine (\$50,000) or the upgrading of the video surveillance system (\$55,000). In addition, the full plan for the safety and security projects proposed across duty stations for 2023 was requested but not provided. Requested information was also not provided as to which security projects pertain to the standardized access control project or constitute additional upgrades, and how the planned projects would achieve the goals of globalized standards and interoperability. Similarly, with respect to ICT, the Committee requested, but did not receive, detailed information regarding the timeline, scope, total cost and current status of the consolidated maintenance contract of the network and telephone equipment at Headquarters, offices away from Headquarters and regional commissions (\$1,766,900).

XI.9 **The Advisory Committee notes that, overall, the resources presented under section 33 continue to lack sufficient transparency and detail, and the information provided does not facilitate the tracking of projects from year to year or the analysis of expenditures and justification of variances in the proposed requirements. The Committee therefore reiterates its recommendation that the General Assembly request the Secretary-General to make greater efforts to enhance the presentation of the requirements for capital expenditures. In particular, future budget proposals should be supported by more comprehensive, clear, detailed and consistent information, at the project level, on: the scope of works; costing; time frames; works implemented in the previous period or periods; current status of implementation, including any delays and remaining works; and resources approved and expended by year. In addition, the Committee reiterates that greater clarity should be provided on the impact of the decisions of the General Assembly and the utilization of resources approved for specific projects. The Committee also remains of the view that fuller explanations are needed on the linkages and potential overlapping with construction projects or other sections of the budget, particularly for projects related to ICT, in correlation with the upcoming ICT strategy and capital investment plan, to minimize the risk of duplication (see also [A/76/7](#) and [A/76/7/Corr.1](#), paras. XI.11 and XI.12; see paras. XI.10 and XI.16 below).**

XI.10 With a view to strengthening oversight for capital expenditures, and taking into account the forthcoming submission of a plan for major capital investments that will be required across the Organization in the years beyond 2023 (see para. XI.16 below), the Advisory Committee will assess with the Board of Auditors the review of the alteration, improvement and major maintenance projects, including those related to safety and security as well as ICT.

XI.11 Given the general lack of clarity and detail (see paras. XI.6, XI.8 and XI.9 above), the Advisory Committee is not convinced that the proposed resource requirements for 2023 are sufficiently justified, and taking also into account the levels of expenditure as at May 2022 (see para. XI.7), the Committee recommends: (a) a reduction of 15 per cent (\$1,628,100) in the proposed resources for Headquarters; and (b) in offices away from Headquarters and regional commissions, reductions of 5 per cent (\$48,500) in the proposed resources for projects for the improvement of ICT infrastructure and 5 per cent (\$354,300) in the proposed resources for safety and security. The Advisory Committee discusses specific projects in the following paragraphs.

Replacement of a fire truck

XI.12 Resource requirements in the amount of \$500,000 are proposed for the replacement of a fire truck at the United Nations Office at Nairobi that has reached the end of its useful life. Upon enquiry, the Advisory Committee was informed that the fire truck was a vehicle of a special nature that was used solely for the safety and security of the United Nations complex in Nairobi and complemented other firefighting structures that were budgeted under section 33, such as sprinklers and fire alarm systems. The Committee notes the indication in the budget proposal that section 33 covers the resources proposed for capital investments in connection with the construction, alteration, periodic maintenance and improvement of, and upgrades to, facilities, buildings and general infrastructure (A/77/6 (Sect. 33), para. 33.1). **The Advisory Committee questions the inclusion of requirements for the replacement of a fire truck under section 33. The Committee trusts that the Secretary-General will provide further information on the appropriate budgeting of this specialized vehicle to the General Assembly, at the time of its consideration of the present report.**

Biometric features

XI.13 The Advisory Committee notes from information provided to it that two projects, namely the global access control standardization upgrade and the video surveillance system upgrade at Headquarters, would include biometric applications and features. Upon enquiry, the Committee was informed that the Department of Safety and Security recommended that access control systems across duty stations should have the ability to utilize biometric features, since it was anticipated that they might become part of systems on many, if not all, platforms in the near future. The Committee was also informed that no biometric features would be implemented without consultation with Member States. **The Advisory Committee trusts that more information on biometric features for access control and other security systems will be provided to the General Assembly at the time of its consideration of the present report, with an update in the context of the next budget submission.**

ICT vulnerability and threat management

XI.14 Resource requirements proposed for the United Nations Office at Geneva include an amount of \$180,000 for ICT vulnerability and threat management, a new project with a time frame of three years. Upon enquiry, the Advisory Committee was informed that the project was aimed at responding quickly and around the clock to threats to information security, by combining prevention, through vulnerability

scanning and assessment tools, with threat management via the professional services of a security operations centre that was operational 24 hours a day, seven days a week. According to the Secretariat, the project was in line with the recommendations of the Joint Inspection Unit and would enable the United Nations Office at Geneva to engage in such services in a cost-effective way, rather than building and maintaining complex capacity in-house. The provision for 2023 would cover the purchase of necessary equipment (for example, servers and data storage capacity); software (automated vulnerabilities scanning tools and end-point detection and response licences); and professional services (threat intelligence and monitoring and response services that are available 24 hours a day, seven days a week). **The Advisory Committee trusts that greater information on the effectiveness of the proposed ICT vulnerability and threat management system, and any potential standardization Secretariat-wide, will be provided in the context of the forthcoming ICT strategy and comprehensive plan for major capital investments (see also paras. XI.16–XI.17 below).** The Committee discusses cybersecurity further under subsection 29C above.

XI.15 Subject to its recommendation in paragraph XI.11 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for section 33.

Other matters

Comprehensive plan for major capital investments

XI.16 It is indicated in the budget proposal that a report on a comprehensive plan for major capital investments required across the Organization in the years beyond 2023 will be submitted to the General Assembly at the main part of its seventy-seventh session. The report will focus on safety and security, conferencing, facilities and related requirements for both physical and ICT infrastructure, including enterprise systems and applications ([A/77/6 \(Sect. 33\)](#), para. 33.7). Upon enquiry, the Advisory Committee was informed that the capital investment plan would include multi-year comprehensive safety and security upgrades and enhancements at Headquarters, offices away from Headquarters and regional commissions. The related project plans were being formulated by the Department of Safety and Security, in close collaboration with the relevant entities. Factors, such as existing infrastructures, local building codes, risks analysis, minimum operating standards and best practices, would determine whether a project should be implemented in all or only specific duty stations. Similar considerations applied to the standardization of ICT capital investments. For instance, the Committee was informed that a mapping of governance, technological and resource requirements necessary to implement an upgraded and holistic cybersecurity operation Secretariat-wide was under way, and that an initial assessment and related proposals would be included in the report on the capital investment plan.

XI.17 The Advisory Committee looks forward to the forthcoming submission of the report of the Secretary-General on major capital investments. The Committee stresses that the report should clearly identify specific deficiencies to be addressed at each duty station and fully justify related requirements, along with detailed information on costs, timelines and any anticipated efficiency gains, taking also into account recent investments and lessons learned. Furthermore, particularly as regards safety and security as well as ICT projects, the report should indicate which projects will be required across duty stations and how the same level of services will be ensured at each location, including through standardization. For ICT projects, an appropriate correlation should be established with the forthcoming new ICT strategy (see para. VIII.71 above). The Committee also trusts that the report will provide comprehensive information on progress monitoring and oversight.

Accessibility

XI.18 Information provided to the Advisory Committee included an overview of completed, ongoing and planned projects to improve accessibility across duty stations. The Committee notes that information on the costs of such initiatives was requested, but not consistently provided for all projects (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. XI.29). The Committee recalls that, in its resolution [76/273](#) on enhancing accessibility for persons with disabilities to conferences and meetings of the United Nations system, the General Assembly requested the Secretary-General to apply the recommendations of the Joint Inspection Unit to all United Nations renovation and construction projects, as appropriate, and to ensure accessibility in line with best practices, international standards and lessons learned from previous experiences. Furthermore, the Assembly requested the Secretary-General to submit, at the main part of its seventy-eighth session, a consolidated report, produced within existing resources, on system-wide efforts to enhance accessibility for persons with disabilities, including an update on the implementation of the recommendations contained in the report of the Joint Inspection Unit and options on the designation of a global focal point to enhance coordination (resolution [76/273](#), paras. 9 and 11). **The Advisory Committee looks forward to the submission of the consolidated report of the Secretary-General on system-wide efforts to enhance accessibility for persons with disabilities and trusts that the correlation between that report and the capital investment plan will be duly established.**

East River fence

XI.19 In response to a query on the current status of the East River fence, the Advisory Committee was informed that, while the railing had been completed in 2018 and the bulkhead in 2019 (see also [A/74/573](#), para. 10), the bulkhead was presently damaged and had been scraped. The cause was unknown. The Administration will engage the services of a lead encapsulating contractor to repair the damage. **The Advisory Committee notes the degradation of the East River fence after the recent repair, and trusts that the remedial works will commence soon and that an update on the repair, completed within existing resources, will be provided in the next budget submission (see also [A/72/536](#), para. 26).**

Cloud storage services

XI.20 In the context of ICT investments, the Advisory Committee was informed, upon enquiry, that there was no contractual or legal protection available to United Nations data against unlawful acts of malicious actors. However, the Committee was also informed that, in accordance with the Convention on the Privileges and Immunities of the United Nations, the data of the Organization, wherever located and by whomever held, were immune from search, requisition, confiscation, expropriation and any other form of interference and that they enjoyed immunity from legal process, except where such immunity had been expressly waived by the United Nations. In its two major contracts on public cloud-based storage services, the Organization included, where possible, provisions concerning the status of United Nations data and clauses setting forth that the service provider would not disclose United Nations data to any national authorities or third parties, and that, if legally compelled to do so, it would notify the United Nations. Such contracts could also include provisions allowing the United Nations to designate the locations where its data would be stored on the contractor's servers and should also include technical documents setting out the data security and protection requirements applicable to the contractor's storage and handling of data. The Committee further discusses cloud storage under subsection 29C above.

Extrabudgetary resources

XI.21 Upon enquiry, the Advisory Committee was informed that projects supported by extrabudgetary resources included the following: (a) at the United Nations Office at Geneva, the renovation and reconfiguration as well as the related security infrastructure of Villa La Fenêtre, which houses the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011; (b) at the United Nations Office at Nairobi, maintenance and improvement projects for which no budget is available, which are financed through the income from rent retention; and (c) at ESCAP, works in two conference rooms in 2021, which were partially funded through extrabudgetary contributions in the amount of approximately \$80,000.

Table XI.2

Section 33, Construction, alteration, improvement and major maintenance: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (Jan–May)	Resource change			Percentage change	2023 resources
					Technical adjustment	Other changes	Resource changes		
Headquarters									
Alteration and improvement	356.6	434.7	23.8	90.8	–	426.2	426.2	1 790.8	450.0
Major maintenance	2 413.0	2 334.0	1 555.2	167.9	–	444.8	444.8	28.6	2 000.0
Improvement of ICT infrastructure	4 544.3	4 544.3	4 865.0	898.5	–	(132.9)	(132.9)	(2.7)	4 732.1
Safety and security		–	1 656.1	50.9	–	2 015.9	2 015.9	121.7	3 672.0
Subtotal	7 313.9	7 313.0	8 100.1	1 208.1	–	2 754.0	2 754.0	34.0	10 854.1
United Nations Office at Geneva							–		
Alteration and improvement	57 110.3	56 320.0	70 920.8	66 971.8	(66 971.8)	(239.7)	(67 211.5)	(94.8)	3 709.3
Major maintenance	828.5	643.0	272.8	45.1	–	(47.8)	(47.8)	(17.5)	225.0
Improvement of ICT infrastructure		703.0	962.1			(682.1)	(682.1)		280.0
Safety and security		193.0	618.7	484.5	–	331.3	331.3	53.5	950.0
Subtotal	57 938.8	57 859.0	72 774.4	67 501.4	(66 971.8)	(638.3)	(67 610.1)	(92.9)	5 164.3
United Nations Office at Vienna									
Alteration and improvement	495.8	379.3	565.4	538.5	–	(48.7)	(48.7)	(8.6)	516.7
Major maintenance	614.3	730.8	671.4	698.2	–	48.7	48.7	7.3	720.1
Improvement of ICT infrastructure		–	–		–	120.0	120.0		120.0
Safety and security		–	827.0	2.1	–	34.0	34.0	4.1	861.0
Subtotal	1 110.1	1 110.1	2 063.8	1 238.8	–	154.0	154.0	7.5	2 217.8
United Nations Office at Nairobi									
Alteration and improvement	8 099.5	8 098.8	11 867.7	10 983.9	(10 983.9)	(33.8)	(11 017.7)	(92.8)	850.0
Major maintenance			101.7	83.0	–	338.3	338.3	332.6	440.0

	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (Jan–May)	Resource change		Resource changes	Percentage change	2023 resources
					Technical adjustment	Other changes			
Improvement of ICT infrastructure			–		–	44.3	44.3		44.3
Safety and security			679.4	116.0	–	1 148.6	1 148.6	169.1	1 828.0
Subtotal	8 099.5	8 098.8	12 648.8	11 182.9	(10 983.9)	1 497.4	(9 486.5)	(75.0)	3 162.3
ESCAP									
Alteration and improvement	6 088.7	5 838.4	6 469.9	6 198.3	(6 024.3)	8.9	(6 015.4)	(93.0)	454.5
Major maintenance			221.3		–	343.7	343.7	155.3	565.0
Safety and security		253.5	595.4		–	334.6	334.6	56.2	930.0
Subtotal	6 088.7	6 091.9	7 286.6	6 198.3	(6 024.3)	687.2	(5 337.1)	(73.2)	1 949.5
ECLAC									
							0.0		
Alteration and improvement	2 078.1	1 886.3	5 547.3	5 206.3	(5 158.8)	167.4	(4 991.4)	(90.0)	555.9
Major maintenance	194.8	344.5	199.1	6.4	–	87.0	87.0	43.7	286.1
Improvement of ICT infrastructure				47.5	–	165.0	165.0		165.0
Safety and security		26.5	787.1		–	(297.1)	(297.1)	(37.7)	490.0
Subtotal	2 272.9	2 257.3	6 533.5	5 260.2	(5 158.8)	122.3	(5 036.5)	(77.1)	1 497.0
ECA									
Alteration and improvement	1 283.8	1 213.7	1 299.0	26.1	–	3.0	3.0	0.2	1 302.0
Safety and security		70.0	578.0		–	522.0	522.0	90.3	1 100.0
Subtotal	1 283.8	1 283.7	1 877.0	26.1	–	525.0	525.0	28.0	2 402.0
ESCWA									
Alteration and improvement	201.1		1 224.1	140.5	–	(31.1)	(31.1)	(2.5)	1 193.0
Improvement of ICT infrastructure						360.0	360.0		360.0
Safety and security		199.6	234.5	57.1	–	692.5	692.5	295.3	927.0
Subtotal	201.1	199.6	1 458.6	197.6	–	1 021.4	1 021.4	70.0	2 480.0
Total	84 308.8	84 213.4	112 742.8	92 813.4	(89 138.8)	6 123.0	(83 015.8)	(73.6)	29 727.0

Table XI.3

Section 33, Construction, alteration, improvement and major maintenance: projects by category and location

(Thousands of United States dollars)

<i>Project</i>	<i>Multi-year or one-time</i>	<i>Amounts proposed for 2023</i>	<i>Total cost of project^a</i>	<i>Project time frame</i>	<i>2018 expenditure^{b,c}</i>	<i>2019 appropriation^c</i>	<i>2019 expenditure^c</i>	<i>2020 appropriation^d</i>	<i>2020 expenditure</i>	<i>2021 appropriation^d</i>	<i>2021 expenditure</i>	<i>2022 appropriation^d</i>	<i>January– May 2022 expenditure</i>	<i>Description of progress achieved up to 2022</i>
1. Headquarters														
Alteration and improvement														
Complex-wide accessibility improvements for persons with disabilities	Multi-year	450.0	2 400.0	2020–2023					403.0		434.7		90.8	The implementation of the three-year programme, which started in 2020 and was scheduled for completion in 2022, was delayed by the COVID-19 pandemic and is expected to be concluded in 2023. As at the end of 2021, completed improvements included gradient adjustments and paving for accessible routes, installation of power-assisted doors at the entrances to the Economic and Social Council Chamber and the Trusteeship Council Chamber and a wheelchair accessible exit at 42nd Street (single gate). The design for a wheelchair lift at the General Assembly Hall speaker's rostrum has also been finalized. An additional gate allowing user-operated exit 24 hours a day, 7 days a week at the 42nd Street wheelchair accessible exit, the installation of power-assisted doors at the Security Council Chamber and in the remaining conference rooms, and the design of a wheelchair lift at the 42nd Street South Screening Building are planned for completion in 2022. The total initial estimate of \$2.8 million was revised to \$2.4 million, but final estimates and costs are dependent on the outcome of the competitive procurement and installation logistics of remaining work.
Subtotal, alteration and improvement		450.0			1 611.4	1 911.2	1 966.3	443.5	403.0	356.6	434.7	23.8	90.8	

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
Major maintenance														
General Assembly exit ramp	Multi-year	2 000.0	6 000.0	2021–2023					1 001.1		1 801.6		138.4	Upon completing the design in 2020, the estimated cost of the project provided by the professional cost estimation consultant was significantly higher than the initial estimate for the implementation phase. Activities were reprioritized to make funds available for this project. The renovation of the east ramp is expected to be completed by the end of 2022. As at July 2022, the demolition of the ramp had been completed, the repair work of the structural elements had started and a new railing was being fabricated. The next step of the implementation will consist of installing the new railing with an integrated lighting system, waterproofing, laying of coping stone, and new elevated concrete topping slab for improved accessibility. The renovation of the west ramp, which will involve the same work as the east ramp, is planned for 2023. An amount of \$2 million is required in 2023 to complete the west ramp based on the contract awarded for the project, bringing the total estimated cost for the project to \$6 million.
Design to replace the lighting in the General Assembly Hall	Multi-year		5 500.0	2021–to be determined							503.9			The design work for the General Assembly Hall lighting started at the end of 2021 owing to delays in establishing a new architectural and engineering services contract and is in progress. As the design cost was much higher than the initial estimate, funds were reallocated from the river water projects to cover the shortfall.
Water tank replacement	Multi-year		1 500.0	2021–2023									29.5	The initial project was to refurbish the water tanks in the Secretariat. Following the evaluation of the tanks by all potential service providers, as part of the standard competitive bidding process, it was determined that the tanks required full replacement. The project needed to go through a complete

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January– May 2022 expenditure	Description of progress achieved up to 2022
Elevator code compliance	One-time		237.4	2021					237.4		0.0			redesign before the procurement process for implementation could be initiated. The new design was further postponed by delays in establishing a new contract for architectural and engineering services and is being finalized, at which point the procurement process can be initiated for the implementation of the project. The total cost for the replacement of the water tanks is anticipated to be significantly higher than the initial estimate for refurbishment. The plan for the implementation of the project will be determined upon the completion of the procurement process.
Asbestos abatement in the Dag Hammar skjöld Library Building	One-time			2021							0.9			The elevator door lock monitoring upgrades were implemented in 2020 owing to the need to reprioritize projects as a result of COVID-19. The actual cost was significantly lower than the original estimate and the balance was reallocated to cover the funding shortfall in other projects, mainly the General Assembly exit ramps.
														The testing required to provide specifications for the abatement project was completed in 2021, but the competitive bidding process for the implementation of the abatement could not be completed by year end. Consequently, and in view of the higher costs of the General Assembly exit ramps project, the funds for the abatement were reallocated to the exit ramps. In addition, the project requires the Dag Hammar skjöld Library Building to be completely vacant and out of service for a period of at least 5 weeks in order to perform the asbestos abatement. This presents a scheduling challenge in the light of the ongoing operational requirements of the Building. The administration is reviewing available options on how to proceed with this major maintenance requirement.

