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Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed programme
budget for 2025**

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Advisory Committee on Administrative and Budgetary Questions

First report on the proposed programme budget for 2025



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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

AI	artificial intelligence
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
ICRC	International Committee of the Red Cross
ICSC	International Civil Service Commission
ICT	information and communications technology
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMF	International Monetary Fund
IOM	International Organization for Migration
IPSAS	International Public Sector Accounting Standards
IRMCT	International Residual Mechanism for Criminal Tribunals
ITC	International Trade Centre
LL	Local level
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
NEPAD	New Partnership for Africa's Development

NGO	non-governmental organization
NPO	National Professional Officer
OCHA	Office for the Coordination of Humanitarian Affairs
ODS	Official Document System
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
OICT	Office of Information and Communications Technology
OIOS	Office of Internal Oversight Services
SS	Security Service
TC	Trades and Crafts
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
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
UNITAMS	United Nations Integrated Transition Assistance Mission in the Sudan
UNITAR	United Nations Institute for Training and Research
UNMHA	United Nations Mission to Support the Hudaydah Agreement
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOAU	United Nations Office to the African Union
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNOWAS	United Nations Office for West Africa and the Sahel
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSMIL	United Nations Support Mission in Libya
UNTSO	United Nations Truce Supervision Organization
UNU	United Nations University

UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
USG	Under-Secretary-General
WFP	World Food Programme
WHO	World Health 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 2024, had the following membership:

Abdallah Bachar Bong (Chair)
 Amjad Al-Kumaim (Vice-Chair)
 Sharon Brennen-Haylock (Vice-Chair)
 Jakub Chmielewski (Vice-Chair)
 Surendra Adhana
 Yves Eric Ahoussoubemey
 Makiese Augusto
 Feliksas Bakanauskas
 Ali Ben Said
 Udo Fenchel
 Olivio Fermin
 Juliana Gaspar Ruas
 Simon Horner
 Carlo Jacobucci
 Haojun Ji
 Evgenii Kalugin
 Julia Maciel
 Yukiko Nakagawa Matsuda
 Caroline Nalwanga
 Stephani Scheer
 Minhong Yi

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 the 2025 period, 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. Pursuant to General Assembly resolution [72/266 A](#), the proposed programme budget consists of three parts, namely: (a) part I: the plan outline, reflecting 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. Parts I and II of the budget are submitted to the Assembly through the Committee for Programme and Coordination and part III through the Advisory Committee on Administrative and Budgetary Questions ([A/79/6 \(Introduction\)](#), paras. 1 and 2). Upon enquiry, the Advisory Committee was informed that the plan outline, which is submitted every three years, the most recent being [A/77/6 \(Plan outline\)](#), identified longer-term objectives of the Organization, which are: (a) promotion of sustained economic growth and sustainable development; (b) maintenance of international peace and security; (c) development of Africa; (d) promotion of human rights; (e) effective coordination of humanitarian assistance efforts; (f) promotion of justice and international law; (g) disarmament; (h) drug control, crime prevention and combating international terrorism in all its forms and manifestations; and (i) effective functioning of the Organization.

B. Budget methodology, format and presentation

2. According to the Secretary-General, 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. In its resolutions [78/244](#), [78/252](#) and [78/254 A–C](#), the General Assembly decided on the programme plans and initial budget appropriations for 2024 and provided guidance to the Secretary-General for future proposed programme budgets (*ibid.*, paras. 3–5 and table 1). The Secretary-General explains that, before finalizing the proposed programme budget for 2025, the Secretariat, in February 2024, facilitated the early engagement of Member States in the budget preparation process, pursuant to Assembly resolution [78/244](#). Informal consultations with Member State groups were held to validate the interpretation by the Secretariat of the guidance received from the Assembly, and its impact on the proposed programme budget for 2025. The final presentation format of the proposed programme budget for 2025 incorporates the additional guidance received from Member States during those consultations (*ibid.*, para. 17).

3. Upon enquiry, the Advisory Committee was informed that the heads of entities have the authority to prepare budget proposals for their entities but that those budget proposals must be aligned with the budget guide issued by the Controller and with both the Financial and the Staff Regulations and Rules. While they can move posts and resources within expenditure groups of the entity to meet operational requirements during a certain budget period, requirements beyond the budget period must be reflected in the next budget submission for approval by the General Assembly. The Committee was also informed that the Secretariat intended to engage with Member States in 2024 to formulate proposals both for improving the financial situation and for formalizing changes to the regulatory framework necessitated by the Assembly's approval of the annual budget. Both reports were expected to be presented in 2025, at the first part of the resumed seventy-ninth session and the main part of the eightieth session, respectively.

4. The Advisory Committee was provided, upon request, with the main elements of the budget presentation format and methodology since 2019 and was also informed of the differences between the methodologies, procedures and practices of the regular budget and peacekeeping budgets, which are mainly as follows: (a) vacancy rates: under the regular budget only in the case of establishment of posts, a 50 per cent vacancy rate is applied in the first year (i.e. in cases of continuing posts and posts proposed for reclassification, reassignment, conversion, redeployment and establishment of general temporary assistance positions, continuing vacancy rates are applied in line with resolution 77/262), and under peacekeeping funding, continuing vacancy rates are applied in cases of continuing posts and posts proposed for redeployment only; (b) calculation of common staff costs; and (c) general temporary assistance positions of a continuing nature are not controlled through a staffing table approved by the General Assembly under the regular budget, but subject to all other controls (e.g. grade and location), while they are controlled through the staffing table approved by the Assembly for peacekeeping missions (except UNTSO and UNMOGIP), special political missions and the support account. **The Advisory Committee sees merit in the harmonization of the regular budget and peacekeeping budget methodologies, including with regard to control of general temporary assistance positions through staffing table and application of vacancy rates, and trusts that the Secretary-General will include proposals in that regard in the context of the upcoming review of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation and the Financial Regulations and Rules.**

5. The Secretariat explains in the supplementary information to the report of the Secretary-General that new tables with the approved budget and expenditure for the period from 2020 to 2023 were provided in the supplementary information to each budget section. Information on the budget under implementation continued to be provided in a separate table. Past, current and future budgetary information will continue to be provided online through the budget information portal. **The Advisory Committee points out that, as such, the presentation of the budget and financial data to the General Assembly should be complete, clear and transparent, reflecting links between the resources and the existing mandates and priorities of the Member States, based on a meaningful results-based-budgeting framework and the Financial Regulations and Rules, as well as a more detailed breakdown of resource changes from one year to the next, including variances in appropriation and expenditures, redeployments, and other changes in resources in at least the three previous years, in order to avoid an inordinate amount of time being spent on understanding or complementing the data. The Committee, while acknowledging the improvements in the presentation of the budget, which were undertaken in consultation with the Member States, once again trusts that the Secretary-General will continue his efforts to further improve and refine the presentation of the proposed programme budget, including through the harmonization of the regular budget and peacekeeping budget methodologies. The Committee also trusts that future budget reports will include the necessary level of details, as well as updates to the tables and annexes included in the present report (see Assembly resolution 78/252, para. 21; see also paras. 15 and 58 below and A/78/7, paras. 6, 7 and 10). In this connection, the Committee further reiterates its recommendation that the Assembly request the Secretary-General to include in his future budget submissions, by section, information on the execution of the approved budget for at least the past three completed financial periods, including a variance analysis between budgeted resources and actual expenditure across all objects of expenditure. This information should**

lead to better substantiation of the resource requirements for the subsequent budget period and allow for more informed resource allocation decisions.

6. The Advisory Committee stresses that the observations and recommendations contained in the present report should not be viewed as support for any initiatives or projects referred to herein on which no specific action is proposed, unless otherwise clearly indicated.

Documentation

7. During its consideration of the Secretary-General's proposed programme budget for 2025, the Advisory Committee interacted with the Secretary-General and his representatives in in-person, virtual and silent hearings from 13 May to 14 June 2024. The report of the Committee was drafted in July and August 2024, during which time a large amount of additional information required by the Committee was also sought, concluding with written responses received on 9 August 2024. In order to allow the speedy release of its report, the Committee requested that it receive the advance budget reports before the end of its winter session, in April, which would have allowed an early start to its consideration of the proposed programme budget at the beginning of its spring session, in May, thus advancing the drafting of the report and allowing more time for its processing and issuance, well in advance of the General Assembly main session in October 2024. This request of the Committee was not complied with for several reasons provided, including, in part, the early start of the meetings of the Committee for Programme and Coordination in 2024. In fact, there were delays in the receipt of almost all the reports on the different budget fascicles, compared with the document processing slotting dates. In addition, there were general delays in the submission of supplementary information and written responses, including long delays, by more than two weeks in a number of instances, as well as issues with the quality, accuracy and completeness of the information provided, which affected the management of the Committee's schedule of work.

8. Regarding the submission of the reports of the Secretary-General, one report, containing the foreword and introduction ([A/79/6 \(Introduction\)](#)), was submitted two days before the hearing, while the corresponding supplementary report was submitted only one day before the hearing, making it difficult for the Advisory Committee to prepare adequately for the hearing. On the submission of the supplementary information, 31 sections (72 per cent) were submitted less than seven days before the hearing, including 16 (37 per cent) that were submitted less than three days before the hearing. The Committee points out that, in its provisional guidelines on the submission of the Secretariat reports and supplementary information, it is stressed that the submission deadline is at least seven days before the hearings to give the Committee sufficient time to prepare for the hearings and subsequent deliberations. According to the same guidelines, the Secretariat is required to submit responses to the Committee's queries within a week (5 working days) following the hearings. It is worth noting that none of the responses were received within the prescribed timeline, while 74 per cent were received one month (4 weeks) or more following the hearing. Of the 36 budget sections and 6 subsections, under only 2 sections were all the responses to the queries that had been raised by the Committee received within the first four weeks after the hearing. Under four other sections, at least 80 per cent of the responses were received within the first four weeks following the hearings. Lastly, under 18 sections, no responses were received at all in the first four weeks following the hearings. This constrained the time for review of the responses, had an impact on the scheduling of its meetings and led to delays.

Table 1
Responses received by the Advisory Committee, by number of days following the hearing

<i>Number of days</i>	<i>Percentage</i>
1–7	0
8–14	5
15–21	6
22–28	15
> 28	74

9. The Advisory Committee recalls General Assembly resolutions [77/280](#) and [72/261](#) and reiterates the importance of ensuring that the timeliness of the submission of complete and accurate documents, including supplementary information and written responses, is fully respected. The Committee stresses that the Secretary-General should continue to explore ways and measures, based on data analysis and lessons learned, in close cooperation with the Committee, to support the consideration of the proposed programme budget by the Assembly in a timely manner, including through further advancing the preparation of all the related documents, where possible, while making full use of the large investments of the Organization in technology and training of staff to that effect (see resolutions [77/280](#), para. 11, and [72/261](#), para. 11; see also [A/78/7](#), para. 11, [A/77/7](#), para. 12, [A/75/7](#) and [A/75/7/Corr.1](#), para. 35, and [A/74/741](#), paras. 20, 38 and 39).

10. Also with regard to documentation, while considering the budget fascicle under section 29C, Office of Information and Communications Technology, the Advisory Committee was informed that there was at least one notable gap in a large application without a consistent, clearly identified, single stakeholdership within the ICT environment, which is ODS. Several shared stakeholders play a role in the business ownership of ODS, and the Office acts as the technical owner of the application. **The Advisory Committee expects that the Secretary-General will address this gap and provide information in the next budget submission.**

Organization chart

11. The Advisory Committee recalls that it recommended, in its first report on the proposed programme budget for 2022, a clear and comprehensive chart setting out the organizational structure of the Secretariat ([A/76/7](#) and [A/76/7/Corr.1](#), para. 38). In its resolution [77/262](#), the General Assembly endorsed the Committee's recommendation that the Secretary-General 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 ([A/77/7](#), para. 39). As part of the supplementary information to the introduction of the proposed programme budget for 2024 ([A/78/6 \(Introduction\)](#)), the organization charts of sections 29A, Department of Management Strategy, Policy and Compliance, and 29B, Department of Operational Support, at the division level were provided, as pilots. In its previous report ([A/78/7](#), para. 13), the Committee noted the pilot charts provided for sections 29A and 29B and reiterated its recommendation that the Assembly request the Secretary-General to provide a comprehensive organization chart of the Secretariat and 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. The Assembly endorsed this recommendation in its resolution [78/252](#). In the supplementary information to the introduction of the proposed programme budget for 2025, it is indicated that a

comprehensive consolidated organization chart of the Secretariat is provided as a supplementary information document to the introduction of the proposed budget for 2025, whereas individual organization charts were presented at the (organization) unit level, with each unit normally corresponding to a division in the specific budget fascicles. In addition, where requested during its consideration of the individual sections of part two, the Advisory Committee received organization charts of certain sections and units in the context of the written responses.

12. The Advisory Committee regrets that the organization chart of the United Nations Secretariat for 2025 provided in the supplementary information only includes the names of entities corresponding to individual sections of the budget, which is an unfortunate step back from the previous pilot attempt to develop an overall chart of the Secretariat. The Committee continues to believe that, to allow for proper and informed consideration of proposals of the Secretary-General, a clear and complete set of charts, including an overarching one for the Organization as a whole, showing structures and locations at the unit level, clearly defining the reporting lines between offices denoted, and showing the overall number of posts, both present and proposed, as well as vacant posts, and any structural changes, including at the unit level, should be provided as an annex to the report of the Secretary-General. The Committee reiterates its recommendation that the General Assembly request the Secretary-General to present the complete set of organization charts of the Secretariat entities, including the comprehensive one for the Secretariat as a whole, in all future reports on the proposed programme budget.

Implementation of recommendations of the Advisory Committee

13. The Advisory Committee notes that the summaries of follow-up action taken to implement relevant cross-cutting recommendations of the advisory and oversight bodies were annexed to the supplementary information to the reports of the Secretary-General for the first time, rather than included as annexes to the reports, according to the established practice. In addition, the summaries seemed not to adequately address some of the recommendations, and in a number of cases under the sections as well as chapter I, the summaries did not reflect some recommendations of the Committee at all (e.g. [A/78/7](#), para. 7, on providing information on the evolution of financial resources by object of expenditure over the previous five years, overall and by section, both appropriation and expenditure; *ibid.*, para. 13, on providing a comprehensive organization chart of the Secretariat; *ibid.*, para. 35, on providing a comprehensive staffing table; and *ibid.*, para. 41, on the criteria for the conversion of extrabudgetary posts to regular budget posts). The Committee recalls that the supplementary information documents are not official documents of the General Assembly and are neither translated into all official languages of the United Nations nor contained in ODS, as is the case with the reports of the Secretary-General. Upon enquiry, the Committee was provided with a summary of follow-up actions taken to implement the Committee's recommendations on the foreword and introduction of the proposed programme budgets over the past five years, which replicates the content provided in annex I to the introduction of the proposed programme budgets for the periods from 2021 to 2024. **The Advisory Committee stresses the need to ensure full implementation of General Assembly resolutions, the recommendations of the oversight bodies, and the recommendations of the Committee endorsed by the Assembly, in a prompt and timely manner, and to continue to hold programme managers accountable for the non-implementation of such recommendations. The Committee recalls Assembly resolution [77/280](#) and recommends that the Assembly request the Secretary-General to provide, as an annex in all his future official reports, summaries of the measures taken to implement all the related Assembly resolutions, recommendations of oversight**

bodies, and the recommendations of the Committee endorsed by the Assembly over at least a period of five years, as a matter of routine, without distinction. Such summaries should be presented with the necessary consistency across all sections of the budget and clearly indicate the status of implementation of the recommendations, as well as where there is no action, with the related justifications (see resolution 77/280, para. 13; see also A/78/805, para. 4, A/78/756, para. 3, A/78/7, para. 14, A/77/743, para. 55, and A/74/7, para. 50).

C. Overview of the proposed regular budget

14. The Secretary-General proposes a programme budget for 2025 amounting to \$3,626,490,900, before recosting,¹ including \$711,280,600 for special political missions, representing an increase of \$10,786,500, or 0.3 per cent, compared with the appropriation for 2024. The overall resource requirements for special political missions continue to be included in section 3, Political affairs, of the proposed programme budget, whereas resource requirements for individual missions are presented as addenda to section 3. The proposed changes relate mainly to: (a) technical adjustments, with a net decrease of \$64.1 million, reflecting mainly the discontinuation of non-recurrent provisions included in the appropriation for 2024 for multi-year construction projects under section 33 (\$71.4 million) and the upward adjustments resulting from the consolidation of the resources for the implementation of Human Rights Council resolutions under section 24 (\$28.8 million); (b) new and expanded mandates in the amount of \$75.4 million emanating from resolutions and decisions of competent intergovernmental bodies; and (c) other changes not grouped under technical adjustments and new and expanded mandates, with a net decrease of \$0.5 million (A/79/6 (Introduction), executive summary, paras. 21–25 and tables 4–8). The Secretary-General states that the estimates of income for 2025 amount to \$351.7 million (before recosting), compared with approved estimates of \$346.8 million for 2024, reflecting an increase of \$4.9 million, or 1.4 per cent (ibid., para. 34 and table 11). Upon request, the Advisory Committee was provided with information on the evolution of financial resources by budget part and section, including expenditure in 2023 and as at 30 June 2024, which is reflected in table 2. The Committee also received information on the evolution of financial resources for the same periods, by object of expenditure, as set out in table 3. Upon request, the Committee was provided with information on the evolution of financial resources from 2018–2019 to 2025, as reflected in table 4.

15. **The Advisory Committee notes that, in general, there appears to be a high degree of automaticity in both post and non-post resource proposals, which are often repeated from one budget period to the next. The Committee considers that there is a need to go beyond incremental budgeting and to evaluate and consider the entire quantum of resources necessary to carry out the active programmes and outputs mandated by the General Assembly and other organs (see also ST/SGB/2018/3, regulation 5.6 and rule 105.6).**

¹ It should be noted that all references to budgetary resources in the present report are at 2024 rates (i.e. before recosting) unless otherwise noted.

Table 2
Evolution of financial resources, by factor and budget part and section

(Thousands of United States dollars)

Budget part/section	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	Changes					2025 estimate (before recosting)
					Technical adjustments	New and expanded mandates	Other	Total	Percentage	
Part I										
Overall policymaking, direction and coordination	435 280.3	412 908.7	464 140.4	229 285.4	(5 985.9)	5 684.9	3 006.4	2 705.4	0.6	466 845.8
1. Overall policymaking, direction and coordination	86 769.4	84 005.6	92 383.7	55 301.1	318.2	429.7	3 052.6	3 800.5	4.1	96 184.2
2. General Assembly and Economic and Social Council affairs and conference management	348 510.9	328 903.2	371 756.7	173 984.3	(6 304.1)	5 255.2	(46.2)	(1 095.1)	(0.3)	370 661.6
Part II										
Political affairs	910 566.3	896 542.1	901 679.2	456 727.9	(27.4)	52 402.7	(29 003.5)	23 371.8	6.2	925 051.0
3. Political affairs	839 094.4	822 577.8	823 100.4	419 517.9	(132.1)	50 000.0	(29 794.5)	20 073.4	13.6	843 173.8
– Special political missions	768 335.0	750 575.9	742 016.9	379 876.5	–	–	(30 736.3)	(30 736.3)	(4.1)	711 280.6
– Other	70 759.4	72 001.9	81 083.5	39 641.4	(132.1)	50 000.0	941.8	50 809.7	62.7	131 893.2
4. Disarmament	13 835.8	13 455.4	16 694.6	7 088.1	104.7	2 402.7	–	2 507.4	15.0	19 202.0
5. Peacekeeping operations	52 878.3	56 231.9	57 100.4	28 095.7	–	–	791.0	791.0	1.4	57 891.4
6. Peaceful uses of outer space	4 757.8	4 277.0	4 783.8	2 026.2	–	–	–	–	–	4 783.8
Part III										
International justice and law	92 917.6	95 672.2	101 742.6	51 702.2	(1 000.3)	117.6	1 620.1	737.4	0.7	102 480.0
7. International Court of Justice	29 110.9	28 393.2	32 614.8	19 447.9	(515.7)	10.0	1 620.1	1 114.4	3.4	33 729.2
8. Legal affairs	63 806.7	67 279.0	69 127.8	32 254.3	(484.6)	107.6	–	(377.0)	(0.5)	68 750.8
Part IV										
International cooperation for development	272 431.3	269 625.3	290 633.9	133 654.3	(1 460.2)	2 398.3	75.7	1 013.8	0.3	291 647.7
9. Economic and social affairs	87 128.8	88 400.9	96 655.7	44 626.4	(85.2)	33.3	–	(51.9)	(0.1)	96 603.8
10. Least developed countries, landlocked developing countries and small island developing States	8 633.8	7 654.2	8 923.9	3 976.2	(115.3)	749.9	–	634.6	7.1	9 558.5
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	8 695.2	8 694.0	9 612.5	4 239.8	–	623.2	–	623.2	6.5	10 235.7
12. Trade and development	79 372.3	78 378.6	83 589.4	37 521.7	–	–	(82.9)	(82.9)	(0.1)	83 506.5
13. International Trade Centre	20 457.6	20 179.0	21 723.5	10 721.4	–	–	–	–	–	21 723.5

Budget part/section	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	Changes					2025 estimate (before recosting)
					Technical adjustments	New and expanded mandates	Other	Total	Percentage	
14. Environment	21 033.6	20 859.7	21 990.2	10 145.7	(351.1)	455.2	–	104.1	0.5	22 094.3
15. Human settlements	13 385.1	12 365.5	13 018.4	6 030.0	–	62.8	–	62.8	0.5	13 081.2
16. International drug control, crime and terrorism prevention and criminal justice	23 110.5	22 619.6	24 332.3	11 952.8	(908.6)	444.4	–	(464.2)	(1.9)	23 868.1
17. UN-Women	10 614.4	10 473.7	10 788.0	4 440.2	–	29.5	158.6	188.1	1.7	10 976.1
Part V										
Regional cooperation for development	331 535.1	335 101.1	352 918.3	158 951.5	(1 608.4)	–	1 902.6	294.2	0.1	353 212.5
18. Economic and social development in Africa	88 119.8	89 670.2	95 478.6	43 625.1	(1 127.6)	–	–	(1 127.6)	(1.2)	94 351.0
19. Economic and social development in Asia and the Pacific	55 138.7	53 542.7	56 817.1	26 351.6	(174.4)	–	(79.2)	(253.6)	(0.4)	56 563.5
20. Economic development in Europe	37 229.4	37 804.1	39 870.4	17 790.7	168.7	–	–	168.7	0.4	40 039.1
21. Economic and social development in Latin America and the Caribbean	58 741.2	60 664.2	64 364.2	29 023.8	(475.1)	–	(18.2)	(493.3)	(0.8)	63 870.9
22. Economic and social development in Western Asia	48 931.5	50 535.8	50 146.3	24 917.6	–	–	–	–	–	50 146.3
23. Regular programme of technical cooperation	43 374.5	42 884.1	46 241.7	17 242.8	–	–	2 000.0	2 000.0	4.3	48 241.7
Part VI										
Human rights and humanitarian affairs	287 649.6	270 674.2	343 605.7	141 168.5	20 041.4	12 938.3	4 139.5	37 119.2	10.8	380 724.9
24. Human rights	176 186.3	164 716.9	196 146.0	75 303.3	31 125.9	12 938.3	–	44 064.2	22.5	240 210.2
25. International protection, durable solutions and assistance to refugees	44 633.9	44 664.5	47 175.7	21 457.3	–	–	–	–	–	47 175.7
26. Palestine refugees	39 704.0	37 978.5	71 543.0	33 527.9	–	–	2 385.8	2 385.8	3.3	73 928.8
27. Humanitarian assistance	27 125.4	23 314.4	28 741.0	10 880.1	(11 084.5)	–	1 753.7	(9 330.8)	(32.5)	19 410.2
Part VII										
Global communications	101 807.0	105 109.1	117 916.7	49 825.3	(123.5)	237.9	–	114.4	0.1	118 031.1
28. Global communications	101 807.0	105 109.1	117 916.7	49 825.3	(123.5)	237.9	–	114.4	0.1	118 031.1
Part VIII										
Common support services	327 850.7	333 141.5	345 003.6	172 825.8	(3 267.7)	219.9	117.5	(2 930.3)	(0.8)	342 073.3
29. Management and support services										
29A. Department of Management Strategy, Policy and Compliance	60 885.2	62 288.5	66 795.8	30 144.2	166.3	–	72.8	239.1	0.4	67 034.9

Budget part/section	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	Changes					2025 estimate (before recosting)
					Technical adjustments	New and expanded mandates	Other	Total	Percentage	
29B. Department of Operational Support	96 878.0	96 696.6	96 246.0	51 739.7	(398.5)	71.0	85.2	(242.3)	(0.3)	96 003.7
29C. Office of Information and Communications Technology	53 425.9	54 305.8	53 855.4	23 693.0	(152.6)	86.2	–	(66.4)	(0.1)	53 789.0
29D. Administration, Nairobi ^a	19 014.6	20 324.7	18 354.0	11 935.9	(2 861.4)	–	–	(2 861.4)	(15.6)	15 492.6
29E. Administration, Geneva	77 706.4	79 310.0	89 386.4	44 180.0	(21.5)	62.7	(40.5)	0.7	0.0	89 387.1
29F. Administration, Vienna	19 940.6	20 216.0	20 366.0	11 133.0	–	–	–	–	–	20 366.0
Part IX										
Internal oversight	22 134.6	23 397.8	24 837.3	11 888.7	–	–	1 500.0	1 500.0	6.0	26 337.3
30. Internal oversight	22 134.6	23 397.8	24 837.3	11 888.7	–	–	1 500.0	1 500.0	6.0	26 337.3
Part X										
Jointly financed administrative activities and special expenses	95 902.3	92 576.5	97 938.6	58 656.9	12.2	–	77.0	89.2	0.1	98 027.8
31. Jointly financed administrative activities	8 214.3	8 500.2	8 611.8	8 621.7	12.2	–	77.0	89.2	1.0	8 701.0
32. Special expenses	87 688.0	84 076.3	89 326.8	50 035.2	–	–	–	–	89 326.8	
Part XI										
Capital expenditures	85 471.0	83 406.4	101 476.1	77 314.5	(71 428.4)	–	14 982.7	(56 445.7)	(55.6)	45 030.4
33. Construction, alteration, improvement and major maintenance	85 471.0	83 406.4	101 476.1	77 314.5	(71 428.4)	–	14 982.7	(56 445.7)	(55.6)	45 030.4
Part XII										
Safety and security	126 952.7	130 193.4	141 234.1	75 889.6	(1 694.9)	–	500.0	(1 194.9)	(0.8)	140 039.2
34. Safety and security	126 952.7	130 193.4	141 234.1	75 889.6	(1 694.9)	–	500.0	(1 194.9)	(0.8)	140 039.2
Part XIII										
Development Account	16 491.3	16 491.3	18 502.9	18 502.9	(1 029.0)	–	1 000.0	(29.0)	(0.2)	18 473.9
35. Development Account	16 491.3	16 491.3	18 502.9	18 502.9	(1 029.0)	–	1 000.0	(29.0)	(0.2)	18 473.9
Part XIV										
Staff assessment	289 318.5	305 372.6	314 075.0	150 364.9	3 458.8	1 389.7	(407.5)	4 441.0	1.4	318 516.0
36. Staff assessment	289 318.5	305 372.6	314 075.0	150 364.9	3 458.8	1 389.7	(407.5)	4 441.0	1.4	318 516.0
Total	3 396 308.3	3 370 212.3	3 615 704.4	1 786 758.6	(64 113.3)	75 389.3	(489.5)	10 786.5	0.3	3 626 490.9

^a Administration, Nairobi, changes from section 29G to section 29D in 2024.

Table 3
Evolution of financial resources by object of expenditure

(Thousands of United States dollars)

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	Change					2025 estimate (before recosting)
					Technical adjustments	New and expanded mandates	Other	Total resource change	Percentage	
Posts	1 417 231.4	1 435 822.5	1 553 276.0	725 723.7	16 525.4	9 675.8	1 672.3	27 873.5	1.8	1 581 149.5
Other staff costs	278 860.8	252 120.5	291 030.4	120 654.7	2 207.0	6 341.1	3 998.2	12 546.3	4.3	303 576.7
Non-staff compensation	10 847.1	10 806.1	12 451.6	7 748.7	(396.5)	–	20.2	(376.3)	(3.0)	12 075.3
Hospitality	285.3	199.1	313.2	59.5	(22.9)	19.5	1.9	(1.5)	(0.5)	311.7
Consultants	16 401.6	18 283.0	19 237.6	6 215.1	(1 000.2)	1 308.5	2 221.3	2 529.6	13.1	21 767.2
Experts	9 991.1	6 918.2	9 038.8	1 925.9	(531.1)	397.0	(254.3)	(388.4)	(4.3)	8 650.4
Travel of representatives	31 364.9	25 116.1	32 214.3	13 937.6	323.7	335.5	–	659.2	2.0	32 873.5
Travel of staff	20 668.5	26 327.1	23 654.8	10 615.5	313.4	606.7	1 525.1	2 445.2	10.3	26 100.0
Contractual services	94 385.8	93 085.2	106 094.9	42 972.1	188.3	2 189.6	3 174.7	5 552.6	5.2	111 647.5
General operating expenses	146 583.4	136 555.5	145 388.9	80 427.8	657.5	742.2	(2 117.2)	(717.5)	(0.5)	144 671.4
Supplies and materials	7 398.6	6 074.9	7 003.2	2 483.7	(31.9)	(87.6)	(24.1)	(143.6)	(2.1)	6 859.6
Furniture and equipment	22 457.8	30 805.6	25 019.1	5 714.7	(603.2)	472.9	10 586.0	10 455.7	41.8	35 474.8
Improvement of premises	6 955.2	2 876.6	7 923.2	502.1	–	–	5 835.8	5 835.8	73.7	13 759.0
Grants and contributions	275 223.3	268 986.0	326 966.5	237 536.0	(85 201.6)	51 998.4	4 014.4	(29 188.8)	(8.9)	297 777.7
Other	289 318.5	305 660.1	314 075.0	150 364.9	3 458.8	1 389.7	(407.5)	4 441.0	1.4	318 516.0
Subtotal	2 627 973.3	2 619 636.4	2 873 687.5	1 406 882.1	(64 113.3)	75 389.3	30 246.8	41 522.8	1.4	2 915 210.3
Special political missions	768 335.0	750 575.9	742 016.9	379 876.5	–	–	(30 736.3)	(30 736.3)	(4.1)	711 280.6
Total	3 396 308.3	3 370 212.3	3 615 704.4	1 786 758.6	(64 113.3)	75 389.3	(489.5)	10 786.5	0.3	3 626 490.9

Table 4
Evolution of financial resources by budget section, 2018–2025

(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</i>	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January– June)</i>	<i>2025 estimate (before recosting)</i>
1. Overall policymaking, direction and coordination	140 514.9	139 775.0	77 087.6	71 850.3	78 809.4	73 366.0	79 917.3	78 488.4	86 769.4	84 005.6	92 383.7	55 301.1	96 184.2
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	346 694.1	318 112.4	348 510.9	328 903.2	371 756.7	173 984.3	370 661.6
3. Political affairs	1 431 439.1	1 426 079.3	773 224.1	761 067.1	792 787.7	725 737.3	800 648.7	791 810.0	839 094.4	822 577.8	823 100.4	379 876.5	843 173.8
– Special political missions	–	–	711 781.8	700 992.1	730 359.8	666 601.1	736 542.6	728 097.8	768 335.0	750 575.9	742 016.9	379 876.5	711 280.6
– Other	–	–	61 442.3	60 075.0	62 427.9	59 136.2	64 106.1	63 712.2	70 759.4	72 001.9	81 083.5	39 641.4	131 893.2
4. Disarmament	24 194.9	24 862.2	13 245.0	12 428.7	12 859.2	11 276.3	12 736.8	13 883.6	13 835.8	13 455.4	16 694.6	7 088.1	19 202.0
5. Peacekeeping operations	104 493.3	104 314.2	52 602.8	49 757.0	55 113.3	50 203.1	54 666.7	54 000.2	52 878.3	56 231.9	57 100.4	28 095.7	57 891.4
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	4 328.5	4 757.8	4 277.0	4 783.8	2 026.2	4 783.8
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	27 070.6	29 110.9	28 393.2	32 614.8	19 447.9	33 729.2
8. Legal affairs	75 676.5	75 136.9	58 453.7	58 290.2	73 157.9	74 552.4	64 331.1	67 766.7	63 806.7	67 279.0	69 127.8	32 254.3	68 750.8
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	84 606.9	87 128.8	88 400.9	96 655.7	44 626.4	96 603.8
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	6 882.7	8 633.8	7 654.2	8 923.9	3 976.2	9 558.5
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	7 883.5	8 695.2	8 694.0	9 612.5	4 239.8	10 235.7
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	73 517.5	79 372.3	78 378.6	83 589.4	37 521.7	83 506.5

<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</i>	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January– June)</i>	<i>2025 estimate (before recosting)</i>
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	19 073.4	20 457.6	20 179.0	21 723.5	10 721.4	21 723.5
14. Environment	44 322.7	43 576.7	23 364.3	21 841.5	23 720.4	21 105.1	22 912.4	21 478.6	21 033.6	20 859.7	21 990.2	10 145.7	22 094.3
15. Human settlements	23 145.0	22 844.3	12 508.4	12 167.3	12 495.8	12 529.4	13 275.8	13 313.7	13 385.1	12 365.5	13 018.4	6 030.0	13 081.2
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	22 916.1	23 110.5	22 619.6	24 332.3	11 952.8	23 868.1
17. UN-Women	18 571.7	18 486.9	9 741.4	9 692.1	9 719.9	9 458.8	9 957.6	10 011.2	10 614.4	10 473.7	10 788.0	4 440.2	10 976.1
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	80 619.3	88 119.8	89 670.2	95 478.6	43 625.1	94 351.0
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	52 231.9	55 138.7	53 542.7	56 817.1	26 351.6	56 563.5
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	36 273.9	37 229.4	37 804.1	39 870.4	17 790.7	40 039.1
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	58 024.4	58 741.2	60 664.2	64 364.2	29 023.8	63 870.9
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	46 277.3	48 931.5	50 535.8	50 146.3	24 917.6	50 146.3
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	38 826.2	43 374.5	42 884.1	46 241.7	17 242.8	48 241.7
24. Human rights	227 952.0	228 470.3	115 119.3	106 266.0	129 926.5	107 548.7	136 771.4	142 086.8	176 186.3	164 716.9	196 146.0	75 303.3	240 210.2
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	42 211.0	44 633.9	44 664.5	47 175.7	21 457.2	47 175.7
26. Palestine refugees	57 764.5	57 789.3	32 365.5	30 434.2	33 520.9	30 761.7	40 405.6	34 545.8	39 704.0	37 978.5	71 543.0	33 527.9	73 928.8
27. Humanitarian assistance	40 798.5	40 580.1	25 124.0	24 220.8	18 166.6	18 144.9	18 544.1	19 913.1	27 125.4	23 314.4	28 741.0	10 880.1	19 410.2
28. Global communications	181 467.4	180 855.1	94 692.4	92 797.6	99 066.1	90 943.9	100 072.8	98 176.2	101 807.0	105 109.1	117 916.7	49 825.3	118 031.1

<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</i>	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January– June)</i>	<i>2025 estimate (before recosting)</i>
29A. Department of Management Strategy, Policy and Compliance	114 641.2	114 035.5	52 921.4	54 301.8	54 668.4	54 988.1	56 285.7	58 557.8	60 885.2	62 288.5	66 795.8	30 144.2	67 034.9
29B. Department of Operational Support	177 285.4	179 992.3	93 025.6	85 742.1	85 617.0	86 103.0	87 981.2	90 739.8	96 878.0	96 696.6	96 246.0	51 739.7	96 003.7
29C. Office of Information and Communications Technology	98 754.8	100 543.4	49 959.8	51 684.5	51 518.7	52 952.1	52 717.7	51 724.0	53 425.9	54 305.8	53 855.4	23 693.0	53 789.0
29D. Administration, Nairobi ^a	32 072.2	31 535.4	18 048.8	19 140.0	17 751.1	16 703.6	18 745.7	18 354.7	19 014.6	20 324.7	18 354.0	11 935.9	15 492.6
29E. Administration, Geneva	140 836.0	140 749.1	69 736.4	70 476.8	76 591.4	75 608.0	75 159.8	77 897.5	77 706.4	79 310.0	89 386.4	44 180.0	89 387.1
29F. Administration, Vienna	36 669.7	36 664.7	18 088.4	18 042.1	19 833.5	19 300.3	18 502.6	21 353.8	19 940.6	20 216.0	20 366.0	11 133.0	20 366.0
30. Internal oversight	41 796.7	41 480.8	20 509.9	18 867.0	20 789.8	18 716.0	21 187.4	20 876.9	22 134.6	23 397.8	24 837.3	11 888.7	26 337.3
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	7 957.5	8 214.3	8 500.2	8 611.8	8 621.7	8 701.0
32. Special expenses	150 022.8	149 742.2	76 163.6	80 657.2	80 302.5	82 106.7	84 811.4	82 649.8	87 688.0	84 076.3	89 326.8	50 035.2	89 326.8
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	112 760.5	85 471.0	83 406.4	101 476.1	77 314.5	45 030.4
34. Safety and security	248 317.4	250 254.0	124 181.7	121 247.7	130 206.9	121 398.2	125 676.8	127 931.1	126 952.7	130 193.4	141 234.1	75 889.6	140 039.2
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	16 491.3	16 491.3	18 502.9	18 502.9	18 473.9
36. Staff assessment	524 331.3	524 431.5	267 233.0	261 827.2	281 439.9	269 359.1	277 382.9	284 937.0	289 318.5	305 372.6	314 075.0	150 364.9	318 516.0
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	3 257 755.4	3 236 269.6	3 396 308.3	3 370 212.3	3 615 704.4	1 786 758.6	3 626 490.9

^a Administration, Nairobi, changes from section 29G to section 29D in 2024.

Evolution of resources by priority area: coordination of delivery in development and human rights

16. The Secretary-General included in the supplementary information to his report a table on the distribution of resources by priority area that contains a comparison of the approved resources for 2024 under each priority area with those approved for 2020. Upon request, the Advisory Committee was provided with table 5, which shows the distribution of resources among priority areas from 2018–2019 to 2024 and the proposed distribution for 2025. During its consideration of sections related to the development pillar, the Committee made a number of observations on the weaknesses in the coordination of activities which need to be addressed, including a more balanced allocation of resources. For example, in the context of section 23, Regular programme of technical cooperation, and section 35, Development Account, the Committee points out that both mechanisms require reviewing and reiterates its recommendations, in both cases, that the General Assembly discuss, at the appropriate level and platform, the effectiveness of each mechanism, with a view to strengthening their role and ensuring their efficacy in support of the countries in need in implementing the 2030 Agenda for Sustainable Development. The Committee is also of the view that there is room for strengthening coordination and cooperation among different entities in those areas. For example, in the smaller offices, the Committee was informed of the engagement, which could be further increased, of the Office of the Special Adviser on Africa with various United Nations entities, including ECA, the Department of Global Communications, the Department of Economic and Social Affairs and the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States to develop knowledge products, organize events and initiatives, conduct joint advocacy and outreach, and align policy (see also [A/78/7](#), paras. IV.75–IV.77). For the Office of the High Representative, the Committee trusts that the Office will enhance its cooperation with the Department of Global Communications for the appropriate support in advocacy and outreach in lieu of establishing a dedicated capacity. With regard to OHCHR, the Committee trusts that OHCHR will conduct an in-depth review of existing mandated activities and capacities, analyse workload requirements, seek efficiencies while avoiding duplication of efforts, and ensure greater clarity and transparency in the presentation of its future budgets. **The Advisory Committee stresses that, in line with General Assembly resolution 78/252, full, effective and efficient mandate delivery must always be the overriding factor in determining the Secretariat's resource requirements commensurate with it and its overall staffing structure, while identifying efficiencies and avoiding duplication of efforts, including through improved coordination and cooperation among departments and entities (see also [A/78/7](#), paras. 18 and 19). The Committee recommends that the Assembly request the Secretary-General to provide information on the evolution of the distribution of resources by priority area over the past five annual budgets, as well as the biennium 2018–2019, compared with proposed resources in future budget submissions.**

Table 5
Distribution of resources by priority area, 2018–2019 to 2025

(Thousands of United States dollars/number of posts)

Priority area	Budget part/ section	Resource requirements										Number of posts							
		2018–2019	2020	2021	2022	2023	2024	2025	Change	Percentage	2018–	2020	2021	2022	2023	2024	2025	Change	Percentage
		proposed	proposed	proposed	proposed	proposed	proposed	proposed	2025 vs. 2020	change 2025 vs. 2020	2019	approved	approved	approved	approved	approved	approved	proposed	2025 vs. 2020
Promotion of sustained economic growth and sustainable development, in accordance with relevant General Assembly resolutions and recent United Nations conferences	Part IV, International cooperation for development (sections 9, 10, 12–15, 17)	435 154.2	221 743.4	230 821.8	230 551.8	240 625.6	256 689.1	257 543.9	35 800.5	16.1	1 140	1 130	1 135	1 138	1 154	1 171	1 175	45	4.0
	Part V, Regional cooperation for development (sections 19–23)	428 841.6	218 504.2	246 140.0	233 505.2	243 415.3	257 439.7	258 861.5	40 357.3	18.5	1 343	1 341	1 341	1 341	1 341	1 343	1 343	2	0.1
	Part XIII, Development Account (section 35)	28 398.8	14 199.4	15 199.4	16 199.4	16 491.3	18 502.9	18 473.9	4 274.5	30.1	–	–	–	–	–	–	–	–	–
Maintenance of international peace and security	Part II, Political affairs (sections 3, ^a 5, 6)	235 279.0	117 966.4	122 034.8	122 987.9	128 395.5	142 967.7	194 568.4	76 602.0	64.9	736	734	732	729	756	782	792	58	7.9
Development of Africa	Part IV, International cooperation for development (section 11)	15 230.1	7 985.9	7 823.6	8 207.4	8 695.2	9 612.5	10 235.7	2 249.8	28.2	43	43	43	44	44	44	46	3	7.0
	Part V, Regional cooperation for development (section 18)	155 954.4	81 888.1	78 703.6	78 453.5	88 119.8	95 478.6	94 351.0	12 462.9	15.2	541	541	541	541	540	540	540	(1)	(0.2)

Priority area	Budget part/ section	Resource requirements										Number of posts									
		2018–2019	2020	2021	2022	2023	2024	2025	Change	Percentage	2018–	2020	2021	2022	2023	2024	2025	Change	Percentage		
		appropriation	appropriation	appropriation	appropriation	appropriation	appropriation	proposed budget	2025 vs. 2020	change 2025 vs. 2020	2019 approved	2020 approved	2021 approved	2022 approved	2023 approved	2024 approved	2025 proposed	2025 vs. 2020	change 2025 vs. 2020		
Promotion of human rights	Part VI, Human rights and humanitarian affairs (section 24)	227 952.0	115 119.3	129 926.5	136 771.4	176 186.3	196 146.0	240 210.2	125 090.9	108.7	415	433	433	469	486	630	712	279	64.4		
Effective coordination of humanitarian assistance efforts	Part VI, Human rights and humanitarian affairs (sections 25–27)	184 867.0	97 588.4	94 869.3	101 162.0	111 463.3	147 459.7	140 514.7	42 926.3	44.0	232	232	232	275	291	291	292	60	25.9		
Promotion of justice and international law	Part III, International justice and law (sections 7, 8)	127 413.6	86 599.2	103 936.7	92 880.2	92 917.6	101 742.6	102 480.0	15 880.8	18.3	260	320	321	324	324	331	338	18	5.6		
Disarmament	Part II, Political affairs (section 4)	24 194.9	13 245.0	12 859.2	12 736.8	13 835.8	16 694.6	19 202.0	5 957.0	45.0	60	62	61	61	61	68	77	15	24.2		
Drug control, crime prevention and combating international terrorism in all its forms and manifestations	Part IV, International cooperation for development (section 16)	43 106.3	21 627.1	23 363.1	21 924.1	23 110.5	24 332.3	23 868.1	2 241.0	10.4	125	125	125	125	125	125	125	–	–		
Total		1 906 391.9	996 466.4	1 065 678.0	1 055 379.7	1 143 256.2	1 267 065.7	1 360 309.4	363 843.0	36.5	4 895	4 961	4 964	5 047	5 122	5 325	5 440	479	9.7		

^a Excluding special political missions.

Additional proposals for 2025

17. The Secretary-General provides information on potential resource proposals that could have an impact on the 2025 programme budget, which will be considered by the General Assembly during its seventy-ninth session. Those proposals could continue to have an impact for 2026, should the requirements be of a recurring nature ([A/79/6 \(Introduction\)](#), paras. 29 and 30). Upon enquiry, the Advisory Committee was provided with information on the estimated level of some resource proposals for 2025, subject to decisions of the relevant legislative bodies, including the revised estimates relating to the funding of the resident coordinator system (\$145.2 million), and progress reports on ongoing construction projects in Addis Ababa and Nairobi (\$95.5 million). In addition, there will be revised estimates relating to new and expanded mandates, should resolutions and decisions of the Human Rights Council (those not consolidated into the proposed programme budget), the Economic and Social Council and the Security Council so warrant; statements of programme budget implications arising from the recommendations contained in the report of ICSC for 2024 and recommendations and decisions contained in the report of the United Nations Joint Staff Pension Board; and statements of programme budget implications or revised estimates should any draft resolutions yet to be considered by the Assembly so warrant, as well as any other supplementary budgets proposed by the Secretary-General in line with the Financial Regulations and Rules (*ibid.*). Upon enquiry, the Committee was provided with information on the amounts approved by the Assembly with respect to programme budget implications for 2024. The Committee was also provided with information on the proposed resources related to programme budget implications presented under new and expanded mandates for 2025. The Committee points out that, under section 26, as well as section 27, revised estimates may be presented later in 2024 for consideration by the Assembly. **The Advisory Committee notes the potential additional resource proposals and trusts that the Secretary-General will provide an updated assessment of the overall resource requirements, including for 2025, to the General Assembly at the time of the consideration of the present report. The Committee recommends that the Assembly request the Secretary-General to include, at the budget section level, detailed information and related breakdown of the additional resources and the removal of non-recurrent provisions in all future budget submissions (see also Assembly resolution [78/252](#), para. 22).**

Recosting

18. The Advisory Committee recalls that, in the introduction to the proposed programme budget for 2024 ([A/78/6 \(Introduction\)](#), paras. 37–44), the Secretary-General provided information on the recosting process and stated that recosting is the process through which adjustments in the level of appropriations are made to preserve the purchasing power of the Organization. Such 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 Committee also recalls that the General Assembly decided, in paragraph 24 of its resolution [78/252](#), to recost the proposed programme budget only once, no later than at the start of the main part of the session, including the income section. **The Advisory Committee reiterates its view that the actual impact of recosting should be provided systematically during the performance reporting at the items of expenditure level, including in table format for posts/positions and non-post resources, and the proposed budget should include a comparison with the performance information and the latest information available on the implementation of the current budget, with an explanation of variances at the objects of expenditure level (see also [A/78/7](#),**

para. 26, [A/77/7](#), para. 25, and [A/77/7/Add.38](#), para. 24). The Committee also trusts that a table with trends of the impact of recosting over a period of at least five years will be included in the financial performance report with a breakdown by section and item of expenditure levels. The Committee further discusses recosting in its report on the financial performance report on the programme budget for 2023 ([A/79/312](#)) and its forthcoming report on revised estimates: effect of changes in rates of exchange and inflation.

Contingency fund

19. The Secretary-General recalls that, in his report entitled “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 appropriations initially approved by the Assembly for the preceding budget period. Accordingly, it is proposed that the level of the contingency fund for 2026 be set at 0.75 per cent of the approved programme budget for 2025 ([A/79/6 \(Introduction\)](#), paras. 31–33).

Liquidity situation

20. The Secretary-General dedicates a section in his report to the deteriorating liquidity situation, which may affect the implementation of the programme budget for 2025. According to the Secretary-General, the positive trend of declining year-end arrears experienced in 2021 and 2022 was reversed in 2023, with year-end arrears reaching an alarming new record of \$859 million. Collections were trailing estimates for most of 2023. Only 82.3 per cent of the total budget was collected at the end of the year, making it the lowest collection rate in the past five years. The low cash levels in reserves made the Organization even more vulnerable to adverse changes in payment patterns in 2024. In addition, the Organization had to return \$113.6 million as credits to Member States as part of the 2024 assessments, which meant that it would collect less than the budget approved for 2024, even if all Member States paid in full in 2024. According to the Secretary-General, the end of 2024 could be potentially as bad as or worse than 2023, unless the collections for the year exceed significantly the average over the past five years. Unless the liquidity reserves are replenished in full at the end of 2024, which appears highly improbable, cash conservation measures are again likely to constrain budget implementation during 2025. Therefore, it is proposed that the returnable amount for 2023 be apportioned among Member States using the scale of assessments applicable for 2025 and then placed in a reserve that would be used in the event the collections are insufficient to enable the full, efficient and effective implementation of mandates during 2025. The General Assembly, when it deems that an improved liquidity situation so warrants, may request the Secretary-General to return any suspended credits to Member States or allow Member States to apply such credits to current or future dues (*ibid.*, paras. 8–14). The Advisory Committee further discusses the Secretary-General’s proposal in its report on the financial performance report on the programme budget for 2023 ([A/79/312](#)).