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
Replacement of river water piping and river water intake upgrade	Multi-year		2 500.0	2020–to be determined					208.9		0.0			An above water and underwater condition assessment of the Headquarters river water chiller system intake and discharge conduit system was performed by an external engineering firm, from which the service provider determined that some repairs and maintenance were required but that significant capital improvements could be deferred to 2023/2024. The service provider established a maintenance and capital improvement plan. The repairs, as recommended by the consultant, were completed in 2020. The unutilized balance for the project was re-allocated to the accessibility, General Assembly exit ramps and the design of the General Assembly Hall lighting replacement projects.
Enhancement of fire safety in the Dag Hammarskjöld Library Building	Multi-year		3 000.0	2022–to be determined					0.0					The design for this project is expected to be completed by the fourth quarter of 2022, following which a procurement process will need to be undertaken for the implementation of the project.
Other projects									1 219.7		27.6			
Subtotal, major maintenance		2 000.0			4 349.3	5 107.9	17 519.1	2 868.4	2 667.1	2 413.0	2 334.0	1 555.2	167.9	
Improvement of ICT infrastructure														
Maintenance contract of the network and telephone equipment	Multi-year	1 766.9		Recurring					1 562.3		1 348.9			
Check Point firewall software at Headquarters	Multi-year	513.7		Recurring					727.5		0.0		667.7	
Upgrade and maintenance of the enterprise network infrastructure at Headquarters	Multi-year	2 451.5		Recurring					112.9		3 195.4		230.8	
Subtotal, improvement of ICT infrastructure		4 732.1			1 798.3	3 076.6	1 034.8	241.5	2 402.7	4 544.3	4 544.3	4 865.0	898.5	

<i>Project</i>	<i>Multi-year or one-time</i>	<i>Amounts proposed for 2023</i>	<i>Total cost of project^a</i>	<i>Project time frame</i>	<i>2018 expenditure^{b,c}</i>	<i>2019 appropriation^c</i>	<i>2019 expenditure^c</i>	<i>2020 appropriation^d</i>	<i>2020 expenditure</i>	<i>2021 appropriation^d</i>	<i>2021 expenditure</i>	<i>2022 appropriation^d</i>	<i>January–May 2022 expenditure</i>	<i>Description of progress achieved up to 2022</i>
Safety and security improvements														
Ballistic protection for entrances	One-time (new)	22.0	22.0	2023										
Chemical and biological detection systems at access control points	One-time (new)	170.0	170.0	2023										
New booth at post 105 at the delegates' entrance (replacement of the old booth)	One-time (new)	1 500.0	1 500.0	2023										
Replacement of female security officers' locker rooms (consultancy required to vet design phase)	One-time (new)	150.0	150.0	2023										
Turnstile replacement	Multi-year (new)	725.0	1 800.0	2023–2027										
Video surveillance system upgrade	Multi-year (new)	55.0	2 000.0	2023–2026										
X-Ray machine	Multi-year (new)	50.0	900.0	2023–2025										
Access control standardization upgrade (global upgrade and standardization systems for modernization and interoperability)	Multi-year	1 000.0		Recurring										50.9 Performance improvement of the core access control system by capturing the presence of every person on United Nations premises. Upgrade to an enterprise application of C-Cure access control system includes new and replacement panels, replacement card readers, servers, digital video recorders, future biometric applications and miscellaneous system components. This will also include visitor management applications. System upgrades will improve interoperability among Division of Headquarters Security and Safety Services duty stations. It will provide increased capacity to account for every person entering or exiting the duty station premises.
Subtotal, safety and security improvements		3 672.0										1 656.1	50.9	
Total, Headquarters		10 854.1			7 759.0	10 095.7	20 520.2	3 553.4	5 472.8	7 313.9	7 313.0	8 100.1	1 208.1	

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
2. United Nations Office at Geneva														
Alteration and improvement														
Enabling reasonable accommodation of persons with disability	Multi-year	500.0	1 100.0	2022–2023							–			– Studies and surveys have been undertaken in 2021. Currently, the design and scope of work are under development. Works are planned to start during the last quarter of 2022, progressing throughout 2023.
Extension of district heating and cooling network	One-time (new)	500.0	500.0	2023										–
Upgrade of conference facilities to enable hybrid conferences	One-time			2022										– The design and scope of work have been completed and the tender process is ready to begin. Works will be implemented in line with the phasing and planning of the strategic heritage plan – currently December 2022, with completion at the end of the first quarter of 2023.
Upgrade of low voltage connections to annexes	One-time			2021							493.5			– The design and terms of reference were finalized in 2021. Works started at the end of 2021 and should be completed by the last quarter of 2022.
Repayment of the Swiss loan for the new permanent building	Multi-year	2 709.3		Recurring								2 704.9		– The first payment was made in 2021 upon handover of Building H. The payment for 2022 will be made at the end of the year, in accordance with the agreement.
Strategic heritage plan of the United Nations Office at Geneva								34 231.4		53 121.2	53 121.2	66 971.8	66 971.8	
Subtotal, alteration and improvement		3 709.3			18 345.3	33 240.2	42 021.7	38 187.3	36 048.1	57 110.3	56 320.0	70 920.8	66 971.8	
Major maintenance														
Collection and disposal of hazardous materials	Multi-year	100.0	400.0	2021–2024							98.7		45.1	Works are ongoing in areas not affected by the strategic heritage plan.
Maintenance of roads and parking areas	One-time			2021							544.3			In 2021 the project study and relevant coordination with all stakeholders were completed.

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
Replacement of water supply pipes	One-time (new)	125.0	125.0	2023							–			Circulation studies and creation of new pedestrian and bicycle pathways and improvement of car parks, road marking and circulation signs will be fully implemented by the end 2022.
Subtotal, major maintenance		225.0			1 841.4	4 346.8	6 409.1	1 018.6	1 156.8	828.5	643.0	272.8	45.1	
Improvement of ICT infrastructure														
Disability inclusion ICT system	Multi-year (new)	100.0	260.0	2023–2025										
ICT vulnerability and threat management	Multi-year (new)	180.0	540.0	2023–2025										
ICT improvements in 2022: Replacement of outdated technological infrastructure equipment Improved information security	One-time			2022										Requisitioning of equipment is ongoing; some equipment has been received and deployed.
Core firewall upgrade Wi-Fi network user segmentation Unified communications infrastructure maintenance Microsoft Office 365 and Teams integration with videoconference endpoints Conference rooms videoconferencing and audio distribution upgrade	One-time			2021							703.0			Completed.
Subtotal, improvement of ICT infrastructure		280.0							0.0		703.0	962.1	0.0	

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January– May 2022 expenditure	Description of progress achieved up to 2022
Safety and security improvements														
Emergency response lockdown infrastructure	Multi-year	800.0	3 800.0	2023–2025										
Replacement of window protection shatter-resistant film	Multi-year	150.0	750.0	2021–2024							193.0		484.5	Works are still in progress. 70 per cent of the windows in Building E (conference area) have been equipped with new shatter-resistant film. The remaining windows will be completed in 2022. 100 per cent of the windows within La Dependance Pelouse have been equipped with new shatter-resistant film. Once the strategic heritage plan works have been completed in Building A, the replacement of the shatter-resistant film will start, and this work is expected to be completed by the end of 2022.
Subtotal, safety and security improvements		950.0									193.0	618.7	484.5	
Total, United Nations Office at Geneva		5 164.3			20 186.7	37 587.0	48 430.8	39 205.9	37 204.9	57 938.8	57 859.0	72 774.4	67 501.4	
3. United Nations Office at Vienna														
Alteration and improvement														
Cost-shared improvement of facilities and general infrastructure	Multi-year	516.7		Recurring					552.1		379.3		538.5	The Vienna International Centre premises are managed by the UNIDO Buildings Management Services Division. All projects are multi-year projects at various stages of implementation and monitoring, and the individual project implementation schedules are managed by the Division.
Subtotal, alteration and improvement		516.7			228.5	671.7	865.6	548.1	552.1	495.8	379.3	565.4	538.5	

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
Major maintenance														
Cost-shared major maintenance of facilities and general infrastructure	Multi-year	720.1		Recurring					612.7		730.8		698.2	The Vienna International Centre premises are managed by the UNIDO Buildings Management Services Division. All projects are multi-year projects at various stages of implementation and monitoring, and the individual project implementation schedules are managed by the Division.
Subtotal, major maintenance		720.1			614.7	581.5	646.9	639.4	612.7	614.3	730.8	671.4	698.2	
Improvement of ICT infrastructure														
Check Point firewall software	Multi-year	120.0		Recurring					–		–		–	
Subtotal, improvement of ICT infrastructure		120.0							0.0		0.0		0.0	
Safety and security improvements														
Upgrade and acquisition of various hardware components for access security at the United Nations Office at Vienna	Multi-year (new)	861.0		Recurring					–				2.1	
Subtotal, safety and security improvements		861.0							0.0		0.0	827.0	2.1	
Total, United Nations Office at Vienna		2 217.8			843.2	1 253.2	1 512.5	1 187.5	1 164.8	1 110.1	1 110.1	2 063.8	1 238.8	
4. United Nations Office at Nairobi														
Alteration and improvement														
External areas accessibility upgrades	Multi-year	400.0	To be determined	2021–to be determined							151.2			Accessibility condition assessment was completed in 2021. Project phase I is in progress concurrently with part of phase III of roads and carparking

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
External areas Lighting upgrades	One-time (new)	450.0	450.0	2023										upgrades. Works on site are expected to be completed by the fourth quarter of 2022 or the first quarter of 2023.
Fire upgrades	Multi-year			2018–2022					19.2					Project phases I and II were completed in 2020. Part I of the current works was awarded. Works are in progress on site and are expected to be completed by the third quarter of 2022, with part II of the current works expected to be tendered out by the third quarter of 2022 and works expected to be completed by the fourth quarter of 2022.
Roads and car parking upgrades	Multi-year		To be determined	2020–to be determined					713.2		404.5			Project phase II was completed in 2020. The phase III tender was awarded and construction works are in progress on site and expected completed by the fourth quarter of 2022.
Electrical upgrades	Multi-year			2021–2023							150.3			Tender was awarded in the fourth quarter of 2021. Construction works are in progress on site and expected to be completed by the third quarter of 2022.
Other projects									228.0		239.5			
Replacement of office blocks A to J at the United Nations Office at Nairobi								9 169.6	9 169.6	7 157.3	7 153.3	10 069.3	10 069.3	
Renovation of conference services facilities at the United Nations Office at Nairobi												914.6	914.6	
Subtotal, alteration and improvement		850.0			1 258.5	7 292.4	7 106.1	10 131.2	10 130.0	8 099.5	8 098.8	11 867.7	10 983.9	
Major maintenance														
Roof waterproofing upgrades	Multi-year	440.0	1 088.5	2018–2022					36.1					This is the final phase of an ongoing multi-year safety-related project (previously “Building fabric upgrades”) expected to be completed in 2023.

<i>Project</i>	<i>Multi-year or one-time</i>	<i>Amounts proposed for 2023</i>	<i>Total cost of project^a</i>	<i>Project time frame</i>	<i>2018 expenditure^{b,c}</i>	<i>2019 appropriation^c</i>	<i>2019 expenditure^c</i>	<i>2020 appropriation^d</i>	<i>2020 expenditure</i>	<i>2021 appropriation^d</i>	<i>2021 expenditure</i>	<i>2022 appropriation^d</i>	<i>January–May 2022 expenditure</i>	<i>Description of progress achieved up to 2022</i>
Other projects									111.6					
Subtotal, major maintenance		440.0			1 291.7	1 171.3	1 779.5	154.0	147.7			101.7	83.0	
Improvement of ICT infrastructure														
Check Point firewall software	Multi-year	44.3		Recurring										
Subtotal, improvement of ICT infrastructure		44.3							0.0		0.0		0.0	
Safety and security improvements														
Ballistic protection for entrances	One-time (new)	100.0	100.0	2023										
Ballistic security steel doors	One-time (new)	200.0	200.0	2023										
Bollard drive units	One-time (new)	65.0	65.0	2023										
Cameras for taking badge photos	One-time (new)	11.0	11.0	2023										
Fire truck	One-time (new)	500.0	500.0	2023										
Handheld identity card readers	One-time (new)	120.0	120.0	2023										
Replace Fargo pass and identity card printers	One-time (new)	50.0	50.0	2023										
Replacement of window protection shatter-resistant film	One-time (new)	250.0	250.0	2023										
Swing gate for accessibility	One-time (new)	2.0	2.0	2023										
Under vehicle screening system	One-time (new)	280.0	280.0	2023										
X-Ray machine	One-time (new)	250.0	250.0	2023										
Subtotal, safety and security improvements		1 828.0										679.4	116.0	
Total, United Nations Office at Nairobi		3 162.3			2 550.2	8 463.7	8 885.6	10 285.2	10 277.7	8 099.5	8 098.8	12 648.8	11 182.9	

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
5. ESCAP														
Alteration and improvement														
New visitors' entrance	Multi-year	300.0	1 200.0	2021–2024							152.7		6.5	In 2021, ESCAP commenced the detailed design for the bidding exercise in 2022 (now 60 per cent complete), with construction expected to commence in 2023, with completion scheduled for 2024.
Renovation of audiovisual facilities in conference rooms 1 and 2 of the United Nations Conference Centre	Multi-year	154.5	2 300.0	2020–2025							341.3		167.5	The scope of this project has been expanded during its progress from the original conference room 3 renovations to conference room 4, conference room 2, conference room 1 and finally ESCAP Hall. Conference room 2 is under bid and scheduled to start in 2022 with completion expected in 2023. Conference room 1 works are scheduled for 2024.
Other projects									594.8		106.6			
Seismic mitigation retrofit and life-cycle replacement project at ESCAP								5 503.5	5 503.5	5 237.8	5 237.8	6 024.3	6 024.3	
Subtotal, alteration and improvement		454.5			2 705.3	3 938.5	5 192.0	6 067.2	6 098.3	6 088.7	5 838.4	6 469.9	6 198.3	
Major maintenance														
Asbestos abatement	Multi-year	430.0	1 135.0	2022–2025										In 2022, key removal projects funded include: the removal of structural fireproofing in the Service Building and the removal of flexible connections (asbestos-containing materials) and rope gasket (asbestos-containing materials) from the air systems of the United Nations Conference Centre. In 2023, ESCAP will complete the two projects mentioned above and then proceed with lower-risk projects. The next project will be the removal of the asbestos-containing materials from the recycle centre roof in 2024. In 2025, ESCAP will continue the

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January– May 2022 expenditure	Description of progress achieved up to 2022
Chilled water header replacement	One-time (new)	135.0	135.0	2023										removal of other low-risk asbestos-containing materials identified in the studies. One-off chilled water header replacement, with design completed internally in 2022. The procurement process will start later this year.
Other projects									470.2					
Subtotal, major maintenance		565.0			1 022.5	514.9	11.9	448.2	470.2	0.0		221.3	0.0	
Safety and security improvements														
Access control at secretariat building block B	One-time (new)	130.0	130.0	2023										Installation of access control system to all main doors of secretariat building block B
Addition of video cameras, upgrade	One-time (new)	70.0	70.0	2023										
Ballistic protection for entrances	One-time (new)	150.0	150.0	2023										
Security patrol watch tour system	One-time (new)	20.0	20.0	2023										
Turnstiles at the doors to the United Nations Conference Centre	One-time (new)	500.0	500.0	2023										
Walk-through metal detectors	One-time (new)	60.0	60.0	2023										
Other projects											253.5			
Subtotal, safety and security improvements		930.0						0.0	0.0		253.5	595.4		
Total, ESCAP		1 949.5			3 727.8	4 453.4	5 203.9	6 515.4	6 568.5	6 088.7	6 091.9	7 286.6	6 198.3	

6. ECLAC

Alteration and improvement

Building of the Latin American Centre for Economic and Social Documentation facade intervention	One-time (new)	113.2	113.2	2023										
Sustainable landscape for water saving	Multi-year	252.7	403.0	2023–2024					–					– The Water Management Plan resulted from the need to address a prolonged drought crisis in the

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
Water Management Plan, water reservoir waterproofing	Multi-year	190.0	593.5	2021–2024							52.8		47.5	<p>host country of ECLAC headquarters and as an initiative along the lines of the Strategy for Sustainability Management in the United Nations System, 2020–2030 (CEB/2019/1/Add.1). The initial study was done in 2020 and resulted in the development of a Water Management Plan with specific strategies for implementation of short-term and longer-term projects. Some of these initiatives were partially implemented in 2021 and, as part of a sequential planning process, other interventions will be implemented in 2022 and 2023. The progress achieved thus far has resulted in more sustainable use of water resources and recycling capabilities on the campus for gardening. The sustainable gardening project is part of those interventions to ensure less water consumption in gardening activities.</p> <p>The Water Management Plan is being delivered along the lines of ECLAC Drought Crisis Plan. After the drought in Chile became extremely severe, the ECLAC Drought Crisis Plan was implemented along with measures by the host Government. The water reservoir waterproofing is part of the Water Management Plan, which includes eight initiatives in the most important areas. A detailed scope of work for the implementation of high-efficiency irrigation systems to control drinking and sanitary water supply and water recycling strategies has been defined and developed, and follow-up will be included in the forthcoming budgeting cycles. The ECLAC water supply comes largely from the on-campus water well, which was out of order. Repair and maintenance work on the well were fully implemented in 2022.</p>
Other projects									217.2		409.0			

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January– May 2022 expenditure	Description of progress achieved up to 2022
Renovation of the North Building at ECLAC								103.3	103.3	1 424.5	1 424.5	5 158.8	5 158.8	
Subtotal, alteration and improvement		555.9			481.3	1 074.0	1 013.3	640.0	320.5	2 078.1	1 886.3	5 547.3	5 206.3	
Major maintenance														
Maintenance and upgrade of the restrooms in the library and in the printing building	One-time (new)	81.5	81.5	2023										
Phased implementation of upgrading of facilities for persons with disabilities	Multi-year	104.6	300.0	2020–2026					45.0		38.2		6.4	In 2019, the manual doors of the main entrance to the Latin American Centre for Economic and Social Documentation building were upgraded to automatic. In 2020, the main entrance of the building was upgraded to make it accessible. In 2021, the signage and wayfinding project was developed, to be implemented in 2022. During 2023, the second stage of the inclusive accessibility signage system will be implemented with an exterior ramp to connect the new North Building to the main building.
Renovation of the South Security Building heating, ventilation and air conditioning systems	One-time (new)	100.0	100.0	2023										
Other projects									722.3		306.3			
Subtotal, major maintenance		286.1			145.5	440.6	802.5	377.2	765.4	194.8	344.5	199.1	6.4	
Improvement of ICT infrastructure														
Check Point firewall software	Multi-year	165.0		Recurring									47.5	
Subtotal, improvement of ICT infrastructure		165.0							0.0		0.0		47.5	

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January– May 2022 expenditure	Description of progress achieved up to 2022
Safety and security improvements														
Separate entryways for staff and visitors as part of the standardized access control project	One-time (new)	180.0	180.0	2023										
Improvements to access control facilities in South Pavilion	Multi-year (New)	65.0	130.0	2023–2024										
Physical security and safety upgrades (upgrades of perimeter protection, upgrades of access control and fire safety, as well as accessibility and related requirements)	Multi-year	130.0	390.0	2023–2025										
Replacement of female security officers' locker rooms (consultancy required to vet design phase)	One-time (new)	115.0	115.0	2023										
Other projects												26.5		
Subtotal, safety and security improvements		490.0							0.0		26.5	787.1	0.0	
Total, ECLAC		1 497.0			626.8	1 514.6	1 815.8	1 017.2	1 085.9	2 272.9	2 257.3	6 533.5	5 260.2	