21. In a letter dated 11 July 2024 addressed to Member States, the Secretary-General explains that the core problems remain the same: not all Member States pay their assessments in full, and both the timing and the amounts of anticipated collections from Member States remain uncertain. Structural weaknesses in the budgetary process exacerbate the problem. Given the deepening liquidity crisis and the long-term damage that it is causing to the Organization, the Secretary-General decided to fast-track the presentation of his next report on improving the financial situation of

the Organization, to be finalized in early 2025, instead of at the eightieth session as previously requested by the General Assembly. Upon enquiry, the Advisory Committee was informed that, as the liquidity situation did not improve in 2024, budget ceilings had to be imposed to ensure that expenditure did not exceed the cash available. As a result, the amount allotted for 2024 was \$350 million below the appropriations approved by the Assembly, and programme managers were asked to stay within the lower level of allotments, which in most cases prevented the resumption of unrestricted hiring. According to the Secretariat, entities received a similar proportion of their total approved budget for 2024 (approximately 90 per cent). This amount was calculated based on the most recent expenditure collected in the preceding months (November and December 2023). In prioritizing their requirements, entities were requested to make every effort to minimize the impact on the implementation of their mandates and on the support to be provided to intergovernmental bodies and Member States. Upon request, the Committee was provided with the allotments released in 2024 by entity and by object of expenditure, as reflected in tables 6 and 7, respectively. **The Advisory Committee stresses that the General 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. The Committee trusts that information on the temporary measures to address the liquidity situation and justification of the prioritization of programmes, including deferral of activities and corresponding unspent resources, the impact on mandate delivery, as well as related lessons learned, overall and at the section levels, will be provided in the next budget submission reports.** The Committee makes further observations on the liquidity situation in its report related to the performance report for 2023 ([A/79/312](#)).

Table 6
Released allotments in 2024, by entity/budget section

(Millions of United States dollars)

<i>Entity/budget section</i>	<i>Approved budget^a</i>	<i>Released allotment</i>	<i>Percentage</i>
External entities	184	184	100.0
Internal entities	3 426	3 064	89.4
1. Overall policymaking, direction and coordination	92	89	96.7
2. General Assembly and Economic and Social Council affairs and conference management	371	327	88.0
3. Political affairs	822	712	86.6
4. Disarmament	17	15	87.4
5. Peacekeeping operations	57	51	88.5
6. Peaceful uses of outer space	5	4	91.5
8. Legal affairs	69	60	87.2
9. Economic and social affairs	97	87	90.2
10. Least developed countries, landlocked developing countries and small island developing States	9	8	87.4
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	10	9	90.8
12. Trade and development	84	75	90.1
14. Environment	22	20	90.8
15. Human settlements	13	12	91.1
16. International drug control, crime and terrorism prevention and criminal justice	24	22	90.6

<i>Entity/budget section</i>	<i>Approved budget^a</i>	<i>Released allotment</i>	<i>Percentage</i>
18. Economic and social development in Africa	95	85	89.2
19. Economic and social development in Asia and the Pacific	57	51	90.1
20. Economic development in Europe	40	37	92.3
21. Economic and social development in Latin America and the Caribbean	64	57	88.6
22. Economic and social development in Western Asia	50	45	90.4
23. Regular programme of technical cooperation	46	43	92.1
24. Human rights	193	163	84.6
27. Humanitarian assistance	29	24	84.1
28. Global communications	118	101	85.7
29A. Department of Management Strategy, Policy and Compliance	67	61	91.4
29B. Department of Operational Support	96	84	87.7
29C. Office of Information and Communications Technology	54	54	100.0
29D. Administration, Nairobi	18	17	91.3
29E. Administration, Geneva	89	77	86.1
29F. Administration, Vienna	20	19	91.6
30. Internal oversight	25	23	91.9
31. Jointly financed administrative activities	9	9	100.0
32. Special expenses	89	86	96.2
33. Construction, alteration, improvement and major maintenance	101	82	80.5
34. Safety and security	141	124	87.9
35. Development Account	19	19	100.0
36. Staff assessment	313	313	100.0
Total	3 610	3 247	90.0

^a Including commitment authority for UNITAMS.

Table 7

Released allotments in 2024, by object of expenditure

(Millions of United States dollars)

<i>Object of expenditure</i>	<i>Approved budget^a</i>	<i>Released allotment</i>	<i>Percentage</i>
External entities			
Posts	69	69	100.0
Other staff costs	2	2	100.0
Compensation: non-staff	9	9	100.0
Hospitality	–	–	–
General operating expenses	104	104	100.0
Subtotal	184	184	100.0
Internal entities			
Posts	1 905	1 805	94.7
Other staff costs	328	274	83.4
Compensation: non-staff	4	4	100.0

<i>Object of expenditure</i>	<i>Approved budget^a</i>	<i>Released allotment</i>	<i>Percentage</i>
Hospitality	1	0	49.2
General operating expenses	1 189	981	82.5
Subtotal	3 426	3 064	89.4
Total	3 610	3 247	90.0

^a Including commitment authority for UNITAMS.

D. Other assessed and extrabudgetary resources

22. The total estimates for other assessed resources amount to \$390.1 million, reflecting a decrease of \$1.8 million, or 0.5 per cent, compared with the estimates for 2024. Further details are reflected in the budget for the support account for peacekeeping operations for the period from 1 July 2024 to 30 June 2025 (A/78/746). As for extrabudgetary resources, the estimates for 2025 amount to \$15.1 billion, reflecting a decrease of \$102.2 million, or 0.7 per cent, compared with the estimates for 2024. The decrease is attributable primarily to projected reductions for in-kind donations as a result of the conflict in Gaza and the conversion in operational costs from extrabudgetary funding to the regular budget under section 26, Palestine refugees, the completion of technical cooperation projects under section 19, Economic and social development in Asia and the Pacific, and the anticipated lowering of demand for technical cooperation under section 15, Human settlements (A/79/6 (Introduction), paras. 36–38). Upon request, the Advisory Committee was provided with updated information on the estimated level of resources for 2025 across all funding sources, including the proposal for the regular budget and estimates for other assessed resources and extrabudgetary funds, which are contained in table 8. The Committee was also provided with information on the evolution of extrabudgetary resources from 2020 to 2025, as contained in table 9. The Committee makes comments on extrabudgetary posts and positions in paragraphs 74 to 77 below.

Table 8
Proposed resources for 2025, by source of funding

(Thousands of United States dollars)

	2023	2024	2025	<i>Changes</i>	
				<i>Amount</i>	<i>Percentage</i>
Regular budget					
Expenditure sections	3 396 308.3	3 615 704.4	3 626 490.9	10 786.5	0.3
Income sections	321 949.5	346 814.9	351 747.3	4 932.4	1.4
Net regular budget	3 074 358.8	3 268 889.5	3 274 743.6	5 854.1	0.2
Other assessed	375 923.7	391 890.5	390 072.6	(1 817.9)	(0.5)
Extrabudgetary	15 274 830.7	15 187 562.0	15 085 394.7	(102 167.3)	(0.7)
Total net budget	18 103 359.3	18 848 342.0	18 750 210.9	(98 131.1)	(0.5)

Table 9
Estimated extrabudgetary resources and actual expenditure, by budget section, 2020–2025

(Thousands of United States dollars)

Budget section	2020		2021		2022		2023		2024		2025 estimate
	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure (as at 30 June)	
1. Overall policymaking, direction and coordination	327 954.5	215 795.2	316 861.4	255 132.8	345 525.2	273 323.9	339 947.1	270 755.3	341 219.7	138 661.0	338 576.0
2. General Assembly and Economic and Social Council affairs and conference management	24 248.2	11 393.4	22 902.5	15 767.3	23 537.5	21 163.8	30 411.6	21 469.9	27 304.4	11 125.5	27 304.4
3. Political affairs ^a	80 853.4	68 627.6	88 209.9	86 751.8	100 186.7	88 898.5	100 598.9	86 038.3	75 193.2	34 838.4	74 041.7
4. Disarmament	15 000.4	10 539.6	10 556.9	10 886.4	11 044.2	18 257.0	19 501.2	18 101.1	19 859.9	11 611.6	20 515.9
5. Peacekeeping operations	64 417.7	77 533.4	76 788.4	57 995.1	61 780.8	73 964.8	68 784.0	68 976.4	68 656.7	38 020.2	68 306.7
6. Peaceful uses of outer space	1 679.3	1 089.3	1 139.7	1 124.4	1 316.8	1 280.3	1 647.8	1 647.8	1 584.8	774.6	1 664.2
7. International Court of Justice	–	–	–	–	–	–	–	–	–	–	–
8. Legal affairs	9 743.8	5 855.7	14 430.0	11 785.7	20 556.4	17 836.2	22 675.3	20 761.4	30 108.8	13 125.7	26 501.3
9. Economic and social affairs	110 804.5	70 260.7	96 691.1	76 133.0	94 836.5	85 089.2	96 752.1	95 618.8	104 218.0	57 798.2	101 612.5
10. Least developed countries, landlocked developing countries and small island developing States	2 704.2	208.9	2 793.8	1 780.2	2 246.7	1 889.1	4 930.8	2 630.5	3 732.2	1 376.3	2 453.0
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	50.0	21.5	597.6	285.1	451.5	435.1	554.7	186.8	756.0	254.2	611.0
12. Trade and development	42 756.3	35 869.2	41 151.5	44 548.2	44 548.2	53 751.6	54 041.5	61 326.0	61 326.0	31 276.3	61 326.0
13. International Trade Centre	–	–	–	–	–	–	105 000.0	105 000.0	105 000.0	–	105 000.0
14. Environment	435 465.0	428 748.2	435 465.0	480 248.4	413 259.5	625 035.7	413 260.0	587 813.5	413 209.6	310 623.9	413 180.2
15. Human settlements	240 439.6	146 899.0	215 682.7	156 875.3	242 174.6	149 351.9	148 837.6	168 715.3	167 932.7	92 882.1	162 153.1
16. International drug control, crime and terrorism prevention and criminal justice	388 306.9	272 474.2	319 015.6	314 127.1	330 114.6	355 483.2	330 594.5	406 366.1	408 073.7	219 749.6	408 923.8

Budget section	2020		2021		2022		2023		2024		2025 estimate
	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure (as at 30 June)	
17. UN-Women	485 000.0	454 141.8	485 000.0	538 818.2	500 000.0	555 469.9	500 000.0	546 103.0	515 000.0	235 404.0	515 000.0
18. Economic and social development in Africa	22 184.0	15 624.4	25 442.2	17 403.4	21 174.3	14 987.5	17 562.2	17 562.2	27 013.9	7 972.2	22 233.5
19. Economic and social development in Asia and the Pacific	24 357.1	16 090.6	26 358.5	18 050.8	28 489.6	18 685.3	24 923.9	26 612.0	30 172.8	13 064.2	23 130.5
20. Economic development in Europe	25 903.1	16 251.4	23 184.8	19 786.4	23 586.3	22 161.8	23 338.3	22 716.5	28 001.6	14 905.0	24 735.5
21. Economic and social development in Latin America and the Caribbean	9 363.0	7 195.9	9 936.1	9 105.8	10 715.6	13 517.3	11 296.8	13 313.3	12 729.0	7 452.3	12 196.9
22. Economic and social development in Western Asia	9 732.9	5 892.0	9 589.2	5 003.1	8 154.3	10 621.6	9 426.9	10 369.9	11 289.0	4 505.0	12 566.0
23. Regular programme of technical cooperation	–	–	–	–	–	–	–	–	–	–	–
24. Human rights	191 980.6	184 264.6	220 626.1	213 870.2	244 719.4	234 089.3	264 520.0	273 024.5	280 010.1	156 222.3	294 010.7
25. International protection, durable solutions and assistance to refugees	8 627 582.1	4 781 160.4	8 572 652.8	4 874 820.8	8 951 495.7	5 558 103.0	10 884 077.9	3 761 595.5	10 574 492.6	3 092 756.0	10 574 492.6
26. Palestine refugees	1 095 307.9	833 300.0	1 047 400.0	819 100.0	980 700.0	849 603.6	1 082 704.0	802 493.4	1 075 719.0	567 350.1	997 477.7
27. Humanitarian assistance	332 900.0	335 300.0	346 200.0	332 600.0	397 000.0	374 500.0	414 482.2	393 557.6	426 403.2	242 634.7	425 769.1
28. Global communications	11 911.8	10 700.1	9 939.5	9 828.5	11 798.1	11 770.3	12 318.7	9 318.8	12 607.0	7 328.9	15 415.5
29A. Department of Management Strategy, Policy and Compliance	23 359.4	32 147.9	36 059.4	35 304.5	37 259.9	37 813.3	31 345.5	28 501.6	35 309.9	19 034.0	34 110.8
29B. Department of Operational Support	48 718.4	56 755.0	65 500.4	72 566.9	93 081.3	71 180.7	71 643.3	66 576.8	66 488.4	41 716.6	63 121.1
29C. Office of Information and Communications Technology	47 133.2	35 870.4	37 915.6	81 210.6	65 751.3	66 578.1	66 853.0	71 511.0	69 206.7	31 582.4	67 180.0
29D. Administration, Nairobi ^b	20 962.8	17 501.2	23 252.1	17 614.3	23 520.0	20 314.7	25 360.7	24 176.0	27 422.8	14 846.6	27 422.8
29E. Administration, Geneva	39 678.2	36 520.0	38 622.7	40 379.4	42 270.0	44 655.3	42 807.7	48 643.6	49 590.5	26 488.2	50 670.5
29F. Administration, Vienna	19 624.2	16 690.7	18 320.2	16 494.4	17 710.4	16 145.6	19 265.3	20 133.6	24 232.5	11 740.1	24 402.8

Budget section	2020		2021		2022		2023		2024		2025 estimate
	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure (as at 30 June)	
30. Internal oversight	12 011.4	10 373.1	12 550.1	11 126.3	13 747.0	11 638.7	13 745.8	11 554.4	13 644.4	6 732.2	13 644.4
31. Jointly financed administrative activities	–	–	–	–	–	–	–	–	–	–	–
32. Special expenses	5 751.2	6 166.7	6 020.4	6 203.7	6 448.2	6 163.2	6 425.0	6 290.2	6 855.0	3 354.7	7 110.5
33. Construction, alteration, improvement and major maintenance	–	–	–	–	–	–	–	–	–	–	–
34. Safety and security	12 447.3	9 505.4	14 007.0	10 092.7	16 781.3	11 145.5	15 199.4	21 207.0	26 886.8	8 769.2	24 985.5
35. Development Account	–	–	–	–	–	–	–	–	–	–	–
36. Staff assessment	–	–	–	–	–	–	–	–	–	–	–
Subtotal	12 810 332.4	8 226 767.5	12 670 863.2	8 348 693.7	13 185 981.9	9 714 905.0	15 274 830.7	8 090 694.7	15 141 250.9	5 475 976.3	15 041 846.2
Special political missions	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	46 311.1	n/a	43 548.5
Total	12 810 332.4	8 226 767.5	12 670 863.2	8 348 693.7	13 185 981.9	9 714 905.0	15 274 830.7	8 090 694.7	15 187 562.0	5 475 976.3	15 085 394.7

^a Excluding special political missions.

^b Administration, Nairobi, changes from section 29G to section 29D in 2024.

E. Posts and personnel matters

23. Excluding the special political missions, a total of 10,494 posts are proposed for the 2025 regular budget, reflecting a net increase of 115 posts, or 1.0 per cent, compared with 10,379 posts approved in 2024. The proposed staffing changes include the establishment of 112 new posts, the conversion of 10 posts and the abolishment of 7 posts. Table 9 of the report of the Secretary-General reflects the approved posts for 2024 and sets out the proposed post changes for 2025, by category and grade. Table 10 of the report provides information on the distribution of the Professional and higher categories and the General Service and related categories since 2020. Upon request, the Advisory Committee was provided with updated information on the number of posts by source of funding in 2023, 2024 and 2025 and the proposed posts for 2025 by category, grade and budget section, as reflected in tables 10 and 11, respectively. Table 12 shows the evolution of personnel resources under the regular budget between 2018–2019 and 2025, while table 13 includes information on the posts proposed for abolishment and establishment, from 2020 to 2025, by budget section. The information shows the continuation of the declining trend in the number of posts proposed for abolishment and the increase in the number of posts proposed for establishment over the past five years. The Committee makes comments and recommendations on changes in post resources, including abolishment and establishment of posts, under the individual budget sections (see also para. 58 below). **The Advisory Committee notes that the regular budget posts, excluding special political missions, increased from 10,199 approved for 2023 to 10,558 (including income sections) proposed for 2025 and that the extrabudgetary posts increased from 23,667 to an estimated 26,174 over the same period.**

24. **The Advisory Committee notes the information provided during the consideration of the proposed budget and reiterates its recommendation that the General Assembly request the Secretary-General to include detailed information on posts and positions, with separate tables for each, including those filled by temporary assignment, posts with staff on special post allowance and posts with staff on special leave with or without pay, in addition to extrabudgetary posts, also showing the incumbency status with dates of establishment as well as the nationalities of staff encumbering them, in the supplementary information for each section of all future programme budget submissions. In addition, the Committee recommends that the Assembly request the Secretary-General to present, across all the sections of future programme budget submissions, background information on any existing post changes proposed for reassignment and reclassification, such as the date of initial approval, the related mandate and the purpose, including any previous change of functions (see also [A/78/7](#), para. 35, and [A/77/767/Add.3](#), para. 16).**

Table 10
Posts by source of funding, 2023–2025

	2023	2024	2025	Change	
				Posts	Percentage
Regular budget					
Expenditure sections, excluding special political missions	10 135	10 379	10 494	115	1.0
Special political missions	4 346	4 079	3 914	(165)	(0.4)
Income sections	64	64	64	–	–
Subtotal	14 545	14 522	14 472	(50)	1.5
Other assessed	1 365	1 368	1 344	(24)	(0.2)
Extrabudgetary	23 667	23 994	26 174	2 180	0.8
Total	39 577	39 884	41 980	2 096	0.5

Table 11
Proposed posts in 2025 by category, grade and budget section

(Number of posts)

Budget section	Professional and higher									General Service and related						Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	GS (PL)	GS (OL)	FS	NPO	TC, SS, LL	Subtotal	
1. Overall policymaking, direction and coordination	8	5	10	17	40	37	42	13	172	19	78	–	–	10	107	279
2. General Assembly and Economic and Social Council affairs and conference management	1	1	6	18	211	426	333	11	1 007	74	493	–	–	12	579	1 586
3. Political affairs – other ^d	4	4	13	20	54	80	63	22	260	5	108	15	7	42	177	437
4. Disarmament	1	–	1	5	12	12	13	3	47	7	13	–	6	4	30	77
5. Peacekeeping operations	1	4	5	6	7	3	4	2	32	–	9	92	2	195	298	330
6. Peaceful uses of outer space	–	–	1	1	2	7	6	3	20	–	5	–	–	–	5	25
7. International Court of Justice	–	1	1	1	4	19	19	22	67	6	52	–	–	–	58	125
8. Legal affairs	1	2	4	8	24	32	52	26	149	13	51	–	–	–	64	213
9. Economic and social affairs	1	2	9	32	68	90	70	46	318	33	145	–	–	–	178	496
10. Least developed countries, landlocked developing countries and small island developing States	1	–	1	1	9	13	10	3	38	1	7	–	–	–	8	46
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	1	–	1	2	6	10	13	2	35	1	9	–	–	1	11	46
12. Trade and development	1	1	5	20	52	66	77	35	257	10	120	–	–	–	130	387
13. International Trade Centre	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
14. Environment	1	1	4	11	26	40	14	1	98	1	6	–	–	10	17	115
15. Human settlements	1	–	1	5	9	21	15	5	57	–	2	–	–	23	25	82
16. International drug control, crime and terrorism prevention and criminal justice	1	–	3	8	14	32	27	13	98	3	24	–	–	–	27	125
17. UN-Women	1	1	3	4	7	9	7	5	37	–	12	–	–	–	12	49
18. Economic and social development in Africa	1	–	3	15	44	70	77	27	237	–	2	–	17	284	303	540
19. Economic and social development in Asia and the Pacific	1	–	2	15	35	63	53	33	202	–	–	–	3	213	216	418
20. Economic development in Europe	1	–	1	8	23	35	39	21	128	3	57	–	–	–	60	188
21. Economic and social development in Latin America and the Caribbean	1	–	3	12	31	61	62	47	217	–	4	–	3	256	263	480
22. Economic and social development in Western Asia	1	–	2	8	25	37	30	18	121	–	–	1	4	131	136	257
23. Regular programme of technical cooperation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
24. Human rights	1	3	3	20	54	167	251	62	561	5	104	–	32	10	151	712

Budget section	Professional and higher									General Service and related						Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	GS (PL)	GS (OL)	FS	NPO	TC, SS, LL	Subtotal	
25. International protection, durable solutions and assistance to refugees	1	1	-	-	-	-	-	-	2	-	-	-	-	-	-	2
26. Palestine refugees	1	1	9	17	37	93	44	4	206	-	12	-	-	-	12	218
27. Humanitarian assistance	1	1	3	4	11	16	14	5	55	2	15	-	-	-	17	72
28. Global communications	1	-	3	18	34	71	105	57	289	7	197	-	50	143	397	686
29A. Department of Management Strategy, Policy and Compliance	1	2	8	18	36	49	42	25	181	20	73	-	-	1	94	275
29B. Department of Operational Support	1	2	5	6	12	16	16	13	71	16	186	-	-	93	295	366
29C. Office of Information and Communications Technology	-	1	1	6	16	23	35	9	91	16	69	-	-	2	87	178
29D. Administration, Nairobi	-	-	1	4	7	9	17	7	45	-	-	-	1	66	67	112
29E. Administration, Geneva	-	-	1	4	10	16	23	22	76	16	206	-	-	-	222	298
29F. Administration, Vienna	-	-	1	1	4	5	6	3	20	6	57	-	-	-	63	83
30. Internal oversight	1	1	3	4	13	29	22	14	87	8	20	-	-	1	29	116
31. Jointly financed administrative activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32. Special expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33. Construction, alteration, improvement and major maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34. Safety and security	1	1	2	4	9	25	21	9	72	8	170	-	-	825	1 003	1 075
35. Development Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36. Staff assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	38	35	119	323	946	1 682	1 622	588	5 353	280	2 306	108	125	2 322	5 141	10 494

^a Excluding special political missions.

Table 12
Evolution of personnel resources, 2018–2019 to 2025

(Thousands of United States dollars)

Object of expenditure	2018–2019		2020		2021		2022		2023		2024		2025 estimates (before recosting)
	Appropriation	Expenditures	Appropriation	Expenditures	Appropriation	Expenditures	Appropriation	Expenditures	Appropriation	Expenditures	Appropriation	Expenditures (January–June)	
Posts	2 565 084	2 574 410	1 324 138	1 309 901	1 400 980	1 323 584	1 387 819	1 376 014	1 417 231	1 435 823	1 553 276	725 724	1 581 150
Other staff costs	374 586	370 775	203 013	185 627	218 569	188 164	230 801	225 373	278 861	252 121	291 030	120 655	303 577
Staff assessment	524 331	524 432	267 233	261 827	281 434	269 359	277 383	284 937	289 319	305 373	314 075	150 365	318 516
Total	3 464 001	3 469 617	1 794 384	1 757 355	1 900 983	1 781 107	1 896 003	1 886 324	1 985 411	1 993 317	2 158 381	996 744	2 203 243

Table 13
Posts proposed for abolishment and establishment, 2020–2025

(Number of posts)

Budget section	2020		2021		2022		2023		2024		2025	
	Abolishment	Establishment	Abolishment	Establishment	Abolishment	Establishment	Abolishment	Establishment	Abolishment	Establishment	Abolishment	Establishment
1. Overall policymaking, direction and coordination	–	–	(1)	3	(1)	–	–	–	–	5	–	–
2. General Assembly and Economic and Social Council affairs and conference management	(52)	12	(24)	3	(10)	–	–	–	(2)	–	(4)	–
3. Political affairs – other ^d	(4)	–	–	1	–	–	(1)	1	–	2	–	10
4. Disarmament	–	–	–	–	–	–	–	–	–	5	–	9
5. Peacekeeping operations	–	–	(3)	–	(3)	–	–	–	–	–	–	–
6. Peaceful uses of outer space	–	–	–	–	–	–	–	2	–	–	–	–
7. International Court of Justice	–	–	–	1	–	–	–	1	–	3	–	7
8. Legal affairs	–	4	(3)	–	–	–	–	–	–	–	–	–
9. Economic and social affairs	(5)	–	–	–	–	–	–	–	(2)	8	–	–
10. Least developed countries, landlocked developing countries and small island developing States	–	–	–	1	–	2	–	–	–	8	–	5

Budget section	2020		2021		2022		2023		2024		2025	
	Abolishment	Establishment	Abolishment	Establishment	Abolishment	Establishment	Abolishment	Establishment	Abolishment	Establishment	Abolishment	Establishment
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	-	-	-	-	-	1	-	-	-	-	-	2
12. Trade and development	(5)	-	-	-	-	-	-	9	-	-	(2)	1
14. Environment	-	-	-	-	-	-	-	-	-	2	-	-
16. International drug control, crime and terrorism prevention and criminal justice	(1)	-	-	-	-	-	-	-	-	-	-	-
18. Economic and social development in Africa	-	-	-	-	(2)	-	(1)	-	-	-	-	-
19. Economic and social development in Asia and the Pacific	(2)	-	-	-	-	-	-	-	(1)	1	-	-
20. Economic development in Europe	(3)	1	(1)	1	-	-	-	-	(2)	2	-	-
21. Economic and social development in Latin America and the Caribbean	(3)	-	-	-	-	-	-	-	-	-	-	-
24. Human rights	-	-	-	-	-	-	-	-	-	26	-	76
26. Palestine refugees	-	-	-	-	-	22	(3)	15	-	-	-	1
28. Global communications	(13)	7	-	-	(1)	1	-	2	-	54	-	-
29A. Department of Management Strategy, Policy and Compliance	(7)	-	-	-	(1)	3	-	20	-	-	-	-
29B. Department of Operational Support	-	-	-	-	(3)	2	-	6	(4)	2	-	-
29C. Office of Information and Communications Technology	(1)	-	-	-	-	-	-	-	-	-	-	-
29D. Administration, Nairobi ^b	(1)	-	-	-	-	-	-	-	-	-	-	-
29E. Administration, Geneva	(9)	1	-	-	(3)	1	(1)	1	-	-	(1)	1
30. Internal oversight	-	-	-	-	-	2	-	-	-	-	-	-
34. Safety and security	(12)	-	(5)	2	(1)	-	-	4	-	-	-	-
Total	(118)	25	(37)	12	(25)	34	(6)	61	(11)	118	(7)	112

^a Excluding special political missions.

^b Administration, Nairobi, changes from section 29G to section 29D in 2024.

25. During the Advisory Committee's budget review, a number of important human resources-related matters arose. Accordingly, the Committee has devoted considerable attention to those issues in parts of the present report below, without prejudice to the forthcoming discussions on those issues in the context of its consideration of the human resources reports.

National Professional Officers

26. The Advisory Committee has devoted considerable attention to the issue of nationalization in its reports, in particular on peacekeeping operations, the most recent of which is its report on cross-cutting issues related to peacekeeping operations (A/78/744). The presence of national staff in United Nations field offices and peacekeeping operations also permits the Organization to be more sensitive to the capacity-building needs and priorities of the local population. **Although opportunities for the employment of national staff in regular budget activities are more limited than they are for peacekeeping, the Advisory Committee nevertheless encourages sustained efforts to attract and employ this category of personnel wherever practical and feasible and where it could result in efficiencies and contribute to capacity-building. The Committee trusts that activities financed through extrabudgetary resources, where opportunities may be more prevalent, should also provide opportunities to national staff. The Committee further trusts that the Secretary-General will report on his efforts in the next proposed programme budget submission.**

Temporary posts

27. According to the Secretary-General, temporary posts are posts to perform functions required for more than one year, but for a limited period as specified in the relevant mandate (e.g. posts associated with the International Decade for People of African Descent). The establishment and subsequent changes require approval by the General Assembly. Temporary posts are controlled by a staffing table that is approved by the Assembly annually in the annex to the budget resolution (A/78/6 (Introduction), annex II, sect. A). Upon request, the Advisory Committee was provided with updated information on the proposed and approved temporary posts, by budget section, in 2025, as reflected in table 14. The Committee was also provided with information on the approved and proposed temporary posts over the past five years, as reflected in table 15, which shows a net increase of 10 posts in 2025. **The Advisory Committee is of the view that temporary posts should be considered in lieu of general temporary assistance positions for functions expected for a period of time exceeding the maximum ceiling for general temporary assistance prescribed by the current human resources management policies of the Organization.**

Table 14
Proposed temporary posts in 2025 by category, grade and budget section

(Number of posts)

<i>Budget section</i>	<i>Professional and higher</i>									<i>General Service and related</i>								<i>Total</i>
	<i>USG</i>	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>P-2/1</i>	<i>Subtotal</i>	<i>GS (PL)</i>	<i>GS (OL)</i>	<i>SS</i>	<i>LL</i>	<i>FS</i>	<i>NPO</i>	<i>TC</i>	<i>Subtotal</i>	
1. Overall policymaking, direction and coordination	1	–	–	–	3	2	3	–	9	1	2	–	–	–	–	–	3	12
3. Political affairs – other ^a	1	1	1	1	6	8	12	1	31	–	12	–	36	15	7	–	70	101
4. Disarmament	–	–	–	1	–	–	2	–	3	–	–	–	–	–	–	–	–	3
8. Legal affairs	–	1	–	1	5	10	27	13	57	2	12	–	–	–	–	–	14	71
9. Economic and social affairs	–	–	–	–	3	2	3	–	8	–	1	–	–	–	–	–	1	9
12. Trade and development	–	–	–	–	1	2	1	–	4	–	–	–	–	–	–	–	–	4
18. Economic and social development in Africa	–	–	–	–	–	–	1	–	1	–	–	–	–	–	1	–	1	2
19. Economic and social development in Asia and the Pacific	–	–	–	–	–	3	1	–	4	–	–	–	–	–	–	–	–	4
21. Economic and social development in Latin America and the Caribbean	–	–	–	–	–	1	2	–	3	–	–	–	–	–	–	–	–	3
22. Economic and social development in Western Asia	–	–	–	–	–	1	2	–	3	–	–	–	1	–	–	–	1	4
24. Human rights	–	–	–	–	–	18	10	1	29	–	4	–	–	–	–	–	4	33
29C. Office of Information and Communications Technology	–	–	–	–	–	1	–	–	1	–	–	–	–	–	–	–	–	1
Total	2	2	1	3	18	48	64	15	153	3	31	–	37	15	8	–	94	247

^a Excluding special political missions.

Table 15
Evolution of temporary posts by category and grade, 2020–2025

(Number of posts)

	<i>Professional and higher</i>								<i>General Service and related</i>							<i>Total</i>
	<i>USG</i>	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>P-2/I</i>	<i>GS (PL)</i>	<i>GS (OL)</i>	<i>SS</i>	<i>LL</i>	<i>FS</i>	<i>NPO</i>	<i>TC</i>	
Proposed 2020	2	2	2	3	20	40	74	33	2	35	–	31	12	6	–	262
Approved 2020	2	1	2	2	16	33	53	13	2	26	–	31	12	6	–	199
Proposed 2021	2	2	1	2	16	33	53	13	2	26	–	31	13	6	–	200
Approved 2021	2	2	1	2	16	33	54	14	2	27	–	31	13	6	–	203
Proposed 2022	2	2	1	2	17	31	55	14	2	27	–	31	13	6	–	203
Approved 2022	2	2	1	2	17	31	56	15	2	28	–	31	13	6	–	206
Proposed 2023	2	2	1	2	18	29	57	15	2	28	–	31	13	6	–	206
Approved 2023	2	2	1	2	17	41	58	15	2	29	–	31	13	6	–	219
Proposed 2024	2	2	1	2	19	41	62	15	2	30	–	33	13	6	–	228
Approved 2024	2	2	1	2	18	48	63	16	3	31	–	32	13	6	–	237
Proposed 2025	2	2	1	3	18	48	64	15	3	31	–	37	15	8	–	247

Conversion of general temporary assistance positions to regular posts

28. The Advisory Committee was informed, upon enquiry, that the criteria for the conversion of general temporary assistance positions to temporary or established posts were guided by a number of factors, including the following: (a) the duration of the mandated work/functions is expected to exceed one year; and (b) the absence of General Assembly guidance requesting the functions to be performed by general temporary assistance positions. The Committee was also provided, upon enquiry, with information on conversions from general temporary assistance positions to established posts over the past 10 years, as reflected in table 16. **The Advisory Committee notes the information on the criteria for the conversion of general temporary assistance positions to regular budget posts and considers that these criteria do not fully warrant such conversions. The Committee, therefore, reiterates its recommendation that the General Assembly request the Secretary-General to further develop clear criteria for the conversion of temporary positions to posts, which should, inter alia, include a definition of core activities, and the direct link between positions and the mandated activities, for the consideration of the Assembly in the next budget submission.**

Table 16
Conversions from general temporary assistance to regular posts by budget section, 2014–2025

(Number of posts)

<i>Budget section</i>	<i>2014–2015</i>	<i>2016–2017</i>	<i>2018–2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>Total</i>
2. General Assembly and Economic and Social Council affairs and conference management	–	–	–	1	–	–	–	–	–	1
4. Disarmament	–	–	–	2	–	–	–	–	–	2
8. Legal affairs	–	–	2	58	–	–	–	–	–	60
9. Economic and social affairs	–	–	2	–	–	–	–	1	–	3
22. Economic and social development in Western Asia	1	–	–	–	–	–	–	2	–	3

<i>Budget section</i>	<i>2014–2015</i>	<i>2016–2017</i>	<i>2018–2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>Total</i>
24. Human rights	–	–	–	–	–	16	–	14	–	30
28. Global communications	12	–	–	–	–	–	–	–	–	12
29D. Administration, Nairobi ^a	–	–	–	–	–	–	–	2	–	2
29E. Administration, Geneva	–	–	–	–	–	–	–	2	–	2
34. Safety and security	–	–	–	–	–	–	–	12	–	12
Total	13	–	4	61	–	16	–	33	–	127

^a Administration, Nairobi, changes from section 29G to section 29D in 2024.

Conversion from extrabudgetary posts to regular budget posts

29. Upon enquiry, the Advisory Committee was informed that the criteria for the conversion of posts from extrabudgetary to regular budget funding are guided by a number of factors, including the following: (a) a specific request by a competent intergovernmental body; (b) funding requirements meet the conditions and stipulations contained in prior resolutions containing guidance from a competent intergovernmental body on the conversion to regular budget funding; (c) the mandated functions are of a core and broad nature (e.g. normative work); and (d) the mandated functions may not continue due to the lack of a sustainable, predictable and adequate level of extrabudgetary funding. The Committee was provided with information on the posts converted from extrabudgetary to regular budget funding during the past 10 years, as reflected in table 17. **The Advisory Committee reiterates its recommendation that clear and objective criteria for the conversion of extrabudgetary posts to the regular budget, as well as their longer-term need, the direct link between the posts/positions and the mandated activities, and the trends of the scarcity of extrabudgetary resources be presented in the next budget submission to the General Assembly for its consideration (see also A/78/7, para. 41). As proposals to establish such posts under the regular budget can be viewed as a change of the funding source, the Committee is of the view that the conversion proposals should be based on an analysis of the existing capacities, the level of vacancies and any efforts at repurposing them to address current gaps, the efficiencies within the entity, if any, and existing coordination and cooperation mechanisms with other relevant entities. The Committee makes comments and recommendations on the proposed conversions in the individual sections below.**

Table 17

Conversions from extrabudgetary to regular budget funding by budget section, 2014–2025

(Number of posts)

<i>Budget section</i>	<i>2014–2015</i>	<i>2016–2017</i>	<i>2018–2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>Total</i>
1. Overall policymaking, direction and coordination	10	–	–	–	–	–	4	1	4	19
3. Political affairs – other ^a	–	–	–	–	–	–	25	24	–	49
8. Legal affairs	–	–	–	60	–	–	–	–	–	60
14. Environment	1	37	–	–	–	–	–	–	–	38
15. Human settlements	–	–	–	–	–	–	7	–	–	7
16. International drug control, crime and terrorism prevention and criminal justice	–	1	–	–	–	–	–	–	–	1

Budget section	2014–2015	2016–2017	2018–2019	2020	2021	2022	2023	2024	2025	Total
24. Human rights	–	–	–	–	–	–	–	33	6	39
26. Palestine refugees	–	–	–	–	–	21	4	–	–	25
29A. Department of Management Strategy, Policy and Compliance	–	–	–	–	–	–	–	1	–	1
Total	11	38	–	60	–	21	40	59	10	239

^a Excluding special political missions.

Vacant posts

30. The Advisory Committee recalls that the General Assembly, in paragraph 25 of its resolution 77/262, requested the Secretary-General to review posts that had been vacant for 24 months or longer, to propose either their retention, with clear justification of the need, or abolishment and to provide a list of all long-vacant positions and actions taken in the annex to his future reports. In addition, in paragraph 25 of its resolution 78/252, the Assembly reiterated its concern about the high number of vacancies and requested the Secretary-General to fill vacant positions expeditiously, and to conduct a review on how to effectively utilize existing posts, including those that had been vacant for 24 months or longer, and to report the results of the review by proposing either their retention, with clear justification of need, changing of post or proposing their abolishment, as appropriate, in his future reports. According to the Secretary-General, information on such posts, including action taken to fill such posts, will be provided during the consideration of the proposed programme budget (A/79/6 (Introduction), para. 16 (d)). Upon enquiry, the Committee was informed that, as at 31 May 2024, of the 10,379 approved posts, 1,478 posts were vacant, including 30 posts which had been vacant for 24 months or longer. The Committee was provided with information on those posts vacant for 24 months or longer by section, entity, level and duration, which is reflected in table 18.

Table 18

Posts vacant for 24 months or longer by budget section, entity, grade, function and duration^a

Budget section/entity	Grade	Functional title	Duration (years)
1. Overall policymaking, direction and coordination			
Executive Office of the Secretary-General	ASG	Assistant Secretary-General for Strategic Coordination	2.4
2. General Assembly and Economic and Social Council affairs and conference management			
Department for General Assembly and Conference Management	P-3	English Linguist	2.1
	GS (OL)	Language Service Assistant	2.6
	GS (OL)	Editorial and Desktop Publishing Assistant	2.3
	GS (OL)	Editorial and Desktop Publishing Assistant	2.3
	GS (OL)	Language Service Assistant	2.4
3. Political affairs – other^b			
Office of Counter-Terrorism	GS (OL)	Programme Management Assistant	2.8
5. Peacekeeping operations			
UNTSO	P-3	Field Security Officer	3.7
	LL	Finance Assistant	3.4

<i>Budget section/entity</i>	<i>Grade</i>	<i>Functional title</i>	<i>Duration (years)</i>
8. Legal affairs			
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	P-3	Investigator	2.5
9. Economic and social affairs			
Department of Economic and Social Affairs	GS (OL)	Staff Assistant	2.1
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want			
Office of the Special Adviser on Africa	D-1	Chief of Service, Programme Management	2.4
	D-1	Chief of Service, Economic Affairs	2.4
12. Trade and development			
UNCTAD	GS (OL)	Editorial and Desktop Publishing Assistant	2.2
14. Environment			
UNEP	P-4	Programme Management Officer	2.5
	P-4	Data Specialist	2.8
	P-3	Data Analyst	3.6
16. International drug control, crime and terrorism prevention and criminal justice			
UNODC	P-3	Drug Control and Crime Prevention Officer	2.4
	P-3	Legal Officer	4.4
18. Economic and social development in Africa			
ECA	P-5	Chief of Section, Economic Affairs	2.7
	P-4	Economic Affairs Officer	3.9
	GS (OL)	Transport Assistant	2.1
	GS (OL)	Procurement Assistant	2.3
19. Economic and social development in Asia and the Pacific			
ESCAP	GS (OL)	Information Systems Assistant	2.1
22. Economic and social development in Western Asia			
ESCWA	D-2	Deputy Executive Secretary	2.6
	P-2	Associate Finance Officer	2.8
24. Human rights			
OHCHR	P-3	Human Rights Officer	2.1
28. Global communications			
Department of Global Communications	LL	Team Assistant	2.4
29A. Department of Management Strategy, Policy and Compliance			
Office of Programme Planning, Finance and Budget	GS (OL)	Administrative Assistant	2.3
29B. Department of Operational Support			
Department of Operational Support	GS (OL)	Mail Assistant	2.2

^a As at 31 May 2024.

^b Excluding special political missions.

31. Upon enquiry, the Advisory Committee was informed that guidance had been issued requesting entities to reassess the need for all existing posts, including those long vacant, and to provide, in the supplementary documents, justifications for their retention, or propose their abolishment. As a result, the justification for the retention of such long-vacant posts now includes elements such as how entities implemented their programmatic activities without such posts, and why such arrangement cannot be extended to 2025 and beyond. These additional elements to explain why they are needed, despite the entity's ability to operate and implement its mandates without the posts, are expected to contribute to better-informed deliberations of the General Assembly. According to the Secretariat, more information on the reasons for the extended vacancy, which in many cases is related to the liquidity situation, and actions taken, has been provided in the supplementary information for each section, with regard to posts vacant for at least two years. The Committee was also informed that it was not possible to distinguish between posts vacant due to the liquidity crisis and posts vacant for other reasons. **The Advisory Committee notes that 1,478 regular budget posts were vacant, including 31 posts for 24 months or longer, as at 31 May 2024, and expresses concern that continuing vacancies, including for long periods, could pose a risk to the implementation of mandated programmes and activities, including responding to the need to achieve a more equitable geographical representation of Member States (see also A/78/7, para. 44). The Committee recalls General Assembly resolutions 77/262 and 78/252 and, taking into consideration the liquidity situation, stresses that vacant posts should be filled. The Committee recommends that the Assembly request the Secretary-General to review the continuing need for vacant posts, including long-vacant posts, on an ongoing basis, as well as posts temporarily filled, taking into account regulation 5.6 and rule 105.6 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and provide a clearer explanation for the vacancy and justification of the continued need for long-vacant posts in all budget submissions, as a matter of routine, or, otherwise, propose repurposing, if warranted as part of the workforce review, as well as in support of the implementation of new mandates or activities, or propose abolishing them. The Committee also trusts that information on the vacancy status of posts distinguishing between posts vacant from a liquidity or budgetary standpoint and those available for recruitment will be provided in the next budget submission.** The Committee makes comments on vacant posts, including those vacant for 24 months or longer, in the individual sections below.

Special post allowance

32. The Advisory Committee recalls that special post allowance may be granted against a temporarily vacant post for an initial period of one year and extended to a total period of up to two years without reference to the special post allowance panel upon certification of satisfactory performance (see [ST/SGB/2023/1/Rev.1](#), rule 3.10, and [ST/AI/1999/17](#), sects. 7.2 and 7.3). The Committee also recalls its recommendation that in all future budgets for all peacekeeping missions a comprehensive staffing table, including posts filled by temporary assignment, staff on special post allowance, staff on special leave, and vacancy and incumbency dates, should be included as supplementary information ([A/78/7](#), para. 35, and [A/77/767/Add.3](#), para. 16). According to the Secretariat, as the organization charts are prospective (for 2025), at the present moment the information requested would not be available. Upon enquiry, the Committee was provided with information on 97 posts encumbered by staff on special post allowance by budget section, as at 31 May 2024, which is reflected in table 19. The information shows that some staff have been on special post allowance for more than four years.

Table 19
**Posts encumbered by staff on special post allowance, by budget section, grade, function
and duration^a**

<i>Budget section</i>	<i>Higher grade</i>	<i>Functional title</i>	<i>Duration (years)</i>
1. Overall policymaking, direction and coordination	P-4	Political Affairs Officer	1.2
	P-4	Coordination Officer	1.9
	P-4	Political Affairs Officer	1.0
	GS (OL)	Public Information Assistant	1.0
	GS (OL)	Administrative Assistant	2.0
	GS (OL)	Staff Assistant	1.2
2. General Assembly and Economic and Social Council affairs and conference management	P-4	Interpreter, French	1.7
	P-4	Administrative Officer	1.2
	P-2	Associate Intergovernmental Affairs Officer	2.5
	P-2	Publishing Officer	1.0
3. Political affairs – other ^b	D-1	Chief of Service, Political Affairs	4.9
	P-5	Senior Political Affairs Officer	4.5
	P-5	Senior Political Affairs Officer	2.6
	P-4	Political Affairs Officer	4.3
	P-3	Political Affairs Officer	4.4
	GS (OL)	Staff Assistant	2.4
	LL	Field Security Guard	1.0
4. Disarmament	D-1	Chief of Service, Political Affairs	1.1
	P-4	Political Affairs Officer	1.4
	P-3	Political Affairs Officer	1.1
5. Peacekeeping operations	P-2	Associate Political Affairs Officer	1.3
	FS-5	Security Officer	1.4
9. Economic and social affairs	D-1	Chief of Service, Social Affairs	3.1
	P-4	Economic Affairs Officer	2.0
	P-3	Sustainable Development Officer	2.3
	GS (PL)	Senior Editorial and Desktop Publishing Assistant	1.2
	GS (OL)	Research Assistant	1.3
12. Trade and development	P-5	Chief of Section, Economic Affairs	1.7
	P-5	Senior Economic Affairs Officer	1.2
	P-5	Senior Economic Affairs Officer	1.1
	P-4	Economic Affairs Officer	1.9
	P-4	Economic Affairs Officer	1.7
	P-4	Economic Affairs Officer	1.2
	P-4	Economic Affairs Officer	2.0
	P-4	Economic Affairs Officer	1.8
	P-4	Programme Management Officer	2.2
	P-3	Economic Affairs Officer	1.0
	P-3	Economic Affairs Officer	1.7
	P-3	Economic Affairs Officer	2.8
	GS (OL)	Graphic Design Assistant	1.3

<i>Budget section</i>	<i>Higher grade</i>	<i>Functional title</i>	<i>Duration (years)</i>
	GS (OL)	Staff Assistant	2.7
16. International drug control, crime and terrorism prevention and criminal justice	P-4	Crime Prevention and Criminal Justice Officer	1.9
	P-3	Drug Control and Crime Prevention Officer	1.1
	P-3	Crime Prevention and Criminal Justice Officer	1.2
19. Economic and social development in Asia and the Pacific	P-4	Social Affairs Officer	1.6
	P-4	Economic Affairs Officer	1.3
	P-4	Sustainable Development Officer	1.6
	P-3	Information Systems Officer	1.7
	P-3	Statistician	1.2
	GS (OL)	Administrative Assistant	1.0
20. Economic development in Europe	P-5	Chief of Section, Economic Affairs	1.5
	P-5	Senior Social Affairs Officer	1.2
	P-5	Senior Management and Programme Officer	2.3
	P-4	Economic Affairs Officer	2.0
	P-2	Associate Information Systems Officer	1.1
21. Economic and social development in Latin America and the Caribbean	P-3	Economic Affairs Officer	1.8
	P-3	Social Affairs Officer	1.1
	LL	Senior Documents Management Assistant	1.3
	LL	Documents Management Assistant	1.2
	LL	Staff Assistant	1.2
	LL	Administrative Assistant	2.2
24. Human rights	P-5	Representative, Human Rights	1.0
	P-4	Human Rights Officer	1.5
	P-3	Human Rights Officer	1.1
	P-3	Human Rights Officer	1.0
	P-3	Human Rights Officer	1.4
	P-3	Human Rights Officer	1.0
	P-3	Human Rights Officer	1.4
27. Humanitarian assistance	GS (OL)	Staff Assistant	1.3
28. Global communications	P-5	Chief of Section, Public Information	3.3
	P-5	Chief of Section, Public Information	2.3
	P-5	Senior Public Information Officer	2.7
	P-5	Director, Information Centre	1.3
	P-5	Chief of Section, Finance	2.0
	P-4	Chief of Unit, Public Information	2.0
	P-4	Chief of Unit, Public Information	1.0
	P-4	Administrative Officer	2.3
	P-3	Public Information Officer	1.9
	P-3	Librarian	1.4
	P-3	Administrative Officer	2.1
	P-2	Associate Public Information Officer	1.3
	GS (OL)	Graphic Design Assistant	1.0
	P-5	Senior Contracts Management Officer	1.3

<i>Budget section</i>	<i>Higher grade</i>	<i>Functional title</i>	<i>Duration (years)</i>
29A. Department of Management Strategy, Policy and Compliance	P-4	Administrative Officer	1.7
	P-3	Human Resources Officer	2.2
29B. Department of Operational Support	P-5	Special Assistant, Administration	1.4
	P-4	Information Management Officer	1.4
	P-3	Finance and Budget Officer	2.0
	TC-7	Foreperson	2.6
	GS (OL)	Facilities Management Assistant	1.1
29C. Office of Information and Communications Technology	P-5	Senior Information Systems Officer	3.0
30. Internal oversight	P-5	Special Assistant, Administration	4.3
34. Safety and security	P-5	Deputy Chief Security Officer	2.9
	P-4	Programme Management Officer	1.7
	P-3	Programme Management Officer	1.6
	LL	Staff Assistant	1.7
	SS	Security Lieutenant	1.3

^a As at 31 May 2024.

^b Excluding special political missions.

33. **The Advisory Committee notes with concern that some staff have been on special post allowance for more than four years and reiterates its recommendation that the General Assembly request the Secretary-General to conduct an assessment of the use of special post allowance, including the use and limitation of the duration of liens on posts, and the numbers and category of posts concerned on an exceptional basis, to identify a solution for the management of vacancies, including potential policy correction, and provide an update in the context of the forthcoming human resources management reports (see Assembly resolution 75/252, para. 15; see also A/78/7, para. 46, and A/76/7 and A/76/7/Corr.1, para. 48).** The Advisory Committee makes comments and observations on special post allowance in some individual sections below. The Committee intends to revert to this matter in the context of its consideration of the forthcoming reports on human resources management.

Vacancy rates

34. The Advisory Committee was provided, upon enquiry, with information on the number of posts and vacancy rates for 2023, 2024 and 2025, which is contained in table 20. The Committee was also provided, upon enquiry, with budgeted and actual vacancy rates from 2018 to 2025 by section for the Professional and higher categories and the General Service and related categories, as reflected in table 21. Similar information was provided as part of additional information on individual budget sections. **The Advisory Committee notes that the overall budgeted vacancy rate for 2025 for the Professional and higher categories is 11.1 per cent, and 9.1 per cent for the General Service and related categories, which is similar to the approved vacancy rates for 2024. The Committee further notes the information on the actual vacancy rates and stresses that projected vacancy rates should be based on accurate budgetary assumptions and realistic recruitment projections for posts and positions, as well as the actual vacancy rates experienced during the previous periods, taking into account the retirement forecasts and the liquidity situation. The Committee trusts that updated information on budgeted and actual vacancy rates by section over the current year, along with detailed**

explanations in cases of wide variances, including due to recruitment status, will be provided to the General Assembly during its consideration of the present report and included in future budget submissions (see also [A/78/7](#), para. 48, and [A/77/7](#), para. 51).

Table 20
Number of posts and vacancy rates by category, 2023–2025

Category	2023				2024				2025			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Actual incumbency as at 30 June	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	5 077	12.4	12.1	12.6	5 351	5 272	11.1	16.0	16.6	4 431	5 353	11.1
General Service and related	5 058	10.2	10.4	11.3	5 143	5 107	9.1	12.5	12.9	4 470	5 141	9.1

Table 21
Budgeted and actual vacancy rates by budget section, 2018–2025

(Percentage)

<i>Budget section</i>	<i>Budgeted</i>									<i>Actual</i>					
	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024^a</i>
1. Overall policymaking, direction and coordination															
Professional and higher	11.5	8.6	6.1	6.1	6.7	7.0	9.0	9.0	6.3	5.6	10.3	10.2	7.5	14.0	20.2
General service and related	8.7	6.6	4.3	4.3	5.5	6.1	4.6	4.6	3.0	4.5	6.6	10.2	5.7	6.6	7.2
2. General Assembly and Economic and Social Council affairs and conference management															
Professional and higher	11.5	8.6	7.1	7.1	7.7	12.7	12.3	12.3	8.3	6.7	9.7	12.8	13.5	13.4	14.0
General service and related	8.7	6.6	11.9	11.9	15.0	15.9	17.0	17.0	9.7	11.9	10.1	11.3	15.1	18.4	19.9
3. Political affairs															
Professional and higher	11.5	8.6	9.7	9.7	10.7	11.4	10.1	10.1	7.9	9.7	11.4	16.7	11.4	10.3	10.3
General service and related	8.7	6.6	9.8	9.8	12.3	12.5	8.1	8.1	7.0	9.4	8.8	10.3	8.6	9.2	14.1
4. Disarmament															
Professional and higher	11.5	8.6	9.6	9.6	10.5	9.9	6.8	6.8	4.2	9.4	10.5	10.5	12.6	10.1	16.3
General service and related	8.7	6.6	23.7	23.7	30.0	27.4	25.2	25.2	23.5	23.3	5.8	11.7	23.7	29.4	46.0
5. Peacekeeping operations															
Professional and higher	11.5	8.6	4.4	4.4	4.9	15.4	13.7	13.7	3.7	4.2	11.7	15.1	12.3	14.7	15.3
General service and related	8.7	6.6	5.5	5.5	7.0	11.6	7.5	7.5	6.1	5.0	5.5	8.7	9.3	9.8	8.8
6. Peaceful uses of outer space															
Professional and higher	11.5	8.6	14.3	14.3	15.7	11.0	19.9	19.9	11.9	13.4	5.6	10.8	12.5	22.7	15.0
General service and related	8.7	6.6	0.3	0.3	0.4	–	–	–	–	–	–	–	–	4.6	20.0
7. International Court of Justice															
Professional and higher	11.5	8.6	1.5	1.5	1.6	–	–	–	1.2	2.1	2.1	2.6	1.3	0.3	2.2
General service and related	8.7	6.6	0.4	0.4	0.5	1.7	3.2	3.2	2.5	0.5	1.1	1.5	1.8	3.0	–
8. Legal affairs															
Professional and higher	11.5	8.6	10.5	10.5	11.0	11.5	4.9	4.9	6.4	10.0	17.2	15.0	12.0	7.0	11.5
General service and related	8.7	6.6	2.2	2.2	3.8	5.1	6.3	6.3	3.2	1.9	4.8	3.9	6.9	7.1	12.6
9. Economic and social affairs															
Professional and higher	11.5	8.6	9.3	9.3	10.2	14.5	13.4	13.4	11.0	8.9	11.1	12.2	14.2	15.0	18.2
General service and related	8.7	6.6	10.9	10.9	13.8	17.9	7.6	7.6	5.6	11.2	12.8	14.5	17.5	10.6	12.4

Budget section	Budgeted									Actual					
	2018	2019	2020	2021	2022	2023	2024	2025	2018	2019	2020	2021	2022	2023	2024 ^a
10. Least developed countries, landlocked developing countries and small island developing States															
Professional and higher	11.5	8.6	5.5	5.5	6.0	7.3	20.4	20.4	1.8	5.7	5.6	19.1	14.4	19.2	26.4
General service and related	8.7	6.6	10.8	10.8	13.6	–	14.7	14.7	12.1	11.5	5.6	7.0	4.6	13.0	25.1
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want															
Professional and higher	11.5	8.6	16.3	16.3	16.2	17.4	13.3	13.3	10.8	16.1	9.5	9.2	21.2	14.0	12.2
General service and related	8.7	6.6	20.3	20.3	25.6	28.8	–	–	13.7	18.6	15.0	20.0	24.8	19.8	20.0
12. Trade and development															
Professional and higher	11.5	8.6	9.6	9.6	10.5	5.5	10.2	10.2	10.0	9.3	11.8	16.2	5.6	9.1	14.9
General service and related	8.7	6.6	4.2	4.2	5.3	5.1	6.3	6.3	4.5	4.1	3.0	4.2	5.1	6.9	10.3
14. Environment															
Professional and higher	11.5	8.6	5.8	5.8	6.4	18.2	15.8	15.8	9.2	5.4	6.5	17.4	15.0	18.1	22.0
General service and related	8.7	6.6	1.0	1.0	1.3	6.0	8.7	8.7	–	1.6	2.0	6.6	10.8	9.2	17.6
15. Human settlements															
Professional and higher	11.5	8.6	3.8	3.8	4.2	11.8	6.3	6.3	3.2	3.5	5.4	6.2	7.8	4.7	16.8
General service and related	8.7	6.6	2.4	2.4	3.0	12.0	7.4	7.4	0.3	1.9	3.6	6.8	9.5	6.1	8.0
16. International drug control, crime and terrorism prevention and criminal justice															
Professional and higher	11.5	8.6	9.7	9.7	10.7	8.8	9.0	9.0	4.6	9.2	10.1	13.6	10.6	9.9	16.1
General service and related	8.7	6.6	5.9	5.9	7.5	–	6.5	6.5	3.6	5.2	2.3	3.8	1.9	6.3	11.4
17. UN-Women															
Professional and higher	11.5	8.6	3.6	3.6	4.0	2.7	4.9	4.9	4.4	2.7	6.5	5.9	3.7	4.5	1.9
General service and related	8.7	6.6	2.7	2.7	3.4	8.0	19.9	19.9	3.5	1.6	0.8	0.7	4.6	12.0	22.1
18. Economic and social development in Africa															
Professional and higher	11.5	8.6	16.2	16.2	17.8	18.8	13.9	13.9	13.5	15.9	22.1	27.4	18.7	15.6	15.6
General service and related	8.7	6.6	5.4	5.4	6.8	8.7	9.0	9.0	5.8	4.9	4.5	6.3	9.2	10.0	10.3
19. Economic and social development in Asia and the Pacific															
Professional and higher	11.5	8.6	7.9	7.9	8.7	9.8	6.7	6.7	7.3	8.2	12.1	15.6	12.0	7.2	8.1
General service and related	8.7	6.6	4.5	4.5	5.7	7.2	5.5	5.5	4.8	4.6	9.0	8.8	8.3	7.0	8.3
20. Economic development in Europe															
Professional and higher	11.5	8.6	5.9	5.9	6.5	2.8	3.6	3.6	4.0	6.1	6.7	9.3	5.4	4.3	9.8
General service and related	8.7	6.6	1.6	1.6	2.0	3.1	7.1	7.1	0.7	1.6	5.6	4.6	2.3	4.0	8.1

Budget section	Budgeted									Actual					
	2018	2019	2020	2021	2022	2023	2024	2025	2018	2019	2020	2021	2022	2023	2024 ^a
21. Economic and social development in Latin America and the Caribbean															
Professional and higher	11.5	8.6	10.4	10.4	11.4	14.6	9.5	9.5	9.4	10.2	13.5	17.2	14.0	11.9	18.1
General service and related	8.7	6.6	4.7	4.7	5.9	5.1	6.9	6.9	2.8	4.5	4.4	6.3	5.2	7.5	10.9
22. Economic and social development in Western Asia															
Professional and higher	11.5	8.6	13.5	13.5	14.8	16.1	10.7	10.7	11.5	13.3	21.0	20.1	17.2	12.7	14.1
General service and related	8.7	6.6	6.6	6.6	8.3	12.0	9.6	9.6	7.5	5.8	6.3	12.0	8.3	10.5	2.2
24. Human rights															
Professional and higher	11.5	8.6	9.7	9.7	10.7	11.4	12.4	12.4	8.5	9.3	11.5	14.2	10.2	13.9	32.1
General service and related	8.7	6.6	11.6	11.6	14.7	8.2	5.6	5.6	8.3	11.3	19.1	12.2	3.8	8.2	27.4
25. International protection, durable solutions and assistance to refugees															
Professional and higher	11.5	8.6	0.5	0.5	0.5	–	–	–	–	–	–	–	–	–	–
General service and related	8.7	6.6	–	–	–	–	–	–	–	–	–	–	–	–	–
26. Palestine refugees															
Professional and higher	11.5	8.6	9.3	9.3	10.2	21.7	18.5	18.5	12.6	8.5	5.3	7.7	23.1	18.7	13.4
General service and related	8.7	6.6	25.5	25.5	32.2	34.3	29.5	29.5	7.6	30.0	40.0	51.7	38.1	25.1	23.3
27. Humanitarian assistance															
Professional and higher	11.5	8.6	5.4	5.4	5.9	13.5	9.8	9.8	9.6	5.1	4.4	12.9	12.4	10.1	12.3
General service and related	8.7	6.6	3.6	3.6	4.5	16.9	5.2	5.2	3.2	2.8	7.1	15.3	13.8	10.3	20.5
28. Global communications															
Professional and higher	11.5	8.6	7.8	7.8	8.6	11.3	8.1	8.1	4.9	7.4	11.6	15.1	11.6	8.8	10.2
General service and related	8.7	6.6	8.4	8.4	10.6	14.0	7.7	7.7	10.0	8.4	8.0	12.2	14.6	10.1	11.4
29. Management and support services															
Professional and higher	11.5	–	–	–	–	–	–	–	10.0	–	–	–	–	–	–
General service and related	8.7	–	–	–	–	–	–	–	6.7	–	–	–	–	–	–
29A. Department of Management Strategy, Policy and Compliance															
Professional and higher		8.6	14.7	14.7	16.0	14.9	10.7	10.7		14.7	17.4	13.1	12.1	11.2	11.8
General service and related		6.6	14.7	14.7	18.5	13.1	16.1	16.1		14.7	15.7	20.3	15.5	17.0	23.4
29B. Department of Operational Support															
Professional and higher		8.6	14.9	14.9	16.4	14.3	17.5	17.5		14.3	13.6	9.2	11.7	17.8	26.9
General service and related		6.6	12.6	12.6	15.9	12.7	16.6	16.6		12.4	13.3	14.9	14.2	19.0	19.0

Budget section	Budgeted									Actual					
	2018	2019	2020	2021	2022	2023	2024	2025	2018	2019	2020	2021	2022	2023	2024 ^a
29C. Office of Information and Communications Technology															
Professional and higher		8.6	12.1	12.1	13.3	15.5	17.0	17.0		11.3	9.0	9.4	15.5	18.0	20.9
General service and related		6.6	7.2	7.2	9.1	18.3	13.9	13.9		7.0	6.2	8.8	17.9	16.8	15.0
29D. Administration, Nairobi^b															
Professional and higher		8.6	9.1	9.1	10.0	24.2	5.2	5.2		9.7	10.5	14.3	15.3	5.2	4.1
General service and related		6.6	7.5	7.5	9.5	10.5	10.2	10.2		7.8	9.6	8.4	6.5	9.3	12.3
29E. Administration, Geneva															
Professional and higher		8.6	4.9	4.9	5.4	7.5	8.4	8.4		4.9	12.0	6.7	5.0	9.7	11.4
General service and related		6.6	4.4	4.4	5.6	5.0	4.3	4.3		4.6	5.6	6.7	5.7	5.5	7.3
29F. Administration, Vienna															
Professional and higher		8.6	2.5	2.5	2.7	–	8.3	8.3		2.5	6.1	2.3	3.1	4.5	5.2
General service and related		6.6	4.9	4.9	6.2	3.1	6.2	6.2		4.2	3.5	6.2	4.7	6.0	10.6
30. Internal oversight															
Professional and higher	11.5	8.6	14.8	14.8	16.3	18.4	9.5	9.5	5.2	14.9	21	26.8	21.3	15.3	14.0
General service and related	8.7	6.6	7.7	7.7	9.7	6.7	9.1	9.1	8.7	7.3	10.4	18.2	10.3	5.9	7.5
34. Safety and security															
Professional and higher	11.5	8.6	10.4	10.4	11.4	9.5	11.3	11.3	11.5	10.3	14.5	20.7	9.1	7.8	29.0
General service and related	8.7	6.6	5.0	5.0	6.3	7.6	6.4	6.4	5.0	4.9	5.9	7.2	8.0	7.3	9.6
Overall															
Professional and higher	11.5	8.6	9.1	9.1	10.0	12.4	11.1	11.1	8.5	8.9	11.7	14.2	12.6	12.1	16.0
General service and related	8.7	6.6	7.4	7.4	9.2	10.2	9.1	9.1	6.4	7.2	7.7	9.4	10.1	10.4	12.5

^a Average of six months (January–June 2024).

^b Administration, Nairobi, changes from section 29G to section 29D in 2024.

Mobility and lateral movement of staff

35. Upon enquiry, the Advisory Committee was informed that, following the publication of the new administrative instruction on mobility (ST/AI/2023/3), which had come into effect on 1 October 2023, the first annual global mobility exercise in the framework of the new approach to staff mobility had been launched on 1 November 2023. A total of 375 international staff members had been found eligible to participate in the first annual global mobility exercise. The compendium of mobility job openings had been issued on 1 February 2024 and eligible staff members had had one month to express their interest in specific job openings in the compendium. After entity mobility focal points had finalized the prescreening of applications to verify that participating staff members met the minimal requirements, the application materials of suitable staff members had been forwarded to the hiring managers for their review. The Office of Human Resources had identified potential matches for staff members on the basis of the comments of the hiring managers, and heads of entity were reviewing such potential matches before making final placement decisions. As for inter-agency mobility, specific details, including financial implications, need to be discussed with other United Nations organizations, which have diverse mandates and needs. While United Nations agencies, funds and programmes apply the same staff regulations and rules, they have different policies that govern their mobility schemes. The Human Resources Network continues to discuss the needs, feasibility and potential impact of joint mobility initiatives and continues to pursue them, including through pilot initiatives before larger-scale roll-outs. The Committee recalls that one of the key principles of the new mobility approach is that all moves are geographical and lateral. Participants can apply to positions at their current level across job families with functions commensurate with their competencies, skills and experience; there are no liens on posts and no vacancies are included. Upon enquiry, the Committee was provided with information on the number of professional staff who had moved laterally through transfers (between entities) and reassignments (within entities) to regular budget established and temporary posts, by nationality and gender, in 2022 and 2023. **The Advisory Committee trusts that updated information on the criteria and the lateral moves in 2024 will be provided to the General Assembly at the time of its consideration of the present report and that detailed information, by section, level, function, location and nationality, will be included in the next budget submission.** The Committee intends to revert to the issue of mobility and lateral moves in the context of its consideration of the forthcoming reports on human resources management.

Equitable geographical representation

36. The Advisory Committee points out that it continues to see a connection between the regular budget and initiatives related to human resources management, including efforts to achieve important human resources targets, such as those pertaining to achieving geographical representation and gender balance and rejuvenating the workforce of the Secretariat, inasmuch as they are affected, for example, by issues such as the organizational structure, the various proposals on post changes and retirement projections. It is thus the expectation of the Committee that the budget proposals properly reflect the different human resources policy directives of the General Assembly, as well as enterprise-wide staffing goals, including through the active involvement of the Office of Human Resources.

37. 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 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. According to the Secretariat, staff with geographical status may also

serve on non-regular budget posts, for example, staff recruited through the Young Professionals Programme, who retain geographical status regardless of the post against which they serve. The system of desirable ranges applies to all staff with geographical status across the Secretariat. The goal under the system of desirable ranges is to eventually have no Member State unrepresented or underrepresented. While this is a Secretariat-wide goal and does not translate into specific numeric goals at the entity level, entities contribute through their diversity of staff and key performance indicators on appointments to geographical positions. Upon request, information was provided to the Advisory Committee showing the staff with geographical status in the Professional and higher categories, by nationality. The information shows that, among staff with geographical status, 1,188 are from 24 overrepresented countries, 1,884 from 121 countries within the range, 953 from 28 underrepresented countries and none from 20 unrepresented countries. The Advisory Committee was further provided with table 22 below on the distribution of staff on geographical posts in the Professional and higher categories by regional grouping for each year during the period from 2019 (as at 31 December of each year) to 2024 (as at 30 June). **The Advisory Committee, noting the imbalance of geographical representation of staff in all of the entities, recommends that the General Assembly request the Secretary-General to intensify his efforts to achieve a more equitable geographical representation of Member States among the staff at all levels, in line with Article 101, paragraph 3, of the Charter of the United Nations, in particular for unrepresented and underrepresented Member States for posts subject to the desirable ranges, and to use vacancies, including due to retirements, which provide a concrete opportunity to address this imbalance (see also A/78/7, paras. 51 and 53).** The Committee makes further comments on equitable geographical representation in the individual sections below. The Committee will further discuss equitable geographical representation in its reports on human resources management.

Table 22

Staff in the professional and higher categories on geographical posts, by grade and regional group, 2019–2024

(Number of staff)

<i>Region/grade</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024^a</i>
Africa						
USG	7	9	8	7	8	8
ASG	4	4	5	6	6	5
D-2	7	6	12	15	16	18
D-1	28	34	35	33	39	40
P-5	108	105	112	112	104	107
P-4	189	183	189	193	198	198
P-3	170	169	162	177	180	196
P-2	52	49	42	42	43	38
P-1	–	1	1	1	1	1
Subtotal	565	560	566	586	595	611

<i>Region/grade</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024^a</i>
Asia-Pacific						
USG	7	7	6	7	7	6
ASG	2	3	3	5	5	6
D-2	16	15	15	15	16	17
D-1	50	51	49	52	55	56
P-5	120	122	136	136	137	140
P-4	238	233	235	242	236	245
P-3	215	213	222	219	226	217
P-2/1	91	90	92	127	138	141
Subtotal	739	734	758	803	820	828
Eastern Europe						
USG	6	5	4	4	4	4
ASG	2	3	3	3	3	3
D-2	4	3	5	5	4	4
D-1	21	21	21	19	17	16
P-5	69	69	68	68	61	58
P-4	123	122	127	134	142	141
P-3	128	125	121	131	127	131
P-2	41	42	40	38	36	32
Subtotal	394	390	389	402	394	389
Latin America and the Caribbean						
USG	5	5	7	5	5	5
ASG	4	4	2	1	2	3
D-2	11	10	11	11	12	11
D-1	25	24	25	22	18	20
P-5	63	55	53	59	57	62
P-4	115	121	126	136	137	125
P-3	131	122	125	126	139	135
P-2	44	42	48	61	61	56
Subtotal	398	383	397	421	431	417
Western Europe and others						
USG	8	8	9	10	11	11
ASG	13	9	12	11	12	9
D-2	53	48	45	37	37	34
D-1	116	117	109	111	124	119
P-5	400	389	373	382	376	373
P-4	612	586	586	613	606	606
P-3	565	557	569	558	543	544
P-2/1	199	172	162	176	170	162
Subtotal	1 966	1 886	1 865	1 898	1 879	1 858

Region/grade	2019	2020	2021	2022	2023	2024 ^a
Other						
D-2	1	1	1	1	1	1
P-4	1	1	1	1	1	3
P-3	3	3	3	3	4	3
P-2/1	–	–	–	1	–	–
Subtotal	5	5	5	6	6	7
Total	4 067	3 958	3 980	4 116	4 125	4 110

^a As at 30 June 2024.

Gender balance

38. Upon enquiry, the Advisory Committee was provided with the number and percentage of female staff as at 30 June 2024 (see table 23). The Committee notes from the information that the average percentage of female staff encumbering regular budget posts is 51.0 per cent. Except for some entities under section 3, Political affairs (Office of the Special Coordinator for the Middle East Peace Process); section 5, peacekeeping operations (UNMOGIP and UNTSO); section 6, Peaceful uses of outer space; section 26, Palestine refugees; section 29B, Department of Operational Support; section 29C, Office of Information and Communications Technology; section 29E Administration, Geneva; and section 34, Safety and security, all other sections and entities are within or above the 47/53 margin. **The Advisory Committee, while acknowledging that the overall percentage of female staff across the regular budget sections reached 51 per cent, notes that 10 entities are still below the target of 50/50 and the margin of 47/53, while 8 entities are within the margin and 33 are above the target and the margin. In this regard, the Committee trusts that every effort will be made to address the gap, while remaining within the targeted goals, including by addressing the imbalance of women and men in some entities at all levels, taking into account Article 101, paragraph 3, of the Charter of the United Nations, and that detailed information on a more equitable gender representation by budget section, entity and grade/level will be included in future budget submissions (see also A/78/7, para. 55; A/77/7, para. 56; 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 further comments on gender balance in some of the individual sections below. The Committee will further discuss gender balance in its reports on human resources management.

Table 23
Staff by gender and entity^a

(Number of staff)

Entity	Female	Male	Total	Percentage of female staff
Secretariat of the Advisory Committee on Administrative and Budgetary Questions	10	2	12	83
Secretariat of the Board of Auditors	4	2	6	67
Department of Economic and Social Affairs	236	178	414	57
Department for General Assembly and Conference Management	755	564	1 319	57
Department of Global Communications	348	266	614	57
Department of Management Strategy, Policy and Compliance	144	82	226	64

<i>Entity</i>	<i>Female</i>	<i>Male</i>	<i>Total</i>	<i>Percentage of female staff</i>
Department of Operational Support	126	162	288	44
Department of Peace Operations	14	11	25	56
Department of Political and Peacebuilding Affairs	145	95	240	60
Department of Safety and Security	259	697	956	27
ECA	239	233	472	51
ECE	104	66	170	61
ECLAC	221	188	409	54
Executive Office of the Secretary-General	59	27	86	69
ESCAP	241	142	383	63
ESCWA	129	106	235	55
Ethics Office	3	3	6	50
Independent Audit Advisory Committee	1	1	2	50
International, Impartial and Independent Mechanism	31	22	53	58
Independent Institution on Missing Persons in the Syrian Arab Republic	4	2	6	67
Office of Administration of Justice	19	13	32	59
OCHA	36	25	61	59
Office of Counter-Terrorism	29	19	48	60
Office for Disarmament Affairs	34	22	56	61
OHCHR	260	159	419	62
Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States	18	12	30	60
OICT	46	94	140	33
OIOS	51	47	98	52
Office of Legal Affairs	78	56	134	58
Office of the United Nations Ombudsman and Mediation Services	2	–	2	100
Office for Outer Space Affairs	9	11	20	45
Office of the Special Adviser on Africa	13	13	26	50
Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse	1	3	4	25
Office of the Special Representative of the Secretary-General for Children and Armed Conflict	7	4	11	64
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict	5	3	8	63
Office of the Special Representative of the Secretary-General on Violence against Children	7	2	9	78
Office of the Victims' Rights Advocate	3	–	3	100
Regional Commissions New York Office	3	2	5	60
UNCTAD	185	146	331	56
United Nations Office for Disaster Risk Reduction	–	1	1	–
UNEP	51	38	89	57
UN-Habitat	40	28	68	59
UNMOGIP	14	51	65	22
UNOAU	3	3	6	50
UNODC	59	53	112	53

<i>Entity</i>	<i>Female</i>	<i>Male</i>	<i>Total</i>	<i>Percentage of female staff</i>
United Nations Office at Geneva	126	161	287	44
United Nations Office at Nairobi	53	55	108	49
United Nations Office at Vienna	38	37	75	51
United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory	13	6	19	68
Office of the Special Coordinator for the Middle East Peace Process	20	43	63	32
UNTSO	59	151	210	28
Office of the Secretary-General's Envoy on Youth	5	3	8	63
Total	4 360	4 110	8 470	51

^a As at 30 June 2024.

Multilingualism

39. During its consideration of the proposed budget for section 2, General Assembly and Economic and Social Council affairs and conference management, the Advisory Committee was informed that the United Nations Strategic Framework on Multilingualism had been launched on 27 March 2024 to implement Assembly resolutions on multilingualism. The Framework is a Secretariat-wide effort and related communications have been sent to Member States, the Senior Management Group, member organizations of CEB, and the network of focal points for multilingualism and staff. Furthermore, ongoing discussions with Secretariat entities had been initiated, bearing in mind liquidity-related constraints and their impact on multilingualism. **The Advisory Committee reiterates the paramount importance of the equality of the six official languages of the United Nations and notes the launching of the United Nations Strategic Framework on Multilingualism. The Committee recommends that the General Assembly request the Secretary-General to continue to take additional measures to improve multilingualism and the equal and adequate treatment of all six official languages, including in the recruitment of staff, and to provide an update on his efforts, including through the Framework, as well as the associated cost estimates, in his next budget submission (see also A/78/7, para. 56; A/77/7, para. 57; and A/76/7 and A/76/7/Corr.1, para. 18; see also sections 2 and 28 below).** The Committee intends to further discuss multilingualism and recruitment-related matters in its reports on human resources management.

F. Non-post objects of expenditure

Other staff costs

40. The proposed resource requirements under other staff costs for 2025 amount to \$303.6 million before recosting, reflecting an increase of \$12.5 million, or 4.3 per cent, compared with the appropriation for 2024. The Advisory Committee notes from the information provided to it that other staff costs include resources for general temporary assistance positions, including general temporary assistance (\$154.3 million), temporary assistance for meetings (\$47.2 million), after-service health insurance (\$83.5 million), military personnel and related costs (\$11.9 million), overtime and night differential costs (\$6.0 million) and other personnel costs associated with United Nations Volunteers (\$0.7 million).

41. Annex I, section A, of the report of the Secretary-General provides definitions of the different types of general temporary assistance positions, including positions of a continuing nature, those for replacement and surge capacity, and temporary assistance for meetings. Upon enquiry, the Advisory Committee was informed that the provisions for general temporary assistance positions provide mostly for the replacement of staff and extra capacity during peak workload periods. As at the time of budgeting, it was not possible to anticipate the staff to be replaced due to parental leave, extended sick leave or leave without pay and, as it was not possible to anticipate with precision the demands and the capacity that would be available to address such demands, the resource requirements for such positions were budgeted as a lump-sum provision that excluded any properties normally associated with positions, such as grade, vacancy rate and location. Therefore, it would not be possible to present position changes such as reclassification, establishment or abolishment for most general temporary assistance positions. However, for a small number of general temporary positions of a longer-term nature that were approved by the General Assembly, budgeting was done at a more detailed level, which included grade, location and vacancy rate. Any proposed position changes for a given budget period were presented in the respective annex of the proposed programme budget.

42. Upon enquiry, the Advisory Committee was also informed that general temporary assistance replacement and surge capacity, as well as temporary assistance for meetings, are used to perform functions temporarily for up to one year. The General Assembly approves an amount that enables the creation of such positions, which are used as needed. There are no restrictions in terms of the grade, location or number of positions, as long as the amount is sufficient to accommodate the positions created or used. The Secretary-General had been guided by resolution [77/256](#), in which the Assembly had requested that the new parental leave framework be implemented within existing resources, which in practice meant that no additional funding had been requested or earmarked for the replacement of staff members while on parental leave. Therefore, there is no established mechanism or contingency funds budgeted at the aggregate level to cover parental leave replacement and, pending different guidance to be provided by the Assembly, the Secretariat does not foresee a different direction in its approach. According to the Secretariat, no major difficulties have been reported regarding the implementation of the parental leave scheme effective January 2023. In addition, the flexibility of the unified portion of parental leave (i.e. 16 weeks), of which staff members could avail themselves in separate periods of days within one year from the date of birth or the date of adoption of a child, may also reduce the need for replacement, as staff members have the option to alternate short periods of leave and work during that year. The Committee was further informed that, due to limitations resulting from the current system configuration, the distinction between different types of general temporary assistance replacement was not readily available. While the lump-sum provisions under general temporary assistance may be used to replace staff on parental leave, such information is not captured in Umoja, which prevented the generation of the requested information. The identification of expenditure incurred to replace staff on parental leave would therefore require a lengthy and labour-intensive endeavour. Upon request, the Committee was also provided with information on general temporary assistance positions by section, entity and nationality over the past five years, which is reflected in table 24. The Committee was also provided with a breakdown of the allocation of general temporary assistance resources in 2023, by grade and main role, as reflected in table 25.

Table 24

General temporary assistance positions, by budget section, entity and nationality, 2020–2024

(Number of positions)

<i>Budget section/entity</i>	<i>Nationality</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
1. Overall policymaking, direction and coordination		–	–	–	1	2
Office of Administration of Justice	Indonesia	–	–	–	1	1
Office of the United Nations Ombudsman and Mediation Services	Colombia	–	–	–	–	1
2. General Assembly and Economic and Social Council affairs and conference management		–	–	–	–	7
Department for General Assembly and Conference Management	Botswana	–	–	–	–	2
	Canada	–	–	–	–	1
	China	–	–	–	–	1
	Georgia	–	–	–	–	1
	Pakistan	–	–	–	–	1
	Saint Kitts and Nevis	–	–	–	–	1
3. Political affairs – other		36	38	35	33	10
Department of Political and Peacebuilding Affairs		3	4	3	3	–
	Italy	–	1	1	1	–
	Mexico	1	–	–	–	–
	North Macedonia	1	1	1	1	–
	Republic of Korea	–	1	1	1	–
	United States	1	1	–	–	–
Department of Political and Peacebuilding Affairs- Department of Peace Operations-Security Service		33	34	32	30	10
	Algeria	–	–	–	1	1
	Australia	2	2	2	2	–
	Belgium	1	1	1	1	–
	Benin	1	1	–	1	–
	Canada	2	1	1	1	–
	Colombia	–	–	–	–	1
	Egypt	–	1	1	1	1
	France	–	–	1	–	–
	Georgia	1	1	1	1	–
	Germany	1	2	–	–	1
	Greece	1	–	–	–	–
	Grenada	–	–	1	1	1
	Haiti	–	–	1	–	–
	Italy	2	–	1	1	–
	Lebanon	–	–	–	–	1
	Lesotho	1	–	–	–	–
	Luxembourg	1	1	1	1	–
	Mexico	2	2	1	1	–
	Nepal	–	–	1	–	–
	New Zealand	–	1	1	1	1

<i>Budget section/entity</i>	<i>Nationality</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
	Philippines	2	1	1	1	–
	Portugal	1	1	–	1	–
	Republic of Korea	2	3	2	1	–
	Rwanda	1	1	1	1	1
	Somalia	–	1	1	1	–
	South Africa	1	1	1	1	–
	Thailand	–	–	–	1	–
	Türkiye	–	1	–	–	–
	United States	9	10	9	8	2
	Uzbekistan	1	1	1	–	–
	Viet Nam	–	–	1	1	–
	Zimbabwe	1	1	1	1	–
4. Disarmament		5	5	4	4	–
Office for Disarmament Affairs	China	1	1	1	1	–
	Republic of Korea	1	1	–	–	–
	South Africa	–	–	–	1	–
	United States	3	3	3	2	–
5. Peacekeeping operations		1	2	1	2	–
Department of Peace Operations	Argentina	–	–	–	1	–
	Bolivia (Plurinational State of)	–	1	–	–	–
	Germany	1	–	–	–	–
	India	–	–	1	1	–
	Republic of Korea	–	1	–	–	–
7. International Court of Justice		–	–	–	3	5
International Court of Justice	Belgium	–	–	–	–	1
	Netherlands	–	–	–	1	1
	Serbia	–	–	–	1	1
	Slovakia	–	–	–	–	1
	Venezuela (Bolivarian Republic of)	–	–	–	1	1
8. Legal affairs		35	46	50	50	50
Office of Legal Affairs		2	2	1	–	–
	China	1	1	1	–	–
	United States	1	1	–	–	–
Independent Investigative Mechanism for Myanmar		33	44	49	50	50
	Albania	1	2	2	2	2
	Argentina	1	1	1	1	1
	Australia	3	2	2	–	–
	Bangladesh	1	1	1	1	1
	Bulgaria	–	–	1	1	1
	Canada	–	2	2	2	2
	Croatia	1	1	1	–	–
	France	–	1	1	1	1
	Germany	–	1	1	–	–

<i>Budget section/entity</i>	<i>Nationality</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
	India	1	2	2	2	1
	Ireland	3	3	3	3	3
	Italy	1	2	3	3	3
	Japan	1	2	2	3	2
	Kazakhstan	–	–	1	1	1
	Kenya	–	–	1	1	1
	Malaysia	1	1	1	1	1
	Mexico	–	1	–	–	–
	Morocco	–	1	1	1	1
	Myanmar	1	1	4	6	6
	Namibia	–	–	1	1	1
	New Zealand	1	1	1	1	1
	Philippines	1	1	1	1	1
	Poland	2	1	–	–	–
	Russian Federation	1	–	1	1	1
	Serbia	2	2	2	2	2
	Singapore	1	–	–	–	–
	South Africa	–	1	2	3	2
	Switzerland	2	1	1	1	1
	Thailand	–	1	1	1	1
	United Kingdom	3	5	4	6	8
	United States	5	7	5	4	5
9. Economic and social affairs		–	–	1	–	–
Department of Economic and Social Affairs	Sweden	–	–	1	–	–
12. Trade and development		–	–	–	3	2
UNCTAD	Brazil	–	–	–	1	–
	India	–	–	–	1	1
	Peru	–	–	–	1	1
21. Economic and social development in Latin America and the Caribbean		–	–	3	3	1
ECLAC	Chile	–	–	2	2	–
	Spain	–	–	1	1	1
24. Human rights		–	18	18	17	10
OHCHR	Argentina	–	1	–	–	–
	Belgium	–	1	1	1	–
	Burkina Faso	–	1	1	1	1
	France	–	2	3	2	3
	Germany	–	1	1	1	–
	Haiti	–	–	1	1	–
	Hungary	–	1	–	–	–
	Mexico	–	–	1	1	1
	New Zealand	–	1	–	–	–
	North Macedonia	–	–	1	1	1
	Peru	–	1	1	1	–

<i>Budget section/entity</i>	<i>Nationality</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
	Russian Federation	–	1	–	–	–
	Slovakia	–	1	1	1	–
	South Africa	–	1	–	–	–
	Spain	–	1	–	–	–
	Switzerland	–	1	1	1	–
	Syrian Arab Republic	–	–	1	1	1
	Uruguay	–	1	1	1	1
	United Kingdom	–	1	1	1	1
	United States	–	1	1	1	–
	Uzbekistan	–	1	1	1	–
	Yemen	–	–	1	1	1
27. Humanitarian assistance		–	8	6	12	7
OCHA	Algeria	–	1	1	1	1
	Belgium	–	1	1	1	–
	Bulgaria	–	–	–	1	1
	Canada	–	–	1	–	–
	Greece	–	–	–	1	1
	Ireland	–	1	1	1	1
	Italy	–	–	–	1	1
	Kuwait	–	–	–	1	–
	Mali	–	1	–	–	–
	Philippines	–	2	1	–	–
	Russian Federation	–	–	–	1	–
	Serbia	–	1	1	1	1
	United Kingdom	–	–	–	1	1
	United States	–	1	–	2	–
28. Global communications		1	8	12	13	15
Department of Global Communications	Barbados	–	1	1	1	1
	Brazil	–	–	–	–	1
	Canada	–	–	–	–	1
	China	–	1	1	2	2
	Colombia	–	1	1	1	1
	France	1	1	2	2	2
	Italy	–	–	1	1	1
	Poland	–	1	1	1	1
	Russian Federation	–	2	2	2	2
	Ukraine	–	–	–	1	–
	United Kingdom	–	1	1	1	1
	United States	–	–	2	1	2
29A. Department of Management Strategy, Policy and Compliance		9	11	18	18	7
Department of Management Strategy, Policy and Compliance	Argentina	–	–	–	1	–
	Australia	–	–	–	–	1
	Austria	1	–	–	–	–

<i>Budget section/entity</i>	<i>Nationality</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
	China	–	–	–	1	1
	Czechia	–	–	–	1	–
	El Salvador	–	–	2	3	2
	France	–	–	–	1	–
	Germany	–	–	1	1	–
	Guyana	–	–	1	–	–
	India	1	1	1	1	1
	Israel	–	1	1	–	–
	Kenya	–	1	1	1	–
	Mozambique	–	–	1	1	–
	Philippines	1	1	–	–	–
	Republic of Korea	–	–	1	–	–
	Russian Federation	1	2	3	2	–
	Somalia	–	–	–	1	–
	Spain	–	1	1	1	1
	Türkiye	1	1	1	1	1
	United States	4	3	3	1	–
	State of Palestine	–	–	1	1	–
29B. Department of Operational Support		28	25	28	29	22
Department of Operational Support	Argentina	–	1	1	1	–
	Bangladesh	–	1	1	1	–
	Brazil	1	1	1	–	–
	Brunei Darussalam	–	1	1	1	–
	Canada	1	–	1	1	–
	China	2	1	1	1	1
	Egypt	1	1	1	1	–
	France	8	8	9	9	9
	Ghana	–	1	1	1	–
	Nigeria	–	–	1	–	–
	Russian Federation	1	1	1	1	1
	Singapore	1	1	1	1	1
	Spain	4	4	4	4	4
	Thailand	1	–	–	–	–
	Uganda	1	–	–	–	–
	Ukraine	–	–	1	1	–
	United States	7	4	3	6	6
29C. Office of Information and Communications Technology		–	–	–	–	6
OICT	Canada	–	–	–	–	1
	Democratic Republic of the Congo	–	–	–	–	1
	India	–	–	–	–	1
	Portugal	–	–	–	–	1
	Romania	–	–	–	–	1
	Thailand	–	–	–	–	1

<i>Budget section/entity</i>	<i>Nationality</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
29D. Administration, Nairobi^a		1	1	1	2	–
United Nations Office at Nairobi	France	1	1	1	1	–
	Kenya	–	–	–	1	–
29E. Administration, Geneva		–	–	–	2	2
United Nations Office at Geneva	France	–	–	–	1	1
	Germany	–	–	–	1	1
30. Internal oversight		–	2	2	5	5
OIOS	Canada	–	1	1	–	1
	France	–	–	1	1	1
	Gambia	–	–	–	1	1
	Jamaica	–	–	–	1	–
	Jordan	–	–	–	1	1
	Kenya	–	–	–	1	–
	Portugal	–	1	–	–	–
	United States	–	–	–	–	1
Total		116	164	179	197	151

^a Administration, Nairobi, changes from section 29G to section 29D in 2024.

Table 25

Allocation of general temporary assistance resources in 2023, by grade and main role

(United States dollars)

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
1. Overall policymaking, direction and coordination				1 516 800
Office of the President of the General Assembly	Chef de Cabinet	D-2	1	
	Deputy Executive Secretary	D-2	1	
	Executive Secretary	D-1	1	
	Chief of Administration	P-5	1	
	Intergovernmental Affairs Officer	P-4	2	
	Intergovernmental Affairs Officer	P-3	1	
	Administrative Officer	P-3	1	
Office of Administration of Justice	Conflict Resolution Officer	P-3	1	
Office of the United Nations Ombudsman and Mediation Services	Administrative Assistant	GS (OL)	1	
3. Political affairs – other				387 100
Department of Political and Peacebuilding Affairs	Finance and Budget Officer	P-3	1	
	Finance and Budget Assistant	GS (OL)	1	
	Human Resources Assistant	GS (OL)	1	
7. International Court of Justice				347 100
International Court of Justice	Information Systems Officer	P-3	1	
	Editorial Assistant	GS (OL)	1	
	Language Service Assistant	GS (OL)	1	

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
8. Legal affairs				10 637 500
Independent Investigative Mechanism for Myanmar	Assistant Secretary-General	ASG	1	
	Principal Legal Officer	D-1	1	
	Senior Administrative Officer	P-5	1	
	Senior Information Systems Officer	P-5	1	
	Senior Legal Officer	P-5	2	
	Information Systems Officer	P-4	1	
	Investigator	P-4	2	
	Legal Officer	P-4	4	
	Public Information Officer	P-4	1	
	Administrative Officer	P-3	1	
	Editor	P-3	1	
	Human Resources Officer	P-3	1	
	Human Rights Officer	P-3	1	
	Information Analyst, Political Affairs	P-3	3	
	Information Management Officer	P-3	3	
	Information Systems Officer	P-3	1	
	Investigator	P-3	3	
	Legal Officer	P-3	3	
	Security Coordination Officer	P-3	1	
	Witness Protection and Support Officer	P-3	2	
	Associate Information Analyst, Political Affairs	P-2	5	
	Associate Information Systems Officer	P-2	2	
	Associate Legal Officer	P-2	2	
	Associate Public Information Officer	P-2	1	
	Associate Translator, English	P-2	2	
	Associate Witness Protection and Support Officer	P-2	2	
	Administrative Assistant	GS (OL)	4	
	Finance And Budget Assistant	GS (OL)	1	
	Human Resources Assistant	GS (OL)	1	
	Information Management Assistant	GS (OL)	1	
	Logistics Assistant	GS (OL)	1	
	Staff Assistant	GS (OL)	1	
	Office of Legal Affairs	Legal Officer	P-3	1
Staff Assistant		GS (OL)	1	
9. Economic and social affairs				942 600
Department of Economic and Social Affairs	Senior Economic Affairs Officer	P-5	1	
	Economic Affairs Officer	P-4	1	
	Programme Management Officer	P-4	1	
	Associate Economic Affairs Officer	P-2	1	
	Senior Programme Management Assistant	GS (PL)	1	

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
12. Trade and development				1 137 600
UNCTAD	Director, Economic Affairs	D-2	1	
	Senior Coordination Officer	P-5	1	
	Economic Affairs Officer	P-4	1	
	Liaison Officer	P-4	1	
	Programme Management Assistant	GS (OL)	1	
18. Economic and social development in Africa				665 300
ECA	Information Management Officer	P-4	1	
	Programme Management Officer, Partnerships	P-3	1	
	Communications Officer	NPO	1	
	Information Management Officer	NPO	1	
	Associate Programme Management Officer	NPO	1	
	Programme Management Officer	NPO	1	
20. Economic development in Europe				437 000
ECE	Economic Affairs Officer	P-4	1	
	Legal Officer	P-3	1	
21. Economic and social development in Latin America and the Caribbean				369 500
ECLAC	Legal Officer	P-4	1	
	Associate Environmental Affairs Officer	P-2	1	
	Administrative Assistant	LL	1	
24. Human rights				4 064 200
Committee on Missing Persons in Cyprus	Principal Political Affairs Officer	D-1	1	
	Political Affairs Officer	P-4	1	
	Administrative Assistant	LL	1	
OHCHR	Human Rights Officer	P-4	4	
	Human Rights Officer	P-3	11	
	Associate Human Rights Officer	P-2	1	
	Legal Officer	NPO	1	
	Associate Field Interpreter	NPO	1	
	Assistant Public Information Officer	NPO	1	
	Programme Management Assistant	GS (OL)	1	
	Programme Management Assistant	LL	1	
	Administrative Assistant	LL	1	
	Light Vehicle Driver	LL	1	
28. Global Communications				5 427 500
Department of Global Communications	Information Officer	P-4	4	
	Press Officer	P-3	8	
	Programme Management Officer	P-3	2	
	Public Information Officer	P-3	1	
	Website Officer	P-3	1	
	Associate Public Information Officer	P-2	1	

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
	Editorial Assistant	GS (OL)	4	
	Public Information Assistant	GS (OL)	14	
29A. Department of Management Strategy, Policy and Compliance				2 755 200
Management Advisory Service	Chief of Section, Enterprise Risk Management	P-5	1	
	Legal Officer	P-4	1	
	Management and Programme Analyst	P-4	1	
	Legal Officer	P-3	1	
	Team Assistant	GS (OL)	1	
Office of Human Resources	Senior Programme Management Officer	P-5	1	
	Senior Programme Management Officer, Administration	P-5	1	
	Human Resources Officer	P-4	1	
	Legal Officer	P-4	1	
	Programme Management Officer, Administration	P-4	1	
	Legal Officer	P-3	1	
Office of Programme Planning, Finance and Budget	Associate Finance and Budget Officer	P-2	2	
	Senior Budget Assistant	GS (PL)	1	
29B. Department of Operational Support				2 580 900
Department of Operational Support	Senior Medical Officer	P-5	2	
	Programme Management Officer	P-4	1	
	Associate Administrative Officer	P-2	1	
	Language Teacher, Arabic	LT	1	
	Language Teacher, Chinese	LT	1	
	Language Teacher, English	LT	4	
	Language Teacher, French	LT	8	
	Language Teacher, Russian	LT	1	
	Language Teacher, Spanish	LT	5	
29C. Office of Information and Communications Technology				949 500
OICT	Senior Information Systems Officer	P-5	1	
	Information Systems Officer	P-4	1	
	Telecommunications Engineer	P-4	1	
	Information Systems Officer	P-3	1	
	Senior Information Systems Assistant	LL	2	
	Information Systems Assistant	LL	1	
29E. Administration, Geneva				448 400
United Nations Office at Geneva	Legal Officer	P-4	1	
	Programme Management Officer	P-4	1	
29G. Administration, Nairobi				214 100
United Nations Office at Nairobi	Programme Management Officer	P-4	1	
	Administrative Assistant	LL	1	

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
30. Internal oversight				1 467 800
OIOS	Chief of Section, Audit	P-5	1	
	Auditor	P-4	1	
	Investigator	P-4	1	
	Auditor	P-3	2	
	Investigator	P-3	2	
	Audit Assistant	FS	1	
	Audit Assistant	LL	1	
Grand total				215 34 348 100

43. The Advisory Committee stresses that general temporary assistance is intended for additional support during periods of exceptional and/or peak workload and the replacement of staff on parental leave or extended sick leave. As a rule, it should be restricted to those purposes for which it was intended and not to meet requirements of a continuing nature. The Committee, noting that the budget documents do not contain sufficient information and justifications for these positions, which are part of the overall workforce of the organizations, recommends that the General Assembly request the Secretary-General to apply standard methodology with regard to continuing general temporary assistance positions, similar to the methodology applied for budgeting for peacekeeping operations (see para. 5 above). To increase transparency and improve oversight of the use of replacement general temporary assistance, the Committee recommends that a separate table with a breakdown of requests for support during periods of exceptional and/or peak workload and replacement of staff on parental leave or extended sick leave, indicating proposed amounts and, where possible, type, grade, level, function, date and duration, be included in the supplementary information of individual sections of future budget submissions. The Committee also recommends that efforts be made to lessen the need for recourse to temporary recruitment, in particular to address rejuvenation, through better planning and more efficient management of time and reassignment of duties among existing staff (see also A/78/7, para. 61; A/76/7 and A/76/7/Corr.1, para. 65; and A/75/7 and A/75/7/Corr.1, para. 59).