7. ECA

Alteration and improvement

Specialized architecture consultancy for ECA campus programme (design phase)	Multi-year	464.0	>4000.00	2018–2026					824.7		991.6		26.1	In 2021, tender documents for the second floor flexible workspace project in the Niger office building and the accessibility and architectural design for United Nations Conference Centre conference rooms 1 and 2 were completed. The 25-year Strategic Capital Master Plan for ECA and its subregional offices was also completed, which included: the strategic capital review, the development of the justification
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Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
Rebuild of the Subregional Office for Central Africa in Yaoundé	Multi-year	838.0	2 400.0	2023–2025										for the renovation of the Congo and Niger buildings; an accessibility audit under the United Nations Disability Inclusion Strategy; the development of an accessibility policy and action plan; the design, tender and award of the contract for the construction of the language school; and the completion of a hazardous materials audit of the Limpopo and Niger buildings.
Other projects									137.4		222.1			
Renovation of Africa Hall at ECA								7 577.1	7 577.1					
Subtotal, alteration and improvement		1 302.0			37.8	9 274.3	14 144.3	8 928.4	8 539.2	1 283.8	1 213.7	1 299.0	26.1	
Major maintenance									113.1					
Subtotal, major maintenance					250.3	106.3	1 266.1	107.4	113.1					
Safety and security improvements														
Design work of perimeter security and other security projects (design validation phase)	One-time (new)	900.0	900.0	2023										
X-Ray machine replacement	One-time (new)	200.0	200.0	2023										
Other projects											70.0			
Subtotal, safety and security improvements		1 100.0							0.0	0.0	70.0	578.0	0.0	
Total, ECA		2 402.0			288.1	9 380.6	15 410.4	9 035.8	8 652.3	1 283.8	1 283.7	1 877.0	26.1	

Project	Multi-year or one-time	Amounts proposed for 2023	Total cost of project ^a	Project time frame	2018 expenditure ^{b,c}	2019 appropriation ^c	2019 expenditure ^c	2020 appropriation ^d	2020 expenditure	2021 appropriation ^d	2021 expenditure	2022 appropriation ^d	January–May 2022 expenditure	Description of progress achieved up to 2022
8. ESCWA														
Alteration and improvement														
Facilities: elevators upgrade	One-time (new)	500.0	500.0	2023										
Facilities: heating, ventilation and air conditioning upgrade	Multi-year (new)	300.0	460.0	2023–2024										
Facilities: improvements to accessibility and related access control in South Pavilion	Multi-year	100.0	100.0	2023										
Facilities: improvements to conference rooms for persons with disabilities	Multi-year	168.0	200.0	2023–2024										In 2022, automatic door openers for office lobby entrances on each floor will be installed to allow persons who use wheelchairs to access these floors safely and easily, and to remove contact points from these doors to prevent COVID-19 transmission.
Facilities: parking revamping	Multi-year (new)	125.0	200.0	2023–2024										
Revamping of two floors	One-time (new)		500.0	2022									140.5	
Other projects									2 000.0					
Subtotal, alteration and improvement		1 193.0			0.0	0.0	0.0	0.0	2 000.0	201.1	0.0	1 224.1	140.5	
Major maintenance														
Subtotal, major maintenance														
Improvement of ICT infrastructure														
Data centre renovation (downsizing and renovation)	Multi-year (new)	150.0	200.0	2023–2025										
ICT business continuity	Multi-year	50.0	80.0	2023–2025										
ICT infrastructure upgrade	Multi-year	160.0	1 010.0	2023–2025										
Subtotal, improvement of ICT infrastructure		360.0							0.0		0.0		0.0	

<i>Project</i>	<i>Multi-year or one-time</i>	<i>Amounts proposed for 2023</i>	<i>Total cost of project^a</i>	<i>Project time frame</i>	<i>2018 expenditure^{b,c}</i>	<i>2019 appropriation^c</i>	<i>2019 expenditure^c</i>	<i>2020 appropriation^d</i>	<i>2020 expenditure</i>	<i>2021 appropriation^d</i>	<i>2021 expenditure</i>	<i>2022 appropriation^d</i>	<i>January– May 2022 expenditure</i>	<i>Description of progress achieved up to 2022</i>
Safety and security improvements														
Access control hardware	Multi-year (new)	92.0		Recurring										
Addressable fire alarm software with strobe lights to upgrade the existing alarm system	One-time (new)	100.0	100.0	2023										
Barriers (gates and fences)	One-time (new)	120.0	120.0	2023										
Support and maintenance of existing physical security systems	Multi-year	60.0	180.0	2017–2025					258.1		199.6		57.1	
Upgrade of existing physical security systems hardware	One-time (new)	555.0	555.0	2023										
Subtotal, safety and security improvements		927.0			0.0	0.0	0.0	0.0	258.1		199.6	234.5	57.1	
Total, ESCWA		2 480.0			257.6	256.4	256.1	0.0	2 258.1	201.1	199.6	1 458.6	197.6	
Grand total		29 727.0			36 239.4	73 004.6	102 035.3	70 800.4	72 685.0	84 308.8	84 213.4	112 742.8	92 813.4	

^a The column “Total cost of project” shows the itemized cost of projects included in the 2023 budget proposal.

^b 2018 appropriation figures are not readily available as data from the existing system.

^c 2019 appropriations and 2018 and 2019 expenditures are presented at the project category level by entity. Further breakdown at the project level is not readily available.

^d 2020, 2021 and 2022 appropriation information is available for major construction projects and at the project category level by entity. For other projects, breakdown at the project level is not readily available.

Part XII

Safety and security

Section 34

Safety and security

Regular budget

Appropriation for 2021	\$130,206,900
Expenditure for 2021	\$121,398,200
Appropriation for 2022	\$125,653,800
Expenditure as at 30 June 2022	\$72,670,600
Proposal for 2023	\$124,540,400

Other assessed^a

Appropriation for 2021	\$3,511,500
Expenditure for 2021	\$3,443,400
Estimate for 2022	\$3,697,300
Expenditure as at 30 June 2022	\$1,959,300
Proposal for 2023 ^b	\$4,029,100

Extrabudgetary resources

Available for 2021	\$14,007,000
Expenditure for 2021	\$10,092,700
Estimate for 2022	\$16,781,300
Expenditure as at 30 June 2022	\$4,663,100
Projected for 2023	\$13,065,700

Jointly financed activities

Available for 2021	\$153,908,400
Expenditure for 2021	\$143,937,700
Appropriation for 2022	\$163,257,200
Expenditure as at 30 June 2022	\$72,931,200
Projected for 2023	\$163,324,000

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

^a The budget period for other assessed resources is from 1 July to 30 June.

^b Does not reflect the decision taken by the General Assembly in its resolution [76/279](#) on the support account for peacekeeping operations.

XII.1 Section 34 of the proposed programme budget for 2023 contains the proposals of the Secretary-General under the regular budget for section 34, as well as the gross budget for jointly financed activities of the United Nations security management system, which is presented for the consideration and approval of the General Assembly in accordance with established practice (see para. XII.26 below). The regular budget resources requested by the Secretary-General for section 34 for 2023 amount to \$124,540,400 before recosting, reflecting a net decrease of \$1,130,400, or 0.9 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 34), tables 34.14 and 34.20 (1)). The net decrease comprises technical adjustments in the amount of \$2,212,000 under the grants and contributions object class within the programme of work, reflecting primarily the reduction in the Secretariat share of jointly financed activities from 18.3 per cent to 16.8 per cent (*ibid.*, para. 34.68), which are offset in part by other changes amounting to \$1,098,600, resulting from the proposed establishment of four new posts and five new general temporary assistance positions under the executive direction and management and programme of work components (*ibid.*, para. 34.69). The gross budget for the jointly financed activities of the Department of Safety and Security for 2023 amounts to \$163,234,000 before recosting, reflecting a net increase of \$66,800, or 0.0 per cent, compared with the appropriation for 2022 (*ibid.*, table 34.25). The increase relates to the delayed impact of the establishment of a post of Security Coordination Officer (P-3) at the United Nations Office at Vienna (*ibid.*, para. 34.70).

XII.2 The estimated other assessed resources for 2023 under section 34 amount to \$4,029,100, reflecting an increase of \$331,800, or 9.0 per cent, compared with the 2022 estimate, due primarily to updated salary costs. The estimated extrabudgetary resources for 2023 amount to \$13,065,700, reflecting a decrease of \$3,715,600, or 22.1 per cent, compared with the 2022 estimate (*ibid.*, paras. 34.71, 34.72 and 34.87 and tables 34.20 (2) and (3)).

XII.3 Information on the evolution of overall financial resources by object of expenditure and funding source and on the evolution of jointly financed activities by object of expenditure is contained in tables XII.6 and XII.7.

Table XII.1
Staffing resources

	Number	Details
Regular budget		
Approved for 2022	1 040	1 USG, 1 ASG, 1 D-2, 4 D-1, 7 P-5, 16 P-4, 16 P-3, 6 P-2/1, 8 GS (PL), 162 GS (OL), 306 SS and 512 LL
Establishment	4	1 P-4 under executive direction and management 1 D-2, 1 P-4 and 1 P-2 under subprogramme 3
Proposed for 2023	1 044	1 USG, 1 ASG, 2 D-2, 4 D-1, 7 P-5, 18 P-4, 16 P-3, 7 P-2/1, 8 GS (PL), 162 GS (OL), 306 SS and 512 LL
Other assessed		
Approved for 2022	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
Projected for 2023	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
Extrabudgetary		
Approved for 2022	54	39 GS (OL), 9 SS and 6 LL
Projected for 2023	54	39 GS (OL), 9 SS and 6 LL
Jointly financed activities		
Approved for 2022	958	1 D-2, 9 D-1, 28 P-5, 197 P-4, 116 P-3, 14 P-2/1, 4 GS (PL), 26 GS (OL), 153 SS and 410 LL
Proposed for 2023	958	1 D-2, 9 D-1, 28 P-5, 197 P-4, 116 P-3, 14 P-2/1, 4 GS (PL), 26 GS (OL), 153 SS and 410 LL

Regular budget

Comments and recommendations on posts

XII.4 The regular budget resources for posts proposed for 2023 amount to \$84,760,900, representing an increase \$449,300, or 0.5 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 34), table 34.22). The proposed resources would provide for the continuation of 1,040 posts and the proposed establishment of 4 new posts (*ibid.*, table 34.16). Annex III to the budget proposal provides justifications for the proposed establishment of the four new posts, namely: (a) under executive direction and management, one post of Programme Management Officer (P-4) to provide the Under-Secretary-General for Safety and Security with information and analysis on operational, political and security trends (*ibid.*, para. 34.69 (a)); and (b) under subprogramme 3, Specialized operational support, three posts – one Director (D-2), one Programme Management Officer (P-4) and one Associate Information Management Officer (P-2) – which are proposed for establishment following the completion of an evaluation of the strengthening of the Division of Specialized Operational Support. Under the proposal, the funding for the Director (D-2) function, established in 2020, would be converted from jointly financed to regular budget resources, because the related responsibilities and activities are considered to be core services; the Programme Management Officer (P-4) would lead, *inter alia*, the implementation of the United Nations Road Safety Strategy; and the Associate Information Management Officer (P-2) would assist in developing information management solutions for the Department (*ibid.*, paras. 34.16, 34.17 and 34.69 (c)).

XII.5 Upon enquiry, the Advisory Committee was informed that the incumbent of the proposed post of Programme Management Officer (P-4), under executive direction and management, would act as a special assistant to the Under-Secretary-General and would provide a direct link to counterpart offices. The incumbent would also handle sensitive information in support of the Under-Secretary-General, consolidate information from internal and external interlocutors and summarize political developments beyond the United Nations security realm. In respect of the new posts proposed within the Division of Specialized Operational Support, the Committee was informed, upon enquiry, that the Director (D-2) would lead and oversee a number of General Assembly-mandated core responsibilities and would collaborate with United Nations security management system organizations on road safety management and with the Office of Information and Communications Technology on information management strategy, service-level agreements and analytics. The post of Programme Management Officer (P-4) would enhance the Department's efforts in leading the implementation of the Road Safety Strategy, pursuant to General Assembly resolutions 73/137 and 72/271, and would focus on the related data collection and analysis, surveys and development of common standards and guidelines. Lastly, a key area of focus for the post of Associate Information Management Officer (P-2) would be to develop the Department's capacities to securely identify, collect, organize and distribute data in support of its operations in collaboration with the Office of Information and Communications Technology, which does not provide information management services to the Department but does support the maintenance of existing ICT infrastructure.

XII.6 The Advisory Committee was informed, upon enquiry, that of the four newly proposed posts, the functions of three (the D-2 and 2 P-4 posts) were already being provided through the use of general temporary assistance, with the D-2 and one P-4 post provided for under the gross budget for jointly financed activities and the remaining P-4 post funded under the regular budget. Upon enquiring as to why the Department had not proposed a commensurate reduction under general temporary assistance to offset the costs of the proposed establishment of new posts under the

regular budget, the Committee was informed that the funding of the functions through the regular budget was required, as they were all deemed to be core to the work of the Department, while general temporary assistance resources were needed to provide for emergency surge response capacity. The Committee was further informed that the Department was frequently called upon to scale up and reorient its presence with surge missions and security assessments so as to enable United Nations delivery in contexts of extreme volatility or violence and that, until recently, it had looked to fill those needs in-house, using existing structures and personnel to do so. Recent emergencies, however, had pointed to the need for faster and different support and services from the Department, including in the provision of agile, effective and rapid security responses to emergencies and crises, leading to increased demand for temporary staff capacity to meet urgent needs. **The Advisory Committee points out that shared security requirements in field settings should be financed under the gross budget for jointly financed activities and recommends that the General Assembly request the Secretary-General to provide further clarification and justification regarding the level of resource requirements for general temporary assistance under the regular budget at the time of its consideration of the present report.**

XII.7 The Advisory Committee was also informed, upon enquiry, that road safety was a core mandated responsibility of the Department and that its road safety-related roles and responsibilities were in line with the relevant resolutions of the General Assembly, including resolution [74/299](#). Specifically, the Department's role was to support the development of guidance for the Secretariat and the entities participating in the United Nations security management system. The Department had also helped to advance the implementation of the Road Safety Strategy through an awareness-raising campaign in close collaboration with other Secretariat entities, including the Department of Operational Support and the Department of Management Strategy, Policy and Compliance, as well as members of the security management system. Upon enquiry, the Committee was informed that the Department of Safety and Security also collaborated and was in discussions with the Department of Operational Support on aviation safety, for which it played a similar role in the development and review of policy guidance for the Secretariat and the security management system. The Committee notes that discussions are ongoing between the Department of Safety and Security and the Department of Operational Support on harmonizing the activities of the Critical Incident Stress Management Unit and the Staff Counsellor's Office (*ibid.*, annex II).

XII.8 The Advisory Committee is not convinced of the justifications provided in support of the establishment of the new functions as regular budget posts and recommends against the proposed establishment of one post of Director (D-2), one post of Programme Management Officer (P-4) and one post of Associate Information Management Officer (P-2) under the Division of Specialized Operational Support. Any related non-post resources should be adjusted accordingly.

XII.9 The Advisory Committee also notes that the Secretary-General's bulletin on the organization of the Department of Safety and Security ([ST/SGB/2013/5](#)) has not been updated since 2013 and does not reflect the roles and responsibilities of the Department in the implementation of the United Nations Road Safety Strategy and the core functions of the Division of Specialized Operational Support. Furthermore, the Committee considers that the division of labour between the Department of Safety and Security and the Department of Operational Support on road and aviation safety, as well as on staff counselling, has not been sufficiently clarified. The Committee therefore recommends that the General Assembly request the Secretary-General to update his bulletin on the organization of the Department of Safety and Security so as to bring it into line with existing mandates and to provide clarification to the Assembly on the related roles and

responsibilities of the Department of Safety and Security, the Department of Operational Support and other relevant entities at the time of its consideration of the present report and in the context of the next budget submission.

Vacant posts

XII.10 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2022, 86 posts were vacant (1 P-4, 4 P-3, 3 General Service (Principal level), 34 General Service (Other level) and 44 Security Service) and that 2 posts (2 P-3) had been vacant for more than two years. The Committee was also informed, upon enquiry, that despite the number of vacant posts, the Department of Safety and Security was able to deliver on its mandates in 2020 and 2021 owing, in part, to a reduction in meetings held as a result of the COVID-19 pandemic, and that the Department was actively engaged in recruitment efforts in the light of the transition to the “new normal”. **The Advisory Committee trusts that all vacant posts, including long-vacant ones, will be filled expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.** The Advisory Committee makes further observations on posts vacant for 24 months or longer in chapter I above.

Vacancy rates

XII.11 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2021 and the period from January to June 2022, as well as on the proposed posts and budgeted vacancy rates for 2023 for section 34 (see table XII.2). The Committee notes the significant discrepancy between approved and actual vacancy rates in 2021 and 2022, as well as the corresponding underexpenditure under posts in 2021 and during the first six months of 2022 (see table XII.6). **The Advisory Committee trusts that clarification on the proposed vacancy rate for the Professional and higher categories will be provided to the General Assembly during its consideration of the present report.**

Table XII.2
Number of posts and vacancy rates, 2021–2023

Category	2021			2022			2023	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	52	10.4	20.7	52	11.4	12.1	56	12.6
General Service and related	989	5.0	7.2	988	6.3	8.0	988	7.0

Special post allowance

XII.12 The Advisory Committee notes from the information provided to it that the Department had two vacant posts (1 P-4 and 1 Security Service) encumbered through the granting of special post allowance to the temporary incumbent for more than one year. Upon enquiry, the Committee was informed that recruitment for both posts was expected to be completed by 31 July 2022.

XII.13 Subject to its recommendation in paragraph XII.8 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

XII.14 The proposed requirements for non-post resources for 2023 amount to \$39,779,500, reflecting a net decrease of \$1,562,700, or 3.8 per cent, compared with the appropriation for 2022 (A/77/6 (Sect. 34), table 34.22). As indicated in the report, the decrease is attributable primarily to the removal of non-recurrent provisions, under grants and contributions, related to security personnel for the replacement of blocks A to J at the United Nations Office at Nairobi, pursuant to General Assembly resolution 76/246, under subprogramme 1, Security and safety services, and a reduction in the Secretariat share of jointly financed activities from 18.3 per cent to 16.8 per cent under subprogrammes 2 and 3 (\$2,212,000). The decrease is offset in part by an increase in provisions for the proposed establishment of five new general temporary assistance positions under subprogramme 1 (\$649,300) (*ibid.*, paras. 34.68 and 34.69 (b)).