Hospitality

44. Overall resource requirements under hospitality in 2025, before recosting, amount to \$0.3 million, representing a decrease of \$1,500, or 0.5 per cent, compared with the 2024 appropriation, to provide for events and social activities in which a reception is extended to distinguished guests. Expenditure under this budget line normally assumes the form of drinks, snacks and light meals (A/79/6 (Introduction), annex I, section C, and annex II, schedule 1). Upon request, the Advisory Committee was provided with the information below on the approved budget for and expenditure under hospitality in the past five years, by budget section (see table 26). While this is a comparatively small amount, it is important to ensure that it is used in strict accordance with the guidelines contained in ST/AI/2002/8 and ST/AI/2002/8/Amend.1. The Advisory Committee points out that, during its consideration of some of the sections of the proposed programme budget, it observed a lack of consistency and a clear rationale for the estimates under this heading, which seemed to be based on past experience. **The Committee trusts that the Secretary-General will do his utmost to ensure that future budgeting of such costs is undertaken on the basis of clear and transparent analysis, taking into consideration the actual expenditure over at least the previous three years.**

Table 26
Appropriation and expenditure under hospitality, by budget section, 2020–2024

(United States dollars)

Budget section	2020		2021		2022		2023		2024	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (as at 30 June)
1. Overall policymaking, direction and coordination	241 400.0	24 239.0	92 400.0	28 968.6	98 000.0	87 558.8	111 800.0	101 673.2	114 700.0	12 480.0
2. General Assembly and Economic and Social Council affairs and conference management	4 100.0	333.3	1 500.0	–	1 500.0	187.2	1 600.0	–	800.0	–
3. Political affairs – other ^a	25 600	9 492.6	9 500	954.8	10 100.0	30 663.5	10 800.0	427.6	11 800.0	389.4
4. Disarmament	4 800.0	–	1 800.0	–	1 900.0	–	2 100.0	–	2 200.0	–
5. Peacekeeping operations	25 100.0	1 017.9	12 100.0	7 803.0	17 000.0	13 290.2	29 900.0	27 088.2	30 600.0	14 044.9
6. Peaceful uses of outer space	2 100.0	–	800.0	–	800.0	–	900.0	–	900.0	–
7. International Court of Justice	11 300.0	1 577.2	22 500.0	12 641.2	8 800.0	5 512.7	9 300.0	7 359.3	9 700.0	5 561.2
8. Legal affairs	4 500.0	–	4 400.0	1 589.0	4 600.0	1 154.3	4 900.0	997.4	3 500.0	–
9. Economic and social affairs	12 200.0	261.7	4 600.0	–	4 900.0	551.3	5 300.0	605.1	5 500.0	–
10. Least developed countries, landlocked developing countries and small island developing States	1 200.0	–	500.0	–	500.0	–	500.0	207.3	2 600.0	–
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	3 900.0	–	1 500.0	–	1 600.0	–	1 700.0	–	1 700.0	–
12. Trade and development	21 700.0	554.3	8 400.0	2 675.9	8 800.0	8 638.6	9 500.0	6 898.5	9 800.0	–
14. Environment	400.0	–	19 600.0	–	400.0	–	400.0	–	19 900.0	–
15. Human settlements	7 800.0	–	3 100.0	–	3 100.0	–	3 300.0	–	3 300.0	–
16. International drug control, crime and terrorism prevention and criminal justice	2 900.0	–	1 100.0	1 978.4	1 100.0	1 114.1	1 300.0	2 417.4	1 300.0	–
17. UN-Women	1 200.0	–	500.0	–	500.0	–	500.0	–	500.0	–
18. Economic and social development in Africa	52 000.0	1 524.8	19 700.0	–	21 000.0	4 652.0	24 900.0	22 700.0	26 200.0	22 663.8
19. Economic and social development in Asia and the Pacific	14 300.0	604.0	5 500.0	387.0	5 400.0	5 064.0	5 600.0	4 688.0	5 700.0	3 854.0
20. Economic development in Europe	12 700.0	–	4 900	71.6	5 200.0	3 880.5	5 600.0	5 472.8	5 700.0	–

Budget section	2020		2021		2022		2023		2024	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (as at 30 June)
21. Economic and social development in Latin America and the Caribbean	11 400.0	–	4 700	–	4 800.0	476.7	5 000.0	468.3	5 200.0	–
22. Economic and social development in Western Asia	16 200.0	8 411.2	11 400.0	11 397.8	9 100.0	7 861.4	9 900.0	3 304.5	10 200.0	484.1
24. Human rights	6 500	–	2 600	–	2 800.0	2 000.0	3 000.0	266.2	3 100.0	–
27. Humanitarian assistance	27 700.0	205.0	2 600	–	2 700.0	–	6 200.0	–	6 300.0	–
28. Global communications	59 900.0	1 844.9	22 800	2 617.6	25 300.0	5 966.9	27 300.0	13 988.6	28 000.0	–
29A. Department of Management Strategy, Policy and Compliance	400.0	–	200.0	–	200.0	–	200.0	–	200.0	–
29B. Department of Operational Support	5 400.0	–	2 100.0	–	2 300.0	–	2 500.0	–	2 500.0	–
29E. Administration, Geneva	1 600.0	–	600.0	–	600.0	378.5	600.0	341.5	600.0	–
29F. Administration, Vienna	500.0	–	200.0	–	200.0	–	200.0	200.0	200.0	–
30. Internal oversight	1 200.0	–	500.0	–	500.0	–	500.0	–	500.0	–
Total	580 000.0	50 065.8	262 100.0	71 084.9	243 700.0	178 950.8	285 300.0	199 103.7	313 200.0	59 477.4

^a Excluding special political missions.

Consultants, experts and contractual services

45. Overall resource requirements under consultants in 2025, before recosting, amount to \$21.8 million, representing an increase of \$2.5 million, or 13.1 per cent, compared with the 2024 appropriation. The budget line represents fees for individuals and institutions with recognized expertise that is not available in-house. It may include travel and costs related to daily subsistence allowance. As for experts, the resource requirements in 2025, before recosting, amount to \$8.7 million, representing a decrease of \$0.4 million, or 4.3 per cent, compared with the 2024 appropriation, for transportation costs and daily subsistence allowance, including for the participation of experts in expert groups. In the case of contractual services, which includes a wide range of services subject to contractual agreements, such as contractual translation, contractual engineering, data-processing services, external printing, language training for staff, public information production costs and staff training, the overall resource requirements in 2025, before recosting, amount to \$111.6 million, representing an increase of \$5.6 million, or 5.2 per cent, compared with the 2024 appropriation (A/79/6 (Introduction), annex I, section C, and annex II, schedule 1). The supplementary information to the report of the Secretary-General provides a breakdown of contractual services proposed for 2025, by budget section.

46. Upon enquiry, the Advisory Committee was informed that the utilization of consultants and contractual services is in accordance with ST/AI/2013/4. The Committee was further informed that there is some potential for overlap between and subjectivity regarding the circumstances requiring the involvement of consultants and individual contractors, as provisions for both consultants and individual contractors may be used to supplement the capacity provided by posts and positions. However, provisions for consultants include fees for individuals and institutions with recognized expertise that is not available in-house and not foreseen to be required on a recurrent basis. Resources for contractual services cover a wider range of services that could be provided by staff. The Advisory Committee notes that, under several sections, other specialized services were budgeted for. Upon enquiry, the Committee was informed that this covers a wide range of services, including legal defence, audit, mine detection and clearing, catering and laundry, as well as internal allocation of transport, audit and medical costs. **While recognizing the need for specialized expertise in some specific situations, the Advisory Committee expects that the use of consultants and contractual services will be kept to a minimum, including through filling vacancies, building on and utilizing expertise readily available in-house, and mainstreaming the lessons and experience of previous consultancies, and that the United Nations regulations on the use of such services will be strictly applied (see also A/78/7, para. 62, and A/77/727, para. 26). The Committee also recognizes the capacity-building benefits and cost-effectiveness of the use of national consultants and experts and trusts that updated information on the use of national and international consultants, by budget section, will be included in future budget submissions, as a matter of routine.** The Committee further discusses consultants in its report on the financial performance report on the programme budget for 2023 (A/79/312).

Training

47. The Secretary-General provides in supplementary information to his report information on the proposed training resources for 2025 under each section, which amount to \$20.3 million, before recosting. The proposed resources include a centrally managed provision for training (\$9.7 million), language training (\$6.8 million) and other training activities (\$3.8 million). Upon request, the Advisory Committee was provided with updated information on the approved resources for training during the period from 2020 to 2023 and the proposed resources for 2024 (see table 27).

Table 27
Proposed training resources by budget section, 2020–2025

(Thousands of United States dollars)

<i>Budget section</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>Proposed 2025</i>
Centrally managed provisions for training						
29A. Department of Management Strategy, Policy and Compliance	7 120.4	7 010.4	6 633.5	6 632.9	7 119.6	7 106.3
29B. Department of Operational Support	2 460.0	2 083.6	2 217.0	2 300.0	2 523.9	2 579.1
Subtotal	9 580.4	9 094.0	8 850.5	8 932.9	9 643.5	9 685.4
Language training						
7. International Court of Justice	–	8.0	20.1	30.2	31.8	33.2
8. Legal affairs	114.2	25.2	36.0	65.9	74.4	63.0
18. Economic and social development in Africa	1 128.3	1 070.7	1 060.5	1 116.8	1 224.1	1 286.0
19. Economic and social development in Asia and the Pacific	57.8	56.2	–	–	–	–
21. Economic and social development in Latin America and the Caribbean	89.7	73.5	77.8	78.6	84.8	90.5
22. Economic and social development in Western Asia	51.3	48.5	60.7	72.8	50.4	51.9
24. Human rights	–	–	–	–	–	40.0
29B. Department of Operational Support	2 310.5	2 530.4	2 374.9	2 858.8	2 787.0	2 915.9
29D. Administration, Nairobi ^a	79.0	77.2	76.8	80.7	80.7	81.3
29E. Administration, Geneva	1 776.6	1 732.2	1 836.2	1 842.2	1 963.7	2 063.6
29F. Administration, Vienna	257.3	149.4	163.5	155.1	163.9	170.8
30. Internal oversight	–	–	–	–	–	2.0
Subtotal	5 864.7	5 771.3	5 706.5	6 301.1	6 460.8	6 798.2
Other training activities						
1. Overall policymaking, direction and coordination	65.8	62.8	62.2	66.0	77.6	84.9
3. Political affairs – other	27.5	42.6	54.0	61.4	59.8	52.1
4. Disarmament	–	–	–	–	–	460.3
5. Peacekeeping operations	26.6	39.0	51.0	34.3	82.9	36.3
7. International Court of Justice	115.4	107.4	101.2	96.8	102.0	106.4
8. Legal affairs	136.7	261.5	360.6	338.6	464.9	368.8
10. Least developed countries, landlocked developing countries and small island developing States	12.1	11.6	–	–	–	–
15. Human settlements	4.5	4.4	–	–	–	–
17. UN-Women	114.2	104.6	–	–	–	–
18. Economic and social development in Africa	506.0	763.3	769.0	817.5	996.2	1 255.3
19. Economic and social development in Asia and the Pacific	–	3.0	–	86.7	90.5	17.5
21. Economic and social development in Latin America and the Caribbean	320.6	281.0	–	–	–	–
22. Economic and social development in Western Asia	297.8	159.3	12.3	14.8	47.0	47.9
23. Regular programme of technical cooperation	113.3	108.6	–	–	–	–
24. Human rights	286.7	276.2	241.3	241.2	248.4	225.7
27. Humanitarian assistance	–	–	8.8	8.8	13.0	39.0
28. Global communications	70.9	68.0	68.6	73.7	80.0	82.5

Budget section	2020	2021	2022	2023	2024	Proposed 2025
29A. Department of Management Strategy, Policy and Compliance	156.3	–	–	245.0	–	189.0
29C. Office of Information and Communications Technology	35.1	33.7	33.3	35.3	36.3	36.3
29D. Administration, Nairobi ^a	32.0	29.5	28.6	30.0	30.0	30.2
29E. Administration, Geneva	136.5	130.7	154.1	132.6	136.1	138.9
29F. Administration, Vienna	–	14.9	–	–	–	–
30. Internal oversight	69.1	56.0	19.5	38.4	33.4	80.7
31. Jointly financed administrative activities	10.9	10.7	11.7	12.3	12.7	–
34. Safety and security	591.1	574.1	512.3	518.1	541.5	556.9
Subtotal	3 129.1	3 142.9	2 488.5	2 851.5	3 052.3	3 808.7
Total	18 574.2	18 008.2	17 045.5	18 085.5	19 156.6	20 292.3

^a Administration, Nairobi, changes from section 29G to section 29D in 2024.

48. Upon enquiry, the Advisory Committee was provided with a breakdown of the proposed resources for training for 2025, which is reflected in table 28, and was informed that there is no specific policy regarding the level or share of the budget to be allocated to training activities. Programme managers are empowered to determine the mix of resources that would ensure that mandates are implemented most efficiently and effectively, which explains the difference in approaches and provisions across entities. Provisions for training are also influenced by several factors, including the skills and experience of staff, and any developments in the area of work that may require staff training.

49. As noted by the General Assembly in paragraph 4 of its resolution [77/267](#), the Secretariat does not have an activity-based costing system. According to the Secretariat, in line with the Financial Regulations and Rules, regular budget resource requirements are proposed, reviewed and approved by section and object of expenditure, and are therefore grouped similarly in Umoja. As per the established practice and as guided by the Assembly, objects of expenditure are not grouped on the basis of their purpose but instead on the basis of their economic nature. The information in table 27 reflects how much of a specific expense can be unequivocally linked to training on the basis of object of expenditure used. It does not include expenses that are difficult to separate as training or non-training activities. However, this practice, while allowing a more comprehensive picture of the totality of the provisions for training, as these are grouped under contractual services to enable such a consolidated picture, generates variances between budget and actual expenditure. For example, if a training event budgeted under contractual services is delivered by a consultant who is hired to conduct the training, this approach would generate overexpenditure on renting external premises for workshops, or on travel expenses related to training. **The Advisory Committee recommends that the General Assembly request the Secretary-General to make the arrangements necessary to track information on all expenditures corresponding to the appropriated amounts for training and to report thereon in the future budget submission and financial performance reports (see also [A/78/7](#), paras. 65–67).**

Table 28
Proposed resources related to training for 2025, by budget section

(Thousands of United States dollars)

<i>Budget section</i>	<i>Centrally managed provisions for training</i>	<i>Language training</i>	<i>Other training activities</i>	<i>Total training</i>	<i>Total training, excluding centrally managed provisions</i>	<i>2025 estimates</i>	<i>Percentage of budget allocated to training</i>	<i>Proposed posts for 2025</i>	<i>Per capita training requests</i>
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)=(2)+(3)	(6)	(7)=(5)/(6)	(8)	(9)=(4)/(8)
1. Overall policymaking, direction and coordination	–	–	84.9	84.9	84.9	96 184.2	0.1	279	0.3
3. Political affairs – other	–	–	52.1	52.1	52.1	131 893.2	0.0	437	0.1
4. Disarmament	–	–	460.3	460.3	460.3	19 202.0	2.4	77	6.0
5. Peacekeeping operations	–	–	36.3	36.3	36.3	57 891.4	0.1	330	0.1
7. International Court of Justice	–	33.2	106.4	139.6	139.6	33 729.2	0.4	125	1.1
8. Legal affairs	–	63.0	368.8	431.8	431.8	68 750.8	0.6	213	2.0
18. Economic and social development in Africa	–	1 286.0	1 255.3	2 541.3	2 541.3	94 351.0	2.7	540	4.7
19. Economic and social development in Asia and the Pacific	–	–	17.5	17.5	17.5	56 563.5	0.0	418	0.0
21. Economic and social development in Latin America and the Caribbean	–	90.5	–	90.5	90.5	63 870.9	0.1	480	0.2
22. Economic and social development in Western Asia	–	51.9	47.9	99.8	99.8	50 146.3	0.2	257	0.4
24. Human rights	–	40.0	225.7	265.7	265.7	240 210.2	0.1	712	0.4
27. Humanitarian assistance	–	–	39.0	39.0	39.0	19 410.2	0.2	72	0.5
28. Global communications	–	–	82.5	82.5	82.5	118 031.1	0.1	686	0.1
29A. Department of Management Strategy, Policy and Compliance	7 106.3	–	189.0	7 295.3	189.0	67 034.9	10.9	275	26.5
29B. Department of Operational Support	2 579.1	2 915.9	–	5 495.0	2 915.9	96 003.7	5.7	366	15.0
29C. Office of Information and Communications Technology	–	–	36.3	36.3	36.3	53 789.0	0.1	178	0.2
29D. Administration, Nairobi	–	81.3	30.2	111.5	111.5	15 492.6	0.7	112	1.0
29E. Administration, Geneva	–	2 063.6	138.9	2 202.5	2 202.5	89 387.1	2.5	298	7.4
29F. Administration, Vienna	–	170.8	–	170.8	170.8	20 366.0	0.8	83	2.1
30. Internal oversight	–	2.0	80.7	82.7	82.7	26 337.3	0.3	116	0.7
34. Safety and security	–	–	556.9	556.9	556.9	140 039.2	0.4	1 075	0.5
Total	9 685.4	6 798.2	3 808.7	20 292.3	10 606.9	1 558 683.8	1.3	7 129	2.8

Travel of staff

50. Overall resource requirements under travel of staff in 2025, before recosting, amount to \$26.1 million, representing an increase of \$2.4 million, or 10.3 per cent, compared with the 2024 approved budget. Upon enquiry, the Advisory Committee was provided with the information below on the evolution of resources for travel of staff during the period from 2021 to 2025 and the resource requirements for 2025 by budget section (see table 29). Upon enquiry, the Advisory Committee was informed that resource requirements for travel in 2025 were budgeted using the appropriate standard costs for travel. As for travel for conferences, entities were requested to budget for internal conferences using the appropriate travel standard. Therefore, travel provisions to attend internal conferences would be budgeted on the basis of economy rates, except for instructors, in line with prevailing travel policies. **The Advisory Committee notes that while it does not deny the importance that networking and face-to-face consultations and meetings have in a global organization such as the United Nations, it is of the view that applying lessons learned from the COVID-19 pandemic and making use of the investments in communication technology, including videoconferencing and enhanced capability to access online databases, should have an increasing impact on the ability to communicate, to consult and to gather data, thereby keeping expenditure for the travel of Secretariat staff to a minimum. In addition, maximum use should be made of staff assigned to the duty stations or nearby regional or subregional offices (see also [A/76/7](#), para. 67).** The Committee has taken this view into account in its comments and recommendations on travel in several individual sections below.

Table 29
Resources for travel of staff by budget section, 2021–2025

(Thousands of United States dollars)

Budget section	2021		2022		2023		2024		2025
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (as at 30 June)	Estimate (before recosting)
1. Overall policymaking, direction and coordination	1 365.2	1 134.6	1 396.7	1 525.9	1 743.5	1 792.6	1 920.9	1 554.3	2 079.3
2. General Assembly and Economic and Social Council affairs and conference management	80.2	90.9	81.0	75.2	91.8	207.5	56.1	27.0	69.5
3. Political affairs – other ^a	741.4	922.5	780.0	1 242.7	1 128.5	1 648.7	1 503.7	1 061.5	1 514.6
4. Disarmament	139.7	83.7	153.2	251.6	180.4	263.6	204.6	115.4	265.6
5. Peacekeeping operations	501.9	549.8	676.6	749.9	733.1	744.8	791.1	284.3	824.8
6. Peaceful uses of outer space	98.6	60.0	98.3	89.1	107.8	113.0	105.2	22.2	110.0
7. International Court of Justice	41.0	20.6	56.6	37.0	69.0	51.0	71.0	65.0	71.0
8. Legal affairs	1 275.2	417.9	1 387.9	1 208.1	1 558.6	1 546.2	2 009.8	757.9	1 946.8
9. Economic and social affairs	454.0	104.3	445.9	625.5	455.0	608.3	495.2	127.2	492.9
10. Least developed countries, landlocked developing countries and small island developing States	188.2	84.9	209.1	207.6	282.7	249.8	431.3	103.4	481.3
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	180.7	33.1	227.2	170.3	207.7	268.0	192.4	48.9	260.5
12. Trade and development	384.4	75.3	377.8	376.8	1 028.6	806.7	1 058.5	189.0	1 058.5
13. International Trade Centre	–	–	–	–	–	0.2	–	–	–
14. Environment	151.6	58.4	152.0	154.2	172.3	158.9	177.1	–	177.1
15. Human settlements	94.3	76.4	105.4	324.3	108.0	137.3	122.1	6.7	122.1
16. International drug control, crime and terrorism prevention and criminal justice	217.8	78.1	300.9	321.3	297.2	277.8	331.8	175.0	287.1
17. UN-Women	21.8	–	22.1	26.1	25.0	11.2	25.7	–	25.7
18. Economic and social development in Africa	1 246.7	911.0	1 196.0	2 066.6	1 352.0	1 706.2	1 399.0	736.3	1 480.9
19. Economic and social development in Asia and the Pacific	441.1	29.7	402.0	357.4	455.7	460.5	447.9	219.9	462.8
20. Economic development in Europe	159.1	51.0	144.3	166.9	155.5	156.0	188.0	44.0	199.7
21. Economic and social development in Latin America and the Caribbean	631.1	163.1	642.8	633.6	729.0	697.6	750.1	279.8	750.1
22. Economic and social development in Western Asia	284.3	262.4	260.8	503.9	295.6	459.8	433.4	230.6	433.4
23. Regular programme of technical cooperation	2 100.1	970.0	2 004.6	2 978.2	2 588.6	3 732.5	3 174.0	1 124.6	3 618.8
24. Human rights	2 868.2	983.5	2 381.4	3 134.4	4 173.2	4 602.5	4 648.5	1 292.7	5 896.4

Budget section	2021		2022		2023		2024		2025
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (as at 30 June)	Estimate (before recosting)
27. Humanitarian assistance	386.7	338.5	352.3	618.8	654.5	560.5	644.8	499.1	448.3
28. Global communications	287.7	241.5	260.7	873.8	280.9	570.5	289.3	104.8	295.6
29A. Department of Management Strategy, Policy and Compliance ^b	345.0	312.7	367.8	905.5	381.3	1 293.3	413.8	191.2	413.0
29B. Department of Operational Support	235.9	55.9	218.2	255.5	304.8	309.0	359.2	121.5	359.2
29C. Office of Information and Communications Technology	101.7	12.1	136.3	122.1	153.3	127.5	157.7	44.6	157.7
29E. Administration, Geneva	36.6	6.9	–	–	–	–	–	–	–
29F. Administration, Vienna	26.3	2.8	8.9	4.3	10.1	13.0	10.4	2.0	10.4
30. Internal oversight	382.7	104.6	385.5	390.3	469.3	579.4	505.8	137.4	550.5
34. Safety and security	416.0	1 026.2	419.2	2 440.3	475.5	2 173.3	736.4	1 049.3	1 236.4
Total	15 885.2	9 262.4	15 651.5	22 837.2	20 668.5	26 327.1	23 654.8	10 615.5	26 100.0

^a Excluding special political missions.

^b Includes travel expenditure budgeted as part of the overall centrally managed provisions for training.

51. During its deliberations on the budget proposals of the Secretary-General for 2025, the Advisory Committee was provided with details on the compliance rate during the period from 2019 to 2023 with advance booking requirements, which vary considerably between offices and locations and over time (see table 30). The Committee notes that compliance rates of less than 50 per cent have been recorded in several entities, thereby leading to considerably higher than necessary travel costs. **The Advisory Committee recalls paragraph 28 of General Assembly resolution 78/252 and, while recognizing that in some cases the nature of the work involved and the related travel requirements may vary, along with the predictability of certain types of trips, the Committee would have expected a higher overall level of compliance across the Organization, in particular since most of the official travel is not in connection with emergency situations or unforeseen requirements. The Committee therefore recommends that the Assembly request the Secretary-General to intensify his efforts to ensure better monitoring and compliance with advance booking requirements and improve the planning of official trips and the related use of travel resources.**

Table 30

Rate of compliance with advance booking requirements for air travel, by budget section and department/office, 2019–2023

(Percentage)

<i>Budget section and department/office</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
1. Overall policymaking, direction and coordination					
General Assembly	33	33	35	38	69
President of the General Assembly	8	35	53	14	11
Advisory Committee on Administrative and Budgetary Questions	60	59	59	47	48
Committee on Conferences	100	<i>No travel undertaken</i>	58	75	100
Board of Auditors	100	<i>No travel undertaken</i>	<i>No travel undertaken</i>	100	100
United Nations Joint Staff Pension Fund	67	<i>No travel undertaken</i>	<i>No travel undertaken</i>	100	80
Committee for Programme and Coordination	56	<i>No travel undertaken</i>	85	56	89
Independent Audit Advisory Committee	54	67	<i>No travel undertaken</i>	33	100
Executive Office of the Secretary-General	34	32	34	33	35
United Nations Office at Geneva	73	100	100	–	50
United Nations Office at Vienna	79	<i>No travel undertaken</i>	100	64	73
United Nations Office at Nairobi	33	29	40	50	64
Special Representative of the Secretary-General for Children and Armed Conflict	38	42	55	50	37
Special Representative of the Secretary-General on Sexual Violence in Conflict	38	18	35	15	29
Special Representative of the Secretary-General on Violence against Children	20	80	83	19	57
Office of the Victims' Rights Advocate	27	100	67	14	50
Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse	–	–	100	–	14
Office of the United Nations Ombudsman and Mediation Services	20	86	80	58	86
Office of Administration of Justice	56	72	83	68	91
Ethics Office	100	100	100	100	100

Budget section and department/office	2019	2020	2021	2022	2023
Office of the Secretary-General's Envoy on Youth	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	46
United Nations Sustainable Development Group System-wide Evaluation Office	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>	66
2. General Assembly and Economic and Social Council affairs and conference management					
Department for General Assembly and Conference Management	74	49	51	58	73
3. Political affairs – other^a					
Department of Political and Peacebuilding Affairs	33	40	38	21	36
United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory	94	<i>No travel undertaken</i>	100	89	90
UNOAU	12	19	6	10	10
Office of the Special Coordinator for the Middle East Peace Process	38	29	18	68	39
4. Disarmament					
Office for Disarmament Affairs	52	61	24	39	63
5. Peacekeeping operations					
Department of Peace Operations	37	49	40	33	33
UNTSO	72	64	74	97	96
UNMOGIP	38	32	32	40	38
6. Peaceful uses of outer space					
Office for Outer Space Affairs	88	62	22	90	74
7. International Court of Justice					
International Court of Justice	100	82	86	61	73
8. Legal affairs					
Office of Legal Affairs	79	72	67	62	77
Independent Investigative Mechanism for Myanmar	12	79	77	83	92
International, Impartial and Independent Mechanism	<i>n/a</i>	10	48	37	70
9. Economic and social affairs					
Department of Economic and Social Affairs	43	51	41	48	60
10. Least developed countries, landlocked developing countries and small island developing States					
Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States	43	84	47	46	47
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want					
NEPAD	25	25	50	47	10
12. Trade and development					
UNCTAD	55	44	37	52	72
13. International Trade Centre					
ITC	39	39	69	67	62
14. Environment					
UNEP	61	53	42	50	67
15. Human settlements					
UN-Habitat	19	51	36	34	58
16. International drug control, crime and terrorism prevention and criminal justice					
UNODC	24	19	18	25	30

<i>Budget section and department/office</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
17. Gender equality and the empowerment of women					
UN-Women	90	90	19	70	31
18. Economic and social development in Africa					
ECA	15	22	8	8	23
19. Economic and social development in Asia and the Pacific					
ESCAP	61	49	39	59	67
20. Economic development in Europe					
ECE	73	44	51	52	67
21. Economic and social development in Latin America and the Caribbean					
ECLAC	28	28	36	36	44
22. Economic and social development in Western Asia					
ESCWA	27	38	65	57	60
24. Human rights					
OHCHR	65	45	58	49	53
25. International protection, durable solutions and assistance to refugees					
UNHCR	19	16	16	16	20 ^b
27. Humanitarian assistance					
OCHA	68	22	16	22	26
28. Global communications					
Department of Global Communications	56	48	56	55	67
29A. Department of Management Strategy, Policy and Compliance					
Department of Management Strategy, Policy and Compliance	63	52	75	75	83
29B. Department of Operational Support					
Department of Operational Support	41	44	57	46	80
29C. Office of Information and Communications Technology					
OICT	44	33	63	72	84
29D. Administration, Nairobi^c					
United Nations Office at Nairobi	33	47	61	62	60
29E. Administration, Geneva					
United Nations Office at Geneva	62	100	100	68	86
29F. Administration, Vienna					
United Nations Office at Vienna	79	–	43	71	73
30. Internal oversight					
OIOS	71	88	62	88	89
31. Jointly financed administrative activities					
ICSC	73	72	71	73	74
Joint Inspection Unit	93	52	55	81	94
CEB	81	78	100	93	93
34. Safety and security					
Department of Safety and Security	48	36	31	44	50

^a Excluding special political missions.

^b The calculation of the compliance rate does not account for the last three months of 2023, which was the transitional phase between two enterprise resource planning systems and during which cutover procedures were applied and the compliance rate could not be assessed.

^c Administration, Nairobi, changes from section 29G to section 29D in 2024.

Supplies and materials

52. Resource requirements under supplies and materials for 2025 amount to \$6.9 million before recosting, which represents a decrease of \$0.1 million, or 2.1 per cent, compared with the 2024 approved budget of \$7.0 million. According to the Secretary-General, this budget line covers library books and supplies, operational equipment supplies, public information supplies, medical supplies, stationery and office supplies, and other items of small value that are expected to be consumed during the year ([A/79/6 \(Introduction\)](#), annex I, sect. C, and annex II, schedule 1). Upon request, the Advisory Committee was provided with the information below on the proposal for supplies and materials for 2025 compared with the approved budgets and expenditure from 2021 to 2024 (see table 31). **The Advisory Committee trusts that the Secretary-General will continue to monitor and review the standard costs of supplies, taking into account the evolving needs of the Organization, expenditure patterns, standardization efforts and procurement efficiencies (see also [A/78/7](#), para. 70).**

Table 31
Supplies and materials: approved budget and expenditure, 2021–2025

(Thousands of United States dollars/number of posts)

Section	2025			2024			2023				2022			2021				
	Proposal	Posts	Estimate per head	Approved budget	Posts	Cost per head	Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure
1. Overall policymaking, direction and coordination	129.2	279	0.5	127.8	275	0.5	135.7	268	0.5	23.0	115.3	248	0.5	20.5	126.5	249	0.5	22.8
2. General Assembly and Economic and Social Council affairs and conference management	199.8	1 586	0.1	351	1 590	0.2	373.2	1 592	0.2	129.1	405.1	1 592	0.3	127.8	449.8	1 601	0.3	177.1
3. Political affairs – other ^d	130.3	437	0.3	109.2	427	0.3	81.1	401	0.2	67.5	81.3	376	0.2	109.1	84.3	376	0.2	68.6
4. Disarmament	18.0	77	0.2	16.8	68	0.2	10.8	61	0.2	7.3	10.0	61	0.2	33.0	11.0	61	0.2	8.8
5. Peacekeeping operations	921.5	330	2.8	865.2	330	2.6	919.4	330	2.8	1 106.5	732.5	330	2.2	990.7	934.9	333	2.8	751.0
6. Peaceful uses of outer space	6.5	25	0.3	6.5	25	0.3	2.4	25	0.1	0.4	2.2	23	0.1	3.1	2.3	23	0.1	3.4
7. International Court of Justice	255.4	125	2.0	331.0	118	2.8	316.7	117	2.7	216.7	261.3	117	2.2	246.6	376.8	117	3.2	286.9
8. Legal affairs	85.6	213	0.4	85.6	213	0.4	114.7	207	0.6	92.1	115.7	207	0.6	121.0	153.2	204	0.8	49.7
9. Economic and social affairs	47.3	496	0.1	50.3	496	0.1	58.1	489	0.1	2.9	63.0	489	0.1	8.6	85.1	488	0.2	2.5
10. Least developed countries, landlocked developing countries and small island developing States	13.7	46	0.3	28.1	41	0.7	12.3	33	0.4	4.5	6.4	33	0.2	2.2	7.0	31	0.2	1.7
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	4.3	46	0.1	4.9	44	0.1	7.2	44	0.2	0.0	6.6	44	0.2	–	9.6	43	0.2	0.7
12. Trade and development	223.1	387	0.6	223.1	388	0.6	253.7	388	0.7	70.1	276.2	379	0.7	138.2	308.9	379	0.8	145.0
14. Environment	19.7	115	0.2	19.7	115	0.2	19.4	113	0.2	11.3	17.6	113	0.2	9.2	19.6	113	0.2	6.9
15. Human settlements	19.0	82	0.2	19.0	82	0.2	19.0	82	0.2	4.8	15.8	75	0.2	2.9	32.7	75	0.4	6.3
16. International drug control, crime and terrorism prevention and criminal justice	84.0	125	0.7	84.0	125	0.7	81.3	125	0.7	78.5	75.7	125	0.6	76.0	87.9	125	0.7	78.6
17. UN-Women	6.2	49	0.1	6.2	49	0.1	6.0	49	0.1	0.0	5.5	49	0.1	–	6.0	49	0.1	0.6
18. Economic and social development in Africa	983.4	540	1.8	985.3	540	1.8	1 274.6	540	2.4	569.7	1 382.0	541	2.6	594.9	1 535.3	541	2.8	666.8
19. Economic and social development in Asia and the Pacific	167.1	418	0.4	149.3	418	0.4	98.1	418	0.2	50.7	113.4	418	0.3	121.2	223.1	418	0.5	46.1
20. Economic development in Europe	28.6	188	0.2	40.6	188	0.2	29.2	188	0.2	29.1	31.7	188	0.2	19.4	44.9	188	0.2	0.9
21. Economic and social development in Latin America and the Caribbean	170.7	480	0.4	170.7	480	0.4	160.6	480	0.3	114.7	152.7	480	0.3	166.3	171.6	480	0.4	69.1
22. Economic and social development in Western Asia	21.9	257	0.1	21.9	257	0.1	201.1	255	0.8	61.4	185.4	255	0.7	66.2	461.2	255	1.8	427.2

Section	2025			2024			2023				2022				2021			
	Proposal	Posts	Estimate per head	Approved budget	Posts	Cost per head	Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure
23. Regular programme of technical cooperation	0.7	–	–	0.7	–	–	0.5	–	n/a	67.2	0.5	–	n/a	23.6	2.3	–	n/a	24.2
24. Human rights	251.7	712	0.4	382.7	630	0.6	279.3	486	0.6	107.2	234.0	469	0.5	224.0	283.8	433	0.7	109.2
25. International protection, durable solutions and assistance to refugees	–	2	–	–	2	–	–	2	–	–	–	2	–	–	–	2	–	–
26. Palestine refugees	–	218	–	–	217	–	–	217	–	–	–	201	–	–	–	158	–	–
27. Humanitarian assistance	68.1	72	0.9	72.5	72	1.0	69.0	72	1.0	21.0	23.9	72	0.3	57.4	26.6	72	0.4	15.5
28. Global Communications	668.7	686	1.0	569.7	686	0.8	548.1	686	0.8	201.5	547.8	685	0.8	182.0	623.1	688	0.9	157.2
29A. Department of Management Strategy, Policy and Compliance	65.1	275	0.2	65.1	275	0.2	71.4	265	0.3	13.3	64.8	272	0.2	18.4	128.0	272	0.5	6.7
29B. Department of Operational Support	527.4	366	1.4	527.4	366	1.4	585.2	367	1.6	841.3	634.4	352	1.8	375.7	756.9	353	2.1	401.5
29C. Office of Information and Communications Technology	68.7	178	0.4	68.7	178	0.4	66.8	182	0.4	20.6	72.4	182	0.4	54.2	81.1	182	0.4	16.6
29D. Administration, Nairobi ^b	64.9	112	0.6	64.9	112	0.6	67.5	112	0.6	88.6	84.5	112	0.8	126.6	93.8	112	0.8	36.4
29E. Administration, Geneva	523.4	298	1.8	523.4	298	1.8	498.3	298	1.7	516.9	550.0	298	1.8	870.6	554.7	300	1.8	391.3
29F. Administration, Vienna	26.6	83	0.3	26.6	83	0.3	25.7	83	0.3	35.3	24.2	83	0.3	33.2	74.0	83	0.9	60.1
30. Internal oversight	17.4	116	0.2	20.1	116	0.2	20.9	116	0.2	4.1	18.8	116	0.2	3.0	23.5	114	0.2	12.1
33. Construction, alteration, improvement and major maintenance	–	–	–	–	–	–	–	–	–	318.5	–	–	–	474.1	–	–	–	1.8
34. Safety and security	1 041.6	1 075	1.0	985.2	1 075	0.9	991.3	1 044	0.9	1 199.3	834.8	1 040	0.8	626.7	979.9	1,041	0.9	837.5
Total	6 859.6	10 494	0.7	7 003.2	10 379	0.7	7 398.6	10 135	0.7	6 074.8	7 145.5	10 027	0.7	5 926.4	8 759.4	9 959	0.9	4 890.8

^a Excluding special political missions.

^b Administration, Nairobi, changes from section 29G to section 29D in 2024.

Furniture and equipment

53. Resource requirements under furniture and equipment for 2025 amount to \$35.5 million before recosting, which represents an increase of \$10.5 million, or 41.8 per cent, compared with the 2024 appropriation of \$25.0 million. As indicated in the report of the Secretary-General, the object of expenditure for furniture and equipment comprises communication equipment, conference-servicing and reproduction equipment, office automation equipment, software licences, office furniture, public information equipment, transportation equipment and other equipment of higher value that is capitalized and subject to depreciation (A/79/6 (Introduction), annex I, section C, and annex II, schedule 1). Upon enquiry, the Advisory Committee was provided with information on the vehicle fleet with average age and standard useful life by budget section. The Committee was also provided, upon enquiry, with the number of vehicles by budget section and the corresponding average age, as reflected in table 32. The information showed that most vehicles exceed their useful life. The overall average age of vehicles is 11.9 years, while the expected useful life of most vehicles is 6 years. **The Advisory Committee trusts that detailed information on equipment, including the number of vehicles in each entity (leased and owned), vehicle standard ratios and acquisition and/or replacement plans, as well as for other equipment, will be provided in the foreword and introduction and under individual sections of the next programme budget submission and that details of the related expenditures incurred will be included in future financial performance reports (see also A/78/7, para. 71).** The Committee further discusses furniture and equipment in its report on the financial performance report on the programme budget for 2023 (A/79/312). The Committee also makes comments on vehicles in its report on estimates in respect of special political missions (A/79/7/Add.1).

Table 32
Number of vehicles by budget section and average age

<i>Budget section</i>	<i>Total number of vehicles</i>	<i>Average age of vehicles (years)</i>
2. General Assembly and Economic and Social Council affairs and conference management	10	12.5
3. Political affairs – other	36	13
4. Disarmament	5	10.4
5. Peacekeeping operations	150	15
7. International Court of Justice	3	7.3
18. Economic and social development in Africa	50	8.0
19. Economic and social development in Asia and the Pacific	8	7.4
21. Economic and social development in Latin America and the Caribbean	8	8.8
22. Economic and social development in Western Asia	7	10.3
24. Human rights	4	4.1
27. Humanitarian assistance	8	8.9
28. Global communications	36	8.1
29B. Department of Operational Support	54	15
29D. Administration, Nairobi	23	11.7
29E. Administration, Geneva	19	8.1
29F. Administration, Vienna	3	3.7
34. Safety and security	42	9.1
Total	466	11.9

Information and communications technology

54. Upon enquiry, the Advisory Committee was provided with the information in table 33 on consolidated information and communications technology resources by budget section from 2021 to 2025. The Committee was also provided with information on the expenditure in 2023, as reflected in table 34. The amounts reflect all commitment items that can be unequivocally linked to information and communications technology expenditures, including for posts and general temporary assistance positions that are based on the posts and positions belonging to the Information and Telecommunication Technology Network. Non-post expenditure includes software licences with other resources incurred for the enterprise resource planning solution. The Committee notes from the supplementary information provided to it under section 29C that 47 entities, or 60 per cent, had complied with the requirement of OICT to review and technically clear draft budget submissions for information and communications technology initiatives and operations of the Secretariat, and in this regard was provided with an updated list of 54 entities complying with the technical clearance requirement. **The Advisory Committee recalls its earlier recommendation emphasizing the authority, responsibilities and accountability of the Chief Information Technology Officer in the ICT space of the Organization (see General Assembly resolution 78/243, para. 8; see also A/77/7/Add.22, para. 19). The Committee further reiterates its recommendations, endorsed by the General Assembly in resolutions 78/252 and 76/245, that the Secretary-General take additional measures to ensure that information and communications technology budget proposals comply with all relevant budget instructions and are duly reviewed by OICT and report thereon in the next budget submission (see also A/78/7, para. 72, and A/76/7 and A/76/7/Corr.1, para. VIII.61).**

Table 33
Resources for information and communications technology, by budget section, 2021–2025

(Thousands of United States dollars)

Section	2021	2021	2022	2022	2023	2023	2024	2024	2025
	appropriation	expenditure	appropriation	expenditure	appropriation	expenditure	appropriation	expenditure (as at 30 June)	estimate (before recosting)
1. Overall policymaking, direction and coordination	1 365.2	1 137.1	1 396.7	1 525.9	1 743.5	1 792.6	1 920.9	1 554.2	2 079.3
2. General Assembly and Economic and Social Council affairs and conference management	80.2	90.9	81.0	75.2	91.8	207.5	56.1	27.0	69.5
3. Political affairs – other	741.4	922.8	780.0	1 243.0	1 128.5	1 648.7	1 503.7	1 061.5	1 514.6
4. Disarmament	139.7	83.7	153.2	251.6	180.4	263.6	204.6	115.4	265.6
5. Peacekeeping operations	501.9	549.8	676.6	749.6	733.1	744.8	791.1	284.3	824.8
6. Peaceful uses of outer space	98.6	60.0	98.3	89.1	107.8	113.0	105.2	22.2	110.0
7. International Court of Justice	41.0	20.6	56.6	37.0	69.0	51.0	71.0	65.0	71.0
8. Legal affairs	1 275.2	417.9	1 387.9	1 208.1	1 558.6	1 546.2	2 009.8	757.9	1 946.8
9. Economic and social affairs	454.0	104.3	445.9	625.5	455.0	608.3	495.2	127.2	492.9
10. Least developed countries, landlocked developing countries and small island developing States	188.2	84.9	209.1	207.6	282.7	249.8	431.3	103.4	481.3
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	180.7	33.1	227.2	170.3	207.7	268.0	192.4	48.9	260.5
12. Trade and development	384.4	75.3	377.8	376.8	1 028.6	806.7	1 058.5	189.0	1 058.5
13. International Trade Centre	–	–	–	–	–	0.2	–	–	–
14. Environment	151.6	58.4	152.0	154.2	172.3	158.9	177.1	–	177.1
15. Human settlements	94.3	76.4	105.4	324.3	108.0	137.3	122.1	6.7	122.1
16. International drug control, crime and terrorism prevention and criminal justice	217.800	78.1	300.9	321.3	297.2	277.8	331.8	175.0	287.1
17. UN-Women	21.8	–	22.1	26.1	25.0	11.2	25.7	–	25.7
18. Economic and social development in Africa	1 246.7	911.0	1 196.0	2 066.6	1 352.0	1 706.2	1 399.0	736.3	1 480.9
19. Economic and social development in Asia and the Pacific	441.1	29.7	402.0	357.4	455.7	460.5	447.9	219.9	462.8
20. Economic development in Europe	159.1	51.0	144.3	166.9	155.5	156.0	188.0	44.0	199.7
21. Economic and social development in Latin America and the Caribbean	631.1	163.1	642.8	633.6	729.0	697.6	750.1	279.8	750.1
22. Economic and social development in Western Asia	284.3	262.4	260.8	503.9	295.6	459.8	433.4	230.6	433.4
23. Regular programme of technical cooperation	2 100.1	970.0	2 004.6	2 978.2	2 588.6	3 732.5	3 174.0	1 124.6	3 618.8

<i>Section</i>	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure</i>	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (as at 30 June)</i>	<i>2025 estimate (before recosting)</i>
24. Human rights	2 868.2	983.5	2 381.4	3 134.4	4 173.2	4 602.5	4 648.5	1 292.7	5 896.4
27. Humanitarian assistance	386.7	338.5	352.3	618.8	654.5	560.5	644.8	499.1	448.3
28. Global communications	287.7	241.5	260.7	873.8	280.9	570.5	289.3	104.8	295.6
29A. Department of Management Strategy, Policy and Compliance ^b	345.0	312.7	367.8	905.5	381.3	1 293.3	413.8	191.2	413.0
29B. Department of Operational Support	235.9	55.9	218.2	255.5	304.8	309.0	359.2	121.5	359.2
29C. Office of Information and Communications Technology	101.7	12.1	136.3	122.1	153.3	127.5	157.7	44.6	157.7
29E. Administration, Geneva	36.6	6.9	–	–	–	–	–	–	–
29F. Administration, Vienna	26.3	2.8	8.9	4.3	10.1	13.0	10.4	2.0	10.4
30. Internal oversight	382.7	104.6	385.5	390.3	469.3	579.4	505.8	137.4	550.5
34. Safety and security	416.0	1 026.2	419.2	2 440.3	475.5	2 173.3	736.4	1 049.3	1 236.4
Total	15 885.2	9 265.2	15 651.5	22 837.2	20 668.5	26 327.1	23 654.8	10 615.5	26 100.0

Table 34
Consolidated information and communications technology expenditure incurred in 2023, by budget section^a

(Thousands of United States dollars)

<i>Section</i>	<i>Posts</i>	<i>Other staff costs</i>	<i>Contractual services</i>	<i>General operating expenses</i>	<i>Supplies and materials</i>	<i>Furniture and equipment^b</i>	<i>Other^c</i>	<i>Total</i>
1. Overall policymaking, direction and coordination	673.6	6.2	1 053.7	239.9	3.0	143.3	–	2 119.7
2. General Assembly and Economic and Social Council affairs and conference management	5 966.6	5.7	5 700.3	1 710.4	60.3	1 462.6	–	14 905.8
3. Political affairs – other	1 128.2	–	1 041.4	250.3	7.5	292.7	–	2 720.1
4. Disarmament	301.5	–	137.6	68.8	0.2	111.0	–	619.1
5. Peacekeeping operations	4 325.6	0.7	783.5	457.1	157.2	1 172.4	–	6 896.4
6. Peaceful uses of outer space	–	–	149.1	2.8	–	1.7	–	153.6
7. International Court of Justice	1 229.8	69.3	899.6	47.0	69.2	182.5	–	2 497.4
8. Legal affairs	4 479.0	1 393.6	3 526.8	457.1	7.7	468.4	–	10 332.6
9. Economic and social affairs	3 500.3	41.1	1 127.6	313.1	1.5	294.8	–	5 278.4
10. Least developed countries, landlocked developing countries and small island developing States	–	–	116.5	47.6	0.5	17.6	–	182.1
11. United Nations support for the New Partnership for Africa's Development	–	–	208.3	12.1	–	9.1	–	229.5
12. Trade and development	3 661.6	–	823.2	976.0	7.5	312.8	–	5 781.2
14. Environment	297.8	3.5	57.5	32.7	5.6	12.9	–	410.0
15. Human settlements	213.1	1.9	85.9	55.4	0.7	52.0	–	409.0
16. International drug control, crime and terrorism prevention and criminal justice	177.9	1.8	423.1	63.4	4.0	166.0	–	836.2
17. UN-Women	–	–	86.3	0.9	–	–	–	87.2
18. Economic and social development in Africa	3 825.6	47.0	1 613.2	1 155.9	407.5	1 866.4	–	8 915.6
19. Economic and social development in Asia and the Pacific	1 281.6	0.9	735.5	257.1	7.9	524.4	–	2 807.5
20. Economic development in Europe	1 891.1	–	753.8	25.3	–	211.0	–	2 881.2
21. Economic and social development in Latin America and the Caribbean	1 802.0	1.1	1 039.9	341.9	44.6	921.8	–	4 151.2
22. Economic and social development in Western Asia	2 092.3	14.0	674.7	273.2	5.0	554.2	–	3 613.5
23. Regular programme of technical cooperation	–	4.2	360.9	59.7	57.3	459.1	–	941.3
24. Human rights	2 130.7	–	2 437.0	570.0	5.5	1 019.2	–	6 162.4
27. Humanitarian assistance	1 006.4	2.0	358.9	30.9	0.1	21.1	–	1 419.3

<i>Section</i>	<i>Posts</i>	<i>Other staff costs</i>	<i>Contractual services</i>	<i>General operating expenses</i>	<i>Supplies and materials</i>	<i>Furniture and equipment^b</i>	<i>Other^c</i>	<i>Total</i>
28. Global communications	2 536.6	10.0	4 728.5	2 809.5	67.8	549.3	–	10 701.7
29A. Department of Management Strategy, Policy and Compliance	168.7	–	895.0	151.7	3.4	355.8	3 731.9	5 306.4
29B. Department of Operational Support	3 113.5	–	2 033.1	178.9	33.5	525.9	–	5 885.0
29C. Office of Information and Communications Technology	21 322.9	334.9	16 934.7	4 969.4	12.0	3 745.9	–	47 319.7
29E. Administration, Geneva	8 626.6	1.0	1 549.0	1 642.3	0.2	951.9	–	12 770.9
29F. Administration, Vienna	1 719.5	13.2	634.6	233.3	23.7	314.3	–	2 938.6
29G. Administration, Nairobi	1 879.8	7.5	491.1	47.6	17.9	97.6	–	2 541.5
30. Internal oversight	67.5	–	330.3	70.8	0.6	61.7	–	530.8
33. Construction, alteration, improvement and major maintenance	–	–	2 118.0	160.2	309.8	3 362.3	–	5 950.3
34. Safety and security	130.0	3.2	907.3	330.7	139.4	365.6	–	1 876.2
Total	79 549.7	1 962.8	54 815.8	18 043.0	1 461.0	20 607.2	3 731.9	180 171.5

^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.

Grants and contributions

55. The proposed requirements for 2025 under grants and contributions amount to \$297.8 million, reflecting an overall decrease of \$29.2 million, or 8.9 per cent, compared with the appropriation for 2024. This also covers resource movements between internal United Nations funds, for example from the regular budget to multi-year construction projects and the Development Account ([A/79/6 \(Introduction\)](#), annex I, section C and annex II). The Secretary-General includes in the supplementary information a breakdown of grants and contributions by budget section. The definition of grants and contributions provided by the Secretary-General indicates that this object of expenditure covers individual fellowships, participants in seminars or study tours and contributions from the United Nations as the grantor providing funds to a beneficiary (or grantee) or implementing partner. Upon enquiry, the Advisory Committee was provided with the list below of fellowship programmes financed from the regular budget, and information on the number of fellows per year, number of months and total costs in 2025. **The Advisory Committee notes that the grants and contributions object of expenditure contains several different elements, which vary in nature, magnitude and coverage depending on the section of the programme budget. The Committee considers that an analysis of this category is needed to improve the transparency and consistency of the resource requirements under this object of expenditure in future budgets. The Committee is of the view that there is merit in clustering similar modalities of grants and contributions in different groups to facilitate standardization and oversight, in particular for cases where resources are destined for other entities (e.g. UNIDIR, ITC, UNHCR and UNRWA). The Committee trusts that such analysis, along with information on the approved resources, expenditures and resource requirements by type, will be provided in future budget submissions (see also [A/78/7](#), para. 75, [A/77/7](#), para. 22, and [A/76/7](#) and [A/76/7/Corr.1](#), para. 79).** The Advisory Committee further discusses fellowships in section 18 below.

Table 35
Fellowship programmes financed from regular budgeted, by budget section and entity

(United States dollars)

<i>Budget section/entity</i>	<i>Fellowship</i>	<i>Number of fellows/year</i>	<i>Duration of fellowship in months</i>	<i>Covers repatriation travel and/or separation grant</i>	<i>Proposed for 2025 (before recosting)</i>
4. Disarmament					
Office for Disarmament Affairs	Office for Disarmament Affairs fellowship programme	25	6	No	858 700
	Fellowship Programme on Small Arms and Light Weapons	60	1	No	567 600
6. Peaceful uses of outer space					
Office for Outer Space Affairs	Fellowship programmes and capacity-building activities ^a	25	0.5	Yes	452 400
8. Legal affairs					
OLA	International Law Fellowship Programme	20	1.25	Yes	295 700
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want					
Office of the Special Adviser on Africa	Office of the Special Adviser on Africa fellowship	10	6	Yes	312 600
18. Economic and social development in Africa					
ECA	Visiting research fellowships for policy researchers and African policy officials	3	6	Yes	54 000
23. Regular programme of technical cooperation					
ECA	Fellowships for research and development activities through ECA	20	6	No	271 200
OHCHR	Fellowship programmes in the OHCHR Indigenous Peoples and Minorities Section	46	1	Yes	220 000
	Fellowship programmes in the National Institutions and Regional Mechanisms Section	5	6	No	274 000
			(renewable)		
ESCAP	Fellowships to support capacity-building, peer-to-peer learning opportunities and South-South cooperation	2	9	No	5 000
24. Human rights					
OHCHR	Fellowship programmes in the OHCHR Rule of Law Equality and Non-discrimination Branch	10	0.75	Yes	72 000
	Fellowship programme for Regional Human Rights Mechanisms established by Human Rights Council resolution 43/17;	4	2	Yes	29 400
	Human rights fellowships in OHCHR Regional Offices for individuals from the region	8	No details available	Yes	8 000
	Human rights fellowships in OHCHR Regional Offices for individuals from the region (Dakar)	5	No details available	Yes	5 000
28. Global communications					
Department of Global Communications	Reham Al-Farra Memorial Journalism Fellowship	12	0.5	No	339 600

^a Excludes training courses and meetings organized for approximately 200 participants.

G. Other matters

Workforce planning and workforce analysis

56. In his report, the Secretary-General explains that, to support the delivery of mandates in changing operational environments, including technological transformations, in a way that is aligned with the long-term priorities and objectives set by the Member States for the Organization, strategic workforce planning has served to identify a set of workforce capabilities for the Secretariat that need to be reinforced in the coming years. Building data expertise, innovation capacity, digital transformation and strategic foresight and nurturing behavioural science are priorities, along with strengthening capabilities in strategic communications and climate security. New generic job profiles covering these capabilities have been developed or are under development. Proposals for the reclassification and reassignment of existing functions using these new profiles, especially when leveraging opportunities from upcoming retirements to create more junior-level posts to rejuvenate the workforce, are vital elements in advancing a workforce transformation that provides for the skills, knowledge and abilities needed to effectively and efficiently deliver mandates today and in the foreseeable future. Given that strengthening workforce capabilities is a long-term endeavour, such proposals will continue to be included in future budgets as entities assess their specific needs for workforce capabilities (A/79/6 (Introduction), para. 7).

57. Upon enquiry, the Advisory Committee was informed that, given the diversity of operational contexts and mandates in the Secretariat, and, in many cases, the nature of work performed in the Organization, there is little benefit in establishing standard methodologies prescribing certain organizational structures, including headcounts. Workload analysis focuses on quantitative metrics, such as task allocation and time spent. Many functions in the organization require qualitative aspects to successfully deliver results. Those aspects cannot be captured by a standardized workforce analysis. To conduct meaningful workload analysis, staff should perform repeatable, measurable and comparable tasks across different contexts, which is not the case in the diverse work environment found in the United Nations. The Department of Operational Support is conducting staffing reviews, and in this context, the drivers to determine workload and staffing resources include the political context, the operational environment, the mandate, the rest and recuperation cycle, the phase of the mission, the host country capacity and changing priorities, among other elements, which makes proscribed workload drivers challenging to quantify. Entities are advised to conduct workforce planning exercises prior to the budget submission that enable them to determine their specific requirements and options to address the gaps.

58. The Advisory Committee is convinced that workload analysis and workforce planning are key tools for efficient budgeting and effective mandate delivery, in particular in optimizing resource allocation, balancing workloads, avoiding bottlenecks, allowing for forecasting and planning, including through mobility, while improving staff well-being, and reducing expenses. The Committee re-emphasizes that proposals for posts/positions should be supported by systematic workload analysis based on workload indicators and the appropriate identification of workstreams, and directly linked to clear and tangible deliverables, taking into account regulation 5.6 and rule 105.6 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, 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 therefore reiterates its recommendation that the General Assembly request the Secretary-General to conduct a comprehensive workforce review, taking into consideration the projected retirements and the need for rejuvenation of the Organization, based on an analysis of functions in each job network, with a view to establishing a methodology with effective workload distribution within the existing staffing capacities and identifying efficiencies, based on individualized workload and performance indicators, and report thereon in the next budget submission (see paras. 5 and 15 above. See also [A/78/7](#), paras. 84 and 85).

Retirements and rejuvenation of the Secretariat

59. The Advisory Committee recalls that, in paragraph 32 of its resolution [77/278](#), the General Assembly noted the increase in the average age of staff in the United Nations workforce, as well as the high forecasted level of retirements, stressed the need for an accelerated process to rejuvenate the Organization and requested the Secretary-General to propose, for the consideration of the Assembly at the first part of its resumed seventy-ninth session, a comprehensive approach to recruit and retain talent with new perspectives and the required skills, including through outreach, the internship programme, the Junior Professional Officer programme and the young professionals programme, and by increasing the number of entry-level Professional posts (P-1 to P-3) while reducing the number of senior-level posts (D-1 and above), through downward job reclassification or abolishment, as appropriate, and by taking advantage of upcoming retirements, so as not to increase the overall post resource requirements. The Committee further recalls that the General Assembly, in paragraph 30 of its resolution [78/252](#), requested the Secretary-General to improve the rejuvenation of the Secretariat through strategic workforce and succession planning for all posts that were vacant or would become vacant owing to upcoming retirements and to take measures to increase entry-level posts and decrease high-level posts, and for downward reclassification of existing vacant posts and to report on the measures taken and results achieved at the seventy-ninth session.

60. Upon request, the Advisory Committee was also provided with updated information on the grading pyramid for the Secretariat for posts and positions for the period 2021–2025, which is contained in table 36. Upon enquiry, the Committee was provided with information on the number of active staff members funded from the regular budget who were expected to retire from 2024 to 2034, as at 30 June 2024, which is reflected in tables 37 and 38. The information excluded staff members at the Under-Secretary-General and Assistant Secretary-General levels, as well as those on temporary appointments, as they are not subject to mandatory retirement. The Committee notes that there continues to be a lack of a comprehensive approach to addressing the gap that may result from the retirement of staff over the next three to five years. While some sections have started working on a plan to address the related changes in its workforce (e.g. section 2, General Assembly and Economic and Social Council affairs and conference management), some others have no concrete plans to that effect.

61. **The Advisory Committee notes the increased number of professional posts at all levels since 2021. The Committee recalls General Assembly resolutions [78/252](#) and [77/278](#) and reiterates its concern that the proposed staffing profile for the Secretariat still shows a large proportion of senior posts, including those at the D-1 level and above, funded by the regular budget and extrabudgetary sources. The Committee stresses the detrimental effect of this trend on the ongoing human resources management initiatives, such as efforts to rejuvenate the workforce of the Secretariat and the ability of the Organization to attract and develop young talents, including through the young professionals**

programme, and other efforts to achieve important human resources targets, such as those pertaining to equitable geographical representation and gender balance (see also [A/78/7](#), para. 86, [A/77/7](#), para. 45, [A/76/7](#) and [A/76/7/Corr.1](#), para. 52, and [A/75/7](#) and [A/75/7/Corr.1](#), para. 49). The Committee looks forward to considering this matter in the context of the forthcoming human resources reports.

Table 36
Grading pyramid for the Secretariat for posts/positions, 2021–2025

(Number of posts)

Grade	Regular budget					Regular budget and other assessed resources					Regular budget, other assessed resources and extrabudgetary resources				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
USG	37	37	38	38	38	37	37	38	38	38	39	39	39	38	38
ASG	33	33	34	35	35	38	38	39	35	35	44	43	43	49	49
D-2	115	114	116	118	119	135	134	136	126	127	181	181	183	217	218
D-1	298	304	311	314	323	367	372	379	345	354	611	634	637	696	706
P-5	904	911	924	942	946	1 171	1 178	1 194	1 069	1 070	1 933	2 036	2 060	2 091	2 101
P-4	1 537	1 568	1 598	1 668	1 682	1 805	1 843	1 880	2 103	2 109	3 761	4 080	4 139	4 680	4 701
P-3	1 451	1 485	1 515	1 588	1 622	1 655	1 663	1 699	1 919	1 941	4 175	4 561	4 645	5 138	5 262
P-2/1	524	530	541	569	588	660	675	686	602	620	1 458	1 785	1 791	1 885	1 921
Subtotal	4 899	4 982	5 077	5 272	5 353	5 868	5 940	6 041	6 237	6 294	12 202	13 359	13 537	14 794	14 996
General Service and related categories	5 060	5 045	5 058	5 107	5 141	5 445	5 432	5 450	5 510	5 544	17 885	20 501	20 592	22 975	22 998
Total	9 959	10 027	10 135	10 379	10 494	11 313	11 372	11 501	11 747	11 838	30 087	33 860	34 139	37 769	37 994

Table 37
Number of active staff members funded from the regular budget expected to retire, by budget section, 2024–2034

(Number of posts)

<i>Budget section</i>	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
1. Overall policymaking, direction and coordination	2	2	6	2	3	5	2	6	6	4	4	42
2. General Assembly and Economic and Social Council affairs and conference management	20	36	44	41	54	44	51	52	47	45	21	455
3. Political affairs	1	5	4	3	8	9	11	9	4	18	4	76
4. Disarmament	1	–	4	–	4	–	–	–	2	2	2	15
5. Peacekeeping operations	2	5	3	6	11	14	7	10	8	18	6	90
6. Peaceful uses of outer space	1	1	–	2	1	–	–	–	–	–	2	7
8. Legal affairs	1	5	4	4	2	7	3	10	1	6	3	46
9. Economic and social affairs	5	9	7	19	13	9	16	7	15	16	9	125
10. Least developed countries, landlocked developing countries and small island developing States	–	–	–	1	–	–	–	3	–	1	–	5
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	–	–	–	–	2	1	1	–	2	–	–	6
12. Trade and development	4	7	8	8	15	17	13	16	11	14	6	119
14. Environment	1	5	5	5	5	4	2	4	4	1	2	38
15. Human settlements	1	3	4	4	3	4	1	5	2	3	2	32
16. International drug control, crime and terrorism prevention and criminal justice	1	1	4	1	7	2	7	1	5	3	3	35
18. Economic and social development in Africa	6	16	14	9	16	18	22	18	20	16	9	164
19. Economic and social development in Asia and the Pacific	5	7	5	7	9	9	10	7	8	11	7	85
20. Economic development in Europe	1	6	4	8	3	6	4	7	5	5	2	51
21. Economic and social development in Latin America and the Caribbean	6	4	9	5	11	16	10	20	22	11	6	120
22. Economic and social development in Western Asia	3	7	2	2	3	3	6	8	6	5	3	48
24. Human rights	4	1	8	11	10	18	17	13	9	9	9	109
27. Humanitarian assistance	1	1	4	1	1	3	1	2	1	3	2	20
28. Global communications	3	13	15	15	24	24	30	22	20	19	13	198
29A. Department of Management Strategy, Policy and Compliance	2	6	3	8	10	4	5	4	10	7	2	61
29B. Department of Operational Support	4	5	8	5	17	11	5	11	12	10	5	93
29C. Office of Information and Communications Technology	1	6	2	4	9	6	10	2	8	3	3	54
29D. Administration, Nairobi	–	1	3	1	4	2	1	–	7	9	2	30
29E. Administration, Geneva	2	7	2	6	12	14	17	12	12	10	7	101

<i>Budget section</i>	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
29F. Administration, Vienna	1	–	3	3	6	2	4	2	3	2	2	28
30. Internal oversight	1	3	1	2	3	2	1	1	5	1	1	21
34. Safety and security	7	5	10	11	10	16	13	17	21	18	15	143
Total	87	167	186	194	276	270	270	269	276	270	152	2 417

Table 38

Number of active staff members funded from the regular budget expected to retire, by budget section and grade, 2024–2034

(Number of posts)

<i>Budget section and grade</i>	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
1. Overall policymaking, direction and coordination	2	2	6	2	3	5	2	6	6	4	4	42
D-2	–	–	–	–	–	–	1	–	–	2	–	3
D-1	–	–	2	–	1	–	–	1	1	–	1	6
P-5	–	–	2	1	1	3	–	1	2	2	–	12
P-4	–	1	–	–	–	–	–	–	–	–	–	1
P-3	–	–	–	–	–	–	–	(1)	–	–	–	1
General Service and related	2	1	2	1	1	2	1	3	3	–	3	19
2. General Assembly and Economic and Social Council affairs and conference management	20	36	44	41	54	44	51	52	47	45	21	455
D-2	–	–	–	–	1	–	1	2	1	–	–	5
D-1	1	–	–	–	4	1	1	1	1	1	–	10
P-5	4	10	15	15	15	13	10	9	11	12	6	120
P-4	6	9	4	9	13	14	10	12	14	9	6	106
P-3	1	4	2	1	3	1	5	6	5	3	2	33
General Service and related	8	13	23	16	18	15	24	22	15	20	7	181
3. Political affairs – other^d	1	5	4	3	8	9	11	9	4	18	4	76
D-2	–	1	1	–	–	2	–	1	–	2	–	7
D-1	–	1	1	1	–	–	–	1	1	–	1	6
P-5	1	1	–	–	1	1	1	2	1	4	2	14
P-4	–	1	–	–	3	1	3	3	1	4	–	16
P-3	–	–	–	–	–	–	–	–	–	1	–	1
P-2	–	–	1	–	–	–	–	–	–	–	–	1
General Service and related	–	1	1	2	4	5	7	2	1	7	1	31

<i>Budget section and grade</i>		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
4.	Disarmament	1	-	4	-	4	-	-	-	2	2	2	15
	D-2	-	-	-	-	1	-	-	-	-	-	-	1
	D-1	-	-	-	-	1	-	-	-	-	-	-	1
	P-5	-	-	1	-	2	-	-	-	-	-	-	3
	P-4	1	-	1	-	-	-	-	-	-	-	-	2
	General Service and related	-	-	2	-	-	-	-	-	2	2	2	8
5.	Peacekeeping operations	2	5	3	6	11	14	7	10	8	18	6	90
	D-2	-	1	-	-	1	1	1	1	-	1	-	6
	D-1	-	-	-	-	-	1	-	-	1	2	-	4
	P-5	-	-	-	-	-	-	-	1	-	-	-	1
	P-4	1	-	-	1	1	-	-	1	-	-	-	4
	P-3	-	-	-	-	-	-	1	-	-	1	-	2
	General Service and related	1	4	3	5	9	12	5	7	7	14	6	73
6.	Peaceful uses of outer space	1	1	-	2	1	-	-	-	-	-	2	7
	D-1	-	-	-	-	1	-	-	-	-	-	-	1
	P-5	-	1	-	-	-	-	-	-	-	-	-	1
	P-4	1	-	-	1	-	-	-	-	-	-	1	3
	General Service and related	-	-	-	1	-	-	-	-	-	-	1	2
8.	Legal affairs	1	5	4	4	2	7	3	10	1	6	3	46
	D-2	1	-	1	1	-	-	-	-	-	-	1	4
	D-1	-	1	-	-	1	1	-	-	-	-	-	3
	P-5	-	-	-	-	-	2	-	2	1	3	1	9
	P-4	-	-	1	-	1	-	1	3	-	3	1	10
	P-3	-	2	-	-	-	-	1	-	-	-	-	3
	General Service and related	-	2	2	3	-	4	1	5	-	-	-	17
9.	Economic and social affairs	5	9	7	19	13	9	16	7	15	16	9	125
	D-2	-	1	2	1	1	1	-	-	-	-	-	6
	D-1	1	1	-	1	2	-	4	-	4	2	-	15
	P-5	3	2	2	5	3	5	4	1	2	1	2	30
	P-4	-	-	2	4	3	1	3	4	1	3	3	24
	P-3	-	-	-	-	-	-	2	1	-	2	-	5
	P-2	-	-	-	1	-	-	-	-	-	1	-	2
	General Service and related	1	5	1	7	4	2	3	1	8	7	4	43

<i>Budget section and grade</i>	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
10. Least developed countries, landlocked developing countries and small island developing States	-	-	-	1	-	-	-	3	-	1	-	5
P-5	-	-	-	-	-	-	-	2	-	-	-	2
General Service and related	-	-	-	1	-	-	-	1	-	1	-	3
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	-	-	-	-	2	1	1	-	2	-	-	6
P-5	-	-	-	-	1	-	1	-	1	-	-	3
P-3	-	-	-	-	-	1	-	-	-	-	-	1
General Service and related	-	-	-	-	1	-	-	-	1	-	-	2
12. Trade and development	4	7	8	8	15	17	13	16	11	14	6	119
D-2	-	1	-	-	-	1	-	-	-	-	-	2
D-1	1	-	-	-	2	1	1	3	1	1	-	10
P-5	1	1	3	1	2	2	6	2	1	3	-	22
P-4	-	1	2	3	3	2	1	5	1	1	-	19
P-3	1	1	-	1	-	3	1	3	1	2	-	13
P-2	-	-	-	-	-	-	1	-	1	-	-	2
General Service and related	1	3	3	3	8	8	3	3	6	7	6	51
14. Environment	1	5	5	5	5	4	2	4	4	1	2	38
D-2	-	1	-	-	1	-	-	-	1	-	-	3
D-1	-	-	2	-	-	1	-	1	-	-	-	4
P-5	-	-	1	2	3	2	-	-	1	-	-	9
P-4	1	3	1	2	1	-	-	3	1	1	1	14
P-3	-	-	-	-	-	-	1	-	-	-	-	1
General Service and related	-	1	1	1	-	1	1	-	1	-	1	7
15. Human settlements	1	3	4	4	3	4	1	5	2	3	2	32
D-2	-	-	-	1	-	-	-	-	-	-	-	1
D-1	-	1	-	-	-	-	-	-	-	-	-	1
P-5	-	-	1	2	1	1	-	-	1	1	-	7
P-4	-	1	1	-	1	1	-	3	1	2	-	10
P-3	-	-	1	-	-	-	-	-	-	-	1	2
General Service and related	1	1	1	1	1	2	1	2	-	-	1	11
16. International drug control, crime and terrorism prevention and criminal justice	1	1	4	1	7	2	7	1	5	3	3	35
D-2	1	-	1	-	-	-	-	-	-	-	-	2

<i>Budget section and grade</i>	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
D-1	–	1	1	–	–	1	2	–	1	1	1	8
P-5	–	–	1	–	2	–	1	–	2	–	1	7
P-4	–	–	1	–	2	–	–	1	–	2	–	6
P-3	–	–	–	–	–	–	1	–	1	–	–	2
General Service and related	–	–	–	1	3	1	3	–	1	–	1	10
18. Economic and social development in Africa	6	16	14	9	16	18	22	18	20	16	9	164
D-2	–	1	–	–	–	–	–	–	–	–	–	1
D-1	–	1	2	–	–	–	3	1	1	–	–	8
P-5	4	1	3	–	4	4	2	1	1	2	1	23
P-4	1	4	2	1	–	4	4	3	2	4	1	26
P-3	–	–	4	–	1	2	2	–	2	2	2	15
P-2	–	–	–	–	–	–	–	–	1	–	–	1
General Service and related	1	9	3	8	11	8	11	13	13	8	5	90
19. Economic and social development in Asia and the Pacific	5	7	5	7	9	9	10	7	8	11	7	85
D-1	–	1	–	2	4	1	1	1	–	3	–	13
P-5	–	1	1	1	1	2	–	1	2	1	2	12
P-4	–	2	–	2	1	3	4	1	2	–	1	16
P-3	–	–	–	–	2	–	–	1	1	–	1	5
General Service and related	5	3	4	2	1	3	5	3	3	7	3	39
20. Economic development in Europe	1	6	4	8	3	6	4	7	5	5	2	51
D-1	–	–	–	1	1	–	–	–	–	2	1	5
P-5	–	2	–	2	–	2	3	–	1	–	–	10
P-4	–	1	1	1	1	2	1	3	–	1	–	11
P-3	–	–	1	2	–	–	–	–	–	–	–	3
General Service and related	1	3	2	2	1	2	–	4	4	2	1	22
21. Economic and social development in Latin America and the Caribbean	6	4	9	5	11	16	10	20	22	11	6	120
D-1	1	1	–	1	1	1	1	1	–	–	–	7
P-5	–	–	3	1	1	4	–	2	–	2	–	13
P-4	1	–	2	–	2	3	2	2	4	2	2	20
P-3	–	–	–	–	1	–	3	2	6	1	1	14
P-2	1	–	–	–	–	–	–	–	1	–	–	2
General Service and related	3	3	4	3	6	8	4	13	11	6	3	64

<i>Budget section and grade</i>	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
22. Economic and social development in Western Asia	3	7	2	2	3	3	6	8	6	5	3	48
D-2	1	–	–	–	–	–	–	–	–	–	–	1
D-1	1	–	1	–	–	–	–	–	–	–	1	3
P-5	–	1	–	1	–	–	–	2	–	1	1	6
P-4	–	1	1	–	–	–	1	3	1	1	–	8
P-3	–	–	–	–	1	–	–	1	1	–	–	3
General Service and related	1	5	–	1	2	3	5	2	4	3	1	27
24. Human rights	4	1	8	11	10	18	17	13	9	9	9	109
D-2	–	–	1	–	1	–	–	1	–	–	–	3
D-1	1	–	2	–	1	–	–	–	2	–	–	6
P-5	1	–	2	1	2	–	8	5	2	1	1	23
P-4	–	1	–	6	4	6	3	3	4	2	4	33
P-3	–	–	–	1	–	3	1	1	1	4	2	13
General Service and related	2	–	3	3	2	9	5	3	–	2	2	31
27. Humanitarian assistance	1	1	4	1	1	3	1	2	1	3	2	20
D-2	–	–	–	–	1	–	–	–	1	–	–	2
D-1	–	–	–	1	–	–	–	–	–	1	–	2
P-5	–	–	2	–	–	–	–	1	–	1	1	5
P-4	1	–	1	–	–	–	–	1	–	1	–	4
P-3	–	1	–	–	–	–	–	–	–	–	1	2
General Service and related	–	–	1	–	–	3	1	–	–	–	–	5
28. Global communications	3	13	15	15	24	24	30	22	20	19	13	198
D-2	–	–	–	1	–	–	–	–	–	–	–	1
D-1	1	3	–	–	2	3	2	–	1	1	–	13
P-5	1	–	2	2	–	3	2	1	1	–	1	13
P-4	–	1	4	3	6	3	7	5	4	5	2	40
P-3	–	2	1	2	2	3	6	2	2	5	–	25
P-2	–	–	–	–	–	–	–	–	3	–	1	4
General Service and related	1	7	8	7	14	12	13	14	9	8	9	102

<i>Budget section and grade</i>	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
29A. Department of Management Strategy, Policy and Compliance	2	6	3	8	10	4	5	4	10	7	2	61
D-2	-	1	-	2	-	-	-	-	1	1	-	5
D-1	-	2	-	1	-	1	2	1	1	-	1	9
P-5	1	-	-	-	3	1	1	-	2	1	-	9
P-4	-	-	1	3	2	2	1	1	-	-	1	11
P-3	-	-	-	2	-	-	-	-	1	1	-	4
P-2	-	-	-	-	1	-	-	-	1	-	-	2
General Service and related	1	3	2	-	4	-	1	2	4	4	-	21
29B. Department of Operational Support	4	5	8	5	17	11	5	11	12	10	5	93
D-2	-	1	1	-	-	-	-	-	-	1	-	(3)
D-1	1	-	-	-	1	-	-	-	-	-	-	2
P-5	-	-	-	1	2	-	-	1	-	-	-	4
P-4	-	1	-	-	1	1	-	-	1	2	-	6
P-3	-	-	-	-	1	-	1	-	-	1	-	3
General Service and related	3	3	7	4	12	10	4	10	11	6	5	75
29C. Office of Information and Communications Technology	1	6	2	4	9	6	10	2	8	3	3	54
D-2	-	-	-	1	-	-	-	-	-	-	-	1
D-1	-	1	-	-	1	-	1	-	-	-	-	3
P-5	-	-	-	1	2	1	1	-	2	-	2	9
P-4	-	1	-	1	1	2	2	-	-	-	1	8
P-3	-	-	-	1	2	1	-	-	1	-	-	5
General Service and related	1	4	2	-	3	2	6	2	5	3	-	28
29D. Administration, Nairobi	-	1	3	1	4	2	1	-	7	9	2	30
D-2	-	-	-	-	-	-	-	-	-	1	-	1
D-1	-	-	1	-	-	1	-	-	-	-	-	2
P-5	-	-	-	-	-	-	-	-	2	2	-	4
P-4	-	1	-	-	-	-	-	-	-	3	-	4
P-3	-	-	1	-	-	-	1	-	-	-	-	2
General Service and related	-	-	1	1	4	1	-	-	5	3	2	17

<i>Budget section and grade</i>	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
29E. Administration, Geneva	2	7	2	6	12	14	17	12	12	10	7	101
D-2	–	–	–	–	–	1	–	–	–	–	–	1
D-1	–	–	1	–	1	–	–	–	1	1	–	4
P-5	–	–	–	1	1	1	3	1	–	–	–	7
P-4	–	–	–	–	2	1	–	1	–	1	–	5
P-3	–	–	–	–	–	–	1	–	–	1	–	2
General Service and related	2	7	1	5	8	11	13	10	11	7	7	82
29F. Administration, Vienna	1	–	3	3	6	2	4	2	3	2	2	28
D-2	–	–	–	1	–	–	–	–	–	–	–	1
D-1	–	–	–	–	1	–	–	–	–	–	–	1
P-4	–	–	–	–	1	–	1	–	–	–	1	3
P-3	–	–	–	–	–	1	–	–	1	–	–	2
P-2	–	–	–	–	1	–	–	–	–	–	–	1
General Service and related	1	–	3	2	3	1	3	2	2	2	1	20
30. Internal oversight	1	3	1	2	3	2	1	1	5	1	1	21
D-2	1	–	–	–	–	–	1	–	1	–	–	3
D-1	–	1	1	–	2	–	–	–	–	–	–	4
P-5	–	1	–	–	–	1	–	–	1	1	1	5
P-4	–	–	–	1	–	1	–	–	1	–	–	3
General Service and related	–	1	–	1	1	–	–	1	2	–	–	6
34. Safety and security	7	5	10	11	10	16	13	17	21	18	15	143
D-1	2	–	–	–	–	–	–	–	–	–	–	2
P-5	–	1	–	–	–	–	–	1	–	1	–	3
P-4	–	1	–	–	–	–	–	3	1	2	1	8
P-3	–	–	–	1	–	–	1	–	–	–	–	2
General Service and related	5	3	10	10	10	16	12	13	20	15	14	128
Total	87	167	186	194	276	270	270	269	276	270	152	2 417

^a Excluding special political missions.

62. Upon enquiry, the Advisory Committee was provided with a list of Junior Professional Officers in each budget section from 2019 to 2024 (as at 31 May), as well as the percentage of posts encumbered by Junior Professional Officers vis-à-vis vacant posts, as reflected in table 39. The information showed that there had been a constant increase in the number of Junior Professional Officers, from 393 in 2019 to 484 in 2022, the majority of whom were from specific countries. Upon enquiry, the Committee was also provided with information on the number of interns under each budget section in the periods 2020–2021 (3,572) and 2022–2023 (4,397), by nationality, and was informed that data on interns are collected and reported on a biennial basis. **The Advisory Committee encourages efforts to enhance youth representation at the United Nations, including through internships and employment opportunities such as the Junior Professional Officers programme, the young professionals programme and the United Nations Volunteers programme, especially from unrepresented and underrepresented Member States in need of capacity development, in particular the least developed countries, landlocked developing countries and small island developing States. The Committee trusts that the Secretary-General will also seek additional voluntary contributions to support such programmes, in particular the participation of youth from developing countries (see also [A/78/7](#), para. 86, [A/77/605](#), para. 17, [A/77/728](#), para. 36, [A/77/728/Add.1](#), para. 14, and [A/77/729](#), para. 21).**

Table 39
Number of posts encumbered by Junior Professional Officers compared with vacant posts, 2019–2024

Budget section	Average number of vacant posts						Number of posts encumbered by Junior Professional Officers						Ratio of posts encumbered by Junior Professional Officers compared with vacant posts					
	(1)						(2)						(3)=(2)÷(1)					
	2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024
1. Overall policymaking, direction and coordination	13	22	25	17	27	42	32	52	66	88	69	26	2.46	2.36	2.64	5.18	2.56	0.62
2. General Assembly and Economic and Social Council affairs and conference management	148	161	196	224	234	257	3	1	1	1	2	2	0.02	0.01	0.01	0	0.01	0.01
3. Political affairs – other	36	39	53	39	35	51	89	86	95	91	70	40	2.47	2.21	1.79	2.33	2	0.78
4. Disarmament	9	5	7	10	10	19	9	11	13	15	15	15	1	2.2	1.86	1.5	1.5	0.79
5. Peacekeeping operations	17	20	31	32	35	31	33	32	32	27	27	7	1.94	1.6	1.03	0.84	0.77	0.23
6. Peaceful uses of outer space	2	1	2	2	5	4	2	3	2	3	1	6	1	3	1	1.5	0.2	1.50
7. International Court of Justice	2	2	2	2	3	1	2	1	3	2	2	1	1	0.5	1.5	1	0.67	1.00
8. Legal affairs	10	27	24	22	18	25	6	5	6	11	8	9	0.6	0.19	0.25	0.5	0.44	0.36
9. Economic and social affairs	48	57	64	75	68	80	20	21	20	18	18	16	0.42	0.37	0.31	0.24	0.26	0.20
10. Least developed countries, landlocked developing countries and small island developing States	2	2	5	4	5	11	2	2	3	3	2	4	1	1	0.6	0.75	0.4	0.36
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	7	5	5	10	–	6	–	–	–	–	–	–	–	–	–	–	–	–
12. Trade and development	29	33	46	21	29	52	11	10	6	8	8	7	0.38	0.3	0.13	0.38	0.28	0.13
14. Environment	5	7	18	16	18	25	–	–	–	–	–	–	–	–	–	–	–	–
15. Human settlements	2	4	5	6	2	12	–	–	–	–	–	–	–	–	–	–	–	–
16. International drug control, crime and terrorism prevention and criminal justice	10	11	14	11	9	19	27	34	32	35	32	31	2.7	3.09	2.29	3.18	3.56	1.63
17. UN-Women	1	3	2	2	2	4	–	–	–	–	–	–	–	–	–	–	–	–
18. Economic and social development in Africa	53	66	84	72	68	68	–	1	2	1	1	1	–	0.02	0.02	0.01	0.01	0.01
19. Economic and social development in Asia and the Pacific	27	44	50	42	30	34	6	6	8	10	12	8	0.22	0.14	0.16	0.24	0.4	0.24
20. Economic development in Europe	9	12	15	8	5	18	2	3	3	7	7	11	0.22	0.25	0.2	0.88	1.4	0.61
21. Economic and social development in Latin America and the Caribbean	34	41	54	44	44	68	–	–	–	–	–	–	–	–	–	–	–	–

Budget section	Average number of vacant posts						Number of posts encumbered by Junior Professional Officers						Ratio of posts encumbered by Junior Professional Officers compared with vacant posts					
	(1)						(2)						(3)=(2)÷(1)					
	2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024
22. Economic and social development in Western Asia	24	34	40	32	28	20	1	–	–	–	1	1	0.04	–	–	–	0.04	0.05
24. Human rights	40	57	60	42	61	196	49	44	45	52	46	49	1.23	0.77	0.75	1.24	0.75	0.25
25. International protection, durable solutions and assistance to refugees	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
26. Palestine refugees	16	12	17	49	44	30	–	–	–	–	–	–	–	–	–	–	–	–
27. Humanitarian assistance	3	4	10	9	9	10	44	42	45	52	45	43	14.67	10.5	4.5	5.78	5	4.30
28. Global communications	56	66	92	91	70	74	8	11	12	11	8	9	0.14	0.17	0.13	0.12	0.11	0.12
29A. Department of Management Strategy, Policy and Compliance	43	46	43	36	33	33	17	8	7	10	13	17	0.4	0.17	0.16	0.28	0.39	0.52
29B. Department of Operational Support	43	47	49	48	69	75	12	18	19	16	10	12	0.28	0.38	0.39	0.33	0.14	0.16
29C. Office of Information and Communications Technology	16	14	17	30	30	32	1	1	1	1	–	–	0.06	0.07	0.06	0.03	–	–
29D. Administration, Nairobi ^a	10	11	12	11	8	10	–	–	–	1	1	1	–	–	–	0.09	0.13	0.10
29E. Administration, Geneva	14	21	20	16	20	25	8	6	5	6	6	5	0.57	0.29	0.25	0.38	0.3	0.20
29F. Administration, Vienna	3	3	4	4	3	8	3	2	3	3	2	1	1	0.67	0.75	0.75	0.67	0.13
30. Internal oversight	15	21	28	22	18	14	1	3	4	4	2	1	0.07	0.14	0.14	0.18	0.11	0.07
31. Jointly financed administrative activities	–	–	–	–	–	–	5	5	9	8	5	3	–	–	–	–	–	–
34. Safety and security	54	66	82	84	78	117	–	–	–	–	–	–	–	–	–	–	–	–
Total	801	964	1 176	1 133	1 118	1 471	393	408	442	484	413	326	0.49	0.43	0.38	0.43	0.37	0.22

^a Administration, Nairobi, changes from section 29G to section 29D in 2024.

Cost-effectiveness and culture of efficiency

63. The Advisory Committee requested comprehensive information about the Secretariat's efforts to improve a culture of efficiency across the system, including the specific measures taken, positive results achieved and future plans in this regard. In response, the Committee was informed that a culture of efficiency has been one of the guiding principles of the management reform of the Organization. In his report on shifting the management paradigm in the United Nations: ensuring a better future for all (A/72/492), the Secretary-General emphasized the need for the Secretariat to be "managed with competence, integrity, efficiency, effectiveness in pragmatic action, transparency and accountability". According to the Secretariat, spending reviews, for example, are part of a wider ambition that governs other recent initiatives in the Secretariat to promote a culture of efficiency and continuous improvement. **The Advisory Committee underscores the importance of cost-effectiveness and a culture of efficiency and notes the limited information provided on fostering this culture, beyond sporadic information on the spending review exercises (see paras. 64–69 below). The Committee stresses that, to establish such culture and cost-effectiveness in the use of the regular budget and extrabudgetary resources, there is a need to invoke a cultural and behavioural change and develop a well-designed methodology, including a common approach and standards, objective measurement tools for quality and quantity, including for assets management and planning, and identifiable and realistic benchmarks and time frames, while adhering fully to the four procurement principles. The Committee therefore recommends that the General Assembly request the Secretary-General to develop a culture of efficiency and a cost-effectiveness approach or methodology along those parameters and report thereon in the next budget submission. The Committee further recommends that the General Assembly request the Secretary-General to consider including cost-effectiveness and a culture of efficiency as part of the managers' compacts indicators with the appropriate level of incentives and trusts that detailed information on specific initiatives and quantifiable efficiency gains across regular budget entities will be included in all future budget submissions, as a matter of routine.**

Spending reviews

64. The Advisory Committee recalls that the General Assembly requested the Secretary-General in its resolution 77/262 to ensure that each programme of the regular budget undergoes a spending review at least once every five years, to be implemented from the proposed programme budget for 2024 onward. The Committee was informed, upon enquiry, that the first spending review had been conducted for the Economic and Social Commission for Western Asia and included in the proposed programme budget for 2024, as a pilot. The second round of reviews had been conducted in 2024 and included in the proposed programme budget for 2025 for six programmes (seven entities), namely, ECE, OHCHR, OCHA and the United Nations Office for Disaster Risk Reduction, UNHCR, the Department of Safety and Security and the Office of the Special Adviser on Africa. Upon enquiry, the Committee was informed that spending reviews are commenced with dynamic collaboration between the Secretariat and entities. Each spending review is structured and consists of multilayered reviews, namely, (a) an entity-level statement on strategic priorities, which would help guide the review at the component level; (b) a component-level post review, including a comprehensive workforce review and retirement projections; (c) a component-level non-post review, informed by expenditure trends over the past five years; and (d) an entity-level review, aimed at seeking cross-cutting opportunities to optimize the resource envelope. Upon request, the Committee was provided with information on the process of undertaking the spending reviews and was informed that, while the methodology and periodicity of spending reviews and other review

exercises may be different, as part of the process for each spending review, other reviews would be taken into consideration, and the spending review would be planned, when possible, to coincide with other reviews and assessments. In the component-level post review, an entity would consider, inter alia: comprehensive workforce planning to strengthen data and digital transformation and strategic communications and contribute to the more effective implementation of mandates; the opportunities created by retirement projections to rejuvenate the Organization; how to achieve more equitable geographical distribution of staff and gender balance; and new ways of working made possible by new technology and improved processes. Where possible, spending reviews would build on and complement other reviews.

65. According to the Secretariat, the outcomes of spending reviews inform the proposed programme budget and are presented within its format. Changes arising from the reviews are grouped under “other changes”. Post actions arising from the reviews continue to be detailed in the annex to the proposed programme budget. Resource changes and other information resulting from the spending reviews are reflected under part II of the proposed programme budget documents under the resources segments. The Advisory Committee was informed, upon enquiry, that spending reviews were underpinned by key guiding principles, such that: (a) efficiency gains are not necessarily expected to result in budget reductions, but to identify opportunities to strengthen other areas by making already available resources more fit for purpose; and (b) spending reviews focus on the inputs required to produce deliverables, rather than on deliverables and programme results. The reviews are therefore not expected to impact programme plans. As the entities had already been implementing reforms and structural changes to improve their effectiveness and efficiency, the outcomes of these spending reviews were rather limited.

66. In the context of its consideration of the relevant budget sections, the Advisory Committee was informed of the outcomes of the reviews in the seven entities. It noted that, in ECE, the spending review was focused on the inputs (post/non-post) required to produce deliverables, rather than on the deliverables and programme results themselves. For post resources, programme managers were tasked to confirm that functional profiles and post terms of reference related to mandate implementation. Concerning non-post resources, requirements under consultants, experts, official travel and other budget classes were rejustified. The OHCHR spending review was focused on non-post resources, based on expenditure experience and expectation, and resulted in a proposal to redeploy resources across budget classes, after a need was identified to invest more in digital systems, through contractual services and furniture and equipment, which would be offset by reductions in supplies and other staff cost. As to OCHA, a five-year expenditure review indicated that the current level and distribution of 71 posts continued to be required. The review of non-post resources had resulted in a redistribution of resources across various objects of expenditure, to cover the costs of upgrading staff skills. In the United Nations Office for Disaster Risk Reduction, the review highlighted the continued need, with no proposed changes, for a single post under the regular budget (1 D-1) and the associated common services costs. In the case of UNHCR, the spending review showed that expenditure related to the 218 posts, which averaged \$38.4 million annually, remained stable and the distribution of the posts as well as their grades has been maintained. The Department of Safety and Security spending review contained a proposal for the redeployment of one Programme Management Officer (P-3) from subprogramme 3 to Executive direction and management and highlighted related resources under furniture and equipment and contractual services, which are being proposed for redeployment to supplies and materials and general operating expenses, to provide for the acquisition of ballistic helmets and the rental of a shooting range for firearms training in 2025. Lastly, for the Office of the Special Adviser on Africa, the spending

review outcome was focused on the operationalization of the domestic resource mobilization coalition.

67. The Advisory Committee was also informally briefed on the spending reviews. In the case of OCHA and the United Nations Office for Disaster Risk Reduction, a different approach was required for spending reviews where a small share of the regular budget is in the overall budget,² and the same applied to UNHCR.³ As to the Department of Safety and Security, the Department had already recently completed a review of its structures to improve effectiveness and efficiency and, in the past two years, proposed significant structural changes and redeployment of resources. The Department is structurally underbudgeted in certain areas, limiting possibilities to reallocate resources. Lastly, the limited outcome of the spending review undertaken by the Office of the Special Adviser for Africa was because the Office had already been implementing significant reforms over the past three years to improve its efficiency.

68. The Advisory Committee was further informed that, going forward, the Secretariat would build on the positive elements of the spending reviews, following the “safe place” approach, as supported by the General Assembly in paragraph 56 of resolution 78/252, to ensure fruitful engagement with entities, and conducting entity-specific reviews to ensure a coherent strategic approach by senior management. The Secretariat would engage with entities on a multi-year approach for greater visibility in the planning of spending reviews; enhance objectivity through engagement with second and third lines of defence stakeholders and experts; and scale up methodology from guidelines to a standard operating procedure that could include more analysis of expenditure to further explore opportunities to improve the allocation of resources. Subject to the final decision of the Assembly and the recommendations of the Committee, an expansion of the scope of the spending reviews could be considered by including all entities to cover also those that are not part of the programmes. Since the number of entities is higher than the number of programmes, the number or frequency of reviews (or both) would need to be reassessed. According to the Secretariat, it is premature at this point to identify the programmes that will undergo a spending review to be presented in the proposed programme budget for 2026 and subsequent budget periods. In addition, as special political missions are not programmes, they are currently out of the scope of the spending reviews. As indicated by the Secretariat, the opportunity to include them and to use the same or similar methodology will be assessed.

69. The Advisory Committee recalls General Assembly resolution 77/262 and notes the spending reviews undertaken by the seven entities. The Committee points out, however, that a clear plan, time frame and uniform and specific guidance for spending reviews by all entities funded by the regular budget is still lacking and that the overall outcomes of the reviews undertaken need to be more significant and structural in nature. In addition, more clarity on the roles of the Department of Management Strategy, Policy and Compliance and the Department of Operational Support is needed. The Committee recommends that the General Assembly request the Secretary-General to review the guidelines and take necessary measures to ensure that all the entities perform in-depth spending

² OCHA: the regular budget resources represent only 5 per cent of the overall budget, while 89 per cent of the regular budget resources are under Posts, and their distribution across a few objects of expenditure limits the options for resource reallocation. United Nations Office for Disaster Risk Reduction: the regular budget resources represent only 3 per cent of overall budget, and 99 per cent of the regular budget resources are under posts.

³ UNHCR: the share of regular budget resources represents 0.4 per cent of the overall budget, and the current distribution of budget resources is limited to two objects of expenditure: (a) Posts (to fund the posts of Under-Secretary-General and Assistant Secretary-General); and (b) a lump sum grant to cover a portion of the overall administrative expenditure.

reviews, by budget section, at the subprogramme and component levels, with clear terms of reference, objectives, targets and benchmarks, whereby existing resources would be reorganized, including through improved workforce planning, appropriate workload assessment, with repurposed existing and vacant posts, as well as abolishment where necessary, to more effectively deliver on mandates and generate meaningful efficiencies, fully taking into account, regulation 5.6 and rule 105.6 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, under the guidance of the Department of Management Strategy, Policy and Compliance and the Department of Operational Support and to report on measures undertaken in the next budget submission (see General Assembly resolution [77/262](#), para. 20; see also [A/78/7](#), para. 80).