General temporary assistance positions

XII.15 The proposals of the Secretary-General include a provision for the establishment of five new general temporary assistance positions (1 P-5, 2 P-4, 1 P-3 and 1 General Service (Principal level)), under subprogramme 1, to lead the multi-year standardized access control project proposed under section 33, Construction, alteration, improvement and major maintenance (*ibid.*, para. 34.69 (b)). The Advisory Committee was informed, upon enquiry, that the project was part of a multi-year comprehensive security upgrade and improvement plan, which would address proposals for security projects and security applications connected to other capital improvement projects submitted by entities, with a focus on facilities and ICT improvements. The related projects of the 24/7 project access control team under the Department would be part of the capital investments proposal and would include, as part of its scope, access control, physical security, perimeter protection and video surveillance. The Secretary-General indicates that the Department's project team would have subject matter experts in the following areas: project management, security systems project management, security systems procurement, security budgeting and finance, and security logistics and administration. The Committee was also informed, upon enquiry, that a report on the multi-year comprehensive security upgrade and improvement plan would be submitted for the consideration of the General Assembly at the main part of its seventy-seventh session (A/77/6 (Sect. 33), para. 33.7). Upon enquiry, the Committee was provided with the dates of establishment of the 31 positions and functions (1 P-5, 3 P-4, 1 P-3, 1 General Service (Principal level), 13 General Service (Other level) and 12 Local level) proposed to be carried out by general temporary assistance in the 2023 budget period. The Committee notes that three of the five newly proposed positions in the project access control team (1 P-5, 1 P-3 and 1 General Service (Principal level)) were established in 2021 and that the remaining two P-4 positions were pending approval to initiate recruitment. The Committee was also informed, upon enquiry, that no posts were exclusively dedicated to physical security projects. **The Advisory Committee recalls that a post of Chief of Physical Security (P-5) was established pursuant to General Assembly resolution 75/254 A–C and trusts that the Secretary-General will submit the requested requirements in the context of the upcoming report on the multi-year comprehensive security upgrade and improvement plan for the consideration of the General Assembly at the main part of its seventy-seventh session. The Committee therefore recommends against the proposed establishment of the positions (1 P-5, 2 P-4, 1 P-3 and 1 General Service (Principal level)).**

XII.16 In addition, the Advisory Committee, recalling its report on the strengthened and unified security management system for the United Nations and the observations contained therein (A/63/769, para. 18), notes that five Security Officer (Local level)

general temporary assistance positions approved for the second phase of the standardized access control project were established in 2010 and remain encumbered. The Committee further notes that five General Service (Other level) general temporary assistance positions providing support to the Pass and Identification Unit were established between 2005 and 2008 and that one position of Senior Information Systems Assistant (Local level) has been encumbered since 2010. **The Advisory Committee has discussed the matter of general temporary assistance positions in its previous reports (see A/76/7 and A/76/7/Corr.1, chap. I, para. 65, and A/75/7 and A/75/7/Corr.1, chap. I, para. 59) and underscores its view that the funding of functions that are of a continuing nature under general temporary assistance creates a lack of transparency and is a departure from approved budgetary practice (A/54/7/Add.5, paras. 36 and 38). Given the prolonged period of the general temporary assistance positions in question, the Committee trusts that the Department will address the related requirements in a sustainable way and will provide an update in the context of the next budget submission.** The Committee makes further comments on the use of general temporary assistance positions in chapter I above.

XII.17 Subject to its recommendations in paragraphs XII.13 and XII.15 above and paragraph XII.19 below, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Jointly financed activities

XII.18 Information on the evolution of jointly financed activities and the Secretariat's share of those activities is contained in table XII.3.

Table XII.3

Section 34, Safety and security: evolution of jointly financed activities and the Secretariat's share of jointly financed activities

(Thousands of United States dollars)

	2021 appropriation	2022 appropriation	2023 estimate (before recosting)
Jointly financed activities	153 908.4	163 257.2	163 324.0
Secretariat's share of jointly financed activities	32 623.9	30 428.9	28 300.5

XII.19 In his report, the Secretary-General indicates that resources proposed for jointly financed activities for 2023 amount to \$163,324,000, comprising the following: (a) the Security and Safety Service in Vienna (\$15,693,700); (b) regional field security operations (\$144,135,100); and (c) the malicious acts insurance policy (\$3,495,200) (A/77/6 (Sect. 34), para. 34.80 and table 34.25). The proposed level reflects an increase of \$66,800, or 0.0 per cent, compared with the appropriation for 2022, due to the delayed impact of the establishment of a post of Security Coordination Officer (P-3) at the United Nations Office at Vienna in 2022 (ibid., para. 34.70). Upon enquiry, the Advisory Committee was provided with detailed expenditure information under subprogramme 2, Regional field operations, and notes that expenditure amounted to \$123,616,800 in 2021 and \$59,133,100 from January to June 2022 against a provision of \$134,191,300 for 2021 and \$144,135,100 for 2022. The trend in the low level of expenditure is shown in many budget lines, in particular post resources, general operating expenses, travel of staff, and supplies and materials (see table XII.7). **Taking into consideration the low level of expenditures for 2021 and during the first six months of 2022, the Advisory Committee recommends a reduction of \$2.5 million to the proposed provision under subprogramme 2, Regional field operations, of the jointly financed activities budget for 2023. The**

regular budget resources for the Secretariat share of jointly financed activities relating to regional security operations should be adjusted accordingly.

Security and Safety Service in Vienna

XII.20 The proposal of the Secretary-General indicates that the proposed resources for 2023 include, under jointly financed activities, a provision of \$15,884,500 for the cost of the Security and Safety Service in Vienna, of which the United Nations share amounts to \$3,609,600 (A/77/6 (Sect. 34), para. 34.82 and table 34.27). The provision includes an increase of \$66,800 to account for the delayed impact of the establishment of a post of Security Coordination Officer (P-3) at the United Nations Office at Vienna (ibid., para. 34.70). It is indicated that the cost-sharing arrangements in Vienna are based on a formula agreed by the four organizations located at the Vienna International Centre and that the Secretariat share for safety and security services in Vienna remains unchanged at 23.0 per cent for 2023 (ibid., para. 34.64).

Malicious acts insurance policy

XII.21 In the budget proposal, it is indicated that the proposed resources for 2023 include, under jointly financed activities, a provision of \$3,495,200 for the cost of the United Nations malicious acts insurance policy, of which the United Nations share amounts to \$458,200 (ibid., para. 34.80 and table 34.28). Upon enquiry, the Advisory Committee was provided with the table below, which shows the Secretariat's share of and expenditure on the policy premium for 2020 to 2023.

Table XII.4

Secretariat's share of malicious acts insurance policy, 2020–2023

(United States dollars)

<i>Year</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Proposed</i>
2020	572 000	450 400	–
2021	511 300	351 400	–
2022	458 200	– ^a	–
2023	–	–	458 200

^a Expenditure normally posted during the last quarter of the year.

XII.22 Subject to its recommendation in paragraph XII.19 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post and non-post resources under the gross budget for jointly financed activities.

Other matters

Gender and geographical representation

XII.23 The Advisory Committee was informed, upon enquiry, that female representation amounted to 24.1 per cent of 956 regular budget posts, with male representation amounting to 75.9 per cent. The Committee was also informed, upon enquiry, that of 39 regular budget posts in the Professional and higher categories, 23 posts, or 59 per cent, were encumbered by nationals of Western European and other States as at 31 December 2021 and no posts were encumbered by nationals of the African States.

XII.24 The Advisory Committee notes the information on the launch of a recruitment roster management campaign for positions at the P-3 to P-5 levels provided in

response to its recommendation on gender and geographical representation (see [A/77/6 \(Sect. 34\)](#), annex II). Upon enquiry, the Committee was informed that the generic job opening campaign attracted a total of 6,289 applications, yielding approximately 15 per cent suitable applications from women candidates. The highest number of applications as a result of the campaign came from the African States and Asia-Pacific States. **The Advisory Committee trusts that the Secretary-General will enhance his efforts to achieve equitable geographical representation of Member States and gender parity among staff and will provide an update in all future programme budget submissions.**

Funding methodology of the jointly financed activities

XII.25 In his report, the Secretary General provides an overview of the jointly financed activities funding methodology for the United Nations security management system (*ibid.*, paras. 34.60–34.65). It is indicated that, following a review by the working group established to analyse the methodology, a revised cost-sharing arrangement was endorsed by the High-level Committee on Management in October 2021 (CEB/2021/HLCM/FB/5), by which the Secretariat share for jointly financed security and safety services was reduced from 18.3 per cent in 2022 to 16.8 per cent for 2023, in accordance with the most recent CEB staff census data as at 31 December 2021 ([A/77/6 \(Sect. 34\)](#), paras. 34.62–34.63). The Advisory Committee recalls its previous observations on apportioning jointly financed costs of the United Nations security management system on the basis of an accurate and up-to-date headcount (see [A/76/7](#) and [A/76/7/Corr.1](#), paras. XII.17–XII.19).

XII.26 Upon enquiry, the Advisory Committee was informed that the revised cost-sharing methodology, while preserving the principles approved by the General Assembly in its resolution [56/255](#), includes the following updated provisions: (a) a minimum annual participation fee of \$37,500 to be paid by all member organizations and subject to recosting for inflation at the United Nations rate; (b) the apportionment of overall costs for central activities, reduced by the membership fee, among all participating organizations on the basis of a global headcount, with organizations that have less than 1.25 per cent of the headcount not being subject to the charge; and (c) the apportionment of field-based security costs on the basis of the headcount of personnel of the organizations of the United Nations system based in countries that are not members of OECD, with organizations that have a headcount of 100 or fewer staff not being subject to the charge. Upon further enquiry, the Committee was informed that the requirements for the jointly financed budget, while presented alongside the requirements for the Department under the regular budget, were approved by the General Assembly in the context of its agenda item on special subjects relating to the proposed programme budget.

Cost recovery

XII.27 It is indicated in the report of the Secretary-General that estimated extrabudgetary resources for 2023 amount to \$13,065,700, reflecting a decrease of \$3,715,600, or 22.1 per cent, compared with the estimate for 2022 ([A/77/6 \(Sect. 34\)](#), table 34.20 (3)). The resources would provide for a total of 54 extrabudgetary posts, which is equivalent to the number of posts included in 2022 (*ibid.*, para. 34.72 and table 34.21 (3)). Upon enquiry, the Advisory Committee was informed that the extrabudgetary resources of \$13.07 million related mainly to cost recovery for security services provided externally at the United Nations complex and annex buildings to agencies, funds and programmes, and others beyond the scope of the regular budget, and did not constitute contributions from Member States or donors. The Committee was provided with an update of the estimated income from cost recovery for the period 2020–2023, as shown in table XII.5.

Table XII.5
Cost recovery for security services
 (Thousands of United States dollars)

	2020		2021		2022		2023
	Estimate	Actual	Estimate	Actual	Estimate	Actual ^a	Estimate
Total	12 447.3	12 283.4	14 007.0	12 286.2	16 781.3	4 066.9	13 065.7

^a Actual revenue as at 31 May 2022.

XII.28 Upon enquiry, the Advisory Committee was also provided with a breakdown of the actual cost-recovery amounts for 2021 and notes that, of the \$12.3 million in total income, \$8.7 million, or 70.7 per cent, was used to fund the 54 extrabudgetary posts; \$3.0 million, or 24.4 per cent, was used to fund other staff costs, such as overtime; and \$0.6 million, or 4.9 per cent, was used to cover general expenses, such as grounds passes and badges, flags and locksmith services. **The Advisory Committee trusts that an updated breakdown of cost-recovery income will be routinely provided in all future programme budget submissions.** The Committee makes further comments on the issue of cost recovery in chapter I above.

Bicycle parking at United Nations Headquarters

XII.29 Upon enquiry, the Advisory Committee was informed that bicycle access to the inner part of the United Nations Headquarters complex and parking garage would compromise security operations and, from a safety perspective, would be a hazard owing to the high volume of vehicles and motorcades coming together at the circle in front of the General Assembly Building and at the delegates' entrance. From a technical perspective, the Committee was informed that pedestrian entrances and access portals were not designed for bicycle entry, while the hydraulic gates and barrier arms at the 43rd Street vehicle entrance were already at the limits of their technical capacities and broke down frequently. Adding individual bicycle entries would exacerbate the situation and would require additional security officers to provide access control. The Committee was further informed that the 45th Street gate allowed for vehicle egress only, while the pedestrian access at the same location was already too small for pedestrians and could not accommodate cyclists. **The Advisory Committee, noting the logistical challenges in providing bicycle access at the 43rd Street vehicle entrance, recommends that the General Assembly request the Secretary-General to review the related requirements and to propose an appropriate solution to allow bicycle access to the United Nations compound in the context of his upcoming report on the multi-year comprehensive security upgrade and improvement plan, to be submitted for the consideration of the General Assembly at the main part of its seventy-seventh session.**

Table XII.6

Section 34, Safety and security: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	86 059.2	81 888.2	84 311.6	40 772.5	84 760.9	449.3	2 876.6	2 933.1	3 249.7	316.6	6 067.1	6 826.2	5 570.0	(1 256.2)	90 831.9	94 070.9	93 580.6	(490.3)
Other staff costs	5 637.2	5 001.7	5 357.5	3 580.3	5 756.6	399.1	324.1	269.5	284.7	15.2	2 836.8	5 733.3	5 523.8	(209.5)	8 162.6	11 360.3	11 565.1	204.8
Consultants	62.9	56.2	55.4	37.0	55.4	–	–	–	–	–	82.5	132.3	132.3	–	138.7	187.7	187.7	–
Travel of staff	416.0	1 026.2	419.2	1 109.9	419.2	–	52.5	418.7	418.7	–	70.3	267.2	267.2	–	1 149.0	1 105.1	1 105.1	–
Travel of representatives	–	–	–	–	–	–	–	–	–	–	2.9	–	–	–	2.9	–	–	–
Contractual services	1 393.1	1 194.3	1 399.1	969.1	1 545.3	146.2	161.3	58.8	58.8	–	148.0	2 478.7	478.7	(2 000.0)	1 503.6	3 936.6	2 082.8	(1 853.8)
General operating expenses	1 815.1	1 839.5	1 806.4	940.4	1 809.1	2.7	20.8	8.2	8.2	–	492.0	582.6	582.6	–	2 352.3	2 397.2	2 399.9	2.7
Supplies and materials	979.9	837.5	834.8	180.5	928.8	94.0	1.1	3.6	3.6	–	326.2	646.5	396.6	(249.9)	1 164.8	1 484.9	1 329.0	(155.9)
Furniture and equipment	682.9	893.0	627.3	159.0	634.6	7.3	7.0	5.4	5.4	–	61.2	99.5	99.5	–	961.2	732.2	739.5	7.3
Improvement of premises	–	–	–	–	–	–	–	–	–	–	5.7	–	–	–	5.7	–	–	–
Fellowships, grants and contributions	33 160.6	28 661.6	30 842.5	24 922.0	28 630.5	(2 212.0)	–	–	–	–	–	15.0	15.0	–	28 661.6	30 857.5	28 645.5	(2 212.0)
Total	130 206.9	121 398.2	125 653.8	72 670.6	124 540.4	(1 113.4)	3 443.4	3 697.3	4 029.1	331.8	10 092.7	16 781.3	13 065.7	(3 715.6)	134 934.3	146 132.4	141 635.2	(4 497.2)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table XII.7

Section 34, Safety and security: evolution of jointly financed activities by object of expenditure

(Thousands of United States dollars)

	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure (January– June)	2023 estimate (before recosting)	Variance
Posts	121 076.6	113 940.7	129 424.0	56 697.2	129 490.8	66.8
Other staff costs	5 369.3	4 691.3	4 793.8	2 181.9	4 793.8	–
Consultants	62.4	257.8	66.2	43.9	66.2	–
Travel of staff	4 993.0	2 718.4	5 294.6	3 248.7	5 294.6	–
Contractual services	3 294.9	1 847.9	3 494.9	2 016.9	3 562.2	67.3
General operating expenses	9 184.8	10 774.9	9 819.0	4 936.7	9 642.3	(176.7)
Supplies and materials	3 173.5	1 039.7	3 267.3	396.3	3 400.7	133.4
Furniture and equipment	1 145.0	4 639.4	1 149.8	1 552.4	1 125.8	(24.0)
Improvement of premises	–	–	–	2.5	–	–
Fellowships, grants and contributions	5 608.9	4 040.9	5 947.6	1 855.6	5 947.6	–
Other	–	(13.3)	–	(1.0)	–	–
Total	153 908.4	143 937.7	163 257.2	72 931.2	163 324.0	66.8

Part XIII

Development Account

Section 35

Development Account

Regular budget	
Appropriation for 2021	\$15,199,400
Expenditure for 2021	\$25,939,900
Appropriation for 2022	\$16,199,400
Expenditure as at 30 June 2022	\$9,930,700
Proposal for 2023	\$15,199,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

XIII.1 The regular budget resources requested by the Secretary-General for section 35 for 2023 amount to \$15,199,400 before recosting, reflecting a decrease in the amount of \$1,000,000 compared with the appropriation for 2022 ([A/77/6 \(Sect. 35\)](#), table 35.1). The decrease is due to the removal of the non-recurrent increase of \$1,000,000 in 2022, pursuant to General Assembly resolution [76/245](#). Upon request, the Advisory Committee was provided with updated historical data on the resources provided to the Development Account and its percentage of the respective overall programme budget appropriations since the establishment of the Account, as contained in table XIII.1.

Table XIII.1
Resources provided to the Development Account and its percentage of the overall programme budget appropriations

(United States dollars)

<i>Year</i>	<i>Resolution(s)</i>	<i>Total programme budget appropriation</i>	<i>Development Account appropriation</i>	<i>Percentage</i>
1998–1999	52/221	2 532 331 200	13 065 000	0.52
2000–2001	54/250 A–C	2 535 689 200	13 065 000	0.52
2002–2003	56/254 A	2 625 178 700	13 065 000	0.50
2004–2005	58/271 A–C	3 160 860 300	13 065 000	0.41
2006–2007	61/253	4 173 895 900	16 480 900	0.39
2008–2009	64/242 A–B	4 799 914 500	26 151 300	0.54
2010–2011	64/244 A	5 156 029 100	23 651 300	0.46
2012–2013	66/248 A–C	5 152 299 600	29 243 200	0.57
2014–2015	68/248 A–C	5 530 349 800	28 398 800	0.51
2016–2017	70/249 A–C	5 401 794 400	28 398 800	0.53
2018–2019	72/263 A–C	5 396 907 300	28 398 800	0.53
2020	74/264 A–C	3 073 830 500	14 199 400	0.46
2021	75/254 A–C	3 208 080 100	15 199 400	0.47
2022	76/246 A–C	3 121 651 000	16 199 400	0.52
2023	Proposed	3 385 088 900	15 199 400	0.45

XIII.2 A summary of the evolution of overall financial resources by object of expenditure and source of funds is contained in table XIII.6.

Funding of the Development Account

XIII.3 The Advisory Committee recalls that, in response to General Assembly resolution [52/235](#), the Secretary-General outlined in his report ([A/52/1009](#)) the types and areas of productivity improvement initiatives that could release resources for transfer to the Development Account, as well as the modalities for identifying gains and transferring funds to the Account. It was indicated that six major types of efficiency measures were being pursued, namely: simplifying processes, procedures, rules and services; enhancing flexibility and responsibility of line managers; expanding and strengthening common services; creating an electronic United Nations and fully utilizing information and automation systems; establishing further equitable reimbursement for services rendered to extrabudgetary activities, and cost recovery; and enhancing conference services support. It was also indicated that, once gains had been achieved, they would be verified to ensure that they did not have an impact on programme delivery and that the Secretary-General would then include them in performance reports and seek approval for the redeployment of resources to the Account. It was further proposed, in the Secretary-General's report ([A/53/945](#)), that the total amount available in the special account would be identifiable, considering the transfers that the Assembly had approved to the Development Account as a result of its deliberations on the second performance report.

XIII.4 The Advisory Committee also recalls that, in its resolution [54/15](#), the General Assembly decided that savings to be achieved as a result of the efficiency measures could be identified in the context of budget performance reports and were to be transferred to the Development Account section with the prior approval of the Assembly (resolution [54/15](#), para. 4). In response to Assembly resolution [54/15](#), the Secretary-General highlighted the challenges in identifying efficiency gains. For example, it was indicated that, in many cases where there have been savings in dollar terms, programme managers have redirected the released resources to priority areas within their budget sections, and that productivity and efficiency activities were by nature long-term and that, after having been able to identify a series of quick gains early on, it would require some "maturation" before new activities generated savings that were sustainable and therefore would qualify for redeployment to the Account (see [A/56/7](#)).