Data strategy

70. The Advisory Committee was informed, upon enquiry, that the Data Strategy of the Secretary-General for Action by Everyone, Everywhere was designed for the period 2020–2022 and had a United Nations System-wide scope, serving as a broad guide and framework for action for all United Nations organizations, including agencies, funds and programmes. Upon enquiry, the Committee was provided with links to select publicly available strategies, plans, frameworks and policies focus on strengthening data and digital capacities in 30 United Nations organizations and was informed that, as at late 2022, 68 per cent reported having made some or extensive progress in the implementation of such strategies or plans. A critical element in unlocking the benefits of data-driven work is a more rapid shift in people's capacity and expertise. The strategy set out recommendations on the necessary changes in existing job profiles, as well as on the introduction of new types of job profiles and training offers. New generic job profiles for specialist roles such as Data Analysts, Engineers and Specialists have been established and, where appropriate, are being proposed for inclusion in budgets and staffing tables. Upon request, the Committee was provided with the list below of previously approved data analysis and management-related posts (24) and those proposed for 2025 (37) by entity. The Committee notes that, under specific sections, several entities undertake data-related work. The Department of Economic and Social Affairs, for example, informed the Committee that its staff, including, inter alia, the Statisticians and Statistical Assistants, the Economic Affairs Officers, Social Affairs Officers, Sustainable Development Officers and Information Systems Officers, undertake management work on the Department's data. Programme Management Officers, Human Resources Officers and Finance Officers and their assistants are responsible for data analysis and management within their respective areas of work, in particular for monitoring performance indicators and compliance. ECA also informed the Committee that the entire staffing complement of the Commission's 540 regular budget posts should be considered data analysis and data management posts. The Committee was further informed by the Office of Information and Communication Technology that authoritative master data sets exist at present but are managed in a distributed and uncoordinated manner. A coordinated master data management approach will clarify roles and responsibilities, reduce redundancy and streamline procedures for data creation, management and provisioning. **Taking into account that many departments, offices and entities perform research and analytical functions in the area of development, such as the Department of Economic and Social Affairs, UNCTAD, the regional commissions, OICT and the resident coordinator system, the Advisory Committee recommends that the General Assembly request the Secretary-General to make every effort to use, repurpose and build existing capacities, including through training, avoid duplication of functions and ensure that entities in need of capacities engage with the appropriate departments and**

offices to obtain the necessary support. The Committee also recommends that the General Assembly request the Secretary-General to conduct a comprehensive assessment of the existing capacities and provide consolidated information on the implementation of the Data Strategy, including entity-level strategies, the lessons learned and the oversight and coordination mechanisms, as well as the evolution of human resources and development of existing capacities by section of the budget, for the consideration of the Assembly (see also A/78/7, para. 42). The Committee makes comments and recommendations on proposed data analysis and management posts in the individual sections below.

Table 40
Posts under the data analysis and management job family

(Number of posts)

<i>Budget section</i>	<i>Prior approved</i>	<i>Proposed 2025</i>
1. Overall policymaking, direction and coordination		
P-2 Associate Data Analyst	–	1
Subtotal, section 1	–	1
2. General Assembly and Economic and Social Council affairs and conference management		
GS (OL) Data Analysis Assistant	–	1
GS (OL) Data Science Assistant	–	1
Subtotal, section 2	–	2
3. Political affairs – other^a		
NPO Assistant Development Coordination Officer, Data Management and Results Monitor	–	1
Subtotal, section 3	–	1
8. Legal affairs		
P-2 Associate Data Analyst	1	1
Subtotal, section 8	1	1
9. Economic and social affairs		
P-3 Data Engineer	1	1
Subtotal, section 9	1	1
10. Least developed countries, landlocked developing countries and small island developing States		
P-3 Data Analyst	–	1
P-2 Associate Data Analyst	1	1
Subtotal, section 10	1	2
11. United Nations system support for the African Union’s Agenda 2063: The Africa We Want		
P-3 Data Analyst	1	1
Subtotal, section 11	1	1

<i>Budget section</i>	<i>Prior approved</i>	<i>Proposed 2025</i>
14. Environment		
P-4 Data Specialist	3	3
P-3 Data Analyst	2	2
Subtotal, section 14	5	5
20. Economic development in Europe		
P-3 Data Analyst	1	1
Subtotal, section 20	1	1
22. Economic and social development in Western Asia		
P-4 Data Scientist	1	1
P-3 Data Scientist	1	1
LL Data Analysis Assistant	1	1
LL Data Analysis Assistant	1	1
Subtotal, section 22	4	4
24. Human rights		
P-3 Data Analyst	–	1
P-3 Data Scientist	–	1
Subtotal, section 24	–	2
26. Palestine refugees		
P-3 Data Analyst	1	1
P-2 Associate Data Analyst	1	1
Subtotal, section 26	2	2
29A. Department of Management Strategy, Policy and Compliance		
P-5 Senior Data Scientist	1	1
P-3 Data Scientist	1	1
P-3 Data Analyst	1	1
GS (OL) Data Science Assistant	1	1
GS (OL) Data Analysis Assistant	–	1
GS (PL) Data Analysis Assistant	1	1
Subtotal, section 29A	5	6
29B. Department of Operational Support		
P-4 Data Scientist	–	1
GS (PL) Data Engineering Assistant	1	1
GS (OL) Data Analysis Assistant	–	1
Subtotal, section 29B	1	3
29E. Administration, Geneva		
P-2 Associate Data Analyst	1	1
GS (PL) Data Analysis Assistant	1	1
Subtotal, section 29E	2	2

Budget section	Prior approved	Proposed 2025
34. Safety and security		
P-3 Data Scientist	–	1
P-3 Data Engineer	–	1
P-2 Associate Data Analyst	–	1
Subtotal, section 34	–	3
Total	24	37

^a Excluding special political missions.

Artificial intelligence

71. During its consideration of some sections, the Advisory Committee noted that artificial intelligence and artificial intelligence-based tools are being employed by some entities (e.g. section 2, General Assembly and Economic and Social Council affairs and conference management; and section 22, Economic and social development in Western Asia). Upon enquiry, the Advisory Committee was informed that, to harness artificial intelligence responsibly in support of the Sustainable Development Goals, as well as mandate implementation, the Secretary-General has launched several initiatives, including as follows: (a) in August 2023, the High-level Advisory Body on Artificial Intelligence had been initiated to bring together members from Governments, the private sector and civil society from all regions to generate options on how artificial intelligence can be governed for the common good. The Advisory Body delivered an interim report⁴ in December 2023 on how to build critical functions for the responsible use of artificial intelligence in support of global goals and taking into account Member State resolutions and multi-stakeholder inputs; the Body was expected to present a final report with detailed recommendations by the end of July 2024; (b) an inter-agency working group on artificial intelligence had been established by CEB to ensure coherent system-wide approaches. The working group published a United Nations system white paper on artificial intelligence governance in May 2024, laying out institutional models, functions and normative frameworks; CEB has also endorsed principles on the ethical use of artificial intelligence in the system, as well as a road map for supporting capacity development; (c) the first practical-level guidance had been issued across United Nations system organizations in 2023, in consultation with the CEB Digital and Technology Network, to foster the responsible adoption of artificial intelligence approaches. Informed by the recently issued Secretary-General's bulletin on data protection and privacy for the Secretariat of the United Nations (ST/SGB/2024/3), a first interdepartmental working group in the Secretariat had been established to evaluate potential use cases, as well as potential cross-cutting and use-case-specific adjustments to policies; and (d) cross-organizational learning for United Nations 2.0 expertise is being facilitated by large inter-agency knowledge networks, including practice groups dedicated to artificial intelligence, to facilitate shifts in learning and hiring in the context of artificial intelligence. New training offers on artificial intelligence are being introduced, including in the Secretariat. However, scaling up training would require additional resources, wherever training offers need to be tailored to the United Nations context. To facilitate the hiring of specialist artificial intelligence talent across all parts of the organization, the Secretariat is also revising its generic job profiles for Data Specialists and is finalizing the first profiles for artificial intelligence engineers as mentioned above. **The Advisory Committee notes the artificial intelligence**

⁴ Available at www.un.org/en/ai-advisory-body.

initiatives launched to harness its use and trusts that more detailed information, including on the areas of its existing and planned use, including ethical aspects, the regulatory framework and governance, related costs and resources and anticipated efficiency gains, will be provided to the General Assembly at the time of its consideration of the present report and included in the next budget submissions (see also A/78/7, para. 91). The Committee makes further comments and recommendation in sections 22 and 29C below.

Hybrid meetings

72. The Advisory Committee recalls that the General Assembly, in its resolution [77/262](#), endorsed the Committee's observations that the provision of hybrid and virtual meetings requires a mandate from the Assembly along with approved legal parameters and technical requirements and 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. **The Advisory Committee again notes that the provision of hybrid and virtual meetings requires a mandate from the General Assembly along with approved legal parameters and technical requirements (see also A/78/7, para. I.106, and A/77/7, para. 71).**

Disability inclusion strategy

73. During its consideration of the budget fascicles, the Advisory Committee came across actions taken by several entities in aligning with the Disability Inclusion Strategy, which was launched in 2018, through general indication of such actions in the budget fascicles of entities. For example, through the ECLAC Disability Inclusion Strategy 2021–2025, the Commission is implementing inclusive and comprehensive measures regarding accessibility, security, improvements in audiovisual technology in conference rooms and reasonable adaptation of office spaces and furniture, to facilitate the full participation of persons with disabilities in the daily work of the Commission, to further advance their inclusion. Similarly, in line with its annual disability inclusion action plan, ECE works on advancing disability inclusion in the relevant normative instruments and good practices, as well as its programmes and projects. ESCAP also undertook to mainstream disability perspectives and ensured the inclusion of persons with disabilities in all its work through its implementation of the ESCAP disability inclusion policy and its action plan. **The Advisory Committee acknowledges the initiatives undertaken by various entities in aligning with the Disability Inclusion Strategy and encourages the Secretary-General to continue and further intensify his efforts in this regard.**

Extrabudgetary resources: posts and positions (high-level)

74. The Advisory Committee notes that information on extrabudgetary resources continued to be provided in the supplementary information, including functions of the posts, use of extrabudgetary resources and oversight mechanisms. The Committee notes that the concept of vacancy rates does not apply to extrabudgetary posts in the absence of an approved staffing table. It is also indicated that the Secretary-General remains fully committed to transparency and accountability and departments continue to be subject to the United Nations regulatory framework and the established oversight mechanisms. The Advisory Committee recalls that the General Assembly, in its resolution [77/262](#), stressed that all extrabudgetary posts must be administered and managed with the same rigour as regular budget posts. The Committee was also provided, upon enquiry, with information on the evolution of posts expected to be funded by extrabudgetary resources during the period 2020–2025, as reflected in

table 41. The supplementary information provided to the Committee includes the number of posts at the D-1 level and above expected to be funded by extrabudgetary resources in 2025, by entity, as reflected in table 42. Specific information relating to extrabudgetary resources is provided in individual budget sections.

Table 41
Evolution of posts expected to be funded by extrabudgetary by budget section and grade, 2020–2025

(Number of posts and percentage)

<i>Budget section</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>2022 actual</i>	<i>2023 estimate</i>	<i>2023 actual</i>	<i>2024 estimate</i>	<i>2024 actual (as at 30 June)</i>	<i>2025 estimate</i>
1. Overall policymaking direction and coordination	1 183	1 150	1 303	1 050	1 331	1 080	1 364	1 106	1 362
2. General Assembly and Economic and Social Council affairs and conference management	110	89	88	88	88	88	78	78	78
3. Political affairs – other ^a	237	257	272	252	255	227	235	217	233
4. Disarmament	24	33	30	30	36	36	38	40	44
5. Peacekeeping operations	62	80	81	68	82	69	109	97	108
6. Peaceful uses of outer space	7	7	7	5	7	6	7	6	8
7. International Court of Justice	–	–	–	–	–	–	–	–	–
8. Legal affairs	28	54	65	77	75	88	74	81	73
9. Economic and social affairs	41	40	40	38	35	47	50	43	49
10. Least developed countries, landlocked developing countries and small island developing States	–	–	–	–	–	–	–	–	–
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	–	–	–	–	–	–	–	–	–
12. Trade and development	15	15	15	15	15	15	15	15	15
13. International Trade Centre	–	20	–	–	–	–	–	–	–
14. Environment	852	880	880	881	881	881	881	881	880
15. Human settlements	182	108	130	52	76	47	75	57	74
16. International drug control, crime and terrorism prevention and criminal justice	545	519	765	782	785	804	826	840	826
17. UN-Women	465	465	265	265	465	465	471	471	471
18. Economic and social development in Africa	51	66	66	67	71	67	63	63	68
19. Economic and social development in Asia and the Pacific	105	111	114	119	101	107	117	117	116
20. Economic development in Europe	51	53	54	55	55	56	57	55	57
21. Economic and social development in Latin America and the Caribbean	40	46	52	52	52	52	53	53	53
22. Economic and social development in Western Asia	28	37	35	35	35	35	48	34	51
23. Regular programme of technical cooperation	–	–	–	–	–	–	–	–	–
24. Human rights	809	1 069	1 069	1 094	1 193	1 239	1 280	1 313	1 348
25. International protection, durable solutions and assistance to refugees	14 329	15 006	15 443	15 124	16 501	15 268	16 858	15 161	16 858
26. Palestine refugees	80	50	29	29	61	57	53	53	110
27. Humanitarian assistance	2 060	2 060	2 185	2 072	2 346	2 107	2 370	2 361	2 371

<i>Budget section</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>2022 actual</i>	<i>2023 estimate</i>	<i>2023 actual</i>	<i>2024 estimate</i>	<i>2024 actual (as at 30 June)</i>	<i>2025 estimate</i>
28. Global communications	11	11	10	10	11	9	7	9	7
29A. Department of Management Strategy, Policy and Compliance	112	–	119	99	109	94	124	94	124
29B. Department of Operational Support	70	59	59	58	73	82	82	82	82
29C. Office of Information and Communications Technology	12	12	12	13	14	12	13	13	13
29D. Administration, Nairobi	224	240	240	270	248	288	299	299	299
29E. Administration, Geneva	152	152	152	152	152	178	178	178	178
29F. Administration, Vienna	84	84	84	68	84	70	90	75	90
30. Internal oversight	43	41	41	45	45	45	45	45	45
31. Jointly financed administrative activities	–	–	–	–	–	–	–	–	–
32. Special expenses	–	–	–	–	–	–	–	–	–
33. Construction, alteration, improvement and major maintenance	–	–	–	–	–	–	–	–	–
34. Safety and security	57	54	54	56	60	58	62	57	65
35. Development Account	–	–	–	–	–	–	–	–	–
36. Staff assessment	–	–	–	–	–	–	–	–	–
Subtotal	22 069	22 868	23 759	23 021	25 342	23 677	26 022	23 994	26 156
Special political missions	n/a	n/a	n/a	n/a	n/a	n/a	22	n/a	18
Total	22 069	22 868	23 759	23 021	25 342	23 677	26 044	23 994	26 174

^a Excluding special political missions.

Table 42
Posts at the D-1 level and above expected to be funded by extrabudgetary resources in 2025, by grade

(Number of posts)

<i>Budget section</i>	<i>(To be) concurred by the Advisory Committee</i>				<i>Temporarily approved by the Controller</i>			
	<i>USG</i>	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>USG</i>	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>
1. Overall policymaking, direction and coordination	–	7	46	81	–	–	–	–
2. General Assembly and Economic and Social Council affairs and conference management	–	–	–	1	–	–	–	–
3. Political affairs – other ^a	–	–	–	4	–	–	–	–
5. Peacekeeping operations	–	–	–	1	–	–	–	–
8. Legal affairs	–	–	–	2	–	–	–	–
9. Economic and social affairs	–	–	–	1	–	–	–	–
12. Trade and development	–	–	1	–	–	–	–	–
15. Human settlements	–	1	–	5	–	–	–	–
16. International drug control, crime and terrorism prevention and criminal justice	–	–	1	11	–	–	–	–
18. Economic and social development in Africa	–	–	–	1	–	–	–	–
19. Economic and social development in Asia and the Pacific	–	–	–	3	–	–	–	–
20. Economic development in Europe	–	–	–	1	–	–	–	–
21. Economic and social development in Latin America and the Caribbean	–	–	–	1	–	–	–	–
22. Economic and social development in Western Asia	–	–	–	1	–	–	–	–
24. Human rights	–	–	–	5	–	–	–	1
26. Palestine refugees	–	1	–	–	–	–	–	–
27. Humanitarian assistance	–	1	1	38	–	–	–	–
29F. Administration, Vienna	–	–	–	2	–	–	–	–
30. Internal oversight	–	–	–	1	–	–	–	–
Total	–	10	49	159	–	–	–	1

^a Excluding special political missions.

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 43 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 2024. 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. H below). The Committee was also provided with the number of posts at the D-1 level and above expected to be funded by extrabudgetary resources in 2025, as reflected in table 40. According to the Secretariat, the concept of vacancy rates does not apply to extrabudgetary posts in the absence of an approved staffing table.

Table 43

Requests reviewed by the Advisory Committee for the establishment or extension of extrabudgetary posts at the D-1 level and above since July 2023

<i>Position</i>	<i>Date of initial request</i>	<i>Concurrence of the Advisory Committee</i>
Upward reclassification of the post of Resident Coordinator in Ukraine, from D-2 to Assistant Secretary-General	July 2023	Until 31 December 2024
Extension of the post of Chief of Branch, United Nations Counter-Terrorism Centre, at the D-1 level	September 2023	Until 31 December 2024
Extension of a post of Principal Officer in the Office of the Assistant Secretary-General for Africa, at the D-1 level	September 2023	Until 31 December 2025
Establishment of the post of Head of Office in Mozambique, at the D-1 level	October 2023	Until 31 December 2024
Establishment of the post of Principal Management Officer at the D-1 level in the Office of the Under-Secretary-General for the Department of Management Strategy, Policy and Compliance, at Headquarters in New York, to be funded through extrabudgetary resources	October 2023	Until 31 December 2025
Extension of a Famine Prevention and Response Coordinator post located in Nairobi, at the Assistant Secretary-General level	November 2023	Not approved
Extension of the post of Director of the United Nations Sustainable Development Group System-wide Evaluation Office, at the D-2 level	November 2023	Until 31 December 2024
Extension of 117 posts of Resident Coordinator (2 Assistant Secretary-General, 40 D-2 and 75 D-1) for country coordination and extension of 11 senior-level posts (1 Assistant Secretary-General, 6 D-2 and 4 D-1) in the Development Coordination Office for global and regional coordination	November 2023	Until 31 December 2024
Extension of the post of Deputy Director in the Mine Action Service, at the D-1 level	November 2023	Until 31 December 2025
Extension of the post of Special Coordinator for Development in the Sahel, at the Under-Secretary-General level	November 2023	Until 31 December 2024
Extension of the post of High Representative for the United Nations Alliance of Civilizations, at the Under-Secretary-General level	November 2023	Until 31 December 2025

<i>Position</i>	<i>Date of initial request</i>	<i>Concurrence of the Advisory Committee</i>
Extension of the post of Executive Director of the United Nations Global Compact Office, at the Assistant Secretary-General level	January 2024	Until 28 February 2025
Extension of the post of Special Adviser to the Secretary-General on Climate Action and Just Transition, at the Assistant Secretary-General level	February 2024	Until 6 March 2025
Establishment of a post of Resident Coordinator/Humanitarian Coordinator in the Sudan, at the Assistant Secretary-General level and the upward reclassification of the post of Resident Coordinator/Humanitarian Coordinator in Ethiopia from the D-2 to the Assistant Secretary-General level	May 2024	Until 31 December 2024

76. **The Advisory Committee recalls its recommendation on efforts needed to continue to strengthen the governance and transparency of voluntary contributions, including the oversight mechanism for the use of these resources. The Committee notes that, generally, the budget documents do not provide detailed information on the use of extrabudgetary resources, in particular for posts and positions. The Committee trusts that more detailed information, in particular on making extrabudgetary resources more compatible with results-based-budgeting principles and reflecting a clear indication of their role in the implementation of approved programmes of work or in initiating new activities, including pilot projects, will be provided in all future budget submission. The Committee also recommends that the General Assembly request the Secretary-General to include in future budget submissions more detailed information and tables, by section, on the use of extrabudgetary resources as compared with regular budget resources, including: variances; the functions of posts funded by extrabudgetary resources, including updates on vacant posts; and the oversight mechanisms in the Secretariat in relation to extrabudgetary resources (see also para. VI.25 below).**

77. **The Advisory Committee trusts that consolidated information on all posts/positions established internally at the D-1 level and above, along with the information on the purpose, funding sources and date of establishment, will be annually communicated to the Committee. The Committee also trusts that the positions for which no records are available, or previously granted five years ago, will be presented for its consideration as soon as possible (see General Assembly resolution 76/245. See also para. VI.26 below, A/78/7, para. 94, A/76/7 and A/76/7/Corr.1, para. 81).**

Cost-recovery and programme support costs

78. The Advisory Committee recalls that a new cost-recovery policy guidance had been issued in December 2021. The Committee also recalls that it was informed that cost-recovery refers to the process of reimbursing costs incurred for services provided under Management Services agreements in accordance with rule 105.11 of the Financial Regulations and Rules of the United Nations. As to the recovered amounts, further to the information on cost recovery revenue, expense and surplus/(deficit) in 2022 and 2023, which is contained on annex V to the financial performance report on the programme budget for 2023 (A/79/83) (see table 45), the Committee was provided with a breakdown of selected revenues as reflected in table 44. The Committee recalls General Assembly resolution 35/217, in which the Assembly refers to the report of the Secretary-General on services provided by the United Nations to activities financed from extrabudgetary resources and the related report of the Committee. The report provides information on the criteria or methodology applied in seeking

reimbursement for support costs for such activities, as well as the criteria used in the administration of these resources. **The Advisory Committee, for the purpose of clarity and transparency, recommends that the General Assembly request the Secretary-General to present the projected cost-recovery information, by type and service, separately from extrabudgetary contributions, along with consolidated overall figures, while also disaggregating the information, including the programme support costs, by budget section, level of posts/positions and funding sources, as well as the investments projected in the supplementary information of future budget submissions (see also Assembly resolution [77/253](#). See also [A/78/7](#), para. 98, and [A/77/574](#), para. 24).** The Committee discusses further cost-recovery in its report on the financial performance report on the programme budget for 2023 ([A/79/312](#)).

Table 44
Selected cost-recovery revenue in 2022 and 2023, by budget section and type of service

(Thousands of United States dollars)

<i>Budget section</i>	<i>Administration and financial services</i>	<i>Conferences and events</i>	<i>Facilities and property</i>	<i>Human resources</i>	<i>Logistics support</i>	<i>Medical</i>
	<i>2022</i>					
1. Overall policymaking, direction and coordination	17 432.8	–	–	(51.7)	16.0	(1 000.0)
2. General Assembly and Economic and Social Council affairs and conference management	1.0	22 578.7	1.2	177.0	2 558.4	–
3. Political affairs	1 024.1	0.4	15 758.2	1.0	2 121.1	4 785.3
5. Peacekeeping operations	0.3	–	34.9	–	106.6	–
8. Legal affairs	2 805.2	–	–	–	–	–
9. Economic and social affairs	–	–	–	232.7	–	–
18. Economic and social development in Africa	74.7	773.8	1 083.8	(0.1)	772.6	19.5
19. Economic and social development in Asia and the Pacific	1 128.3	293.7	3 227.9	369.0	959.0	124.8
21. Economic and social development in Latin America and the Caribbean	319.1	120.2	325.6	328.9	3.7	35.1
22. Economic and social development in Western Asia	929.9	1 008.1	935.7	32.2	204.0	249.7
28. Global communications	271.4	2.9	226.9	–	5.8	–
29A. Department of Management Strategy, Policy and Compliance	20 710.4	–	–	1 672.0	–	–
29B. Department of Operational Support	3 564.0	123.9	30 384.3	1 043.8	2 818.7	(14 118.0)
29C. Office of Information and Communications Technology	17.8	931.1	41.4	–	3.4	–
29E. Administration, Geneva	6 516.4	1 278.3	3 679.3	5 280.0	7 283.7	3 096.3
29F. Administration, Vienna	877.8	82.3	531.9	90.1	902.6	36.2
29G. Administration, Nairobi	3 382.3	2.1	3 562.8	297.8	1 929.1	9 509.4
30. Internal oversight	6 891.9	–	–	–	0.5	–
34. Safety and security	22.0	8.9	–	–	0.6	–
Miscellaneous	1 202.3	164.9	79.1	(91.2)	781.0	17.4
Total	67 171.9	27 369.2	59 872.9	9 381.4	20 466.6	2 755.8

<i>Budget section</i>	<i>Administration and financial services</i>	<i>Conferences and events</i>	<i>Facilities and property</i>	<i>Human resources</i>	<i>Logistics support</i>	<i>Medical</i>
	<i>2023</i>					
1. Overall policymaking, direction and coordination	19 414.2	–	–	127.0	–	–
2. General Assembly and Economic and Social Council affairs and conference management	5.9	20 168.6	3.9	303.5	2 327.8	–
3. Political affairs	340.5	1.5	12 585.6	3.3	1 582.0	3 836.0
5. Peacekeeping operations	–	–	100.6	–	119.5	–
8. Legal affairs	2 888.6	–	–	–	–	–
9. Economic and social affairs	–	–	–	251.7	–	–
18. Economic and social development in Africa	27.4	746.4	1 182.9	–	421.6	0.0
19. Economic and social development in Asia and the Pacific	756.4	496.4	3 395.3	416.1	1 444.1	133.1
21. Economic and social development in Latin America and the Caribbean	206.1	177.0	417.4	189.1	42.8	10.9
22. Economic and social development in Western Asia	779.1	624.0	720.3	22.9	189.2	618.5
28. Global communications	1 057.2	–	235.7	–	–	–
29A. Department of Management Strategy, Policy and Compliance	16 182.1	–	–	1 215.2	–	–
29B. Department of Operational Support	9 694.2	239.5	29 679.4	919.1	3 008.3	4 045.6
29C. Office of Information and Communications Technology	49.0	2 693.6	0.1	1.7	–	–
29E. Administration, Geneva	7 275.0	945.8	3 672.9	5 079.4	7 376.6	3 435.5
29F. Administration, Vienna	720.4	74.3	903.4	130.5	1 357.1	116.0
29G. Administration, Nairobi	2 280.0	0.3	4 368.1	392.3	2 950.9	2 670.5
30. Internal oversight	5 385.0	–	–	–	0.8	–
34. Safety and security	46.4	6.5	0.1	13.3	0.1	0.7
Miscellaneous	(4 178.5)	335.4	179.3	–	578.1	62.4
Total	62 929.0	26 509.2	57 445.1	9 065.1	21 399.0	14 929.2

Table 45
Cost-recovery revenue and expenses in 2022 and 2023, by budget section

(Thousands of United States dollars)

<i>Budget section</i>	2022 ^a			2023		
	<i>Revenue</i>	<i>Expense</i>	<i>Surplus/deficit</i>	<i>Revenue</i>	<i>Expense</i>	<i>Surplus/deficit</i>
1. Overall policymaking, direction and coordination	16 397.2	21 894.8	(5 497.7)	19 541.2	19 313.1	228.1
2. General Assembly and Economic and Social Council affairs and conference management	25 992.9	17 894.1	8 098.8	23 679.7	20 899.1	2 780.6
3. Political affairs	19 527.9	30 441.0	(10 913.1) ^b	32 382.3	32 527.2	(144.9)
5. Peacekeeping operations	256.5	76.3	180.2	237.2	160.4	76.9
8. Legal affairs	2 805.2	2 562.7	242.5	2 888.6	3 089.3	(200.7)
9. Economic and social affairs	232.7	269.4	(36.7)	251.7	271.2	(19.5)
18. Economic and social development in Africa	3 064.8	3 373.0	(308.2)	2 761.9	2 890.8	(128.9)
19. Economic and social development in Asia and the Pacific	6 973.2	4 937.4	2 035.8	7 703.9	5 925.2	1 778.6
21. Economic and social development in Latin America and the Caribbean	1 406.9	1 119.8	287.1	1 452.9	1 225.6	227.3
22. Economic and social development in Western Asia	3 891.5	5 856.5	(1 965.0)	3 463.4	5 086.8	(1 623.4)
28. Global communications	5 465.5	5 511.7	(46.2)	7 161.8	6 463.6	698.3
29A. Department of Management Strategy, Policy and Compliance	23 555.9	13 474.4	10 081.6	18 630.5	7 170.6	11 460.0
29B. Department of Operational Support	23 849.1	39 576.5	(15 727.3)	47 587.9	43 412.6	4 175.4
29C. Office of Information and Communications Technology	33 742.9	24 131.3	9 611.6	36 289.6	30 506.8	5 782.8
29E. Administration, Geneva	40 980.8	37 893.0	3 087.8	39 835.3	38 741.4	1 094.0
29F. Administration, Vienna	5 841.9	5 070.0	771.9	7 357.4	7 573.8	(216.4)
29G. Administration, Nairobi	31 172.9	20 315.2	10 857.8	28 540.8	24 137.9	4 402.8
30. Internal oversight	6 892.4	5 737.3	1 155.1	5 385.9	6 541.9	(1 156.1)
34. Safety and security	14 373.5	12 117.8	2 255.7	14 933.2	14 813.2	120.0
Miscellaneous	2 157.1	2 239.4	(82.3)	(3 032.5)	4 497.7	(7 530.2) ^c
Total	268 581.0	254 491.7	14 089.3	297 052.7	275 248.2	21 804.5

^a The 2022 figures included in the 2022 performance report were generated as at 19 April 2023, and the 2022 figures in the present report contain a few subsequent transactions posted in the same budget period for relatively small amounts except for a transfer of 7.2 million of revenue from the Department of Operational Support to the United Nations Office at Nairobi for the COVID-19 medical evacuation framework.

^b The large deficit in Political affairs in 2022 is due to a reclassification of prior-year revenue from spendable to non-spendable identified for return to Member States.

^c The large deficit in Miscellaneous in 2023 is due mainly to the cleanup exercise, in accordance with the recommendation by the Board of Auditors, to move the balances from legacy fund centres to new funds centres after the management reform.

H. Cooperation with other United Nations bodies

79. Since the issuance of its first report on the proposed programme budget for 2024 (A/78/7), 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 I to 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. Upon enquiry, the Committee was provided with a list of system-wide initiatives and informed that, according to the Secretariat, while the term “initiatives” is not a term defined in the context of the regular budget, elements of the proposed programme budget for 2025 that correspond to initiatives falling under the discretionary prerogative of the Secretary-General included: (a) a proposal for increased funding for the regular programme for technical cooperation (\$2 million) to respond to Member States’ increasing demand for technical assistance and advice; (b) a \$1 million proposed increase for the Development Account to maintain the current level of funding and allow the funded projects to deliver capacity development support for additional target countries; (c) a proposed increase for the Office of the United Nations Special Coordinator for the Middle East Peace Process (\$1 million, including 10 additional posts and the upward reclassification of two posts) to enable the Office to continue to engage diplomatically to mitigate and prevent armed conflict and address the humanitarian and development challenges; and (d) a proposed increase for UNRWA of \$2 million; and (e) a system-wide initiative through which it is proposed to convert to regular budget funding the United Nations Sustainable Development Group System-wide Evaluation Office, including four posts, to ensure more sustainable and predictable funding for evaluation activities. **The Advisory Committee regrets that the proposed programme budget continues to not contain information on United Nations system-wide initiatives that are aimed at improving coordination, despite the repeated requests for information. The Committee again recommends that the General Assembly request the Secretary-General to provide in future proposed programme budgets detailed information on such system-wide initiatives pertaining to administrative and budgetary matters, clearly indicating the roles and contributions of the Secretariat entities and other agencies, funds and programmes in the implementation of specific outputs, cost-sharing arrangements, efficiency gains, including, for example, through joint programmes in supply chain, service delivery and logistics hubs, aviation asset management and cost-recovery revenues (see also A/78/7, para. 99, A/77/7, para. 77, A/76/7 and A/76/7/Corr.1, para. 85, and A/75/7 and A/75/7/Corr.1, para. 77).**

I. Conclusion

80. The Advisory Committee made some overall and specific recommendations for reductions in the respective sections. The recommendations of the Committee would entail an overall reduction in the proposed programme budget for 2025 of \$20,572,800 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 2023	\$86,769,400
Expenditure for 2023	\$84,005,600
Appropriation for 2024	\$92,383,700
Expenditure as at 30 June 2024	\$55,301,100
Proposal for 2025	\$96,184,200
Other assessed^a	
Appropriation for 2023	\$9,958,900
Expenditure for 2023	\$9,203,200
Estimate for 2024	\$10,100,600
Expenditure as at 30 June 2024	\$6,176,500
Proposal for 2025 ^b	\$10,526,500
Extrabudgetary resources	
Available for 2023	\$339,947,100
Expenditure for 2023	\$270,755,300
Estimate for 2024	\$341,219,700
Expenditure as at 30 June 2024	\$138,661,000
Projected for 2025	\$338,576,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	

I.1 The regular budget resources requested for section 1 for 2025 amount to \$96,184,200, before recosting, reflecting a net increase of \$3,800,500, or 4.1 per cent, compared with the appropriation for 2024 (A/79/6 (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.18. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

I.2 The increase of \$3,800,500 results from three factors: (a) technical adjustments, reflecting an increase of \$318,200, relating mainly to the higher provision at continuing vacancy rates for posts established in 2024 pursuant to General Assembly resolution 78/252, which were subject to a 50 per cent vacancy rate (*ibid.*, paras. 1.93 and 1.407); (b) new and expanded mandates, reflecting an increase of \$429,700, related mainly to the proposed establishment of three general temporary assistance positions and associated costs under the Ethics Office (*ibid.*, para. 1.316); and (c) other changes, reflecting an increase of \$3,052,600, due mainly to the proposed conversion of four posts (1 D-2, 1 P-5, 1 P-3 and 1 General Service (Principal level)) and related non-post resources for the United Nations Sustainable Development Group System-wide Evaluation Office that were previously funded from extrabudgetary resources (*ibid.*, para. 1.429).

I.3 Annex III to the budget submission provides an overview of the proposed resources for each component within section 1. Reductions are reflected under the Presidents of the General Assembly, the Committee on Contributions, the Board of Auditors and its secretariat, and 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 reflected under the Executive Office of the Secretary-General, the Office of the Director-General, United Nations Office at Nairobi, the Ethics Office, the Office of Data Protection and Privacy and the new United Nations Sustainable Development Group System-wide Evaluation Office.

Table I.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Advisory Committee on Administrative and Budgetary Questions		
Approved for 2024	12	1 D-2, 1 D-1, 4 P-5, 1 P-4, 1 P-3, 2 GS (PL) and 2 GS (OL)
Proposed for 2025	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 2024	6	1 D-1, 1 P-3, 1 GS (PL) and 3 GS (OL)
Proposed for 2025	6	1 D-1, 1 P-3, 1 GS (PL) and 3 GS (OL)
Independent Audit Advisory Committee		
Approved for 2024	2	1 P-5 and 1 GS (OL)
Proposed for 2025	2	1 P-5 and 1 GS (OL)
Executive Office of the Secretary-General		
Approved for 2024	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)
Reclassification	–	1 P-3 to P-4 and 2 GS (OL) to 2 GS (PL)
Proposed for 2025	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)

	<i>Number</i>	<i>Details</i>
Office of the Director-General, United Nations Office at Geneva		
Approved for 2024	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 2025	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 2024	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 4 GS (OL)
Proposed for 2025	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 4 GS (OL)
Office of the Director-General, United Nations Office at Nairobi		
Approved for 2024	10	1 USG, 1 D-1, 1 P-5, 2 P-4, 1 P-3, 1 P-2 and 3 LL
Proposed for 2025	10	1 USG, 1 D-1, 1 P-5, 2 P-4, 1 P-3, 1 P-2 and 3 LL
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Approved for 2024	12	1 USG, 3 P-5, 2 P-4, 3 P-3, 1 GS (PL) and 2 GS (OL)
Proposed for 2025	12	1 USG, 3 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 2024	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Proposed for 2025	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 2024	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL) and 1 GS (OL)
Proposed for 2025	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 2024	4	1 ASG, 1 P-4, 1 P-3 and 1 GS (OL)
Proposed for 2025	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 2024	4	1 USG, 1 P-5, 1 P-4 and 1 GS (OL)
Proposed for 2025	4	1 USG, 1 P-5, 1 P-4 and 1 GS (OL)
Office of the United Nations Ombudsman and Mediation Services		
Approved for 2024	21	1 ASG, 1 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL) and 3 LL
Proposed for 2025	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 2024	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
Proposed for 2025	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 2024	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 2025	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2, 1 GS (PL) and 1 GS (OL)
United Nations Youth Office		
Approved for 2024	16	1 ASG, 1 D-1, 2 P-5, 5 P-3, 6 P-2 and 1 GS (OL)
Proposed for 2025	16	1 ASG, 1 D-1, 2 P-5, 5 P-3, 6 P-2 and 1 GS (OL)
Office of Data Protection and Privacy		
Approved for 2024	3	1 D-1, 1 P-3 and 1 P-2/1
Proposed for 2025	3	1 D-1, 1 P-3 and 1 P-2/1

	<i>Number</i>	<i>Details</i>
United Nations Sustainable Development Group System-wide Evaluation Office		
Approved for 2024	–	–
Conversion	4	1 D-2, 1 P-5, 1 P-3 and 1 GS (PL)
Proposed for 2025	4	1 D-2, 1 P-5, 1 P-3 and 1 GS (PL)
Total approved for 2024	275	1 DSG, 7 USG, 5 ASG, 9 D-2, 17 D-1, 39 P-5, 36 P-4, 42 P-3, 13 P-2/1, 16 GS (PL), 80 GS (OL) and 10 LL
Conversion	4	1 D-2, 1 P-5, 1 P-3 and 1 GS (PL)
Reclassification	–	1 P-3 to 1 P-4 and 2 GS (OL) to 2 GS (PL)
Total proposed for 2025	279	1 DSG, 7 USG, 5 ASG, 10 D-2, 17 D-1, 40 P-5, 37 P-4, 42 P-3, 13 P-2/1, 19 GS (PL), 78 GS (OL) and 10 LL
Other assessed		
Advisory Committee on Administrative and Budgetary Questions		
Approved for 2024	3	1 P-5 and 2 P-4
Projected for 2025	3	1 P-5 and 2 P-4
Executive Office of the Secretary-General		
Approved for 2024	5	1 D-1, 2 P-5 and 2 GS (OL)
Projected for 2025	5	1 D-1, 2 P-5 and 2 GS (OL)
Office of the United Nations Ombudsman and Mediation Services		
Approved for 2024	9	3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)
Projected for 2025	9	3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)
Office of Administration of Justice		
Approved for 2024	1	1 P-3
Projected for 2025	1	1 P-3
Ethics Office		
Approved for 2024	3	1 P-5, 1 P-3 and 1 GS (OL)
Projected for 2025	3	1 P-5, 1 P-3 and 1 GS (OL)
Extrabudgetary resources		
Board of Auditors		
Estimated for 2024	1	1 GS (OL)
Projected for 2025	1	1 GS (OL)
Executive Office of the Secretary-General		
Estimated for 2024	37	1 D-2, 1 D-1, 9 P-5, 8 P-4, 8 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
Projected for 2025	39	1 D-2, 1 D-1, 10 P-5, 8 P-4, 9 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
Office of the Director-General, United Nations Office at Geneva		
Estimated for 2024	3	3 GS (OL)
Projected for 2025	3	3 GS (OL)
Office of the Director-General, United Nations Office at Nairobi		
Estimated for 2024	1	1 LL
Projected for 2025	1	1 LL
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Estimated for 2024	4	2 P-4, 1 P-3 and 1 GS (OL)
Projected for 2025	4	2 P-4, 1 P-3 and 1 GS (OL)
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict		
Estimated for 2024	19	1 D-1, 2 P-5, 7 P-4, 4 P-3, 1 P-2/1 and 4 GS (OL)
Projected for 2025	19	1 D-1, 2 P-5, 7 P-4, 4 P-3, 1 P-2/1 and 4 GS (OL)

	<i>Number</i>	<i>Details</i>
Office of the Special Representative of the Secretary-General on Violence against Children		
Estimated for 2024	2	1 P-4 and 1 P-3
Projected for 2025	2	1 P-4 and 1 P-3
Resident coordinator system		
Estimated for 2024	1 285	4 ASG, 46 D-2, 79 D-1, 117 P-5, 181 P-4, 28 P-3, 8 GS (PL), 5 GS (OL), 404 LL and 413 NPO
Projected for 2025	1 287	7 ASG, 45 D-2, 79 D-1, 117 P-5, 181 P-4, 28 P-3, 8 GS (PL), 5 GS (OL), 404 LL and 413 NPO
United Nations Youth Office		
Estimated for 2024	3	1 P-4 and 2 P-3
Projected for 2025	1	1 P-3

Comments and recommendations on posts

I.4 The Secretary-General proposes a total of 279 regular budget funded posts for 2025, representing an increase of 4 posts, compared with the posts approved for 2024. The proposal reflects: (a) the conversion of four extrabudgetary posts (1 D-2, 1 P-5, 1 P-3 and 1 General Service (Principal level)) of the United Nations Sustainable Development Group System-wide Evaluation Office to the regular budget (see para. I.5 below); and (b) the upward reclassification of three posts in the Executive Office of the Secretary-General, as follows: (i) one post of Communications Officer (P-3) to Speechwriter (P-4), to address the increased complexity and activities of the Strategic Communication and Speechwriting Unit; (ii) one post of Information Management Assistant (General Service (Other level)) to Senior Information Management Assistant (General Service (Principal level)), to strengthen and respond to the increased and complex activities of the Central Records Unit and ensure the effective continuous delivery and management of all incoming correspondence; and (iii) one post of Staff Assistant (General Service (Other level)) to Administrative Assistant (General Service (Principal level)), to respond to the increased and complex activities of the Office of the Chef de Cabinet (see [A/79/6 \(Sect. 1\)](#), annex II).

United Nations Sustainable Development Group System-wide Evaluation Office

I.5 The Secretary-General proposes requirements in the amount of \$2,717,800 for the conversion of posts and non-post resources of the United Nations Sustainable Development Group System-wide Evaluation Office from extrabudgetary funding to the regular budget, as follows: (a) \$850,000 for the conversion of four posts: one Executive Director (D-2), one Senior Evaluation Officer (P-5), one Evaluation Officer (P-3) and one Senior Administrative Assistant (General Service (Principal level)); and (b) \$1,867,800 for related non-post resources, including consultants (\$871,100), travel of staff (\$124,100), contractual services (\$841,400), general operating expenses (\$1,400), supplies and materials (\$800) and furniture and equipment (\$29,000).

I.6 In his 2017 report entitled “Repositioning the United Nations development system to deliver on the 2030 Agenda: our promise for dignity, prosperity and peace on a healthy planet” ([A/72/684-E/2018/7](#)), the Secretary-General proposed, inter alia, the establishment of an independent, system-wide evaluation office. The General Assembly, in its resolution [72/279](#), welcomed the strengthening of independent system-wide evaluation measures by the Secretary-General. In 2019, the Secretary-General put in place transitional arrangements to launch the work of the United Nations Sustainable Development Group System-wide Evaluation Office. In 2023, he appointed the first Executive Director of the Office. The Economic and Social Council, in its resolution [2023/31](#), noted the establishment of the Office and looked

forward to updates on the functioning and work of the Office (A/79/6 (Sect. 1), para. 1.411). Upon enquiry, the Advisory Committee was informed that the Secretary-General noted in his report on the implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system (A/79/72-E/2024/12) that stable funding through regular resources for the System-wide Evaluation Office was crucial to upholding its independence, transparency and key function in supporting learning and improvement in the United Nations development system and that a request for assessed funding of the Office would be submitted in the proposed programme budget for 2025.

(a) Funding

I.7 It is stated in the budget submission that the proposed conversion to the regular budget follows a review of the current funding arrangements, including the anticipated decrease in extrabudgetary resources and the need to ensure more predictable and stable funding to underpin two core design features of the Office, namely, independence and transparency (A/79/6 (Sect. 1), para. 1.429). Upon enquiry, the Advisory Committee was informed that a trust fund in support of the System-wide Evaluation Office was established in 2022. Voluntary contributions to the fund amounted to \$1,083,400 as at 30 June 2024. Expenditure for the Office amounted to \$432,600 for 2023 and \$404,600 as at 30 June 2024. Extrabudgetary resources for 2025 are estimated at \$677,900 (*ibid.*, table 1.196 (2)). In addition, the Office will continue to solicit additional funding from other evaluation offices and in-kind contributions by United Nations entities on a voluntary basis. In this respect, the Committee was informed that various entities, including the Development Coordination Office, WFP, UNDP, UNESCO and UNICEF, contributed or committed, to date, an amount of \$464,940. In addition, the Office received in-kind contributions from IFAD and UNHCR for consultants, and UNFPA provided a Senior Evaluation Officer (P-5) under a 12-month non-reimbursable loan. The Committee was also informed that the possibility of establishing a cost-sharing arrangement was not considered viable, as the model, according to the Secretariat, would be complicated and inefficient to operate, given the small size of the Office.

(b) Activities and costs

I.8 Upon enquiry, the Advisory Committee was informed that, to date, the Office had completed a system-wide evaluation of the socioeconomic response to COVID-19, at a cost of \$1,239,600, and a system-wide evaluation of the Joint Sustainable Development Goals Fund, at a cost of \$357,600. In 2023, the Office also conducted an evaluability assessment of the Spotlight Initiative to eliminate violence against women and girls, at a cost of \$107,800, which led to the launch of an independent evaluation of the Initiative, slated for completion in 2024, with an estimated budget of \$767,700. In 2024, the Office commenced the system-wide evaluation of country programme derivation from and alignment with United Nations Sustainable Development Cooperation Frameworks, and an evaluation of the United Nations Disability Inclusion Strategy. The proposed programme budget for 2025 would provide for the conduct of approximately two global system-wide evaluations in the fiscal year. The cost of a system-wide evaluation was estimated at between \$500,000 and \$800,000.

(c) Governance

I.9 Upon enquiry, the Advisory Committee was informed that a United Nations Sustainable Development Group system-wide evaluation policy was being prepared, through a consultative process, for formal approval by the Secretary-General. The

policy would set out the rationale, purpose, scope and definitions for system-wide evaluation and outline guiding principles, evaluation procedures, and mechanisms for maximizing the use of evaluation evidence. The policy would also define roles and responsibilities, risks and arrangements for reporting.

I.10 The Advisory Committee was informed, upon enquiry, that the Office was designed to complement and add value to the remit of OIOS, the Board of Auditors and the Joint Inspection Unit, as well as the work of the evaluation offices of United Nations entities, which did not have system-wide responsibilities. To fulfil its complementary role, the Office collaborated with the oversight bodies and evaluation offices of the United Nations Sustainable Development Group entities in multiple ways, including through the United Nations Evaluation Group, an inter-agency voluntary professional network that brought together the evaluation units of the United Nations system and contributed to the development of common technical guidance and enhanced coordination.

I.11 The Advisory Committee was also informed that the Executive Director of the Office, who was appointed by and reported directly to the Secretary-General, exercised operational independence. The Executive Director set the evaluation agenda and had the authority and discretion to submit reports at the appropriate level of decision-making, with the prerogative to share reports directly with the Economic and Social Council (see [A/75/79-E/2020/55](#)). The Office would issue an annual system-wide evaluation report and system-wide evaluation reports on specific subjects. The annual report would include activities and achievements, management response status and progress in implementing the system-wide evaluation policy and highlight learning from system-wide evaluations at all levels. According to the Secretariat, the United Nations Sustainable Development Group considered system-wide evaluation reports and ensured appropriate follow-up to evaluation recommendations, including management responses. United Nations development system entities, and their respective governing bodies, were responsible for ensuring engagement with, use of and follow-up to system-wide evaluation reports and recommendations at the global, regional and country levels, including utilizing existing mechanisms to share system-wide evaluation.

I.12 The Advisory Committee was further informed that an independent and external advisory board would provide substantive strategic advice to the Executive Director on the implementation of the system-wide evaluation policy, the global system-wide evaluation plan, and the conduct and use of system-wide evaluation. The board would be constituted in 2025 through a transparent process and would comprise five senior technical experts, reflecting geographical and gender balance. The board would be convened twice a year, including once in person at United Nations Headquarters (a provision of \$32,200 was included under travel of staff for that purpose), and would prepare an annual summary of its work and recommendations, which was shared with the Secretary-General and the United Nations Sustainable Development Group.

(d) Structure of the Office

I.13 The Advisory Committee was informed that the staff members of the Office were responsible for managing and conducting system-wide evaluations under the supervision of the Executive Director. However, due to the wide variety, complexity and specialized nature of evaluation subjects, it would not be possible for the staff to effectively serve as team leaders and team members for all evaluations, and the Office would require the services of independent consultants or contractors who were specialists in the subject matter of the evaluation. The budget proposal for 2025 therefore included provisions of: (a) \$820,000 for the engagement of specialist evaluation consultancy services for the conduct of system-wide evaluations; and (b) \$871,100 for nine proposed consultants, comprising six evaluation specialists who

would be engaged for 180 to 200 days each, and three consultants providing editorial services, communication services and independent quality assessment of evaluation reports.