XIII.5 The Advisory Committee further recalls that, in its resolution [56/237](#), the General Assembly requested the Secretary-General to intensify efforts to enhance efficiency measures that may result in sustainable savings, with a view to augmenting the Development Account, in accordance with the provisions of Assembly resolution [54/15](#) (resolution [56/237](#), para. 4). In its resolutions [60/246](#) and [61/252](#), the Assembly requested the Secretary-General to make recommendations on how additional resources could be added to the Account, in the amount of \$5 million and \$2.5 million, respectively.

XIII.6 In response to resolution [60/246](#), the Secretary-General reported to the Assembly that no efficiency savings had been identified as part of the unencumbered balance of the approved budget appropriation to be transferred to the Development Account. That was attributed to the difficulty of identifying such savings in the absence of dependable methodologies, such as a cost-accounting system. Even if such a system were in place, the tendency of the programme managers would be to retain savings to meet additional mandates and workloads rather than to surrender them for transfer to the Account. Therefore, the Secretary-General was not in a position to make recommendations on how additional resources could be identified ([A/61/282](#), paras. 16, 18 and 21). In his subsequent report, the Secretary-General states that, in

response to Assembly resolution [61/252](#), with the current information technology systems, it is not possible to identify efficiency or other gains for transfer to the Account ([A/62/466](#), para. 79).

XIII.7 In both instances, the General Assembly decided to make an exceptional appropriation to address the lack of transfer of resources to the Development Account. In its resolution [61/252](#), the Assembly decided exceptionally to appropriate \$2.5 million to the Account (resolution [61/252](#), sect. IV, para. 5), as a non-recurrent amount. The Assembly also increased, as a non-recurrent amount, the provisions of the Account by an additional amount of \$5 million (resolution [62/235](#) A, para. 2 (d)). In its resolution [62/238](#), the Assembly requested the Secretary-General to fully comply with its resolution [52/12](#) B and subsequent resolutions on the Account. The Assembly also recognized that the current modalities for financing the Account, which is to be funded from savings achieved as a result of the efficiency measures that can be identified in the context of budget performance reports, had not proved successful (resolution [62/238](#), sect. VIII, paras. 6 and 14). The Assembly further decided to appropriate an additional \$2.5 million, as a non-recurrent amount, for the Account (*ibid.*, para. 11).

XIII.8 The General Assembly, once again, decided, at its discretion, in its resolution [64/242](#) A, to increase the provision under the Development Account by a non-recurrent amount of \$7.5 million (resolution [62/242](#) A, para. 2 (d)), for a total amount of \$26,151,300 for the biennium 2008–2009. The Assembly also decided to appropriate, in its resolutions [64/243](#) and [66/246](#), the non-recurrent amounts of \$5 million and \$6 million, respectively, bringing the total amount to \$23,651,300 for the biennium 2010–2011 and \$29,243,200 for the 2012–2013 period. The Assembly once again approved an additional appropriation of \$1 million to the account by its resolution [75/254](#), increasing the baseline to \$15,199,400. The Assembly further decided to increase, on a non-recurrent basis, the Account for 2022 by \$1 million.

XIII.9 In its previous reports, the Advisory Committee recommended that the General Assembly request the Secretary-General to develop a clear methodology to track and identify savings to be transferred to the Development Account and to submit the proposed methodology in the context of his next budget submission ([A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.11, and [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.3). In response, the Secretary-General noted that, as indicated in the proposed programme budget for 2022 ([A/76/6 \(Sect. 35\)](#)) and for 2023 ([A/77/6 \(Sect. 35\)](#)), savings realized, or underexpenditure, are tracked and reported in the context of the performance reports for a decision by the Assembly. However, the Secretariat was not in a position to attribute such savings to “efficiency measures”, since multiple factors played a role when final expenditures were below the appropriation level. Such variances were justified in each performance report by referring to the respective factors. The full analysis of the underexpenditure for 2021 will be provided in the upcoming financial performance report on the programme budget for 2021, to be considered by the Assembly at the main part of its seventy-seventh session ([A/77/6 \(Sect. 35\)](#), annex II).

XIII.10 Upon enquiry, the Advisory Committee was further informed that, as has been the case for more than 20 years, the Secretariat has continued to face challenges in tracking and identifying savings resulting from efficiency measures for the 2021 budget performance report, as it proves to be too challenging to come up with objective criteria to determine how much of the \$207 million underexpenditure for 2021 could objectively be identified as resulting from efficiency measures to be transferred to the Development Account. In each performance report, therefore, variances are justified by referring to the respective factors, and ultimately the decision on the transfer of savings to the Account has rested with the General Assembly. At its discretion, the Assembly provided additional resources for the Account following its consideration of the second performance reports of past

bienniums, although these amounts were not identified as efficiency gains. If it is the intention of the Assembly to increase the Account on a regular basis, the Secretariat would welcome guidance from the Assembly on exploring other approaches or mechanisms.

XIII.11 The Advisory Committee, once again, notes with concern that the Secretary-General has not responded to the requests of the General Assembly in its previous resolutions, including resolutions 52/12 B, 54/15, 56/237, 62/238, 70/247 and 75/254 A–C, and that, to date, no savings from efficiencies have been identified or transferred to the Development Account (see also A/76/7 and A/76/7/Corr.1, para. XIII.10, A/75/7 and A/75/7/Corr.1, para. XIII.3, and A/74/7, para. XIII.2).

XIII.12 The Advisory Committee, therefore, recommends that the General Assembly request the Secretary-General to present in the next budget submission options for the funding modalities for the Development Account for future budget submissions, aiming to reach a resource level not less than 0.5 per cent of the overall budget proposal, taking into account the evolution of the resources of the Account since its inception, and to ensure that the Account meets its purpose and objectives, as well as the needs of the Member States (see also para. XIII.29 below). The Committee also notes that, when the level of resources of the Account compared with the overall budget is assessed to be reducing, the Assembly may consider maintaining or increasing the resources up to the appropriate level, on the basis of previous trends.

Recosting

XIII.13 In its previous reports, the Advisory Committee expressed concern that the Development Account is not subject to recosting, unlike other sections of the programme budget, and, in view of the current challenges to consistently achieving savings, recommended that the General Assembly request the Secretary-General to recast the Account, for its consideration in his next budget submission (A/76/7 and A/76/7/Corr.1, para. XIII.13, and A/75/7 and A/75/7/Corr.1, para. XIII.8).

XIII.14 Upon enquiry, the Advisory Committee was informed that, in accordance with established practice, the proposed programme budget for 2023 will be recosted prior to its adoption by the General Assembly, the impact of which will be reflected in the report of the Secretary-General entitled “Revised estimates: effect of changes in rates of exchange and inflation”, for the consideration of the Assembly. The recosted proposed programme budget will take into account the recosting of the Development Account, as is the practice for all other budget sections. As in previous years, the report will be submitted to the Assembly in December 2022 and will provide updates to the rates assumed earlier in 2022, based on information obtained in December. A preliminary recosting for all budget sections is also reflected in the Introduction to the proposed programme budget for 2023 (A/77/6 (Introduction)). For the Account, the preliminary recosting amount is \$805,600 (see also A/77/6 (Sect. 35), annex II).

XIII.15 The Advisory Committee welcomes the recosting of the Development Account. The Advisory Committee will make further comments in the context of its consideration of the revised estimates report.

Resource requirements for 2023

XIII.16 The resource requirements of the Development Account by object of expenditure, before recosting, for 2023 are reflected in table XIII.2.

Table XIII.2
Summary of resource requirements by object of expenditure (before recosting)
 (Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Amount</i>
Other staff costs	784.7
Consultants and experts	6 911.0
Travel of staff	1 677.4
Contractual services	1 846.5
General operating expenses	866.1
Furniture and equipment	—
Grants and contributions	3 113.7
Total	15 199.4

XIII.17 The Advisory Committee was also provided, upon request, with information on the resources allocated to the Development Account and the expenditure since the biennium 2016–2017, by object of expenditure, as reflected in table XIII.3.

Table XIII.3

Resources allocated and expenditure by object of expenditure, from the biennium 2016–2017 to 2022

(Thousands of United States dollars)

	<i>Biennium 2016–2017</i>		<i>Biennium 2018–2019</i>		<i>2020</i>		<i>2021</i>		<i>2022</i>		<i>2023</i>
	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure (January– June)</i>	<i>Proposed</i>
Other staff costs	1 158.1	718.0	1 133.4	914.5	495.8	906.6	649.7	1 959.7	840.2	719.6	784.7
Consultants and experts	9 340.2	11 869.6	9 616.1	11 903.9	4 836.1	10 136.6	4 613.3	14 968.8	6 605.4	5 087.3	6 911
Travel of staff	5 307.1	5 087.8	4 164.2	5 269.5	2 340.1	206.0	2 080.4	297.6	1 994.3	759.5	1 677.4
Contractual services	2 023.0	3 563.7	3 629.0	3 358.1	1739.8	2 341.7	2 165.3	4 208.0	1 775.5	1 377.2	1 846.5
General operating expenses	498.6	1 477.3	487.4	1 574.9	584.2	411.8	1 078.7	703.6	739.8	450.3	866.1
Supplies and materials	–	12.7	–	11.0	–	25.7	–	–	–	–	–
Furniture and equipment	231.5	216.7	126.5	219.6	–	189.5	9.3	45.4	15.6	–	–
Grants and contributions	9 840.3	12 847.1	9 242.2	10 940.3	4 203.4	1 742.2	4 602.7	3 559.5	4 228.4	1 513.7	3 113.70
Total	28 398.8	35 792.9	28 398.8	34 191.8	14 199.4	15 960.1	15 199.4	25 939.9	16 199.4	9 930.7	15 199.4

XIII.18 The Secretary-General explains that other staff costs (general temporary assistance) represent approximately 5 per cent of the total budget and are used for short-term needs to carry out the activities of the projects, such as organizing workshops and data collection. Resources for a temporary position of Evaluation Officer (P-4) in the Department of Economic and Social Affairs continue to be included for evaluation support at the programme level (A/77/6 (Sect. 35), para. 35.23).

Consultants

XIII.19 According to the Secretary-General, the projects typically utilize national consultants to support project implementation at the national level, as well as for collating and exchanging national and regional best practices. International consultants are often required for projects involved in new subject areas, which require expertise that may not be available within the country or the implementing entity (*ibid.*, para. 35.24). As shown in table 35.3 of the report, the proposed resources for the fifteenth tranche include 111 international consultants for a total of 497 work-months, at an estimated cost of \$3.8 million, and 131 national consultants for a total of 678 work-months, at an estimated cost of \$3.1 million. The Advisory Committee was informed, upon enquiry, that the list of target countries for each project has not been fully determined yet, and thus the nationality of the consultants cannot be given at this stage.

XIII.20 The Advisory Committee was also informed that the decision to hire national or international consultants is made on the basis of the needs of the project and countries. The projects typically utilize national consultants to support project implementation at the national level, as well as for collecting and exchanging national and regional best practices. International consultants are often required for projects involved in new subject areas, which require expertise that may not be available within the country or the implementing entity. International consultants are used for areas such as helping to prepare material and systems for e-learning, adapting and finalizing methodologies and leading or assisting with international workshops.

XIII.21 The Advisory Committee notes the capacity-building benefits of the use of national consultants and trusts that more efforts will be made to increase such use compared with international consultants. The Committee trusts that updated information on the use of national and international consultants will continue to be included in future budget submissions.

Travel of staff

XIII.22 The Secretary-General indicates that, given that the implementing entities are mostly non-resident in the project beneficiary countries and that all projects have country-level activities, travel of staff is required for projects, representing an average of 11 per cent of the total resources. Alternative methods of project delivery have been developed, and virtual and blended learning methodologies have been included in the delivery of projects. However, these tools cannot replace all face-to-face delivery modalities in their effectiveness. Limitations in digital access may, for example, pose a challenge to virtual/hybrid means of delivery, and travel is, therefore, required for effective project implementation. Decisions on which deliverables to provide through virtual or hybrid means or through e-learning methodologies are guided by how best to achieve tangible capacity development results on the ground in beneficiary countries and how to make available funds go the furthest (*ibid.*, para. 35.24). Upon enquiry, the Advisory Committee was informed that travel funds are mainly to cover missions of United Nations staff to beneficiary countries. Grants and contributions fund participant travel and daily subsistence allowance for workshops at the national

and regional levels and study tours. The funds are allocated to the implementing entities, which normally execute the projects.

XIII.23 The Advisory Committee, once again, considers that there is a need to rationalize the resources requirements for travel through efficiencies and more reliance on online tools and local experts, with a view to dedicating more of these resources to the funding of the Development Account's sustainable projects (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.20).

Projects proposed for 2023: country selection

XIII.24 The Secretary-General indicates that 22 projects, representing the fifteenth tranche of projects under the Development Account, are proposed for 2023, under the overall theme "Supporting Member States to address the risk of widening inequality in the post-pandemic recovery through inclusive and resilient policy support that leaves no one behind" ([A/77/6 \(Sect. 35\)](#), Foreword). The Account supports developing countries in their implementation of the 2030 Agenda for Sustainable Development in response to expressed needs and demands from Member States, as well as recommendations and decisions made in the intergovernmental processes and relevant governing bodies of the implementing entities. Annex I to the report includes the list of the 22 projects proposed to be funded for the period 2023–2026, with the objectives of the majority aligned with more than one Sustainable Development Goal and multiple projects supporting specific Goals (*ibid*, para. 35.2 and annex I). Upon enquiry, the Advisory Committee was informed that the project details found in annex I are based on the initial concept notes received from the implementing entities. However, the specific deliverables and performance measures will be further developed during the elaboration of project documents later in the year.

XIII.25 The Advisory Committee was informed, upon enquiry, that at the launch of a new tranche, the Development Account Programme Manager issues a call for proposals to all 10 Development Account implementing entities. It is specified in the call that projects should be in line with the theme of the tranche, after which the entities submit their project proposals. On the basis of the priorities of Member States expressed in intergovernmental negotiations, country demand, past entity performance, the quality of the proposals and the proposed budget, a shortlist is then prepared in consideration of the priorities of the implementing entities and in consultation with them. The shortlist is then endorsed by the Development Account Steering Committee, consisting of representatives of all 10 Development Account implementing entities, and is approved by the Programme Manager prior to the project proposals being included in the budget fascicle that is presented to the General Assembly.

XIII.26 The selection of beneficiary countries is managed by the implementing entities, on the basis of Member States' demand for the capacity development assistance provided by the projects. Once a project proposal has been selected and approved, project managers are asked to include references to specific requests for assistance from target countries as part of their project documents. Given the wide range of topics addressed by Development Account projects, some projects are more suited to be undertaken within specific countries, and others are more suited to a regional or global approach. In all cases, multiple countries are supported. However, the identification of specific beneficiary countries within multiple regions requires additional time and is undertaken at a later stage in the development of the project.

XIII.27 As regards the fifteenth tranche, the Advisory Committee was informed, upon enquiry, that a total of 44 project proposals were submitted, representing a total budget of approximately \$31 million, from which the 22 projects proposed for funding in 2023 were selected. The Development Account is also currently receiving requests

for more immediate action on food, energy and finance issues owing to the current global economic situation. On the basis of the priorities of Member States expressed in intergovernmental negotiations, country demand, past entity performance, the quality of the proposals and the proposed budget, a shortlist was then prepared considering the priorities of the implementing entities and in consultation with them, including the 22 proposed projects. Upon enquiry, the Committee was provided with a list of the proposals not selected to be funded under the fifteenth tranche and their objectives.

XIII.28 Upon enquiry, the Advisory Committee was also provided with a list of the number of proposed and selected projects under the eleventh to fifteenth tranches, as reflected in table XIII.4.

Table XIII.4

Number of projects proposed and selected over the past five years

(United States dollars)

<i>Tranche</i>	<i>Number of proposals</i>	<i>Cost</i>	<i>Number selected</i>	<i>Budget</i>
11	62	42 348 300	46	28 398 800
12	59	38 241 998	22	14 199 400
13	57	36 148 253	21	14 199 400
14	47	31 670 579	21	15 199 400
15	44	30 954 058	22	15 199 400

XIII.29 The Advisory Committee notes with concern that, since the twelfth tranche, the Development Account was able to select 50 per cent or less of the total number of projects proposed by the requesting Member States, mainly owing to the limitations imposed by the funds available to the Account, and that no additional resources have been proposed to meet more requests.

XIII.30 The Advisory Committee trusts, once again, that the Secretary-General will ensure transparency in the selection of countries and projects and will develop an outreach programme, including the dissemination of information on projects to countries with special needs in line with the Sustainable Development Goals, and including close coordination with, among others, the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and the Small Island Developing States, the Office of the Special Adviser on Africa and the resident coordinator system, to allow for the formulation of demands by the Member States (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.24, and [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.11). The Committee recommends that the General Assembly request the Secretary-General to undertake an assessment of the areas of possible cooperation and coordination with those entities to identify where more efforts need to be made, and to provide an update in his next budget submission.

Implementing entities

XIII.31 Upon request, the Advisory Committee was provided with updated information on the distribution of resources among implementing entities in 2023 and the previous three years, as reflected in table XIII.5. The Advisory Committee notes the distribution of resources among implementing entities of the Development Account and trusts that more information on the criteria applied to ensure a more equitable sharing of resources, including information on joint initiatives, will be provided in the next budget submission.

Table XIII.5
Distribution of the Development Account resources among implementing entities
 (United States dollars)

<i>Entity</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
DESA	2 049 400	3 593 000	4 000 000	2 180 000
ECA	1 450 000	1 273 000	1 000 000	2 440 000
ECE	950 000	1 077 000	1 130 000	1 000 000
ECLAC	2 720 000	1 273 000	1 000 000	1 297 600
ESCAP	1 200 000	1 273 000	1 200 000	1 300 000
ESCWA	950 000	1 019 000	1 403 000	1 050 000
UN-Habitat	550 000	1 077 000	1 140 000	1 440 000
UNCTAD	2 330 000	1 702 000	1 900 000	2 350 000
UNEP	1 100 000	1 077 000	860 000	1 000 000
UNODC	900 000	524 000	–	300 000
Joint COVID-19 projects	–	820 000	783 400	–
Project-level evaluation	–	–	284 000	233 824
Programme-level evaluation	–	491 400	499 000	607 976
Total	14 199 400	15 199 400	15 199 400	15 199 400

Abbreviation: DESA, Department of Economic and Social Affairs.

XIII.32 The Advisory Committee recommends the approval of the proposal of the Secretary-General for section 35.

Other matters

Coordination with the regular programme of technical cooperation

XIII.33 Upon enquiry, The Advisory Committee was informed that, while both the Development Account and the regular programme of technical cooperation have similar objectives, their programming, implementation, monitoring and evaluation approaches are distinctly different. The Account funds medium-term interventions that are executed over a period of up to four years at primarily the subregional level, but also the regional and global levels, targeting specific countries and focusing on their particular development needs. The regular programme of technical cooperation funds short-term, small-scale, demand-driven, specific interventions responding in a flexible manner to often urgent and not easily predictable national development needs. Both programmes operate in the broader United Nations development system, including funds, programmes and specialized agencies, and are aimed at filling capacity development gaps in niche areas that fall outside the priorities and expertise of other development organizations. However, there is no direct coordination between the two programmes, as the regular programme of technical cooperation is managed in a decentralized way. Each entity has mechanisms in place at the programme and subprogramme levels to ensure consistency and synergy.