I.14 The Advisory Committee is of the view that governance aspects of the System-wide Evaluation Office remain unclear, including as regards its reporting lines, the implementation of the recommendations contained in the system-wide evaluations, the role of the Office vis-à-vis the work of oversight bodies and evaluation offices of United Nations entities, and mechanisms to ensure coordination and efficiency and avoid duplication. The Committee trusts that the system-wide evaluation policy, currently under preparation, will provide further clarity on guiding principles, roles and responsibilities. Furthermore, the Committee is not convinced that the proposed structure of the Office, which relies on a small number of staff members and a significantly higher number of external consultants and contractual services performing evaluations, is sustainable and will promote effectiveness and consistency.

I.15 Recalling that the System-wide Evaluation Office was established only in 2023, that the received voluntary contributions enabled the completion of two system-wide evaluations and other activities, and that extrabudgetary resources amounting to \$677,900 are estimated for 2025, the Advisory Committee considers that the trend of scarcity of extrabudgetary resources, which may, along with other criteria, including complementarity with oversight bodies and evaluation offices, warrant a conversion of extrabudgetary resources to regular funding, has not been sufficiently demonstrated (see also [A/78/7](#), para. 41). The Committee trusts that the Office will apply lessons learned and best practices for proven fundraising strategies, with a view to strengthening its efforts to obtain sufficient, predictable and sustained levels of voluntary contributions. In addition, taking into account the system-wide role of the Office, the Committee considers that the possibility of cost-sharing arrangements should be explored more fully. Based on the above (see also para. I.14 above), the Committee recommends against the proposed conversion of posts and non-post resources related to the System-wide Evaluation Office at this stage. The Advisory Committee further discusses the conversion of extrabudgetary posts in chapter I above.

Data analytics and data management

I.16 The Advisory Committee was informed, upon enquiry, that four entities under section 1 had posts and positions dedicated to data analytics and data management, as follows: one Associate Data Scientist in the Executive Office of the Secretary-General; one Associate Data Analyst in the United Nations Youth Office; one Data Analyst in the Office of the Special Representative of the Secretary-General on Violence against Children; and three posts in the Office of Data Protection and Privacy. In addition, staff within each entity under section 1 were expected to use data analytics in their respective areas of work as relevant. The Committee makes further observations on data analysis and data management in chapter I above.

United Nations Youth Office

I.17 In its resolution [76/306](#), the General Assembly decided to establish the United Nations Youth Office as a dedicated office for youth affairs in the Secretariat ([A/79/6 \(Sect. 1\)](#), para. 1.366). In its resolution [77/263 A](#), the Assembly approved the establishment of 16 posts for the Office for 2023. Upon enquiry, the Advisory Committee was informed that the underexpenditure of \$1,539,300, or 65 per cent of the approved resources of \$2,376,100 for 2023, was due mainly to the number of vacant posts, as 2023 was a year of transition, which culminated with the appointment of the first Assistant Secretary-General for Youth Affairs on 1 December 2023. As at

8 July 2024, 11 of the 16 posts (1 Assistant Secretary-General, 1 D-1, 1 P-5, 5 P-3 and 3 P-2) were encumbered. The remaining vacant posts were under recruitment, including three P-2 posts earmarked to be filled through the young professionals programme. **The Advisory Committee notes the progress made in the start-up of the Youth Office and encourages the Office to engage with all relevant United Nations entities to promote coordination, harmonization and accountability on the advancement of youth issues across the United Nations system and to leverage, to the maximum extent possible, existing resources and technical expertise from various entities, such as the Department of Global Communications, with a view to gaining efficiencies and avoiding duplication of resources (see also [A/77/605](#), paras. 12 and 19).**

Office of Data Protection and Privacy

I.18 The Office of Data Protection and Privacy was established pursuant to General Assembly resolution [78/252](#) as an independent office responsible for assisting the Secretariat in ensuring respect for data protection and privacy in the use and processing of personal data by Secretariat entities, consistent with United Nations mandates ([A/79/6 \(Sect. 1\)](#), para. 1.390). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, none of the three approved posts for the Office (1 D-1, 1 P-3 and 1 P-2) for 2024 had been recruited and that the hiring process was still in the initial phases.

Vacant posts

I.19 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 38 regular budget funded posts were vacant, as follows: 8 (1 P-5, 1 P-3, 1 P-2, 5 General Service (Other level)) in the Office of Administration of Justice; 6 (1 Assistant Secretary-General, 1 P-4, 2 P-3, 2 General Service (Other level)) in the Executive Office of the Secretary-General; 8 (1 P-5, 2 P-3, 4 P-2, 1 General Service (Other level)) in the United Nations Youth Office; 3 (1 P-5, 1 P-4, 1 P-2) in the Ethics Office; 3 (1 D-1, 1 P-3, 1 P-2) in the Office of Data Protection and Privacy; 2 (1 P-5, 1 P-3) in the Office of the United Nations Ombudsman and Mediation Services; 2 (1 P-5, 1 P-4) in the Office of the Director-General, United Nations Office at Geneva; 2 (1 P-3, 1 P-2) in the Office of the Director-General, United Nations Office at Nairobi; 1 (P-3) in the Office of the Director-General, United Nations Office at Vienna; 1 (P-4) in the Office of the Victims' Rights Advocate; 1 (General Service (Principal level)) in the Office of the Special Representative of the Secretary-General for Children and Armed Conflict; and 1 (P-4) in the Office of the Special Representative of the Secretary-General on Violence against Children. The post of Assistant Secretary-General in the Executive Office of the Secretary-General had been vacant for more than two years, since 1 January 2022. **The Advisory Committee trusts that the vacant posts, including the long-vacant one, will be filled as soon as possible and that an update on their recruitment status 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 posts vacant for 24 months or longer in chapter I above.

Vacancy rates

I.20 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and for the period from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 1 (see table I.2).

Table I.2
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	162	7.0	14.0	16.7	167	169	140	9.0	20.2	17.2	172	9.0
General Service and related	106	6.1	6.6	4.7	107	106	97	4.6	7.2	8.5	107	4.6

I.21 The Advisory Committee notes that the average vacancy rate from January to June 2024 and the actual vacancy rate as at 30 June 2024 for the Professional and higher categories were 20.2 per cent and 17.2 per cent, respectively, and a rate of 9.0 per cent is proposed for 2025. The average and actual vacancy rates for the General Service and related categories were 7.2 per cent and 8.5 per cent, respectively, and a rate of 4.6 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

I.22 Subject to its recommendations in paragraph I.15 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

I.23 The proposed non-post resources for 2025 amount to \$43,722,700, before recosting, reflecting an increase of \$2,342,800, or 5.7 per cent, compared with the level approved for 2024. The Advisory Committee was provided, upon enquiry, with table I.3.

Table I.3
Appropriation and expenditure information for 2023 and 2024 and estimates for 2025

(Thousands of United States dollars)

Object of expenditure	2023 approved	2023 expenditure	2024 approved	2024 expenditure (January–June)	2025 estimate
Posts	46 864.0	46 107.8	51 003.7	23 287.7	52 461.5
Other staff costs	2 758.6	2 207.0	3 393.7	1 326.1	3 756.5
Non-staff compensation	2 622.0	2 439.6	3 225.0	1 257.3	3 225.0
Hospitality	111.8	101.7	114.7	12.5	114.7
Consultants	428.9	767.5	593.1	529.9	1 343.8
Travel of representatives	7 557.3	6 790.3	7 340.3	4 323.7	7 249.5
Travel of staff	1 743.5	1 792.6	1 920.9	1 554.3	2 079.3
Contractual services	4 752.4	4 147.4	4 942.2	3 850.8	6 065.6
General operating expenses	764.6	575.5	818.5	461.6	828.9
Supplies and materials	135.7	23.0	127.8	8.5	129.2
Furniture and equipment	120.4	150.6	138.6	13.5	165.1
Grants and contributions	18 910.2	18 900.1	18 765.1	18 672.9	18 765.1
Improvement of premises	–	1.6	–	2.3	–
Other	–	0.8	–	–	–
Total	86 769.4	84 005.6	92 383.6	55 301.1	96 184.2

Establishment of three general temporary assistance positions in the Ethics Office

I.24 The Secretary-General proposes an increase of \$429,700 under the Ethics Office, comprising: (a) \$378,000 under other staff costs for the establishment of three Ethics Officer (P-4) general temporary assistance positions, in Bangkok, Nairobi and Vienna; (b) \$34,300 under travel of staff relating to the regional travel to be undertaken by the newly established general temporary assistance positions; and (c) \$17,400 relating to the provisions associated with the proposed establishment of the three general temporary assistance positions, including contractual services (\$4,100), general operating expenses (\$9,000), supplies and materials (\$600) and furniture and equipment (\$3,700) (A/79/6 (Sect. 1), para. 1.316). Upon enquiry, the Advisory Committee was informed that the positions were proposed in accordance with paragraph 64 of General Assembly resolution 77/278, in which the Assembly requested the Secretary-General to propose measures to enhance the work of the Ethics Office in the field. According to the Secretariat, the enhanced in-person field presence would strengthen awareness of the services provided, ensure that ethical and reputational risks were identified and proactively addressed, and offer tailored support to the local circumstances, against a backdrop of significantly increased demands for services provided by the Office and a consistent staffing component over the past decade. No other option to implement the request of the Assembly was presented in the budget proposal. The Committee notes that, as at 30 June 2024, there were three (1 P-5, 1 P-4, 1 P-2) vacant posts. **The Advisory Committee is of the view that other options, such as greater reliance on virtual means of communication and strengthened collaboration with existing entities in the field, should be fully explored to implement the request of the General Assembly and enhance the work of the Ethics Office in the field. Furthermore, any future proposal for resources should be supported by comprehensive workload analysis and workforce planning. The Committee, therefore, recommends against the establishment of the three proposed Ethics Officer (P-4) positions at this stage. All provisions associated with the proposed establishment of the three general temporary assistance positions, including under official travel (A/79/6 (Sect. 1), para. 1.316), should be adjusted accordingly.**

Supplies and materials

I.25 The proposed requirements under supplies and materials amount to \$129,200, with a marginal increase of \$1,400, compared with the 2024 approved resources. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class, with expenditures amounting to \$23,000 for 2023, \$20,500 for 2022, \$22,800 for 2021 and \$63,100 for 2020. Expenditures as at 30 June 2024 amounted to \$8,500 against a provision of \$127,800. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 25 per cent (\$32,000) to the proposed requirements under supplies and materials, excluding those associated with paragraphs I.15 and I.24 above.**

General operating expenses

I.26 The proposed requirements under general operating expenses amount to \$828,900, reflecting an increase of \$10,400, or 1.3 per cent, compared with the 2024 approved resources. Information provided to the Advisory Committee indicates a yearly underexpenditure since 2021 for the Executive Office of the Secretary-General, the Office of the Director-General, United Nations Office at Nairobi, the Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict, the Office of the United Nations Ombudsman and Mediation Services, the Office of Administration of Justice and the Ethics Office. Overall, expenditures for 2023 amounted to \$575,500 against a provision of \$764,600. As at 30 June 2024,

expenditure amounted to \$461,600 against an approved budget of \$818,500. **Taking into account the pattern of underexpenditure for multiple entities under section 1, the Advisory Committee recommends a reduction of 15 per cent to the proposed requirements under general operating expenses for the Executive Office of the Secretary-General (\$17,400), the Office of the Director-General, United Nations Office at Nairobi (\$3,300), the Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict (\$7,000), the Office of the United Nations Ombudsman and Mediation Services (\$7,500), the Office of Administration of Justice (\$20,500) and the Ethics Office (\$3,500), taking into account paragraph I.24 above.**

I.27 Subject to its recommendations in paragraphs I.15, I.24, I.25 and I.26 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Resident coordinator system

Financial resources

I.28 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. In 2025, the Secretariat share of the cost-sharing arrangement for entities of the Sustainable Development Group proposed to be funded from the regular budget will remain at \$13,442,500, which represents the same level as that for 2024 ([A/79/6 \(Sect. 1\)](#), para. 1.348).

I.29 To ensure adequate, predictable and sustainable funding for the resident coordinator system, the Secretary-General presented his report on revised estimates relating to the proposed programme budget for 2024 ([A/78/753](#)), in which he proposed that funding through voluntary contributions be converted to funding from the regular budget (including the conversion of 801 posts), effective 1 January 2024 ([A/79/6 \(Sect. 1\)](#), para. 1.348). Upon enquiry, the Advisory Committee was informed that no changes were proposed for the two other sources of funding, as they had proved more predictable. The General Assembly, during the second part of its resumed seventy-eighth session, deferred consideration of the Secretary-General's proposal to the main part of its seventy-ninth session. Should the Assembly approve the Secretary-General's proposal on the programme budget for 2024 contained in document [A/78/753](#) during the main part of its seventy-ninth session, the Secretary-General would present the report on the revised estimates relating to the proposed programme budget for 2025 for the resident coordinator system in early 2025, incorporating the decisions made by the Assembly on the proposal.

I.30 Upon enquiry, the Advisory Committee was provided with table I.4, which contains a summary of the resources collected by the Development Coordination Office in the period 2020–2024.

Table I.4
Resources collected by the Development Coordination Office, 2020–2024

(United States dollars)

<i>Funding stream</i>	2020	2021	2022	2023	2024 (as at 30 June)
Voluntary contributions	85 887 569	92 164 369	68 970 272	89 631 466	31 110 327
United Nations Sustainable Development Group cost-sharing	77 477 631	77 482 631	77 482 671	77 282 671	77 282 671
1 per cent coordination levy	40 450 683	40 289 844	52 089 352	61 168 019	8 087 492
Total	203 815 884	209 936 844	198 542 295	228 084 179	116 480 490

Note: Some prior-period figures have been revised to reflect updated information.

I.31 The Advisory Committee was also provided with updated tables reflecting estimates and expenditures from 2021 to June 2024 by object of expenditure and by component (see tables I.5 and I.6).

Table I.5
Estimates and expenditure by object of expenditure, 2021–2024 (special purpose trust fund)

(Thousands of United States dollars)

<i>Category</i>	2021		2022		2023		2024	
	<i>Estimate</i>	<i>Actual</i>	<i>Estimate</i>	<i>Actual</i>	<i>Estimate</i>	<i>Actual</i>	<i>Estimate</i>	<i>Actual (as at 30 June)</i>
Posts	164 321.1	135 487.7	177 792.6	144 543.4	177 338.0	148 039.5	166 765.9	74 995.2
Other staff costs	3 034.5	6 461.4	4 791.0	11 254.6	2 679.5	10 608.6	3 372.2	4 841.7
Hospitality	1 329.4	215.8	1 324.6	147.9	1 327.7	163.1	1 106.9	42.2
Consultants	23 198.1	12 653.8	20 524.4	7 634.6	20 410.2	5 678.9	22 933.5	3 669.8
Travel of staff	14 291.9	3 598.4	9 760.3	10 494.8	11 513.8	7 260.3	12 292.3	3 283.7
Contractual services	39 620.1	6 994.0	31 826.2	8 122.5	27 317.6	11 114.3	27 121.6	3 109.0
General operating expenses	31 794.5	36 252.1	32 750.0	38 515.8	34 738.2	24 217.0	43 832.4	12 066.6
Supplies and materials	1 942.6	310.3	1 996.9	428.2	2 112.4	723.5	1 470.0	776.2
Furniture and equipment	2 294.2	4 696.5	1 060.4	4 493.0	4 389.0	1 388.8	2 931.6	287.2
Total	281 826.4	206 670.0	281 826.4	225 634.8	281 826.4	209 193.9	281 826.4	103 071.4

Table I.6
Estimates and expenditure by component, 2021–2024 (special purpose trust fund)

(Thousands of United States dollars)

Component	2021		2022		2023		2024	
	Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate	Actual (January–June)
A. Executive direction and management	2 844.3	2 752.4	3 667.9	3 566.2	4 092.6	3 802.7	4 663.6	1 775.3
B. Programme of work								
1. Global coordination	14 453.8	15 569.2	16 706.5	14 465.6	16 466.4	12 730.1	14 971.4	6 194.3
2. Regional coordination	9 504.1	8 620.9	10 361.9	9 923.1	10 388.5	9 239.2	10 328.7	4 899.0
3. Country coordination	243 318.0	166 663.3	238 585.6	187 281.2	239 723.9	171 551.5	242 834.4	87 681.4
Subtotal, B	267 275.9	190 853.4	265 654.0	211 669.9	266 578.8	193 520.8	268 134.5	98 774.8
C. Programme support	11 706.2	13 064.2	12 504.5	10 398.7	11 155.0	11 870.3	9 028.3	2 521.4
Total	281 826.4	206 670.0	281 826.4	225 634.8	281 826.4	209 193.8	281 826.4	103 071.4

I.32 **The Advisory Committee again notes that annual requirements have remained constant at a total of \$281,826,400, notwithstanding year-after-year underexpenditure (see also A/78/7, para. I.40, and A/78/7/Add.46, para. 17).**

I.33 Upon enquiry, the Advisory Committee was provided with table I.7, which provides information on the carry-over balances for the resident coordinator system for the 2019–2024 period.

Table I.7
Carry-over balances by year for the resident coordinator system, 2019–2024

(Thousands of United States dollars)

	2019	2020	2021	2022	2023	2024 (as at 30 June)
Opening balance	–	75 896.1	86 172.5	39 213.7	46 228.2	42 217.1
Revenue recognized	228 374.1	203 815.9	209 936.8	198 542.3	228 082.2	116 480.5
Expenditure	149 811.7	191 884.3	206 670.0	225 725.4	209 193.9	103 071.4
Balance	78 562.4	87 827.7	89 439.3	12 030.6	65 116.5	55 626.2
Less: outstanding receivables	(2 666.3)	(1 655.2)	(8 225.6)	(7 802.4)	(22 899.4)	(20 890.7)
Cumulative cash balance	75 896.1	86 172.5	81 213.7	4 228.2	42 217.1	34 735.5
Less: operating reserve	–	–	(42 000.0)	42 000.0	–	–
Cumulative cash balance	75 896.1	86 172.5	39 213.7	46 228.2	42 217.1	34 735.5

Note: Some prior-period figures have been revised to reflect updated information.

I.34 For 2025, under the special purpose trust fund, the resident coordinator system expects to generate \$281.8 million of pooled funding, comprising \$154 million from voluntary contributions, \$77.5 million from the cost-sharing arrangement and \$50.3 million from the 1 per cent coordination levy (A/79/6 (Sect. 1), para. 1.350).

Staffing

I.35 Overall, 1,287 extrabudgetary posts are estimated for the special purpose trust fund in 2025, reflecting a net increase of 2 posts compared with 2024. The proposed post changes reflect: (a) the establishment of two Assistant Secretary-General posts, in Mali and the Sudan, for the resident coordinator and the humanitarian coordinator function, following the closure, respectively, of MINUSMA and UNITAMS (*ibid.*, para. 1.353); and (b) the reclassification of the resident coordinator and humanitarian coordinator post for Ethiopia from the D-2 to the Assistant Secretary-General level, in the light of the continuing challenging in-country context and complexity and the increased demand from the United Nations country team for coordination of both development and humanitarian activities in Ethiopia (*ibid.*, para. 1.361).

I.36 Upon enquiry, the Advisory Committee was informed that, as at 18 June 2024, a total of 37 sitting resident coordinators originated from UNDP, including 23 who had been appointed before the issuance of the administrative instruction on resident coordinator selection ([ST/AI/2022/1](#)), which came into effect in April 2022. It is specified in section 3.3 of the administrative instruction that the resident coordinator pool application process is open to internal applicants from United Nations system organizations as well as external applicants. The percentage of resident coordinators who originated from UNDP steadily decreased from 59 per cent at the end of 2018 to 28 per cent at present. The number of agencies represented in the resident coordinator track increased from 17 in 2019 to 25, and the number of external hires increased from 4 in 2019 to 10 as at May 2024.

I.37 The Advisory Committee also received, upon enquiry, an updated breakdown of the geographical representation of staff encumbering posts in the Professional and higher categories as at 30 June 2024 (see table I.8). **The Advisory Committee notes the continued imbalance of geographical representation of staff in the resident coordinator system, trusts that further efforts will be made to achieve a more equitable geographical representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect (see also [A/78/7](#), para. I.69).** The Committee further discusses equitable geographical representation in chapter I above.

Table I.8
Staff encumbering Professional posts of the resident coordinator system by region and by level for each component (as at 30 June 2024)

	ASG	D-2	D-1	P-5	P-4	P-3	Total
Country coordination							
African States	–	14	18	17	22	2	73
Asia-Pacific States	–	5	5	12	18	–	40
Eastern European States	–	3	4	5	5	–	17
Latin American and Caribbean States	–	4	9	9	5	–	27
Western European and other States	3	12	35	35	45	–	130
Subtotal, country coordination	3	38	71	78	95	2	287
Regional coordination							
African States	–	1	–	3	2	2	8
Asia-Pacific States	–	1	–	1	1	–	3
Eastern European States	–	–	–	–	2	1	3

	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>Total</i>
Latin American and Caribbean States	–	–	–	1	1	1	3
Western European and other States	–	3	1	2	3	2	11
Subtotal, regional coordination	–	5	1	7	9	6	28
Global coordination							
African States	–	–	–	2	2	–	4
Asia-Pacific States	–	–	–	–	4	3	7
Eastern European States	–	–	–	–	1	–	1
Latin American and Caribbean States	–	–	–	2	2	6	10
Western European and other States	–	–	2	3	7	2	14
Subtotal, global coordination	–	–	2	7	16	11	36
Executive direction and management							
African States	–	–	–	–	1	1	2
Asia-Pacific States	–	1	–	–	–	–	1
Eastern European States	–	–	–	–	–	1	1
Latin American and Caribbean States	1	–	–	–	–	–	1
Western European and other States	–	–	–	3	2	–	5
Subtotal, executive direction and management	1	1	–	3	3	2	10
Programme support							
African States	–	–	1	1	–	1	3
Asia-Pacific States	–	–	–	–	3	–	3
Eastern European States	–	–	–	–	3	–	3
Latin American and Caribbean States	–	–	–	–	1	–	1
Western European and other States	–	–	–	–	2	–	2
Subtotal, programme support	–	–	1	1	9	1	12
Total	4	44	75	96	132	22	373

Efficiency gains

I.38 Upon enquiry, the Advisory Committee was informed that a detailed update on system-wide efficiencies was provided in the report of the Secretary-General on the implementation of General Assembly resolution [75/233](#) on the quadrennial comprehensive policy review of operational activities for development of the United Nations system ([A/79/72-E/2024/12](#)), presented to the Economic and Social Council in May 2024. It is indicated in that report that a total of \$553 million in efficiency gains were reported for 2023, which corresponds to a 37 per cent increase from 2022 levels (\$405 million) and is more than the \$310 million annual savings originally estimated across all workstreams of the efficiency road map. This increase is attributed to entity-specific initiatives as well as system-wide efficiencies that have been agreed upon by United Nations Sustainable Development Group entities in the revised efficiency road map (2022–2024), which focuses on business operations strategies, common premises, common back offices and global shared services (*ibid.*, paras. 96 and 97).

I.39 It is indicated in the budget proposal that, in 2025, the resident coordinator system will accelerate the implementation of business operations strategies and the

consolidation of local and global operational functions into common back offices and global shared services, and expand the number of common premises to ensure greater efficiencies at the national level (A/79/6 (Sect. 1), para. 1.326 (e)). Upon enquiry, the Advisory Committee was informed that the first common back office was launched in January 2024 in Kenya, followed by the launch of expanded services in Brazil and Viet Nam in May 2024. According to the established methodology, the local services being consolidated spanned selected administrative, human resources, finance, ICT, logistics and procurement services. The next wave of common back offices was being reviewed and identified by the United Nations Sustainable Development Group, with the expectation that business efficiencies would be further optimized at the country level. Specific targets would be presented in the next efficiency road map, which would be formulated towards the end of 2024 for the next quadrennium. For global operational functions, the United Nations Sustainable Development Group Business Innovations Group had identified a range of location-independent prioritized services suitable for system-wide scale-up and consolidation at the global level. These included, for example, payments, payroll, human resources benefits and entitlements services managed by UNDP, UN Fleet, by WFP and UNHCR, the Booking Hub for UN Mobility, medical and wellness and UN Accommodation, by WFP, UN Web Buy Plus procurement services, by UNOPS, vehicle acquisition managed by the Secretariat, and the Digital Hub of Treasury Solutions, by UNHCR and UNDP. The United Nations Sustainable Development Group was currently reviewing the implementation experience to date, which would inform the approach and focus in the next efficiency road map.

I.40 The Advisory Committee was further informed that, since 2019, the resident coordinator system had continued on a path of gradual transition of service provision from UNDP to the Secretariat. The scope of UNDP service provision was reduced from \$204 million in 2019 to \$19 million in 2023. Effective 1 January 2024, service provision to resident coordinator offices was arranged locally through common back offices where activated, or through the establishment of local service-level agreements between resident coordinator offices and United Nations agencies, funds and programmes at the country level, complemented by Secretariat service providers.

I.41 The Advisory Committee notes the progress made to seek efficiencies, and trusts that further efforts will be made and an update will be provided in the next programme budget submission, including on the impact of the efficiency gains on the overall resource requirements of the resident coordinator system (see also A/78/7/Add.46, para. 26, and A/78/7, paras. I.56 and I.62).

I.42 Subject to the decision of the General Assembly on the report of the Secretary-General on the revised estimates relating to the proposed programme budget for 2024 for the resident coordinator system (A/78/753) (see para. I.29 above), the Advisory Committee recommends the approval of the proposal of the amount of \$13,442,500, representing the Secretariat share of the cost-sharing arrangement in the United Nations Sustainable Development Group.

Other matters

Entities under section 1

I.43 Upon enquiry, the Advisory Committee was informed that entities included under section 1 of the programme budget dealt with overall policymaking, direction and coordination. In the proposed programme budget for the biennium 1974–1975 (A/9006), which was the first budget presented in the form approved by the General Assembly in its resolution 3043 (XXVII) of 19 December 1972, section 1 comprised 14 entities. The number of entities under the section had increased over time, including from 18 to 24 in the past decade (see table I.9).

Table I.9
Information on the number of section 1 entities and the related resources for 2014–2024

(Thousands of United States dollars)

<i>Budget period</i>	<i>Number of entities under section 1</i>	<i>Approved resources for section 1</i>	<i>Total approved resources for the Secretariat under the regular budget</i>
2014–2015	18	119 229.3	5 659 361.5
2016–2017	18	117 372.9	5 620 221.6
2018–2019	21	140 514.9	5 873 652.3
2020	21	77 087.6	3 073 830.5
2021	21	78 809.4	3 224 724.1
2022	21	79 917.3	3 257 755.4
2023	23	86 769.4	3 396 308.3
2024	24	92 383.7	3 615 704.4

I.44 Upon enquiry, the Advisory Committee was informed that the regular budget proposal only reflected estimated consumption of extrabudgetary resources, for information purposes, to the extent that such resources supported the work of entities for which regular budget resources were proposed. “Stand-alone” extrabudgetary funded entities that did not receive assessed funding from the regular budget and whose resources did not directly fund the work of a regular budget entity were not included in the proposed programme budgets. Consequently, positions such as special advisers and special envoys who were appointed by the Secretary-General with a specific mandate but did not directly support the work of the relevant offices under section 1 were not reflected in the respective organization charts. However, the use of those extrabudgetary resources in support of the work of those offices was subject to review by the Board of Auditors and OIOS and reported in the respective reports. Furthermore, in some cases, the work of the entities was included in various reports of the Secretary-General to the General Assembly. For example, some activities of the Envoy of the Secretary-General on Technology were included in the February 2024 report of the Secretary-General to the Assembly and the Economic and Social Council on progress made in the implementation of and follow-up to the outcomes of the World Summit on the Information Society at the regional and international levels (A/79/62-E/2024/3). In response to its request for a comprehensive table listing all Under-Secretary-General and Assistant Secretary-General posts and positions financed through extrabudgetary resources, along with information on mandates and the post and non-post resources that they oversee, the Committee was informed that the information would require additional time to compile. **The Advisory Committee trusts that a comprehensive table listing all Under-Secretary-General and Assistant Secretary-General posts and positions financed through extrabudgetary resources, along with information on mandates and the related post and non-post resources, will be provided in the next budget submission.**

I.45 Upon enquiry, the Advisory Committee was informed that the organization charts for section 1 included in the proposed budget provided an indication of the structure and the staffing establishment of the different offices or departments, not of the reporting lines to the Secretary-General. Even where there was no visual representation of a reporting line, the heads of all offices and departments ultimately reported to the Secretary-General, irrespective of their budget section or funding source, and were accountable for their performance and management of the respective entities. Performance was managed through the compacts signed by heads of entities and monitored by the Management Performance Board. Delegation of authority was

granted through delegation instruments, and its use was monitored through the key performance indicators and management dashboards. **The Advisory Committee sees merit in a clearer and more comprehensive visualization of direct and indirect reporting lines for all entities under section 1, including those financed exclusively through extrabudgetary funds, and trusts that an enhanced and comprehensive organization chart will also be included in the next budget submission.** The Committee further discusses related matters in chapter I above.

Equitable geographical representation

I.46 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of the 140 staff encumbering regular budget funded posts in the Professional and higher categories, 61 staff were from Western European and other States, 28 from African States, 22 from Latin American and Caribbean States, 20 from Asia-Pacific States and 9 from Eastern European States. In the Executive Office of the Secretary-General, 42 staff encumbering posts at the Professional level and above funded from the regular budget were nationals of 28 Member States from all five regional groupings. A total of 11 staff, or 26 per cent, were from overrepresented countries. With respect to expected retirements under section 1, the Committee was further informed that 29 staff members encumbering regular budget posts in the Professional and higher categories were expected to reach the mandatory retirement age in the next 10 years, including 11 in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff under section 1, trusts that further efforts will be made to achieve a more equitable geographical representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect (see also A/78/7, para. I.69).** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

I.47 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of the 237 staff encumbering regular budget funded posts, 160, or 67.5 per cent, were women and 77, or 32.5 per cent, were men. The Committee further discusses gender balance in chapter I above.

Section 2

General Assembly and Economic and Social Council affairs and conference management

Regular budget	
Appropriation for 2023	\$348,510,900
Expenditure for 2023	\$328,903,200
Appropriation for 2024	\$371,756,700
Expenditure as at 30 June 2024	\$173,984,300
Proposal for 2025	\$370,661,600

Extrabudgetary resources	
Available for 2023	\$30,411,600
Expenditure for 2023	\$21,469,900
Estimate for 2024	\$27,304,400
Expenditure as at 30 June 2024	\$11,125,500
Projected for 2025	\$27,304,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

I.48 Regular budget resources requested by the Secretary-General for section 2 for 2025 amount to \$370,661,600 before recosting and reflect a decrease of \$1,095,100, or 0.6 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 2), para. 2.191 and tables 2.43 and 2.46 (1)). Upon enquiry, the Advisory Committee was informed that the appropriation for 2024 of \$371,756,700 comprises \$366,883,000 for the original proposed programme budget and \$4,873,700 for programme budget implications and revised estimates from decisions of legislative bodies, and that such requirements may also arise in 2025. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table I.19. The Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on the report of the Secretary-General entitled “Revised estimates: effect of changes in rates of exchange and inflation”.

I.49 The Secretary-General attributes the net decrease of \$1,095,100 to the following factors (ibid., paras. 2.194–2.196 and tables 2.43 and 2.46 (1)):

(a) Technical adjustments, reflecting a net decrease of \$6,304,100, related primarily to the removal in 2025 of non-recurrent provisions in support of new and expanded mandates from the General Assembly for:

(i) New York: subprogramme 2, Planning and coordination of conference services (\$3,925,100), subprogramme 4, Meetings and publishing services (\$216,800), and programme support (\$5,100);

(ii) Geneva: subprogramme 2, Planning and coordination of conference services (\$1,921,000), offset in part by adjustments (\$1,036,400) relating to the consolidation of resources to implement mandates of the Human Rights Council pursuant to paragraph 7 of Assembly resolution 78/252;

(iii) Vienna: conference management (\$541,000);

(iv) Nairobi: subprogramme 2, Planning and coordination of conference services (\$731,500);

(b) New and expanded mandates, reflecting a net increase of \$5,255,200, primarily for:

(i) New York: subprogramme 1, General Assembly and Economic and Social Council affairs (\$68,100), for the development of an online searchable repository in support of the revitalization of the work of the Assembly (resolution 77/335); subprogramme 3, Documentation services (\$1,870,800), for various additional documentation requirements in support of various Assembly mandates; and subprogramme 4, Meetings and publishing services (\$390,400), for various additional interpretation requirements;

(ii) Geneva: subprogramme 2, Planning and coordination of conference services (\$1,266,800), for requirements pursuant to resolutions adopted by the Human Rights Council and additional requirements in support of Assembly mandates;

(iii) Vienna: conference management (\$951,100) for the follow-up to the Fourteenth United Nations Congress on Crime Prevention and Criminal Justice and preparations for the Fifteenth United Nations Congress on Crime Prevention and Criminal Justice (resolution [78/223](#));

(iv) Nairobi: subprogramme 2, Planning and coordination of conference services (\$708,000), for additional requirements in support of the seventh session of the United Nations Environment Assembly, in 2025, pursuant to resolution [73/260](#) and Environment Assembly draft decision 6/L.3;

(c) Other changes, reflecting a net decrease of \$46,200, primarily for:

(i) Policymaking organs: a decrease under contractual services, offset in part by an increase under furniture and equipment; and executive direction and management: a decrease under other staff costs, contractual services and general operating expenses, offset in part by increases under travel of staff, supplies and materials, and furniture and equipment;

(ii) New York: subprogramme 2, Planning and coordination of conference services, a decrease under other staff costs, general operating expenses, supplies and materials, and furniture and equipment, offset in part by an increase under contractual services; subprogramme 3, Documentation services, comprising decreases related to the abolishment of two General Service (Other level) posts (Language Reference Assistant and Administrative Assistant) and contractual services, offset by corresponding increases under other staff costs, supplies and materials, and improvement of premises (Albano building); subprogramme 4, Meetings and publishing services, comprising decreases related to the proposed outward reassignment of a P-2 post of Associate Publishing Officer to programme support, other staff costs, and general operating expenses, offset by corresponding increases under contractual services, supplies and materials, and furniture and equipment;

(iii) Geneva: subprogramme 2, Planning and coordination of conference services, an increase under contractual services, offset in part by a decrease under other staff costs relating to the redeployment of resources to Administration, Geneva (section 29E); subprogramme 3, Documentation services, comprising a decrease relating to the abolishment of one post of Editorial and Desktop Publishing Assistant (General Service (Other level)); subprogramme 4, Meetings and publishing services, comprising a decrease relating to the abolishment of one post of Documents Management Assistant (General Service (Other level));

(iv) New York: programme support, increases related to the inward reassignment of a P-2 post as Associate Information Systems Officer from subprogramme 4 in New York, other staff costs and contractual services, offset in part by decreases under general operating expenses, supplies and materials, and furniture and equipment.

I.50 Upon enquiry, the Advisory Committee was provided with updated information on the redeployment between budget lines for section 2, as well as between the subprogrammes for the four duty stations, as follows: (a) in 2023, of the approved budget of \$348,510,900, with an allotment of \$348,730,200, a net amount of \$219,300 was redeployed from other staff costs, contractual services, and supplies and equipment, primarily to general operating expenses, furniture and equipment, and travel of staff; and (b) as at 31 May 2024, of the approved budget of \$371,756,700,

with an allotment of \$337,044,700, a net amount of \$34,712,000 had been redeployed from seven budget lines, mostly from other staff costs, contractual services, and grants and contributions, primarily to general operating expenses.

I.51 Upon enquiry, the Advisory Committee was informed that, due to the liquidity situation, funding available for 2024 was 90.7 per cent of the approved budget, with three main areas impacted: (a) documentation: the six-week compliance rate to simultaneously issue parliamentary documents in the official languages could not be adhered to, and document backlogs could not be processed due to the inability to hire external staff in New York; (b) interpretation and verbatim reporting: at most, 60 to 65 weekly meetings with interpretation can be accommodated, but there are no resources for lunchtime or after-hours meetings, such as evening side events; and (c) staffing: high vacancy rates persist, mostly in the French, Russian and Spanish language services. In view of the hiring freeze, however, 86 posts (24 in Geneva, 7 in Nairobi, 52 in New York and 3 in Vienna) had been submitted for the Controller's exceptional approval in late 2023. In addition, the Department for General Assembly and Conference Management is recruiting language professionals and specialists on a temporary basis during high workload periods and to replace retiring staff. The Committee discusses the liquidity situation in chapter I above.

I.52 **The Advisory Committee notes that, so far in 2024, more resources were redeployed between budget lines than during all of 2023. The Committee trusts, once again, that every effort will be made to mitigate significant shifts of resources and that future budgets will reflect actual needs (see also A/78/7, para. I.76 and tables I.14 and I.15, A/77/7, para. I.44 and table I.10, and A/76/7 and A/76/7/Corr.1, para. I.47 and table I.7).** The Advisory Committee discusses the redeployment of resources between budget lines in chapter I above.

Table I.10
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	1 590	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 426 P-4, 333 P-3, 11 P-2/1, 74 GS (PL), 497 GS (OL) and 12 LL
Proposal for 2025	1 586	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 426 P-4, 333 P-3, 11 P-2/1, 74 GS (PL), 493 GS (OL) and 12 LL
Abolishment	(4)	2 GS (OL) in subprogramme 3 in New York, 1 GS (OL) in subprogramme 3 in Geneva and 1 GS (OL) in subprogramme 4 in Geneva
Reassignment	–	1 GS (PL) within subprogramme 4 in New York, 1 P-5 within subprogramme 4 in Geneva and 1 P-2/1 from subprogramme 4 to programme support in New York
Extrabudgetary		
Estimated for 2024	78	1 D-1, 2 P-5, 5 P-4, 4 P-3, 1 GS (PL), 2 GS (OL) and 63 GS (LL)
Estimated for 2025	78	1 D-1, 2 P-5, 5 P-4, 4 P-3, 1 GS (PL), 2 GS (OL) and 63 GS (LL)
Jointly financed budget (Vienna)		
Approved for 2023	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL) and 90 GS (OL)
Projected for 2024	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL) and 90 GS (OL)
Redeployment	–	1 GS (OL) from subprogramme 3 to subprogramme 2 and 1 GS (OL) from subprogramme 4 to subprogramme 3

Comments and recommendations on posts

I.53 The proposed resources for posts for 2025 amount to \$276,281,300 before recosting, which reflects a decrease of \$453,800 compared with the appropriation for 2024. The resources would provide for 1,586 posts (1,007 Professional and higher categories; and 579 General Service and related categories, including 12 Local level) (A/79/6 (Sect. 2), para. 2.196, tables 2.44, 2.45, 2.47 (1) and 2.48 and annex II), reflecting:

(a) The abolishment of four posts (General Service (Other level)), namely one Language Reference Assistant and one Administrative Assistant in New York, subprogramme 3, Documentation services; one Editorial and Desktop Publishing Assistant in Geneva, subprogramme 3, Documentation services; and one Documents Management Assistant in Geneva, subprogramme 4, Meetings and publishing services;

(b) The reassignment of three posts, namely one post of Senior Programme Management Officer (P-5) as Chief of Section, Conference Services, within Geneva, subprogramme 4, Meetings and publishing services; one post of Associate Publishing Officer (P-2) in New York, subprogramme 4, Meetings and publishing services, to programme support as Associate Information Systems Officer; and one post of Documents Distribution Assistant (General Service (Principal level)) as Senior Information Systems Assistant within New York, subprogramme 4, Meetings and publishing services;

(c) The redeployment of two cost-shared posts (General Service (Other level)), which are not part of the approved staffing table under section 2 but under section 29F, Administration, Vienna, namely, one post of Editorial and Desktop Publishing Assistant (General Service (Other level)) as Meetings Services Assistant from Vienna, subprogramme 3, Documentation services, to Vienna, subprogramme 2, Planning and coordination of conference services; and one post of Desktop Publishing Assistant (General Service (Other level)) as Language Service Assistant from Vienna, subprogramme 4, Meetings and publishing services, to Vienna, subprogramme 3, Documentation services.

Vacant posts

I.54 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were 269 vacant posts (excluding posts in Vienna financed on a cost-shared basis), comprising 150 in the Professional and higher categories (1 D-2, 16 P-5, 58 P-4, 70 P-3 and 5 P-2) and 119 in the General Service and related categories (9 General Service (Principal level), 107 General Service (Other level) and 3 Local level), including 5 General Service (Other level) posts that had been vacant for longer than 24 months.

I.55 The Advisory Committee notes that a significant number of posts remain vacant and recommends that the General Assembly request the Secretary-General to fill the vacant posts as soon as possible, in particular in the interpretation and translation services (see also paras. I.66 and I.71 below). 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 budget submission. The Advisory Committee discusses posts vacant for 24 months or longer in chapter I above.

Vacancy rates

I.56 Upon enquiry, the Advisory Committee received updated information on the approved posts and actual average vacancy rates for 2023 and from January to June 2024, as well as the proposed posts and vacancy rates for 2025, as reflected in

table I.11. The Committee also received updated information on the vacancy rates for 2023 and 2024, and proposed for 2025, by duty station, as reflected in table I.12. The Committee notes that the average vacancy rate from January to June 2024 and actual vacancy rate as at 30 June 2024 for the Professional and higher categories were 14.0 per cent and 14.9 per cent, respectively, and that a rate of 12.3 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 19.9 per cent and 20.4 per cent, respectively, while a rate of 17.0 per cent is proposed for 2025. The Committee discusses vacancy rates in chapter I above.

Table I.11
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	1 007	12.7	13.4	13.3	1 007	1 007	859	12.3	14.0	14.9	1 007	12.3
General Service and related	585	15.9	18.4	20.5	583	583	465	19.9	19.9	20.4	579	17.0

Table I.12
Budgeted vacancy rates by duty station, 2023–2025
(Percentage)

Category	New York	Geneva	Nairobi	Vienna ^a
	<i>2023</i>			
Professional and higher	12.7	12.7	12.7	12.7
General Service and related	15.9	15.9	15.9	15.9
	<i>2024</i>			
Professional and higher	12.3	12.3	12.3	10.6
General Service and related	17.0	17.0	17.0	10.8
	<i>2025 proposed</i>			
Professional and higher	12.3	12.3	12.3	10.6
General Service and related	17.0	17.0	17.0	10.8

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

Special post allowance

I.57 As at 30 June 2024, four posts (2 P-4 and 2 P-2) had been filled by staff in receipt of special post allowance, including one post (P-2) for longer than one year. The Advisory Committee discusses the use of the special post allowance in chapter I above.

I.58 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

I.59 The proposed non-post resources for 2025 amount to \$94,380,300, reflecting a net decrease of \$641,300, or 0.7 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 2), table 2.43), due mainly to technical adjustments (\$6,304,100) and other changes (\$46,200), offset in part by increases under new and expanded mandates (\$5,255,200), as outlined in paragraph I.49 above.

Supplies and materials

I.60 The proposed resources for supplies and materials for 2025 amount to \$199,800, representing a decrease of \$151,200, or 43 per cent, compared with the resources approved for 2024. Expenditure in 2023 amounted to \$129,100, against the appropriation of \$373,200, and was \$40,600, or 11.6 per cent, as at 30 June 2024, against the appropriation of \$351,000. **Taking into account the patterns of expenditure in 2023 and so far in 2024, the Advisory Committee recommends a reduction of 5 per cent (\$10,000) to the proposed resources for supplies and materials for 2025.**

Resources for documentation services in New York

I.61 Regarding subprogramme 3, Documentation services, New York, the Advisory Committee was provided, upon enquiry, with a breakdown of the proposed 2025 post and non-post resources of \$99,136,400, an increase of \$1,870,800, or 1.9 per cent, compared with the approved resources of \$97,265,600 in 2024. Expenditure in 2023 amounted to \$85,589,300 (see table I.13). The Committee was informed that the liquidity measures had led to the lower expenditure in 2023 and that the amount spent therefore could not be used as a baseline for the increased requirements for 2025.

Table I.13

Resources for subprogramme 3, Documentation services, New York

(Thousands of United States dollars)

Budget class	2023 approved	2023 expenditure	2024 approved	New and expanded mandates	Other changes	Total changes	2025 estimate (before recosting)	Variance (2023 expenditure vs. 2025 estimate)	Comment on variance
Posts	85 484.5	79 771.3	90 230.6	0.0	(182.0)	(182.0)	90 048.6	10 277.3	Standard salary cost increased from 69.1 per cent to 87.6 per cent with post adjustment effective February 2024
Other staff	1 463.1	3 634.6	2 366.4	1 870.8	2 002.7	3 873.5	6 239.9	2 605.3	New mandates (\$1.87 million) plus distribution of resources from subprogramme 2 to subprogramme 3
Travel of staff	–	9.4	0.0	0.0	0.0	0.0	0.0	(9.4)	Reduction in travel requirement due to use of technologies
Contractual services	4 518.4	1 793.2	4 668.6	0.0	(1 823.1)	(1 823.1)	2 845.5	1 052.3	Distribution of resources to align the budget proposal with the actual pattern of expenditures

<i>Budget class</i>	<i>2023 approved</i>	<i>2023 expenditure</i>	<i>2024 approved</i>	<i>New and expanded mandates</i>	<i>Other changes</i>	<i>Total changes</i>	<i>2025 estimate (before recosting)</i>	<i>Variance (2023 expenditure vs. 2025 estimate)</i>	<i>Comment on variance</i>
General operating expenses	–	3.3	0.0	0.0	0.0	0.0	0.0	(3.3)	Reduced requirements
Supplies and materials	–	0.7	0.0	0.0	0.8	0.8	0.8	0.1	
Furniture and equipment	–	376.0	0.0	0.0	0.0	0.0	0.0	(376.0)	Reduced because most of the laptops were purchased in 2023
Improvement of premises	–	1.3	0.0	0.0	1.6	1.6	1.6	0.3	
Other expenditure	–	(0.5)	0.0	0.0	0.0	0.0	0.0	0.5	
Total	91 466.0	85 589.3	97 265.6	1 870.8	0.0	1 870.8	99 136.4	13 547.1	

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

Other matters

Equitable geographical representation

I.63 As at 30 June 2024, of the incumbents of 857 posts, comprising geographical and non-geographical posts, in the Professional and higher categories, 411 (48 per cent) originated from Western European and other States, 185 (21 per cent) from Asia-Pacific States, 127 (15 per cent) from Eastern European States, 101 (12 per cent) from African States and 33 (4 per cent) from Latin American and Caribbean States. As at the same date, of the incumbents of 106 geographical posts in all four duty stations in the Professional and higher categories, 46 (43 per cent) originated from Western European and other States, 25 (24 per cent) from Asia-Pacific States, 13 (12 per cent) from African States, 13 (12 per cent) from Eastern European States and 9 (9 per cent) from Latin American and Caribbean States. The Advisory Committee was also informed that, as at 30 June 2024, 300 language professionals were on general temporary assistance and on temporary assistance to meetings positions, and that such posts are defined as language positions and not subject to the system of desirable ranges, as noted in the most recent resolution of the General Assembly on the pattern of conferences (resolution 78/245). Furthermore, in order to attract a wide range of applicants, the Department for General Assembly and Conference Management continues to pursue outreach activities, such as advertising through the United Nations Careers portal and social media, as well as regular dissemination of job opportunities to some 300 women's organizations and to permanent missions of unrepresented and underrepresented Member States (see also A/78/7, paras. I.81–I.93). The Committee was furthermore informed that 511 staff members in the Department on posts under the regular budget and jointly financed activities will reach their mandatory retirement age in the next 10 years, including 249 staff members in the next 5 years. **The Advisory Committee notes that language positions are not subject to the system of desirable ranges. The Committee notes also the continued imbalance of geographical representation of geographical posts at the Department for General Assembly and Conference Management, trusts that efforts will continue to achieve a more equitable geographical representation of Member States among staff and considers that vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Advisory Committee discusses equitable

geographical representation, also in connection with workforce planning, in chapter I above.

Supporting work processes with technology and impact on productivity and workload

I.64 The Advisory Committee recalls that the General Assembly, in paragraph 8 of its resolution [75/252](#), welcomed the increased throughput productivity of the translation services at all duty stations, underlined that these productivity gains were enabled over the years by new working methods and technologies, justifying revising the current notional workload standards approved in the pre-computer era by the Assembly, and decided to increase the workload standards for the translation services to 5.8 pages per day.

I.65 The information provided, upon enquiry, to the Advisory Committee with respect to productivity trends and the throughput productivity for translation services over the past five years, since 2019 and as at 30 June 2024, indicates that the translators at the four duty stations have so far averaged a daily output of 2,105 words, or 6.4 pages, ranging from 6.1 pages in New York, 6.3 pages in Nairobi and 6.4 pages in Geneva to a high of 6.7 pages in Vienna.