XIII.34 As regards the role of the resident coordinator system, the Advisory Committee was informed, upon enquiry, that the resident coordinator offices are responsible for coordinating the efforts of the United Nations system at the country level rather than for the implementation of projects. At the country level, collaboration with the resident coordinator offices ensures that Development Account projects cater to local needs and build on the capacities of the United Nations system

on the ground in project beneficiary countries. While the resident coordinator system serves to coordinate United Nations system efforts at the country level, the Account is a capacity development programme of the economic and social entities of the United Nations Secretariat that enables the 10 Development Account implementing entities, which are mostly non-resident, to operationalize their normative and analytical expertise and deliver capacity development projects, in line with country needs and in coordination with the wider United Nations system, including resident coordinators. Projects implemented by the Account complement the assistance provided to beneficiary countries by the United Nations resident agencies in the United Nations country teams, and these efforts are coordinated through the resident coordinator system.

XIII.35 The Advisory Committee recalls the need for further complementarity between the regular programme of technical cooperation and the United Nations Development Account (see also A/76/7 and A/76/7/Corr.1, para. 25, A/75/7 and A/75/7/Corr.1, para. V.104, A/70/7, para. V.100, A/68/7, para. V.114, and A/66/7 and A/66/7/Corr.1, para. V.102) and recommends that the General Assembly request the Secretary-General to conduct an assessment of the two mechanisms in order to maximize complementarity and impact of the projects, in particular at the local level, and ensure the efficient use of resources, in cooperation with the resident coordinator system.

Evaluation activities

XIII.36 The Secretary-General explains that evaluation continues to be a crucial part of the programming of the Development Account. A total of 32 of the 56 eleventh tranche projects were selected, including at least half of the projects for each implementing entity, in line with the Development Account evaluation framework. In addition, a supplementary guidance note was circulated to implementing entities in September 2021 to promote the application of the project evaluation guidelines, along with the new administrative instruction on evaluation in the United Nations Secretariat (ST/AI/2021/3), issued in August 2021 (A/77/6 (Sect. 35), paras. 35.14–35.18). Upon enquiry, the Advisory Committee was informed that the evaluation framework and project evaluation guidelines, issued in October 2019, introduced a new approach to project evaluations. A standard template for project evaluation reports was finalized on the basis of feedback received from members of the Development Account evaluation focal points network and shared with the network in November 2021 for use in the evaluation of the projects of the eleventh tranche on a pilot basis.

XIII.37 The Advisory Committee was also informed that entities that have their own standard evaluation report templates are allowed to use them for eleventh tranche project evaluations, based on the confirmation that all elements included in the Development Account template are covered by their evaluation reports. This was designed to ensure that these entities could continue to use their own standard templates to facilitate the synthesis of evaluation findings and lessons learned to include in their entity-specific annual reports on evaluation. Most of the eleventh tranche project evaluation reports are due at the end of June 2022, and a meeting of the Development Account evaluation focal points network will be held in the third quarter of 2022 to discuss experiences with using the template and potential refinements. The findings and lessons learned from the project evaluations will also be reviewed to identify those applicable to all of the Account projects in general, with such findings and lessons learned to be incorporated into the development of guidelines for future tranches.

XIII.38 Upon enquiry, the Advisory Committee was further informed that the Development Account progress report provides information on the implementation of the latest tranches of the Account projects, in order to complete their implementation

and be closed and provide updates on the management of the Account. The first twelve tranches of the Account were launched on a biennial basis. Following the annualization of the United Nations budget cycle, new tranches of the Account have, since the thirteenth tranche, been launched on a yearly basis. All Account projects have an implementation period of up to four years. The latest progress report on the Account ([A/76/87](#)) provided information on the closing of the projects of the tenth tranche. Given that the eleventh and twelfth tranches were still launched on a biennial basis, the next two Account progress reports will not be due until 2023 and 2025, respectively. Starting from 2026, the Development Account progress reports will, however, be submitted on an annual basis.

XIII.39 The Advisory Committee notes that the next two progress reports on the activities of the Development Account will be submitted biennially in 2023 and 2025, respectively, and that starting from 2026 the report will be submitted on an annual basis. The Committee trusts that the Secretary-General will include, in future budget submissions, information on guidelines and evaluation standards, progress of the evaluation activities and the status of implementation and impact of projects, including pilots.

Table XIII.6

Section 35, Development Account: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2023 estimate</i>	<i>Variance (2022–2023)</i>
Other staff costs	649.7	1 959.7	840.2	719.6	784.7	55.5	–	–	–	–	1 959.7	840.2	784.7	55.5
Consultants and experts	4 613.3	14 968.5	6 605.4	5 087.3	6 911.0	(305.6)	–	–	–	–	14 968.5	6 605.4	6 911.0	(305.6)
Travel of staff	2 080.4	297.6	1 994.3	759.5	1 677.4	316.6	–	–	–	–	297.6	1 994.3	1 677.4	316.6
Contractual services	2 165.3	4 208.0	1 775.5	1 377.2	1 846.5	(710.0)	–	–	–	–	4 208.0	1 775.5	1 846.5	(710.0)
General operating expenses	1 078.7	703.6	739.8	450.3	866.1	(126.3)	–	–	–	–	703.6	739.8	866.1	(126.3)
Supplies and materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Furniture and equipment	9.3	–	15.6	–	–	15.6	–	–	–	–	–	15.6	–	15.6
Grants and contributions	4 602.7	3 559.5	4 228.4	1 513.7	3 113.7	1 114.7	–	–	–	–	3 559.5	4 228.4	3 113.7	1 114.7
Total	15 199.4	25 939.9	16 199.4	9 930.7	15 199.4	1 000.0	–	–	–	–	25 939.9	16 199.4	15 199.4	1 000.0

Part XIV

Staff assessment

Section 36

Staff assessment

Overall resource requirements

Appropriation for 2021	\$281,439,900
Expenditure for 2021	\$269,359,100
Appropriation for 2022	\$277,053,700
Expenditure as at 30 June 2022	\$139,927,441
Proposal for 2023	\$283,622,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

XIV.1 The overall resources proposed for 2023 amount to \$283,622,900, before recosting, reflecting a net increase of \$6,569,200 (or 2.4 per cent) compared with the appropriation for 2022. Resource changes result from three factors, namely: (a) technical adjustments; (b) new and expanded mandates; and (c) other changes (A/77/6 (Sect. 36), para. 36.4).

XIV.2 The Secretary-General indicates that, in accordance with established budgetary practice, provisions for staff assessment are made by applying the rates contained in regulation 3.3 of the Staff Regulations and Rules of the United Nations to the assessable emoluments of staff, which exclude post adjustment payments. The gross amount for salaries is split, and the amount of salaries net of staff assessment is budgeted under the expenditure sections, while the staff assessment is budgeted under the present section. Amounts withheld in the form of staff assessment are revenue to the Organization. Accordingly, the amount requested under the section is also included in income section 1, Income from staff assessment (A/77/6 (Sect. 36), paras. 36.2 and 36.3).

XIV.3 Upon enquiry, the Advisory Committee was provided with the table below, showing the evolution of financial resources by object of expenditure alongside the actual expenditure as at 30 June 2022.

Overall: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Object of expenditure	2021 expenditure	2022 appropriation	Changes					2023 estimate (before recosting)	2022 expenditure (January–June)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage		
Other	269 359.1	277 053.7	(2 427.5)	4 768.6	4 228.1	6 569.2	2.4	283 622.9	139 927.4

XIV.4 The Advisory Committee recalls that expenditures for 2020 amounted to \$261,827,200, against an appropriation of \$267,233,000, for a 98.0 rate of implementation (see A/76/7 and A/76/7/Corr.1). It also notes that for 2021, expenditures amounted to \$269,359,100, against an appropriation of \$281,439,900,

for a 95.7 rate of implementation. The Advisory Committee notes that, for 2022, expenditures as at 30 June 2022 amounted to \$139,927,441, against an appropriation of \$277,053,700. The Committee was informed that, according to the Secretary-General, the actual staff assessment experience in the first five months of the year suggested that the appropriation would be insufficient to cover the total expenditure. With the expected reduction in the vacancy rate, it is expected that expenditures under staff assessment will exceed the appropriation by some \$5 million. The Committee notes that, based on the expenditure as at 30 June 2022, a linear projection of expenditures for the current year would lead to expenditures exceeding the appropriation by \$2.8 million.

XIV.5 The Advisory Committee notes the underexpenditure in 2020 and 2021. It also notes that, according to table IS1.1, the Tax Equalization Fund has experienced surpluses since 2017, varying from 2.67 to 6.44 per cent of the staff assessment revenue, indicating similar corresponding percentual underexpenditures under Section 36. While noting the improved expenditure patterns for 2022, the Committee is of the view that, taking into consideration the levels of expenditure from 2017 to 2022, the proposed increase in the resources for 2023 are not fully justified and recommends a reduction of \$500,000 to the provisions for 2023 under section 36.

Estimates of income

Income section 1

Income from staff assessment

Resources for 2021	\$283,525,100
Expenditure for 2021	\$271,239,600
Resources for 2022	\$279,138,300
Expenditure as at 30 June 2022	\$140,823,035
Proposal for 2023	\$287,663,000

IS1.1 The estimates under income section 1 comprise the total provision proposed under section 36, Staff assessment (\$285,504,500, including \$1,881,600 of preliminary recosting) and the staff assessment portion of the proposed post expenditure under income section 3, Services to the public (\$2,158,500, including \$89,000 of preliminary recosting). The Secretary-General indicates that the revenue from staff assessment is credited to the Tax Equalization Fund established by the General Assembly in its resolution [973 \(X\) A](#). The estimated staff assessment revenue approved by the Assembly is used to offset assessments on Member States in line with the established practice ([A/77/6 \(Income sect. 1\)](#), paras. IS1.1 and IS1.2).

IS1.2 Upon enquiry, the Advisory Committee was informed that, as payroll runs, the staff assessment portion of salaries is recorded under section 36 of the programme budget, and the related income from staff assessment is credited to the Tax Equalization Fund. Those credits are expensed to the extent needed to pay the taxes of United Nations staff members who have to pay taxes on their United Nations salaries; any surplus in the Fund is returned to the Member States levying taxes on United Nations staff salaries. Conversely, in the event of a deficit in the Tax Equalization Fund, the countries levying taxes on United Nations salaries would be

assessed in an amount equal to the deficit, to replenish the Fund. The Committee was also provided with table IS1.1, showing the year-end balances of the Tax Equalization Fund for the past five years.

Table IS1.1
Income and payments related to the Tax Equalization Fund

(Thousands of United States dollars)

	31 December 2017	31 December 2018	31 December 2019	31 December 2020	31 December 2021
Staff assessment receipts from:					
United Nations regular budget	258 177	260 842	267 524	263 693	271 240
Peacekeeping operations	189 597	184 646	180 518	175 285	177 583
International tribunals	13 182	8 839	8 482	8 884	8 679
Interest revenue split	1 776	1 657	1 618	1 092	(861)
Total staff assessment revenue	462 732	455 984	458 142	448 954	456 641
Staff costs and other	104 576	95 466	81 186	70 075	79 786
Contractual services	72	252	169	188	309
Credits given to other Member States for:					
United Nations regular budget	198 307	200 788	215 552	217 833	221 130
Peacekeeping operations	130 989	120 662	127 028	126 590	137 931
International tribunals	8 336	9 446	7 912	6 297	5 267
Total expenses	442 280	426 614	431 847	420 983	444 423
Net excess (shortfall) of revenue over expenses	20 452	29 370	26 295	27 971	12 218

IS1.3 The Advisory Committee was also provided, upon enquiry, with table IS1.2, showing income from staff assessment and a comparison of estimates and revenue for 2021 to 2023.

Table IS1.2
Income from staff assessment

(Thousands of United States dollars)

	2021 actual	2022 appropriation	2023 estimate	Increase/ (decrease)	2022 expenditure (January–May)
Staff assessment requirements provisioned under:					
Section 36, Staff assessment	269 359.1	277 053.7	285 504.5	8 450.8	116 846.3
Income section 3, services to the public	1 880.5	2 084.6	2 158.5	73.9	752.3
Total, income from staff assessment	271 239.6	279 138.3	287 663.0	8 524.7	117 598.5

IS1.4 The Advisory Committee notes the recurring surpluses under the Tax Equalization Fund and the overestimation of income and, accordingly, recommends a reduction of \$500,000 to the income estimates relating to staff assessment under income section 1 (see also para. XIV.5 above).

Income section 2

General income

Approved estimate for 2021	\$19,265,100
Approved estimate for 2022	\$19,580,600
Proposal for 2023	\$22,352,200

IS2.1 The estimated income under income section 2 of the proposed programme budget for 2023 amounts to \$22,352,200, representing an increase of \$2,771,600 compared with the estimates for 2022, due mainly to bank interest (\$2,699,400) and rental income (\$957,100) ([A/77/6 \(Income sect. 2\)](#), table IS2.1).

IS2.2 Upon enquiry as to the refund of cumulative indirect costs paid to UNOPS, the Advisory Committee was informed that negotiations on the memorandum of understanding are still ongoing and that there was a plan to remove the refund mechanism from the fee structure, as the refunds are received much later, after the budget period has closed, thereby not allowing the Secretariat to reprogramme the refunds. Furthermore, it had been found administratively burdensome to allocate the refunds paid as lump sums across various projects, departments, entities and funding sources. The idea was that, with the removal of the refund, the fee would be adequately reduced. As at the time of writing, however, the Secretariat had not yet received the new fee structure proposal from UNOPS. **Pending conclusion on the negotiation of the new memorandum of understanding with UNOPS, the Advisory Committee trusts that comprehensive information on the amounts refunded by UNOPS and its final destination will be provided to the General Assembly at the time of its consideration of the present report, as well as future budget submissions.**

Income section 3

Services to the public

Table IS3.1
Estimates of income and expenditure
(United States dollars)

Proposal for 2023	
Gross revenue	17 864 100
Gross expenditure (after recosting)	21 041 100
Net revenue (deficit)	(3 177 000)
Approved estimates for 2022	
Gross revenue	17 384 500
Gross expenditure (after recosting)	20 603 500
Net revenue	(3 219 000)
Approved estimates for 2021	
Gross revenue	19 239 500
Gross expenditure (after recosting)	19 419 900
Net revenue	(180 400)

IS3.1 The projected income under section 3 amounts to \$17,864,100, representing a net deficit of \$3,177,000 from the total projected expenses of \$21,041,100.

IS3.2 The projected aggregate net deficit in respect of all services to the public for 2023 (\$3,177,000) reflects a decrease in the net deficit by \$42,000, compared with the estimated net deficit of \$3,219,000 for 2022 ([A/77/6 \(Income sect. 3\)](#), para. IS3.2).

IS3.3 The Advisory Committee notes that estimates of net revenue remain conservative and that the estimated net deficit remains almost stable in comparison to the 2022 estimates, and is of the view that an improved and strategic use of new technologies, whenever appropriate (see [A/76/7](#) and [A/76/7/Corr.1](#), para. IS3.6), associated with the gradual easing of the restrictions created by the COVID-19 pandemic would have resulted in significantly better net revenue estimates for 2023. The Committee therefore recommends a reduction in the amount of \$200,000 to the projected net deficit (see paras. IS3.19, IS3.22 and IS3.29 below).

IS3.4 Nevertheless, the Advisory Committee notes the efforts to incorporate the lessons learned during the pandemic into the operations and business strategies of services provided to the public under Income section 3 (see paras. IS3.12, IS3.21 and IS3.26 below), and trusts that the Secretary-General will continue to enhance the management of services provided to the public, including, as appropriate, the income-generating capacity, and provide comprehensive information on actual revenue data in the context of the next budget submission.

Comments and recommendations on post resources

IS3.5 The regular budget resources for posts proposed for 2023 under income section 3 amount to \$9,363,900, before recosting, at the same level as 2022, to provide for 64 posts (13 in the Professional and higher categories and 51 in the General Service and related categories), as set out in table IS3.2 ([A/77/6 \(Income sect. 3\)](#), table IS3.6).

Table IS3.2
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Proposed for 2023	64	2 P-5, 4 P-4, 4 P-3, 3 P-2/1, 7 GS (PL), 42 GS (OL) and 2 SS
Approved for 2022	64	2 P-5, 4 P-4, 4 P-3, 3 P-2/1, 7 GS (PL), 42 GS (OL) and 2 SS

Vacancy rates

IS3.6 The Advisory Committee was provided, upon enquiry, with table IS3.3, on the vacancy rates for 2021 and 2022 (January to June) and the proposed vacancy rates for 2023, for activities under income section 3. **The Advisory Committee notes the difference between actual vacancy rates for 2021 and 2022 and the proposed vacancy rates for 2023. The Committee trusts that further clarification will be provided to the General Assembly at the time of its consideration of the present report.**

Table IS3.3
Vacancy rates

(Percentage)

Activity	Actual vacancy rate for 2021		Actual vacancy rate for 2022 (January–June)		Proposed vacancy rate for 2023	
	Professional and higher	General Service and related	Professional and higher	General Service and related	Professional and higher	General Service and related
United Nations Postal Administration	–	0.9	–	–	–	0.8
Sale of United Nations publications	–	14.1	2.1	24.7	–	7.7
Services to visitors	7.3	0.4	28.2	5.9	–	6.4
Garage operations	n.a.	9.4	n.a.	10.1	n.a.	1.3
Catering operations	–	n.a.	–	n.a.	–	n.a.
Revenue accounts unit	–	–	–	50.0	–	1.3

Note: “n.a.” indicates that there are no approved posts under income section 3 activity in the post category.

IS3.7 The Advisory Committee recommends the approval of the proposal for post resources submitted by the Secretary-General.

Comments and recommendations on non-post resources

IS3.8 The proposed non-post resources for 2023 amount to \$10,805,000, reflecting a net decrease of \$434,600, or 3.9 per cent, compared with the appropriation for 2022, mainly owing to reduced requirements under: (a) contractual services for fulfilment services and advertising for the sale of publications; (b) general operating expenses for the cost of publications sold at the United Nations Bookshops; and (c) additional part-time tour guides as individual contractors in New York and Geneva to meet seasonal demand.

United Nations Postal Administration operations

Approved estimates for 2021	\$4,124,900
Expenditure for 2021	\$3,631,000
Approved estimates for 2022	\$3,971,500
Proposal for 2023	\$3,910,200
Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

IS3.9 The resource requirements for 2023 amount to \$3,910,200, before recosting, reflecting a decrease of \$61,300, or 1.5 per cent, and would provide for the financing of 18 posts, of which 11 posts (1 P-5, 3 General Service (Principal level) and 7 General Service (Other level)) would be located in New York and 7 posts (1 General Service (Principal level) and 6 General Service (Other level)) would be located in Vienna, and non-post resources. The proposed decrease is mainly attributable to reduced requirements under: (a) travel of staff resulting from a reduced number of staff travelling to stamp exhibitions; (b) contractual services for outsourced stamp artists owing to higher reliance on internal capacity; and (c) general operating

expenses for miscellaneous services based on the current expenditure pattern (A/77/6 (Income sect. 3), para. IS3.13).

IS3.10 Gross revenue for 2023 is projected to be \$3,812,100, reflecting an increase of \$124,900, compared with the approved estimates for 2022, based on the popularity of recent stamp issuances, in particular in the Chinese market, and the assumptions that: (a) all retail shops at Headquarters will operate normally, with similar numbers of visitors to the United Nations as before the outbreak of the COVID-19 pandemic; (b) stamp rates in the United States of America and Europe will increase in 2023; and (c) global stamp shows and exhibitions in the United States, Europe and Asia will resume and be well attended (A/77/6 (Income sect. 3), para. IS3.11).

IS3.11 The net revenue for 2023 is projected to be in deficit in the amount of \$268,500, compared with an estimated net deficit of \$284,300 in 2022. Upon request, the Advisory Committee was provided with table IS3.4, on United Nations Postal Administration revenue from 2019 to 2021 and the first half of 2022, as well as the projected revenue for 2023.

Table IS3.4

Consolidated revenue of the United Nations Postal Administration for the period 2019–2021 and the first half of 2022, and projected revenue for 2023

(United States dollars)

<i>Consolidated revenue</i>	<i>2019</i>	<i>2020^a</i>	<i>2021^b</i>	<i>2022^c</i>	<i>2023 (estimate)</i>	<i>Total</i>
Total gross sales	2 600 645	2 786 041	3 177 628	1 542 259	3 812 100	13 918 673
Gross sales, Headquarters	1 304 467	1 425 258	1 906 404	1 006 298	2 299 000	7 941 427
Gross sales, Europe	1 296 178	1 360 783	1 271 224	535 961	1 513 100	5 977 246

^a Includes a surcharge of \$390,236 from the sale of COVID-19-themed stamps collected for the COVID-19 Solidarity Response Fund of WHO.

^b Includes a surcharge of \$20,192 from the sale of COVID-19-themed stamps collected for the Response Fund.

^c First six months of 2022.

IS3.12 Upon enquiry as to the lessons learned from the COVID-19 pandemic, the Advisory Committee was informed that they included work done to shift customers to ordering products online and by telephone and increased promotional activities over the Internet and social media. The Committee was also informed that the United Nations Postal Administration was currently implementing a new integrated and improved sale system and e-commerce website, which was expected to go live before the end of 2022. **The Advisory Committee trusts that updated information on the new sale system and its projected impact on United Nations Postal Administration operations will be provided in the context of the next budget submission.**

Sale of United Nations publications

Approved estimates for 2021	\$5,866,200
Expenditure for 2021	\$3,929,900
Approved estimates for 2022	\$5,901,600
Proposal for 2023	\$5,514,700

Note: Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).

IS3.13 The resource requirements for 2023 amount to \$5,514,700, before recosting, reflecting a decrease of \$386,900, or 6.6 per cent, compared with the 2022 approved estimates, comprising: (a) \$3,022,000 under post resources for 21 posts, at the same level as 2022; and (b) non-post resources in the amount of \$2,492,700, reflecting a net decrease of \$386,900, attributable mainly to reduced requirements under: (i) contractual services for fulfilment services and advertising for the sale of publications; and (ii) general operating expenses for the cost of publications sold at the United Nations Bookshops.

IS3.14 It is indicated that the proposed plan for 2023 builds upon the consolidated electronic publishing programme, accompanied by the creation and sale of a wider selection of publications for the general public ([A/77/6 \(Income sect. 3\)](#), para. IS3.16). **The Advisory Committee trusts that the Secretary-General will include in his next budget submission further information on progress made in the above-mentioned areas (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. IS3.19).**

IS3.15 The net revenue for 2023 is projected to be in deficit in the amount of \$56,200, compared with an estimated net deficit of \$256,600 in 2022. The Advisory Committee was provided, upon request, with table IS3.5, showing information on the revenue from sales of United Nations publications from 2019 to 2021 and during the first five months of 2022, as well as the projected revenue for 2023.

Table IS3.5

Revenue of sales of United Nations publications for the period 2019–2021 and from January to May 2022, and projected sales in 2023

(Thousands of United States dollars)

<i>Year</i>	<i>Revenue</i>
2019	4 694.0
2020	3 300.6
2021	2 420.6
2022 ^a	1 002.8
2023 (estimate)	5 514.7

^a 1 January–31 May 2022.

Services to visitors

Approved estimates for 2021	\$5,910,700
Expenditure for 2021	\$4,686,100
Approved estimates for 2022	\$6,011,100
Proposal for 2023	\$5,945,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

IS3.16 The resource requirements for 2023 amount to \$5,945,500, before recosting, reflecting a decrease of \$65,600, or 1.1 per cent, compared with approved estimates for 2022, comprising: (a) post resources amounting to \$2,249,400, at the same level as that approved for 2022, to provide for the continuation of 15 posts (3 P-3, 2 P-2, 1 General Service (Principal level) and 9 General Service (Other level)); and

(b) proposed non-post resources in the amount of \$3,696,100, reflecting a decrease of \$65,600, attributable to reduced requirements for additional part-time tour guides as individual contractors in New York and Geneva to meet seasonal demand.

IS3.17 The net revenue for 2023 is projected to be in deficit in the amount of \$500,600, compared with an estimated net deficit of \$602,200 in 2022. Upon enquiry as to the projected decrease in the estimate of the number of visitors in 2023, the Committee was informed that, in order to avoid overprojecting, all duty stations had estimated the level of visitors in 2023 to be 70 per cent of the number of visitors in 2019, which was the last year in which all Visitors' Section operations remained open for 12 consecutive months. In addition, an estimated number of online visitors was added, on the basis of statistical data on the virtual services provided during the pandemic. For example, for New York, a total of 179,903 in-person visitors was projected for 2023, based on the number of visitors in 2019, which was 257,004. An estimated 20,000 online visitors were factored in on the basis of statistical data, bringing the total projected number of online and onsite visitors for 2023 to 199,903. Upon enquiry, the Committee was provided with table IS3.6, showing revenue earned through services to visitors, by in-person and virtual events and by duty station.

Table IS3.6

Revenue earned through services to visitors by in-person and virtual events

(United States dollars)

	<i>New York^a</i>	<i>Geneva^b</i>	<i>Vienna^c</i>	<i>Nairobi</i>
2021				
Online (virtual events)	91 675	780	12 085	–
On-site (in-person events)	26 064	65 556	27 014	–
2022 to date				
Online (virtual events)	35 387	510 ^d	2 972	5
On-site (in-person)	381 796	105 335	105 380	281

^a United Nations Headquarters reopened on 1 December 2021; suspended from 22 December 2021 to 6 April 2022; open since 7 April (amounts for 2022 reflect attendance up to 15 June).

^b The United Nations Office at Geneva reopened on 1 August 2021 (amounts for 2022 reflect attendance up to 16 June).

^c The United Nations Office at Vienna reopened from 13 September to 19 November 2021; suspended from 22 November to 10 December 2021; reopened from 13 December 2021 to 1 February 2022; suspended from 2 to 14 February; open since 15 February (amounts for 2022 reflect attendance up to 15 June).

^d Online tours at the United Nations Office at Geneva are in their promotional phase and are conducted free of charge to selected audiences.

IS3.18 Upon enquiry as to the reasons for the maintenance requirement under other staff costs for tour guides and coordinators and the modest reduction under contractual services in a scenario of projected limitation in the number of visitors, the Advisory Committee was informed that, as it was running in-person and online operations simultaneously, with demand for in-person tours gradually increasing and returning to normal levels, the Visitors' Sections required, first and foremost, full-time Public Information Assistants to enable it to be able to meet the higher demand for tours at Headquarters, and fewer part-time staff to be hired if and when needed to meet seasonal demands. Therefore, the modest reduction of \$65,000 for contractual services reflected a reduced requirement for additional part-time tour guides hired as individual contractors in New York and Geneva.

IS3.19 The Advisory Committee notes the apparent contradiction in the information received, whereby the estimated net revenue is affected by a conservative approach, while resources for guides are budgeted on the basis of the expectation of a higher demand, gradually increasing and returning to normal levels (see para. IS3.3 above). The Committee trusts that updated information on expenditures and gross revenue will be provided to the General Assembly at the time of its consideration of the present report.

Revenue services of the Department of Economic and Social Affairs

Approved estimates for 2021	\$699,600
Expenditure for 2021	\$575,600
Approved estimates for 2022	\$732,400
Proposal for 2023	\$720,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

IS3.20 The resource requirements for 2023 amount to \$720,800, before recosting, reflecting a decrease of \$11,600, or 1.6 per cent, compared with the approved estimates for 2022, attributable to reduced requirements under: (a) contractual services, reflecting lower requirements for the hosting of databases; and (b) grants and contributions due to the increased use of virtual meetings and workshops. The net revenue for 2023 is projected to be in deficit in the amount of \$15,900, compared with an estimated net surplus of \$10,800 in 2022.

Sale of gift items

IS3.21 The net revenue from the sale of gift items at Headquarters in 2023 is projected at \$300,000, the same level as in 2022. In the report, it is indicated that the gift shop had been closed since 12 March 2020, owing to the COVID-19 pandemic. An amendment was signed in October 2020 to reduce the commission by more than half its pre-pandemic level, to be applicable when the gift shop is allowed to reopen at Headquarters. The revenue projections for 2023 are based on the new commission rates and the assumption that the number of visitors will return to pre-COVID-19 levels (A/77/6 (Income sect. 3), para. IS3.45). Upon enquiry, the Committee was informed that the United Nations had agreed to reduce the commission rate during a “relief period”, originally set to run until 31 January 2022 and later extended to 31 January 2024, or until gift store sales went back to pre-COVID-19 levels (whichever was earlier).

IS3.22 Even in the face of the continuation, in 2023, of the reduced commission rate during a “relief period”, the Advisory Committee is of the view that estimating gross revenue from the sale of gift items at the same level projected for 2022 does not adequately reflect the gradual easing of COVID-19 pandemic mitigation measures and the related return of normal levels of operations. The Committee is also of the view that the lessons learned during the pandemic on the use of new technologies should be yielding additional benefits in terms of gross revenue (see para. IS3.3 above). The Committee trusts that updated information on expenditures and gross revenue will be provided to the General Assembly at the time of its consideration of the present report.

Garage operations

Approved estimates for 2021	\$1,256,900
Expenditure for 2021	\$1,021,900
Approved estimates for 2022	\$1,260,900
Proposal for 2023	\$1,268,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

IS3.23 The resource requirements for 2023 amount to \$1,268,500, before recosting, reflecting an increase of \$7,600, or 0.6 per cent, compared with the approved estimates for 2022, comprising: (a) proposed post resources in the amount of \$881,200, at the same level of 2022, to provide for the continuation of six posts (4 General Service (Other level) and 2 Security Service); and (b) proposed non-post resources in the amount of \$387,300, reflecting an increase of \$7,600 compared with 2022, attributable mainly to increased requirements for the garage administration office at Headquarters, offset in part by reduced requirements for the garage administration office at Bangkok.

IS3.24 The net revenue for 2023 is projected to be in deficit in the amount of \$73,200, compared with an estimated net deficit of \$89,500 in 2022. Upon enquiry, the Advisory Committee was informed that, based on the consumer price index data published by the United States Bureau of Labor Statistics, from May 1984 (the last adjustment applied to delegate parking rates) to May 2022 for the New York Area, the index had increased by 197 per cent. The Committee was also provided with table IS3.7, showing the projected increase in parking rates, should the fees for delegate parking be fully adjusted to reflect the cost-of-living increase.

Table IS3.7

Overnight parking rates for delegates at United Nations Headquarters

(United States dollars)

<i>Type of permit</i>	<i>Current rate at UNHQ</i>	<i>Projected rates at UNHQ – exact figure (CPI increase of 197% applied for 1984–2022)</i>	<i>Projected rates at UNHQ – rounded figure for ease of admin processing (CPI increase of 197% applied for 1984–2022)</i>
Delegates' overnight parking per night (daily)	2.50	7.43	7.00
Delegates' overnight parking per night (monthly)	75.00	210.00	210.00

Abbreviation: CPI, consumer price index; UNHQ, United Nations Headquarters.

Catering operations

Approved estimates for 2021	\$653,300
Expenditure for 2021	\$2,619,800
Approved estimates for 2022	\$1,918,500
Proposal for 2023	\$2,035,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

IS3.25 The resource requirements for 2023 amount to \$2,035,700, before recosting, reflecting an increase of \$117,200, or 6.1 per cent, compared with 2022, comprising: (a) proposed post resources in the amount of \$247,700, at the same level as for 2022, to provide for the continuation of one P-4 post; and (b) proposed non-post resources in the amount of \$1,788,000, reflecting an increase of \$117,200, or 7.0 per cent, compared with the 2022 appropriation, relating mainly to higher requirements under general operating expenses for the repair and maintenance of the equipment in the catering facilities at Headquarters, as all of the equipment will be past its useful life of seven years by 2023. The net revenue for 2023 is projected to be in deficit in the amount of \$2,075,700, compared with an estimated net deficit of \$1,843,500 in 2022.

IS3.26 Upon enquiry, the Committee was informed that, in view of the prolongation of the pandemic, the same assumptions from 2022 were used for the proposed programme budget for 2023, with subsidy estimates maintained at the same amount of \$1.2 million, which was lower than the actual subsidy of \$1.9 million paid in 2021. Catering events were allowed at the end of April 2022 and resulted in a positive development in May, when revenues exceeded expenditures. **The Advisory Committee trusts that updated information will be provided to the General Assembly at the time of its consideration of the present report.**

Table IS3.8
Subsidies paid to catering vendor at Headquarters
 (United States dollars)

<i>Reason</i>	<i>Month</i>	<i>Amount</i>
Liquidity crisis facing the United Nations	November 2019	225 151
Liquidity crisis facing the United Nations	December 2019	141 190
Liquidity crisis facing the United Nations	January 2020	210 519
Liquidity crisis facing the United Nations	February 2020	207 727
COVID-19 crisis	March 2020	457 290
COVID-19 crisis	April 2020	149 966
COVID-19 crisis	May 2020	109 015
COVID-19 crisis	June 2020	98 836
COVID-19 crisis	July 2020	30 631
COVID-19 crisis	August 2020	36 410
COVID-19 crisis	September 2020	17 228
COVID-19 crisis	October 2020	102 265
COVID-19 crisis	November 2020	70 839

<i>Reason</i>	<i>Month</i>	<i>Amount</i>
COVID-19 crisis	December 2020	75 525
COVID-19 crisis	January 2021	77 330
COVID-19 crisis	February 2021	75 356
COVID-19 crisis	March 2021	80 912
COVID-19 crisis	April 2021	88 111
COVID-19 crisis	May 2021	75 561
COVID-19 crisis	June 2021	72 924
COVID-19 crisis	July 2021	256 567
COVID-19 crisis	August 2021	231 073
COVID-19 crisis	September 2021	333 208
COVID-19 crisis	October 2021	198 371
COVID-19 crisis	November 2021	184 559
COVID-19 crisis	December 2021	237 113
COVID-19 crisis	January 2022	237 811
COVID-19 crisis	February 2022	171 046
COVID-19 crisis	March 2022	170 695
COVID-19 crisis	April 2022	157 894
COVID-19 crisis	May 2022	(50 536)
Total		4 530 587

IS3.27 The Secretary-General indicates that the independent assessment report has been finalized and the resulting recommendations are being incorporated in the new solicitation for catering services, with the new catering contract using a phased approach. The first phase would involve adopting a subsidy model, and the second phase would involve transitioning to a profit-and-loss model after a certain sales amount is reached. Bidders would propose the level of sales that would trigger the transition from a subsidy model to a profit-and-loss model (A/77/6 (Income sect. 3), para. IS3.52). Upon enquiry, the Advisory Committee was provided with the recommendations from the assessment report, as follows: (a) offer a longer-term contract (five years plus a five-year renewal); (b) offer a management fee model for the first few years of operation or until the locations achieve a predetermined total sales volume, after which the contract should move to a profit-and-loss contract; (c) put a 1.5 per cent cap on equipment repair and replacement requirements; (d) consider whether pricing approval needs to continue on a line-by-line basis or on just a few key items; (e) require the food service management company to implement measures to improve variety, reduce wait times and stimulate outside demand for the Delegates' Dining Room; (f) request investment intended to stimulate sales and reduce expenses; (g) remain with one food service management company operating all facilities; (h) facilitate the return of the after-hours catering business as a priority (i.e. after 5 p.m. and on weekends). The Committee was also informed that the Administration would incorporate the accepted findings and recommendations of the assessment in its solicitation, based on the evolving situation and market conditions.

IS3.28 The Advisory Committee trusts that information on the solicitation process will be included in the next budget submission. The Committee reiterates that the new contract awards to replace the contract at Headquarters, which is due to expire on 31 December 2022, must be open for all vendors in full compliance with United Nations procurement policies, guidelines and procedures

and that fair and transparent competition among all prospective vendors must be ensured (see also [A/76/7](#) and [A/76/7/Corr.1](#), para. IS3.43).

IS3.29 The Advisory Committee is of the view that the estimates for 2023 do not sufficiently take into account the gradual return to in-person operations and activities at Headquarters (see para. IS3.3 above).

Other commercial operations

Approved estimates for 2021	\$440,500
Expenditure for 2021	\$226,600
Approved estimates for 2022	\$316,400
Proposal for 2023	\$282,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2022 rates (i.e. before recosting).	

IS3.30 The resource requirements for 2023 amount to \$282,400, before recosting, reflecting a decrease of \$34,000, or 10.7 per cent, compared with the approved estimates for 2022, attributable mainly to there being no requirements under other staff costs and contractual services for the commercial operations at the Vienna International Centre, due to the suspension of activities as a result of the refurbishment of the Visitor Centre, to start in 2023. The net revenue for 2023 is projected to be in the amount of \$23,000, compared with an estimated net revenue of \$37,400 in 2022.

IS3.31 Upon enquiry, the Advisory Committee was informed that the entrance to the Visitor Centre of the Vienna International Centre (Gate 1) required significant renovations and refurbishments, which are still at the planning stage between the host Government, the City of Vienna and Vienna-based organizations. Owing to those required repairs, the current premises cannot be rented out commercially, as the damages to the infrastructure do not allow for occupancy by a commercial vendor. In prior years, income from the commercial activities affected were around \$35,000 per year, with expenditures of approximately \$40,000 per year. For the foreseeable future, these operations will not return, and there is therefore no expected income or expenditure outlined for 2023.

IS3.32 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

IS3.33 Subject to its recommendation in paragraph IS3.3 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for net revenue.

Table IS3.9
Evolution of overall financial resources by object of expenditure and source of funds
 (Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2021 estimate</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2022 expenditure (January– June)</i>	<i>2023 estimate (before recosting)</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>	<i>2021 expenditure</i>	<i>2022 estimate</i>	<i>2023 estimate</i>	<i>Variance (2022– 2023)</i>
Posts	9 232.9	7 430.5	7 874.2	3 485.4	7 874.2	–	–	–	–	–	7 430.5	7 874.2	7 874.2	–
Other staff costs	3 386.9	2 228.9	2 793.1	1 017.0	2 768.1	(25.0)	–	–	–	–	2 228.9	2 793.1	2 768.1	(25.0)
Hospitality	5.0	–	3.8	0.0	3.6	(0.2)	–	–	–	–	–	3.8	3.6	(0.2)
Consultants	2.1	419.7	–	163.3	–	–	–	–	–	–	419.7	–	–	–
Travel of staff	177.7	16.7	169.6	52.6	165.1	(4.5)	–	–	–	–	16.7	169.6	165.1	(4.5)
Contractual services	3 395.5	3 697.7	4 479.1	2 456.2	4 189.0	(290.1)	–	–	–	–	3 697.7	4 479.1	4 189.0	(290.1)
General operating expenses	2 598.4	1 161.1	2 614.3	466.6	2 510.5	(103.8)	–	–	–	–	1 161.1	2 614.3	2 510.5	(103.8)
Supplies and materials	318.2	43.0	265.0	99.4	267.9	2.9	–	–	–	–	43.0	265.0	267.9	2.9
Furniture and equipment	172.8	156.4	201.1	18.7	208.0	6.9	–	–	–	–	156.4	201.1	208.0	6.9
Improvement of premises	–	91.5	–	2.4	–	–	–	–	–	–	91.5	–	–	–
Grants and contributions	130.4	35.9	118.7	56.9	113.0	(5.7)	–	–	–	–	35.9	118.7	113.0	(5.7)
Other costs	–	1 880.5	2 084.6	895.6	2 069.5	(15.1)	–	–	–	–	1 880.5	2 084.6	2 069.5	(15.1)
Total	19 419.9	17 161.8	20 603.5	8 714.1	20 168.9	(434.6)	–	–	–	–	17 161.8	20 603.5	20 168.9	(434.6)

Annex I

Proposed post changes for 2023, by category, grade and budget section

(Number of posts)

Section	Professional and higher									General Service and related									Subtotal	Total
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/I	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts				
1. Overall policymaking, direction and coordination																				
2022 approved	7	4	9	15	32	37	35	5	144	14	81	–	9	–	–	–	104	248		
Conversion	1	–	–	–	1	1	–	–	3	–	1	–	–	–	–	–	1	4		
Reclassification	–	–	–	–	2	(2)	–	–	–	2	(2)	–	–	–	–	–	–	–		
Redeployment	–	–	–	–	–	–	–	–	–	–	(1)	–	1	–	–	–	–	–		
2023 proposed	8	4	9	15	35	36	35	5	147	16	79	–	10	–	–	–	105	252		
2. General Assembly and Economic and Social Council affairs and conference management																				
2022 approved	1	1	6	18	211	425	334	11	1 007	74	499	–	12	–	–	–	585	1 592		
2023 proposed	1	1	6	18	211	425	334	11	1 007	74	499	–	12	–	–	–	585	1 592		
3. Political affairs (excluding special political missions)																				
2022 approved	4	4	12	16	48	64	52	22	222	5	97	–	34	13	5	–	154	376		
Abolishment	–	–	–	–	–	(1)	–	–	(1)	–	–	–	–	–	–	–	–	(1)		
Conversion	–	–	1	3	4	5	3	–	16	–	9	–	–	–	–	–	9	25		
Establishment	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–	–	–	1		
Reclassification	–	–	–	–	1	(1)	–	–	–	–	–	–	–	–	–	–	–	–		
2023 proposed	4	4	13	19	53	67	56	22	238	5	106	–	34	13	5	–	163	401		
4. Disarmament																				
2022 approved	1	–	1	5	12	9	9	3	40	4	13	–	4	–	–	–	21	61		
2023 proposed	1	–	1	5	12	9	9	3	40	4	13	–	4	–	–	–	21	61		
5. Peacekeeping operations																				
2022 approved	1	4	5	6	6	4	3	3	32	–	9	–	195	92	2	–	298	330		
Reclassification	–	–	–	–	–	–	1	(1)	–	–	–	–	–	–	–	–	–	–		
2023 proposed	1	4	5	6	6	4	4	2	32	–	9	–	195	92	2	–	298	330		

Section	Professional and higher									General Service and related									Subtotal	Total
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts				
6. Peaceful uses of outer space																				
2022 approved	–	–	1	1	2	7	4	3	18	–	5	–	–	–	–	–	5	23		
Establishment	–	–	–	–	–	–	2	–	2	–	–	–	–	–	–	–	–	2		
Reclassification	–	–	–	–	–	–	1	(1)	–	–	–	–	–	–	–	–	–	–		
2023 proposed	–	–	1	1	2	7	7	2	20	–	5	–	–	–	–	–	5	25		
7. International Court of Justice																				
2022 approved	–	1	1	1	4	17	17	20	61	6	50	–	–	–	–	–	56	117		
Establishment	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–	–	–	1		
2023 proposed	–	1	1	1	4	17	18	20	62	6	50	–	–	–	–	–	56	118		
8. Legal affairs																				
2022 approved	1	2	4	8	24	30	51	25	145	12	50	–	–	–	–	–	62	207		
2023 proposed	1	2	4	8	24	30	51	25	145	12	50	–	–	–	–	–	62	207		
9. Economic and social affairs																				
2022 approved	1	2	9	32	67	88	67	44	310	33	146	–	–	–	–	–	179	489		
2023 proposed	1	2	9	32	67	88	67	44	310	33	146	–	–	–	–	–	179	489		
10. Least developed countries, landlocked developing countries and small island developing States																				
2022 approved	1	–	1	1	8	8	6	2	27	–	6	–	–	–	–	–	6	33		
2023 proposed	1	–	1	1	8	8	6	2	27	–	6	–	–	–	–	–	6	33		
11. United Nations system support for the African Union’s Agenda 2063: The Africa We Want																				
2022 approved	1	–	1	2	6	10	13	1	34	1	8	–	1	–	–	–	10	44		
2023 proposed	1	–	1	2	6	10	13	1	34	1	8	–	1	–	–	–	10	44		
12. Trade and development																				
2022 approved	1	1	5	20	51	64	73	32	247	10	122	–	–	–	–	–	132	379		
Establishment	–	–	–	–	–	4	5	–	9	–	–	–	–	–	–	–	–	9		
2023 proposed	1	1	5	20	51	68	78	32	256	10	122	–	–	–	–	–	132	388		

Section	Professional and higher									General Service and related								Subtotal	Total
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts			
14. Environment																			
2022 approved	1	1	4	11	26	40	13	1	97	1	5	–	10	–	–	–	16	113	
2023 proposed	1	1	4	11	26	40	13	1	97	1	5	–	10	–	–	–	16	113	
15. Human settlements																			
2022 approved	1	–	1	4	9	17	14	5	51	–	2	–	22	–	–	–	24	75	
Conversion	–	–	–	1	–	4	1	–	6	–	–	–	1	–	–	–	1	7	
2023 proposed	1	–	1	5	9	21	15	5	57	–	2	–	23	–	–	–	25	82	
16. International drug control, crime and terrorism prevention and criminal justice																			
2022 approved	1	–	3	8	14	32	27	13	98	3	24	–	–	–	–	–	27	125	
2023 proposed	1	–	3	8	14	32	27	13	98	3	24	–	–	–	–	–	27	125	
17. UN-Women																			
2022 approved	1	1	3	4	7	8	8	5	37	–	12	–	–	–	–	–	12	49	
Reclassification	–	–	–	–	–	1	(1)	–	–	–	–	–	–	–	–	–	–	–	
2023 proposed	1	1	3	4	7	9	7	5	37	–	12	–	–	–	–	–	12	49	
18. Economic and social development in Africa																			
2022 approved	1	–	3	15	44	70	77	27	237	–	2	–	287	–	15	–	304	541	
Abolishment	–	–	–	–	–	–	–	–	–	–	–	–	(1)	–	–	–	(1)	(1)	
Conversion	–	–	–	–	–	–	–	–	–	–	–	–	(2)	–	2	–	–	–	
2023 proposed	1	–	3	15	44	70	77	27	237	–	2	–	284	–	17	–	303	540	
19. Economic and social development in Asia and the Pacific																			
2022 approved	1	–	2	15	35	63	52	33	201	–	–	–	214	–	3	–	217	418	
2023 proposed	1	–	2	15	35	63	52	33	201	–	–	–	214	–	3	–	217	418	
20. Economic development in Europe																			
2022 approved	1	–	1	8	23	35	37	21	126	5	57	–	–	–	–	–	62	188	
2023 proposed	1	–	1	8	23	35	37	21	126	5	57	–	–	–	–	–	62	188	

Section	Professional and higher									General Service and related									Subtotal	Total
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts				
21. Economic and social development in Latin America and the Caribbean																				
2022 approved	1	–	3	12	31	61	62	47	217	–	4	–	256	–	3	–	263	480		
2023 proposed	1	–	3	12	31	61	62	47	217	–	4	–	256	–	3	–	263	480		
22. Economic and social development in Western Asia																				
2022 approved	1	–	2	8	25	35	32	18	121	–	–	–	129	1	4	–	134	255		
2023 proposed	1	–	2	8	25	35	32	18	121	–	–	–	129	1	4	–	134	255		
24. Human rights																				
2022 approved	1	2	3	11	45	112	174	24	372	4	82	–	6	–	5	–	97	469		
2023 proposed	1	2	3	11	45	112	174	24	372	4	82	–	6	–	5	–	97	469		
25. International protection, durable solutions and assistance to refugees																				
2022 approved	1	1	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	2		
2023 proposed	1	1	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	2		
26. Palestine refugees																				
2022 approved	1	1	8	16	35	86	37	3	187	–	14	–	–	–	–	–	14	201		
Abolishment	–	–	–	–	–	(1)	–	–	(1)	–	(2)	–	–	–	–	–	(2)	(3)		
Conversion	–	–	–	–	1	3	–	–	4	–	–	–	–	–	–	–	–	4		
Establishment	–	–	–	–	3	4	7	1	15	–	–	–	–	–	–	–	–	15		
Reclassification	–	–	–	1	(1)	–	–	–	–	–	–	–	–	–	–	–	–	–		
2023 proposed	1	1	8	17	38	92	44	4	205	–	12	–	–	–	–	–	12	217		
27. Humanitarian assistance																				
2022 approved	1	1	3	4	11	16	14	5	55	2	15	–	–	–	–	–	17	72		
2023 proposed	1	1	3	4	11	16	14	5	55	2	15	–	–	–	–	–	17	72		

Section	Professional and higher									General Service and related								Total
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts	Subtotal	
28. Global communications																		
2022 approved	1	–	3	18	34	71	105	57	289	7	196	–	143	–	50	–	396	685
Establishment	–	–	–	–	1	–	1	–	2	–	–	–	–	–	–	–	–	2
2023 proposed	1	–	3	18	35	71	106	57	291	7	196	–	143	–	50	–	396	687
29A. Department of Management Strategy, Policy and Compliance																		
2022 approved	1	2	7	16	33	46	38	25	168	20	84	–	–	–	–	–	104	272
Establishment	–	–	1	1	2	5	6	2	17	2	1	–	–	–	–	–	3	20
Redeployment	–	–	–	–	–	–	–	(1)	(1)	(2)	(11)	–	–	–	–	–	(13)	(14)
2023 proposed	1	2	8	17	35	51	44	26	184	20	74	–	–	–	–	–	94	278
29B. Department of Operational Support																		
2022 approved	1	2	5	6	11	15	14	12	66	14	179	–	–	–	–	93	286	352
Establishment	–	–	–	–	–	2	4	–	6	–	–	–	–	–	–	–	–	6
Redeployment	–	–	–	–	–	–	–	1	1	2	11	–	–	–	–	–	13	14
2023 proposed	1	2	5	6	11	17	18	13	73	16	190	–	–	–	–	93	299	372
29C. Office of Information and Communications Technology																		
2022 approved	–	1	1	6	16	23	35	11	93	16	71	–	2	–	–	–	89	182
2023 proposed	–	1	1	6	16	23	35	11	93	16	71	–	2	–	–	–	89	182
29E. Administration, Geneva																		
2022 approved	–	–	1	4	10	16	21	22	74	17	207	–	–	–	–	–	224	298
Abolishment	–	–	–	–	–	–	–	–	–	(1)	–	–	–	–	–	–	(1)	(1)
Establishment	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–	–	–	1
2023 proposed	–	–	1	4	10	16	22	22	75	16	207	–	–	–	–	–	223	298
29F. Administration, Vienna																		
2022 approved	–	–	1	1	4	5	6	3	20	6	57	–	–	–	–	–	63	83
2023 proposed	–	–	1	1	4	5	6	3	20	6	57	–	–	–	–	–	63	83

Section	Professional and higher									General Service and related									Subtotal	Total
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts				
29G. Administration, Nairobi																				
2022 approved	–	–	1	4	7	9	17	7	45	–	–	–	66	–	1	–	67	112		
2023 proposed	–	–	1	4	7	9	17	7	45	–	–	–	66	–	1	–	67	112		
30. Internal oversight																				
2022 approved	1	1	3	4	13	29	22	14	87	8	20	–	1	–	–	–	29	116		
2023 proposed	1	1	3	4	13	29	22	14	87	8	20	–	1	–	–	–	29	116		
34. Safety and security																				
2022 approved	1	1	1	4	7	16	16	6	52	8	162	306	512	–	–	–	988	1 040		
Establishment	–	–	1	–	–	2	–	1	4	–	–	–	–	–	–	–	–	4		
2023 proposed	1	1	2	4	7	18	16	7	56	8	162	306	512	–	–	–	988	1 044		
Income section 3																				
2022 approved	–	–	–	–	2	4	4	3	13	7	42	2	–	–	–	–	51	64		
2023 proposed	–	–	–	–	2	4	4	3	13	7	42	2	–	–	–	–	51	64		
Total, regular budget, excluding income section 3																				
2022 approved	37	33	114	304	911	1 568	1 485	530	4 982	270	2 279	306	1 903	106	88	93	5 045	10 027		
Abolishment	–	–	–	–	–	(2)	–	–	(2)	(1)	(2)	–	(1)	–	–	–	(4)	(6)		
Establishment	–	–	2	1	6	17	28	4	58	2	1	–	–	–	–	–	3	61		
Reclassification	–	–	–	1	2	(2)	1	(2)	–	2	(2)	–	–	–	–	–	–	–		
Redeployment	–	–	–	–	–	–	–	–	–	–	(1)	–	1	–	–	–	–	–		
Reassignment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
Conversion	1	–	1	4	6	13	4	–	29	–	10	–	(1)	–	2	–	11	40		
2023 proposed	38	33	117	310	925	1 594	1 518	532	5 067	273	2 285	306	1 902	106	90	93	5 055	10 122		
Total, regular budget, including income section 3																				
2022 approved	37	33	114	304	913	1 572	1 489	533	4 995	277	2 321	308	1 903	106	88	93	5 096	10 091		
Abolishment	–	–	–	–	–	(2)	–	–	(2)	(1)	(2)	–	(1)	–	–	–	(4)	(6)		
Establishment	–	–	2	1	6	17	28	4	58	2	1	–	–	–	–	–	3	61		

Section	Professional and higher									General Service and related								Subtotal	Total
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts	Subtotal		
Reclassification	–	–	–	1	2	(2)	1	(2)	–	2	(2)	–	–	–	–	–	–	–	–
Redeployment	–	–	–	–	–	–	–	–	–	–	(1)	–	1	–	–	–	–	–	–
Reassignment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Conversion	1	–	1	4	6	13	4	–	29	–	10	–	(1)	–	2	–	11	40	40
2023 proposed	38	33	117	310	927	1 598	1 522	535	5 080	280	2 327	308	1 902	106	90	93	5 106	10 186	10 186

Abbreviations: ASG, Assistant Secretary-General; DSG, Deputy Secretary-General; USG, Under-Secretary-General.

Annex II

Cooperation with other United Nations bodies

Since the issuance of its first report on the proposed programme budget for 2022, the Advisory Committee on Administrative and Budgetary Questions has submitted reports to the United Nations bodies based on its review of the documents listed below.

A. Executive Board of the United Nations Development Programme/ United Nations Population Fund/United Nations Office for Project Services

United Nations Office for Project Services budget estimates for the biennium 2022–2023 ([DP/OPS/2021/6](#))

B. Office of the United Nations High Commissioner for Refugees: Executive Committee of the High Commissioner's Programme

Annual programme budget 2023 of the Office of the United Nations High Commissioner for Refugees ([A/AC.96/1224](#))

Financial report and audited financial statements for the year ended 31 December 2020 and report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees ([A/76/5/Add.6](#))

C. Executive Board of the World Food Programme

Report on the implementation of the External Auditor's recommendations (WFP/EB.A/2021/6-H/1)

Management review of significant risk and control issues, 2020 (WFP/EB.A/2021/6-E/1)

Annual report of the Audit Committee (WFP/EB.A/2021/6-C/1)

Annual report of the Inspector General (WFP/EB.A/2021/6-D/1) and note by the Executive Director on the annual report of the Inspector General (WFP/EB.A/2021/6-D/1/Add.1)

Report of the External Auditor on critical corporate initiatives (WFP/EB.A/2021/6-F/1)

WFP management response to the recommendations in the report of the External Auditor on critical corporate initiatives (WFP/EB.A/2021/6-F/1/Add.1)

Report of the External Auditor on the management of information on beneficiaries (WFP/EB.A/2021/6-G/1)

WFP management response to the report of the External Auditor on the management of information on beneficiaries (WFP/EB.A/2021/6-G/1/Add.1)

Report on the utilization of WFP's advance financing mechanisms (1 January–31 December 2020) (WFP/EB.A/2021/6-B/1)

Update of the financial framework (WFP/EB.2/2015/5-C/1)

Financial framework review (WFP/EB.A/2014/6-D/1)

Report on the utilization of the Programme Support and Administrative Equalization Account reserve (WFP/EB.1/2022/5-A/1)

Audited annual accounts, 2021 (WFP/EB.A/2022/06-A/1)

Report on the utilization of WFP's advance financing mechanisms (1 January–31 December 2021) (WFP/EB.A/2022/06-B/1)

Classification of private sector donors as non-traditional donors under General Rule XIII.4 (WFP/EB.A/2022/06-C/1)

Update on the WFP management plan (2022–2024) (WFP/EB.A/2022/06-D/1)

Annual report of the Independent Oversight Advisory Committee (WFP/EB.A/2022/06-E/1)

Annual report of the Inspector General (WFP/EB.A/2022/06-F/1)

Note by the Executive Director on the annual report of the Inspector General (WFP/EB.A/2022/06-F/1/Add.1)

Management review of significant risk and control issues, 2021 (WFP/EB.A/2022/06-G/1)

Report of the External Auditor on the management of cooperating partners (WFP/EB.A/2022/06-H/1)

WFP management response to the recommendations in the report of the External Auditor on the management of cooperating partners (WFP/EB.A/2022/06-H/1/Add.1)

Report of the External Auditor on oversight by management (WFP/EB.A/2022/06-I/1)

WFP management response to the recommendations in the report of the External Auditor on oversight by management (WFP/EB.A/2022/06-I/1/Add.1)

Report on the implementation of the External Auditor's recommendations (WFP/EB.A/2022/06-J/1)

Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2021 (WFP/EB.A/2022/06-K/1)

D. Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)

Integrated budget estimates for the United Nations Entity for Gender Equality and the Empowerment of Women for the biennium 2022–2023 ([UNW/2021/7](#))

E. Commission on Narcotic Drugs and Commission on Crime Prevention and Criminal Justice

Report of the Executive Director on the consolidated budget for the biennium 2022–2023 for the United Nations Office on Drugs and Crime (UNODC) ([E/CN.7/2021/11-E/CN.15/2021/18](#))

F. Board of Trustees of the United Nations Institute for Training and Research

Programme budget of the United Nations Institute for Training and Research for the biennium 2022–2023 (UNITAR/BT/62/2) and annexure 19 thereto (UNITAR/BT/62/3)

G. Advisory Commission of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

Proposed programme budget for the biennium 2022–2023 of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

Report of the Board of Auditors on the financial report and audited financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 2020 ([A/76/5/Add.4](#))

H. Governing Council of the United Nations Human Settlements Programme

Report of the Executive Director on the draft work programme of the United Nations Human Settlements Programme (UN-Habitat) and the draft budget of the United Nations Habitat and Human Settlements Foundation for the year 2023 (HSP/EB.2022/4)

I. United Nations Office for Partnerships

United Nations Office for Partnerships administrative budget for 2022 ([A/CN.1/R.1226](#))

J. United Nations University

United Nations University work programme and budget estimates for the biennium 2022–2023 (UNU 2022–2023 biennium)

K. United Nations Institute for Disarmament Research

Report of the Director of the United Nations Institute for Disarmament Research on the activities of the Institute for the period from January to December 2021, the approved programme of work and financial plan for 2022 and the proposed programme of work and financial plan for 2023

L. United Nations Children's Fund

Note requesting authorization from the United Nations Economic and Social Council/General Assembly for UNICEF to utilize financing instruments in support of its operations ([E/ICEF/2022/AB/L.7](#))

M. Technology Bank for the Least Developed Countries

Technology Bank for the Least Developed Countries: budget and programme of work for 2022 (TBLDC/2021/09)