I.66 The Advisory Committee was informed that there are currently 27 posts with functions directly related to data analysis and data management, namely 21 posts in New York (1 D-1, 1 P-5, 3 P-4, 1 P-2 and 15 General Service) and 6 posts in Vienna (1 P-5, 4 P-3 and 1 General Service) and that related skills are routinely included in the job profiles for advertised positions. In that connection, the Committee notes that the use of technology in support of meetings, documentation and language services, including translation, has contributed to a successful culture of efficiency in the Department for General Assembly and Conference Management by means of collaborative platforms enabling real-time communication and coordination regardless of geographical location, including eLUNa for translation services, as well as other platforms, such as gDoc, gText, gMeets, eAPG and gData. The Committee was informed that machine translation systems in particular have helped to improve translation and other documentation services, as evidenced by the recent independent evaluation of eLUNa, in which it was concluded, inter alia, that the potential for progression remains high and much better results could be obtained, indicating that translation services could work even more efficiently, for example by utilizing to a higher degree the capability of eLUNa to recycle documents by implementing, between 2023 and 2026, a reprise methodology and applying a higher level of reprise discount for heavily recycled cyclical documents, leading to increased efficiencies. In the evaluation, it was also concluded that the introduction of reprise methodology would result in notional annual savings for the four duty stations, as follows: 2023 (actual): \$13.7 million; 2024 (projected): \$20.3 million; and 2025 (projected): \$25.2 million. The Committee was furthermore informed that translation productivity is dependent on available staffing and the workload received and that any adjustment of the workload standard mandated by the aforementioned General Assembly resolution would require an understanding of the impact of AI and machine learning tools.

I.67 The Advisory Committee recalls the related information provided to it by the Secretariat in connection with the proposed programme budget for 2024 ([A/78/7](#), paras. I.98–I.100), in particular with regard to the new reprise methodology, or the use of recycled text, to be implemented over three years, until mid-2026, which is expected to result in savings over time. The Committee notes that translation services at all duty stations have successfully exceeded the workload standard of 5.8 pages mandated by the General Assembly in its resolution [75/252](#). The Committee looks forward to further analysis, as well as resource and workload implications vis-à-vis the existing workload standard,

once experience has been gained and lessons learned become available following the aforementioned implementation of the new reprise, or recycled text, methodology, in the context of the proposed programme budget for 2026 and in the report of the Secretary-General on the pattern of conferences during the main part of the eighty-first session of the Assembly, as appropriate. The Advisory Committee further discusses the use of technologies, including AI and machine learning, also in the context of workload standards and the culture of efficiency, in chapter I above.

Equal treatment of official languages and multilingualism, including sign language interpretation

I.68 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 provided with equally favourable working conditions and resources, with a view to achieving the maximum quality of services, with full respect for the specificities of the six official languages and taking into account their respective workloads. In that connection, the Committee was informed, upon enquiry, that the current liquidity situation, and the related hiring freeze, has led to high vacancy rates, in particular in the French, Russian and Spanish language services, especially in New York and Nairobi. The Committee was informed that, as a mitigation measure, the Interpretation Section in Vienna therefore identifies any required language needs prior to meetings and, should no participants speak a particular language for part or the entirety of a meeting, the interpretation team for that language is assigned to another meeting, thereby ensuring the efficient and effective use of resources.

I.69 Upon enquiry, the Advisory Committee was informed that the implementation of the United Nations Strategic Framework on Multilingualism, launched in March 2024, is a Secretariat-wide effort and that related communications had been sent to Member States, the Senior Management Group, member organizations of CEB, the network of focal points for multilingualism and staff. Furthermore, ongoing discussions with Secretariat entities had been initiated, bearing in mind liquidity-related constraints and the impact on multilingualism.

I.70 Upon enquiry, the Advisory Committee was informed that the United Nations Disability Inclusion Strategy not only includes raising awareness and support in meeting rooms, such as accessible seating and the provision of parliamentary documentation, official records and publications in screen reader-accessible formats, but also ensures the provision of language-related services, namely International Sign language interpretation when mandated, subject to cost recovery, and Braille printing on demand (see also [A/78/7](#), para. I.111).

I.71 The Advisory Committee reiterates that the interpretation and translation capacities in all official languages at the main duty stations should be given equally favourable working conditions and resources, including standardized equipment. The Committee trusts that the Secretary-General will provide information on any potential gap to the General Assembly at the time of its consideration of the present report and in the next budget submission (see also [A/78/7](#), para. I.96, [A/77/7](#), para. I.55, [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 trusts that information on the implementation of the newly launched Strategic Framework on Multilingualism will be provided to the Assembly at the time of its consideration of the present report, as well as in future budget submissions. Furthermore, the Committee trusts that the implementation of the Disability Inclusion Strategy will continue, also with a view to ensuring that hearing-impaired persons have access to International Sign language

interpretation or specific national sign language interpretation in all official languages when mandated, subject to cost recovery. The Advisory Committee discusses multilingualism in chapter I above.

Extrabudgetary resources

I.72 In 2025, extrabudgetary resources are projected to amount to \$27,304,400, unchanged compared with the 2024 estimate, providing, inter alia, for the continued funding of 78 posts (A/79/6 (Sect. 2), table 2.47 (2)). Upon enquiry, the Advisory Committee was provided with the estimated extrabudgetary resources by source of funding for 2025, as reflected in table I.14, showing that, of the \$27,304,400, an amount of \$24,281,100, or 89 per cent, originates from cost-recovery funds.

Table I.14

Estimated extrabudgetary resources by component/subprogramme and projected source of funding for 2025

(Thousands of United States dollars)

Component/subprogramme	Estimated source of funding				2025 (total)
	Trust fund for German language translation (32GTA)	Trust fund in support of General Assembly and conference management services (digitization) (32ACM)	Cost-recovery funds (10RCR)	Programme support fund (62GCM)	
Conference management, New York					
Subprogramme 1. General Assembly and Economic and Social Council affairs					
Subprogramme 2. Planning and coordination of conference services			356.1		356.1
Subprogramme 3. Documentation services	2 420.8		516.6		2 937.4
Subprogramme 4. Meetings and publishing services		500.0	2 052.3		2 552.3
Conference management, Geneva					
Subprogramme 2. Planning and coordination of conference services			509.8		509.8
Subprogramme 3. Documentation services			1 100.0		1 100.0
Subprogramme 4. Meetings and publishing services			2 474.7		2 474.7
Conference management, Vienna					
Subprogramme 2. Planning and coordination of conference services			400.0		400.0
Subprogramme 3. Documentation services			700.0		700.0
Subprogramme 4. Meetings and publishing services			400.0		400.0
Conference management, Nairobi					
Subprogramme 2. Planning and coordination of conference services			2 439.3		2 439.3
Subprogramme 3. Documentation services			3 351.4		3 351.4
Subprogramme 4. Meetings and publishing services			3 739.9		3 739.9
Programme support			6 241.0	102.5	6 343.5
Total	2 420.8	500.0	24 281.1	102.5	27 304.4

Organization of meetings and related cost recovery

I.73 The Advisory Committee recalls that the General Assembly, in its resolution [77/262](#), endorsed the Committee's observations that the provision of hybrid and virtual meetings requires a mandate from the Assembly along with approved legal parameters and technical requirements, and 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 ([A/78/7](#), para. I.106).

I.74 Upon enquiry, the Advisory Committee was informed that non-calendar meetings and side events are subject to cost recovery. The Committee was provided with information on the use of United Nations premises for non-calendar meetings and side events, as reflected in table I.15, showing that related requests increased from 14,504 meetings in 2022 to 21,916 meetings in 2023 and that, as at 30 June 2024, 10,943 such meetings and events had taken place.

Table I.15
Number of non-calendar meetings, by duty station

	2019	2020	2021	2022	2023	2024 (as at 30 June)
New York	9 557	1 863	1 993	3 693	5 025	2 152
Geneva	9 347	2 671	2 868	4 638	5 313	2 651
Vienna	6 193	2 788	2 105	3 219	6 345	3 466
Nairobi	5 228	839	584	2 954	5 233	2 674
Total	30 325	8 161	7 550	14 504	21 916	10 943

I.75 As shown in table I.16, the Advisory Committee was informed that, in 2023, the Department provided various conference services for 6,263 non-calendar meetings at a total cost of \$23,687,933, which has been recovered in full (see also *ibid.*, para. I.104).

Table I.16
Cost recovery from the provision of non-calendar meetings in 2023
(United States dollars)

Duty station	Non-calendar meetings with recovered costs	Cost-recovery revenue	Nature of the services provided	Use of the revenue
New York	134	7 468 588	Meeting planning, management services, documentation, translation, text-processing, interpretation, print reproduction and meetings services, service-level agreements with users of global applications	The collected revenue is used to support the functions of meeting planning, management services, documentation, interpretation, print reproduction, translation and text-processing, to develop, support and maintain the systems and applications enabling conference services
Geneva	608	3 823 768	Documentation, meeting planning, management services, editorial, interpretation, printing and reproduction, and publishing services	The collected revenue is utilized to support the functions of documentation, meeting planning, management services, editorial, interpretation, printing and reproduction, and publishing

<i>Duty station</i>	<i>Non-calendar meetings with recovered costs</i>	<i>Cost-recovery revenue</i>	<i>Nature of the services provided</i>	<i>Use of the revenue</i>
Vienna	288	1 761 312	Meeting planning, editorial, translation, print reproduction and interpretation services	The collected revenue is utilized to support the functions of meeting planning, editorial, translation, print reproduction and interpretation
Nairobi	5 233	10 634 265	Documentation, meeting planning, management services, editorial, interpretation, printing and reproduction, and publishing services	The collected revenue is utilized to support the functions of documentation, meeting planning, management services, editorial, interpretation, printing and reproduction, and publishing
Total	6 263	23 687 933		

I.76 Regarding extrabudgetary conferences at the four duty stations, the Advisory Committee was informed that all related costs in the amount of \$18,655,253 had been recovered, as shown in table I.17.

Table I.17

Amounts recovered for extrabudgetary conferences in 2023

(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	5 735 412	100	100
Geneva	2 911 052	100	100
Nairobi	9 130 187 ^b	100	100
Vienna	878 601	100	100
Total	18 655 253	100	100

^a Reflects the amounts recovered for costs incurred and utilized to provide extrabudgetary conference services, inclusive of costs for enabling functions.

^b The amount recovered includes the deferred services. If adjusted, the cost recovered for services delivered in 2023 would be \$9,043,136 for Nairobi.

I.77 **The Advisory Committee trusts that the Secretary-General will continue to include in future budget submissions a detailed breakdown by duty station of the amounts recovered in connection with various meetings and events.** The Advisory Committee discusses cost recovery, also in the context of conferences and meetings, in chapter I above.

Printing of documents

I.78 The Advisory Committee recalls that the availability of official documents is limited to Secretariat officials, in accordance with information circular [ST/IC/2019/7 \(A/78/7, para. I.110\)](#). Upon enquiry, the Committee was informed that the Department for General Assembly and Conference Management does not print documents unless requested to do so. The Committee was also provided with the following related information, as at 31 May 2024:

(a) Geneva: \$456,000 for operating expenditures for printing services (print-on-demand);

(b) Nairobi: \$39,000 for printing services (print-on-demand). Since 2014, there have been zero requests for printing of parliamentary documentation;

(c) New York: for 2023, \$39,539 for printing services (print-on-demand). Of 193 Member States, 53 currently receive daily hard copies, with many Member States opting for only one document copy and in only one language, compared with 56 Member States receiving hard copies in 2023 (ibid.);

(d) Vienna: \$1,000 for printing services.

Table I.18

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

(Thousands of United States dollars)

	Regular budget					Other assessed ^a					Extrabudgetary					Total					
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 expenditure	2023 estimate	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 expenditure	2023 estimate	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 expenditure	2023 estimate	2024 estimate	2025 estimate	Variance (2024– 2025)
Posts	46 864.0	46 107.8	51 003.7	23 287.7	52 461.5	1 457.8	4 229.6	4 934.5	4 774.7	5 215.0	440.3	162 240.6	181 148.1	171 294.9	172 700.3	1 405.4	212 578.0	232 946.6	227 073.5	230 376.8	3 303.3
Other staff costs	2 758.6	2 207.0	3 393.7	1 326.1	3 756.5	362.8	476.4	476.0	471.4	485.0	13.6	14 144.0	11 733.6	10 694.9	9 776.9	(918.0)	16 827.4	14 968.2	14 560.0	14 018.4	(541.6)
Non-staff compensation	2 622.0	2 439.6	3 225.0	1 257.3	3 225.0	–	–	–	–	–	–	125.4	136.0	132.0	132.0	–	2 565.0	2 758.0	3 357.0	3 357.0	–
Hospitality	111.8	101.7	114.7	12.5	114.7	–	–	–	–	–	–	168.1	1 264.4	1 107.9	1 104.4	(3.5)	269.8	1 376.2	1 222.6	1 219.1	(3.5)
Consultants	428.9	767.5	593.1	529.9	1 343.8	750.7	271.0	427.2	333.5	321.5	(12.0)	7 235.1	23 462.2	25 095.7	24 941.1	(154.6)	8 273.6	24 318.3	26 022.3	26 606.4	584.1
Travel of representatives	7 557.3	6 790.3	7 340.3	4 323.7	7 249.5	(90.8)	–	–	–	–	–	299.9	93.2	95.0	95.0	–	7 090.2	7 650.5	7 435.3	7 344.5	(90.8)
Travel of staff	1 743.5	1 792.6	1 920.9	1 554.3	2 079.3	158.4	117.6	115.7	221.7	210.2	(11.5)	9 433.6	14 026.5	15 311.0	14 706.5	(604.4)	11 343.8	15 885.7	17 453.6	16 996.0	(457.5)
Contractual services	4 752.4	4 147.4	4 942.2	3 850.8	6 065.6	1 123.4	3 946.8	3 892.6	4 156.9	4 152.2	(4.7)	19 372.6	34 800.1	38 928.6	39 222.1	293.6	27 466.8	43 445.1	48 027.7	49 439.9	1 412.3
General operating expenses	764.6	577.3	818.5	461.6	828.9	10.4	140.8	101.8	131.3	131.5	0.2	26 076.0	35 647.3	47 692.6	46 884.2	(808.4)	26 792.3	36 513.7	48 642.4	47 844.6	(797.8)
Supplies and materials	135.7	23.0	127.8	8.5	129.2	1.4	21.0	10.5	10.5	10.5	–	732.0	2 020.3	1 627.6	1 758.7	131.1	775.9	2 166.5	1 765.9	1 898.4	132.5
Furniture and equipment	120.4	150.6	138.6	13.5	165.1	26.5	–	0.6	0.6	0.6	–	1 483.7	4 378.9	3 129.2	2 418.0	(711.2)	1 634.3	4 499.9	3 268.4	2 583.7	(684.7)
Grants and contributions	18 910.2	18 898.3	18 765.1	18 672.9	18 765.1	–	–	–	–	–	–	29 381.9	31 161.0	25 914.4	24 743.8	(1 170.6)	48 282.0	50 071.2	44 679.5	43 508.9	(1 170.6)
Improvement of premises	–	1.6	–	2.3	–	–	–	–	–	–	–	–	2.0	–	–	–	1.6	2.0	–	–	–
Other	–	0.8	–	–	–	–	–	–	–	–	–	62.2	73.5	195.9	93.0	(102.8)	63.0	73.5	195.9	93.0	(102.8)
Total	86 769.4	84 005.6	92 383.6	55 301.1	96 184.2	3 800.6	9 203.2	9 958.9	10 100.6	10 526.5	425.9	270 755.1	339 947.1	341 219.7	338 576.0	(2 643.6)	363 963.8	436 675.4	443 704.0	445 286.7	1 582.7

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

Table I.19
Section 2, General Assembly and Economic and Social Council affairs and conference management: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	260 423.4	257 097.5	276 735.1	132 338.7	276 281.3	(453.8)	5 728.5	5 031.4	5 902.0	5 936.2	34.2	266 151.9	262 128.9	282 637.1	282 217.5	(419.6)
Other staff costs	42 412.7	29 172.3	46 300.5	8 238.4	46 086.3	(214.2)	9 092.9	7 059.6	10 460.5	10 893.9	433.4	51 505.6	36 231.9	56 761.0	56 980.2	219.2
Hospitality	1.6	–	0.8	–	0.8	–	–	–	–	–	–	1.6	–	0.8	0.8	–
Consultants	–	14.8	–	–	–	–	29.8	75.2	27.2	27.2	–	29.8	90.0	27.2	27.2	–
Travel of representatives	111.6	175.2	–	–	–	–	–	–	–	–	–	111.6	175.2	–	–	–
Travel of staff	91.8	207.5	56.1	27.0	69.5	13.4	2 105.3	1 452.1	1 387.3	1 445.2	57.9	2 197.1	1 659.6	1 443.4	1 514.7	71.3
Contractual services	14 592.5	11 868.1	16 116.2	6 673.1	15 651.6	(464.6)	10 112.8	5 984.7	7 068.5	6 972.8	(95.7)	24 705.3	17 852.8	23 184.7	22 624.4	(560.3)
General operating expenses	1 989.0	2 029.4	2 065.2	835.7	1 851.5	(213.7)	1 970.7	889.5	1 405.6	1 433.2	27.6	3 959.7	2 918.9	3 470.8	3 284.7	(186.1)
Supplies and materials	373.2	129.1	351.0	40.6	199.8	(151.2)	251.6	97.3	124.1	128.6	4.5	624.8	226.4	475.1	328.4	(146.7)
Furniture and equipment	1 229.2	1 534.0	1 270.4	623.0	1 247.7	(22.7)	905.1	834.0	871.0	409.1	(461.9)	2 134.3	2 368.0	2 141.4	1 656.8	(484.6)
Improvement of premises	–	1.3	–	12.0	1.6	1.6	11.8	8.6	9.4	9.4	–	11.8	9.9	9.4	11.0	1.6
Grants and contributions	27 285.9	26 725.2	28 861.4	25 195.8	29 271.5	410.1	64.6	1.5	–	–	–	27 350.5	26 726.7	28 861.4	29 271.5	410.1
Other	–	(51.2)	–	–	–	–	138.5	36.0	48.8	48.8	–	138.5	(15.2)	48.8	48.8	–
Total	348 510.9	328 903.2	371 756.7	173 984.3	370 661.6	(1 095.1)	30 411.6	21 469.9	27 304.4	27 304.4	–	378 922.5	350 373.1	399 061.1	397 966.0	(1 095.1)

Part II Political affairs

Section 3 Political affairs

Regular budget	
Appropriation for 2023	\$70,759,400
Expenditure for 2023	\$72,001,400
Appropriation for 2024	\$81,083,500
Expenditure as at 30 June 2024	\$39,641,400
Proposal for 2025	\$131,893,200
Other assessed^a	
Appropriation for 2023	\$9,076,000
Expenditure for 2023	\$9,415,100
Estimate for 2024	\$8,947,600
Expenditure as at 30 June 2024	\$10,196,700
Proposal for 2025 ^b	\$9,851,100
Extrabudgetary resources	
Available for 2023	\$100,598,900
Expenditure for 2023	\$86,038,400
Estimate for 2024	\$75,193,200
Expenditure as at 30 June 2024	\$34,838,400
Estimate for 2025	\$74,041,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 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 2025 amount to \$131,893,200 before recosting, reflecting a net increase of \$50,809,700, or 62.6 per cent, compared with the appropriation for 2024. The increase is mostly related to an increase of approximately \$50 million for the Department of Political and Peacebuilding Affairs and an increase of approximately \$1 million for the Office of the United Nations Special Coordinator for the Middle East Peace Process ([A/79/6 \(Sect. 3\)](#), annex IV). The Advisory Committee further discusses recosting in chapter I above, as well as in its reports on the financial

performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

II.2 The overall proposed regular budget resources for section 3 (before recosting), including the special political missions, amount to \$843,173,800, reflecting a net increase of \$20,073,400, or 2.4 per cent, compared with the appropriation of \$823,100,400 for 2024 (ibid.). The proposed regular budget resources for the 39 special political missions for 2025, amounting to \$711,280,600, would be supplemented by extrabudgetary resources estimated at \$43,548,500. Further details on the proposed resources for 2025 are contained in the relevant reports of the Secretary-General on the special political missions (A/79/6 (Sect. 3)/Add.1, A/79/6 (Sect. 3)/Add.2, A/79/6 (Sect. 3)/Add.3, A/79/6 (Sect. 3)/Add.4, A/79/6 (Sect. 3)/Add.5 and A/79/6 (Sect. 3)/Add.6). The Advisory Committee provides its recommendations and observations in its related report (A/79/7/Add.1).

II.3 The proposed regular budget resources for section 3 (\$131,893,200 before recosting) include requirements for: (a) the Department of Political and Peacebuilding Affairs (\$105,112,400); (b) the Office of the United Nations Special Coordinator for the Middle East Peace Process (\$11,095,100); (c) the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory (\$3,199,000); (d) the United Nations Office to the African Union (\$1,392,200); and (e) the Office of Counter-Terrorism (\$11,094,500) (A/79/6 (Sect. 3), annex IV). Information on the evolution of the overall regular budget resources by object of expenditure for section 3 is shown in table II.28.

Table II.1
Staffing resources^a

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	427	4 USG, 4 ASG, 13 D-2, 19 D-1, 55 P-5, 78 P-4, 63 P-3, 22 P-2, 16 GS (PL), 97 GS (OL), 13 FS, 5 NPO and 38 LL
Establishment	10	2 P-3, 2 FS, 2 NPO and 4 LL
Reclassification	–	1 Head of Gaza Office from P-5 to D-1 and 1 Coordination Officer from P-3 to P-4 in the Office of the United Nations Special Coordinator for the Middle East Peace Process
Proposed for 2025	437	4 USG, 4 ASG, 13 D-2, 20 D-1, 54 P-5, 79 P-4, 64 P-3, 22 P-2, 16 GS (PL), 97 GS (OL), 15 FS, 7 NPO and 42 LL
Other assessed		
Approved for 2024	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Proposed for 2025	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Extrabudgetary		
Estimated for 2024	235	4 D-1, 27 P-5, 70 P-4, 64 P-3, 10 P-2/1, 6 GS (PL), 47 GS (OL) and 7 NPO
Projected for 2025	233	4 D-1, 25 P-5, 69 P-4, 66 P-3, 10 P-2, 6 GS (PL), 47 GS (OL) and 6 NPO

^a Excluding post resources for special political missions.

II.4 Upon enquiry, the Advisory Committee was provided with information on the overall approved posts, budgeted and actual average vacancy rates for 2023, budgeted vacancy rates for 2024 and actual average vacancy rates for January to June 2024, as well as the proposed posts and budgeted vacancy rates for 2025 for section 3 (see table II.2).

Table II.2
Number of posts and vacancy rates, 2023–2025

Category	2023				Proposed posts	2024			2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	238	11.4	10.3	12.2	258	258	232	10.1	10.1	9.8	260	9.0
General Service and related	163	12.5	9.2	13.5	169	169	145	8.1	14.2	14.3	177	8.1

II. Department of Political and Peacebuilding Affairs

II.5 The regular budget resources proposed for the Department of Political and Peacebuilding Affairs for 2025 amount to \$105,112,400 before recosting, which reflects a net increase of \$49,794,200, or 90 per cent, compared with the appropriation for 2024. The proposed net increase is mainly related to an increase of \$50,000,000 under grants and contributions for the financing of the Peacebuilding Fund (see paras. II.21–II.24 below and [A/79/6 \(Sect. 3\)](#), table 3.24). Information on the evolution of overall financial resources for the Department is contained in table II.29.

Table II.3
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	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 2025	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 2024	93	3 D-1, 14 P-5, 28 P-4, 23 P-3, 2 P-2/1, 6 GS (PL) and 17 GS (OL)
Projected for 2025	93	3 D-1, 12 P-5, 28 P-4, 25 P-3, 2 P-2/1, 6 GS (PL) and 17 GS (OL)

Comments and recommendations on posts

II.6 The proposed regular budget resources for posts for 2025 amount to \$51,277,700 before recosting, which is the same amount as the appropriation for 2024. These resources would provide for the continuation of 277 posts (184 in the Professional and higher categories, 91 in the General Service and related categories and 2 Local level), reflecting no change compared with 2024 ([A/79/6 \(Sect. 3\)](#), tables 3.24 and 3.25).

Vacant posts

II.7 The Advisory Committee was informed that, as at 25 July 2024, there were 36 vacant posts (1 D-1, 2 P-5, 4 P-4, 6 P-3, 3 P-2, 19 General Service (Other level) and 1 Local level). No post was vacant for more than two years. **The Advisory Committee notes the number of vacant posts in the Department of Political and Peacebuilding Affairs and trusts that all vacant posts will be filled as soon as**

possible, and that updated information on the recruitment status will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission (see also A/78/7, para. II.9, and A/77/7, para. II.7).

Vacancy rates

II.8 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for the Department of Political and Peacebuilding Affairs (see table II.4). The Committee further discusses vacancy rates in chapter I above.

Table II.4
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	184	11.5	9.9	12.0	184	184	168	8.5	9.7	8.7	184	8.5
General Service and related	93	12.1	13.4	20.4	93	93	73	12.0	20.1	21.5	93	12.0

Special post allowance

II.9 The information provided to the Advisory Committee indicates that, as at 31 March 2024, the incumbents of eight posts (1 D-1, 4 P-5, 1 P-4 and 2 P-3) were in receipt of special post allowance for more than one year. The Committee further discusses special post allowance in chapter I above.

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 2025 amount to \$53,834,700, reflecting a net increase of \$49,794,200 compared with the appropriation for 2024 (A/79/6 (Sect. 3), table 3.29). The information provided to the Advisory Committee indicates that the overall increase reflects the following proposed changes:

(a) Grants and contributions: an increase of \$50,000,000 under subprogramme 6, Peacebuilding Support Office, would fund the Peacebuilding and Recovery Facility of the Peacebuilding Fund, including programme support costs for Fund management, in accordance with the terms of reference of the Fund, pursuant to General Assembly resolution 78/257 (see also paras. II.21–II.24 below);

(b) Contractual services: an increase of \$74,600 under subprogramme 5, Question of Palestine, reflects increased requirements for external translation and printing;

(c) The above-mentioned increases would be partially offset by reductions under consultants (\$163,300), general operating expenses (\$89,400) and travel of staff (\$27,700).

General operating expenses

II.12 The proposed resources for general operating expenses amount to \$458,200, representing a reduction of \$89,400 compared with the appropriation for 2024. The Advisory Committee notes from the information provided that, of an appropriation of \$533,100 for 2023, only \$312,600 was expended, resulting in underexpenditure of \$220,500 and a utilization rate of 41.4 per cent. Moreover, as at 30 June 2024, only \$133,800 had been expended of an appropriation of \$547,600 for 2024. **In view of the underexpenditure in 2023 and the low expenditure during the first half of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$22,900) to the proposed resources for general operating expenses.**

Consultants

II.13 The proposed resources for consultants for 2025 amount to \$28,300, representing a decrease of \$163,300 compared with the appropriation for 2024. The information provided to the Advisory Committee indicates that, in 2022, the expenditure for consultants amounted to \$709,000, reflecting overexpenditure of \$683,800 compared with the appropriation of \$25,200. For 2023, the expenditure amounted to \$604,600 compared with an appropriation of \$27,400, reflecting overexpenditure of \$577,200. Moreover, as at 30 June 2024, the expenditure amounted to \$324,500 compared with an appropriation of \$191,600 for 2024, reflecting a utilization rate of 169.4 per cent. **In view of the pattern of overexpenditure, the Advisory Committee encourages the Department to use the approved resources efficiently and to develop in-house capacity to reduce the need for external expertise, and recommends a reduction of 5 per cent (\$1,400) to the proposed resources for consultants (see also A/78/7, para. II.14, and A/77/7, para. II.12).**

Travel of staff

II.14 The proposed resources for travel of staff amount to \$676,400, representing a decrease of \$27,700 compared with the appropriation for 2024. The information provided indicates that, in 2022, the expenditure for travel of staff amounted to \$950,600, reflecting overexpenditure of \$473,300 compared with the appropriation of \$477,300. For 2023, the expenditure amounted to \$1,064,800, which represents overexpenditure of \$523,700 compared with the appropriation of \$541,200. Moreover, as at 30 June 2024, the expenditure amounted to \$770,300, reflecting a utilization rate of 109.4 per cent of the appropriation of \$704,100 for 2024. **In view of this pattern of overexpenditure, the Advisory Committee trusts that the Department will make full use of virtual communication tools in order to achieve efficiencies in travel expenditures, and recommends a reduction of 5 per cent (\$33,800) to the proposed resources for travel of staff (see also A/78/7, para. II.15).** The Advisory Committee further discusses the travel of staff in chapter I above.

II.15 On a related matter, the Advisory Committee notes that the compliance rate of the Department with the air ticket advance purchase policy was only 36 per cent in 2023 (A/79/6 (Sect. 3), table 3.32). **The Advisory Committee considers that the Department of Political and Peacebuilding Affairs and the other entities of section 3 should renew their efforts to fully comply with the policy on the advance purchase of air tickets (see also paras. II.53 and II.63 below).** The Committee further discusses the advance purchase of air tickets in chapter I above.

Other staff costs

II.16 The proposed resources for other staff costs for 2025 amount to \$537,000, which is the same amount as the appropriation for 2024. Upon enquiry, the Advisory

Committee was provided with information on the appropriation and expenditure for 2022 and 2023, including a breakdown between the regular budget expenses and the unforeseen and extraordinary expenses (see table II.5). The Committee was informed that appropriations for expenditure incurred under the unforeseen and extraordinary expenses mechanism had been and were being sought from the General Assembly in the context of the financial performance reports on the programme budgets for 2022 and 2023 (A/78/89 and A/79/83). Upon enquiry, the Committee was informed that the legal bases for including unforeseen and extraordinary expenses in 2022 and 2023 were Assembly resolutions 76/248 and 77/265, respectively.

Table II.5

Other staff costs: appropriation and expenditure, 2022 and 2023

(Thousands of United States dollars)

	2022		2023	
	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>
Department of Political and Peacebuilding Affairs regular budget	468.1	468.3	501.6	452.6
Unforeseen and extraordinary expenses	–	307.3	–	407.0
Total	468.1	775.6	501.6	859.6

II.17 Subject to its recommendations in paragraphs II.12 to II.14 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other matters*Equitable geographical representation*

II.18 Upon enquiry, the Advisory Committee was informed that, as at 25 July 2024, of the 168 encumbered posts in the Professional and higher categories, Africa was represented by 32, Asia and the Pacific by 27, Eastern Europe by 16, Latin America and the Caribbean by 18 and Western European and other States by 75. The Committee was also informed that, from 1 January 2022 to 26 July 2024, the Department had recruited 27 staff in the Professional and higher categories, including 7 staff from seven African States, 5 staff from four Asia-Pacific States, 1 staff from an Eastern European State, 3 staff from three Latin American and Caribbean States and 11 staff from six Western European and other States. In terms of retirement projection, the information provided indicates that 48 staff members in the Department of Political and Peacebuilding Affairs are expected to reach the mandatory retirement age in the next 10 years, including 20 in the next 5 years. **The Advisory Committee notes the imbalance in representation of staff from Member States and trusts that the Department of Political and Peacebuilding Affairs will strengthen its efforts to achieve a more equitable geographical representation of Member States among its staff, and considers that vacancies, including due to retirements, provide a concrete opportunity in this respect (see also A/78/7, para. II.18, A/77/7, para. II.14, and A/76/7 and A/76/7/Corr.1, paras. 53–58).** The Committee further discusses equitable geographical representation, including in connection with workforce planning, in chapter I above.

Gender balance

II.19 Upon enquiry, the Advisory Committee was informed that, as at 25 July 2024, 60 per cent of staff members of the Department of Political and Peacebuilding Affairs were women.

Extrabudgetary resources

II.20 The extrabudgetary budgetary resources are estimated at \$36,500,800 for 2025, reflecting a reduction of \$150,800, or 0.4 per cent, compared with the 2024 estimate. The extrabudgetary resources for positions, estimated at \$19,339,500, would provide for the continuation of 93 positions. The resources would be used mainly to support substantive activities, including in the areas of preventive diplomacy, conflict resolution, mediation, peacemaking, electoral assistance missions and political analysis in support of the good offices of the Secretary-General. The resources would also support the multi-year appeal programme, the overall management of the Peacebuilding Fund and the annual regional seminar on decolonization, as well as visiting missions to the Non-Self-Governing Territories (A/79/6 (Sect. 3), para. 3.113 and tables 3.27 (2) and 3.28 (2)).

Peacebuilding Fund

II.21 In its resolution 78/257, the General Assembly decided that assessed contributions would be provided to the Peacebuilding Fund starting in 2025, while noting that voluntary contributions should remain the primary source of funding. However, the Secretary-General indicates that voluntary contributions to the Fund declined from \$177 million in 2021 to \$170 million in 2022 and \$132 million in 2023 (A/79/6 (Sect. 3), para. 3.84 and table 3.17). Upon enquiry, the Advisory Committee was informed that, as at 1 June 2024, the Fund had received approximately \$112.5 million in voluntary contributions (in terms of firm commitments and pledges) for 2024. The Fund expects at least \$21.5 million of additional contributions, considering that some regular voluntary donors have not yet indicated their expected contributions for 2024. With regard to the assessed resources, the Committee was informed that those resources would be transferred to the Fund's administrative agent, the UNDP-managed Multi-Partner Trust Fund Office, which would create a separate account to facilitate proper monitoring and tracking. Support costs would be determined according to the established cost structure for the Fund: 1 per cent standard administrative fee for the Multi-Partner Trust Fund Office; 3 per cent direct operating costs to manage the Fund globally; and 7 per cent for recipient entities implementing country-level activities.

II.22 With respect to the funding priorities, the Advisory Committee was informed that assessed resources could be used for any of the thematic areas supported by the Peacebuilding Fund, as was the case for voluntary contributions. The four priority areas listed in the standing terms of reference are: implementing peace agreements; supporting national dialogue and reconciliation; establishment or re-establishment of essential government services; and peace dividends, as well any of the priorities mentioned in the Peacebuilding Fund strategic plan for the period 2020–2024, which will be extended to the end of 2026. This plan refers to cross-border programmes responding to regional conflict dynamics; the inclusion of women and youth; and support to mission transition settings. The Committee was also informed that all programmes of the Peacebuilding Fund – whether the source of financing was assessed or voluntary – responded to nationally-owned country demand. Assessed resources would be earmarked to the Fund's Peacebuilding and Recovery Facility, which did not have any thematic limitations or conditions, but rather was limited to those countries that had gone through a specific process of requesting eligibility for

the Facility, which was granted by the Secretary-General for a period of five years. The Committee was further informed that, according to the Peacebuilding Fund strategic plan, 35 per cent of funding should be directed to transition settings (see also [A/78/7](#), para. II.28).

II.23 The Advisory Committee recalls paragraph 17 of General Assembly resolution 78/257, in which the Assembly requested the Secretary-General to report, on an annual basis, on the proposed programme budget for the Peacebuilding Account, in a format similar to the budget presentation under section 35 of the proposed programme budget, with an annex listing the proposed projects, beneficiary countries, budget per country, and objectives; and to provide additional supplementary information in the course of the sessions of the Fifth Committee. In this regard, the Advisory Committee recommends that the Assembly request the Secretary-General to include in the next proposed programme budget submission, under section 3, a subsection dedicated to the Peacebuilding Fund with all the information requested by the Assembly.

II.24 The Advisory Committee also recalls that, in paragraph 16 of resolution 78/257, the General Assembly stressed the importance of peacebuilding effectiveness and the need to avoid structural duplication, and trusts that the Secretary-General will increase transparency, accountability and oversight of the activities related to peacebuilding. Furthermore, the Committee recalls that in paragraph 15 of the same resolution, the Assembly encouraged the Peacebuilding Fund to work in close coordination with relevant stakeholders to advance efforts to bring greater coherence to peacebuilding efforts, in support of national peacebuilding priorities. In this regard, the Committee highlights the importance of coordinating the activities of the Peacebuilding Fund and of the peacekeeping operations in transition phases.

The question of Palestine

II.25 Upon enquiry, the Advisory Committee was informed that the Department of Political and Peacebuilding Affairs implemented several mandates regarding the question of Palestine, which had been established by Member States at different times in various United Nations legislative bodies (particularly the Security Council and the General Assembly). As such, the mandates that fall within the remit of the Department's entities include the following:

(a) The Office of the United Nations Special Coordinator for the Middle East Peace Process represents the Secretary-General and leads the United Nations system in all political and diplomatic efforts related to the peace process, including in the Middle East Quartet, and coordinates the humanitarian and development work of United Nations agencies and programmes in the Occupied Palestinian Territory, in support of the Palestinian Authority and the Palestinian people;

(b) The Middle East Division under the shared structure of the Department of Political and Peacebuilding Affairs and the Department of Peace Operations serves as a focal point in the United Nations Secretariat at Headquarters for good offices and other political initiatives and activities undertaken by the Secretary-General, his envoys and the Department of Political and Peacebuilding Affairs with regard to the Middle East; supports engagement in the Middle East Quartet and other platforms dedicated to the peace process; and oversees efforts to backstop the political mission devoted to the Middle East peace process. Furthermore, the Division plans, coordinates and manages substantive programmes and project activities carried out, with interdepartmental and/or inter-agency involvement and participation, with other entities of the United Nations system, donors and agencies, including by organizing and leading the Occupied Palestinian Territory integrated task force. The Task Force

meets every two months and brings together the focal points from the Middle East Division, the Division for Palestinian Rights of the Department of Political and Peacebuilding Affairs, the Office of the Special Coordinator for the Middle East Peace Process, other Secretariat departments, and United Nations agencies, funds and programmes that have a presence in the Occupied Palestinian Territory or programmatic activities focusing on the question of Palestine;

(c) The Division of Palestinian Rights of the Department of Political and Peacebuilding Affairs organizes meetings of the Committee on the Exercise of the Inalienable Rights of the Palestinian People, conducts global observances of the International Day of Solidarity with the Palestinian People – including a high-level event in New York – and engages in outreach with United Nations entities and Member States on the question of Palestine. Additionally, subprogramme 5 holds advocacy and awareness-raising activities, develops and expands the digital advocacy of the Committee on the Exercise of the Inalienable Rights of the Palestinian People through its website and social media channels, and maintains the United Nations Information System on the Question of Palestine. In addition, the Division liaises with civil society and parliamentarians, and implements capacity-building activities for Palestinian officials, focusing on strategic communications and diplomatic protocol;

(d) Moreover, subprogramme 5 maintains robust coordination with UNRWA, supporting its mandate through various interactions with Member States and strategic advocacy. Annually, the Commissioner-General and senior leadership of UNRWA brief the Committee on the Exercise of the Inalienable Rights of the Palestinian People to discuss joint advocacy efforts, amplify UNRWA messages and advocate for sustained international support. Furthermore, the subprogramme coordinates with the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, and the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967 to ensure support and visibility for the plight of Palestine refugees and promote the peaceful solution of the question of Palestine.

II.26 The Advisory Committee was also informed that, following the 7 October 2023 attacks and the subsequent war in Gaza, some activities of the Committee on the Exercise of the Inalienable Rights of the Palestinian People were deferred. The Occupied Palestinian Territory integrated task force has been overtaken by the crisis response instruments available at the Secretariat, and coordination and information-sharing have been handled by a number of mechanisms: the United Nations Operations and Crisis Centre activated its monitoring mechanism on 7 October 2023 and has been providing system-wide information on the situation in Gaza and in the region; the crisis management team led by the Department of Political and Peacebuilding Affairs (which includes all relevant Secretariat departments and United Nations agencies, funds and programmes) met at principal level for the first months of the crisis and has been superseded since February 2024 by the Executive Committee weekly meetings held by the Secretary-General; and the crisis communications cell led by the Department of Global Communications, which meets on a weekly basis and includes relevant United Nations entities focused on the response to the ongoing crisis in Gaza. The Office of the Senior Humanitarian and Reconstruction Coordinator for Gaza, set up in January 2024 pursuant to Security Council resolution [2720 \(2023\)](#), participates in these different coordination mechanisms.

Electoral assistance

II.27 Upon enquiry, the Advisory Committee was informed that the United Nations system-wide policy and guidance on the provision of electoral assistance required that

United Nations electoral support be based on a request from a Member State or a Security Council or General Assembly mandate. This request is usually followed by an electoral needs assessment mission, which recommends the type of assistance, as well as the parameters and modalities (in line with the mandate, in the case of missions), and provides overall strategic guidance, addressing political, technical, operational and financial requirements and considerations. The Committee was also informed that the needs assessment missions conducted by the Electoral Assistance Division of the Department of Political and Peacebuilding Affairs were almost entirely aimed at providing technical electoral support to requesting Member States. Electoral observations or missions initiated by the United Nations are very rare. In recent years, on average the United Nations has been providing technical electoral assistance to over 50 Member States each year, and the same is foreseen for 2025 (see also [A/78/7](#), para. II.25).

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

II.28 The proposed regular budget resources for the Office of the United Nations Special Coordinator for the Middle East Peace Process for 2025 amount to \$11,095,100 before recosting, reflecting an increase of \$1,015,500, or 10.1 per cent, compared with the appropriation for 2024. The proposed increase is mostly related to the proposed establishment of 10 new posts ([A/79/6 \(Sect. 3\)](#), para. 3.157 (a) and table 3.46). Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is contained in table II.30.

Table II.6
Staffing resources

	Number	Details
Approved for 2024	68	1 USG, 1 ASG, 5 P-5, 3 P-4, 8 P-3, 13 FS, 5 NPO and 32 LL
Establishment	10	2 P-3, 2 FS, 2 NPO and 4 LL
Reclassification	–	1 Head of Gaza Office from P-5 to D-1, and 1 Coordination Officer from P-3 to P-4
Proposed for 2025	78	1 USG, 1 ASG, 1 D-1, 4 P-5, 4 P-4, 9 P-3, 15 FS, 7 NPO and 36 LL

Comments and recommendations on posts

II.29 The post resources for 2025 amount to \$9,723,100, reflecting an increase of \$819,500, or 9.2 per cent, compared with the appropriation for 2024. The resources will provide for 78 posts (20 in the Professional and higher categories and 58 in the General Service and related categories), reflecting an increase of 10 posts (2 P-3, 2 Field Service, 2 National Professional Officer and 4 Local level), and the reclassification of 2 posts (1 P-5 to D-1 and 1 P-3 to P-4) (*ibid.*, tables 3.47 and 3.48). The proposed increase in resources of \$819,500 relates to the following staffing changes (*ibid.*, annex II):

(a) Establishment: (i) in Gaza: one Political Affairs Officer (P-3), one Security Officer (Field Service), one Assistant Development Coordinator (National Professional Officer), one Staff Assistant (Local level), one Political Affairs Assistant (Local level), one Security Assistant (Local level) and one Driver (Local level); and (ii) in Jerusalem: one Political Affairs Officer (P-3), one Close Protection Officer (Field Service) and 1 Coordination Officer (National Professional Officer);

(b) Reclassification: one Head of Gaza Office from P-5 to D-1 and one Coordination Officer from P-3 to P-4 in Gaza. Upon enquiry, the Advisory Committee was informed that the two posts proposed for reclassification were encumbered on 6 August 2024.

II.30 Upon enquiry, the Advisory Committee was informed that 7 of the 10 proposed new posts and the two proposed reclassifications were planned for the sub-office in Gaza. According to the information provided, the enhancement of the Gaza presence would ensure the operational coherence of the Office of the Special Coordinator in the area and a sufficiently senior representation of the Office in Gaza to liaise with local authorities and coordinate within a scaled-up international presence and response. The enhancement would also ensure increased dedicated coordination efforts, recognizing the expected complex operating environment and the proliferation of new actors, and new political affairs capacity to ensure engagement with a range of local government, security and other officials, improve understanding of a fast-changing situation and support increased reporting and analytical requirements that are expected to continue over the longer term. Given the expected complex and dangerous security environment, three of the proposed new posts in Gaza are directly related to security functions.

II.31 The Advisory Committee was also informed that the three proposed new posts in Jerusalem would also be focused on enhancing the response of the Office of the Special Coordinator to the crisis in Gaza and the deteriorating situation in the conflict and across the Occupied Palestinian Territory through increased reporting and analysis to support the Office's good offices, preventive diplomacy and political engagements (one new Political Affairs Officer (P-3)), enhanced engagement with Israeli authorities related to the Office's efforts in Gaza (one new Coordination Officer (National Professional Officer)) and increased close protection capacity for senior official movements in Gaza and the area of operation (one new Close Protection Officer (Field Service)).

Vacant posts

II.32 Upon enquiry, the Advisory Committee was informed that, as at 25 July 2024, five posts were vacant (1 P-4, 1 P-3, 2 Field Service and 1 Local level). No post was vacant for more than two years. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible 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

II.33 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for the Office of the Special Coordinator (see table II.7). The Committee further discusses vacancy rates in chapter I above.

Table II.7
Number of posts and vacancy rates, 2023–2025

Category	2023				Proposed posts	2024				2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	11	11.8	11.1	18	18	16	20.1	3.4	11.1	20	20.1
General Service and related	48	8.1	1.8	0.0	50	50	47	0.0	5.7	6.0	58	0.0

II.34 The Advisory Committee recommends the approval of the Secretary-General’s proposals for post resources.

Comments and recommendations on non-post resources

II.35 The proposed non-post resources for 2025 amount to \$1,372,000, representing an increase of \$196,000, or 16.7 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 3), table 3.49). The information provided indicates that the overall increase reflects increased requirements under the following objects of expenditure:

(a) Furniture and equipment: a net increase of \$112,500 is attributable mainly to the requirement for an additional armoured vehicle (\$142,200) and the provision of security equipment for the proposed Close Protection Officer and Security Officer (\$1,600), in addition to office desks for the proposed positions (\$1,000), partially offset by the deferment of the replacement of office furniture in an effort to reprioritize the Office’s needs (\$32,300);

(b) Travel of staff: an increase of \$38,600 is due to the expected increase in regional travel, including to Lebanon, Saudi Arabia, the United Arab Emirates, Qatar, Egypt and Gaza, for more consultations and advocacy meetings to support regional de-escalation efforts and the recovery efforts in Gaza, including the return of Palestinian government institutions, to prevent escalation in the West Bank and to promote efforts to strengthen the Palestinian Authority;

(c) Supplies and materials: an increase of \$21,100 reflects increased requirements for fuel for generators in Gaza, given the anticipated extended power outages following the destruction of the power station during the hostilities;

(d) General operating expenses: an increase of \$13,000 is due mainly to an increase in the cost of utilities at Government House based on expenditure experience, an increase in the cost of maintenance of security equipment and the reclassification of security training fees under this class, rather than contractual services, partially offset by a reduction under facilities management services at Government House owing to a negotiated contract and the deferment of the purchase of spare parts for soft-skin vehicles, given other priorities;

(e) Contractual services: an increase of \$10,800 is due mainly to the requirement for enhancing the Internet bandwidth to secure better performance.

II.36 The Advisory Committee recommends the approval of the Secretary-General’s proposals for non-post resources.

Other matters

Equitable geographical representation

II.37 Upon enquiry, the Advisory Committee was informed that, as at 25 July 2024, among the 16 staff members encumbering posts in the Professional and higher categories, Africa was represented by none, Asia and the Pacific by 1, Eastern Europe by 3, Latin America and the Caribbean by none and Western European and other States by 12. The Committee was also informed that, from 1 January 2022 to 26 July 2024, the Office had recruited 10 staff in the Professional and higher categories, including no staff from Africa, no staff from Asia and the Pacific, 3 staff from three Eastern European States, no staff from the Latin America and the Caribbean region and 7 staff from six Western European and other States. In terms of retirement projection, the Committee was informed that 15 staff members in the Office's regular budget-funded posts were expected to retire in the next 10 years, including 3 in the next 5 years. **The Advisory Committee notes the imbalance of geographical representation of staff in the Office of the United Nations Special Coordinator for the Middle East Peace Process and trusts that efforts will be made to achieve a more equitable geographical representation of Member States among its staff, and considers that vacancies, including due to retirements, provide a concrete opportunity in this respect (see also A/78/7, para. II.43, A/77/7, para. II.31, A/76/7 and A/76/7/Corr.1, paras. 53–58, A/75/7 and A/75/7/Corr.1, para. 52, and A/74/7, para. 87).** The Committee further discusses equitable geographical representation, including in connection with workforce planning, in chapter I above.

Gender balance

II.38 Upon enquiry, the Advisory Committee was informed that, as at 25 July 2024, 32 per cent of the Office's staff members were women.

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

II.39 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 2025 amount to \$3,199,000 before recosting, which represents the same amount as the appropriation for 2024 (A/79/6 (Sect. 3), table 3.52). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.31.

Table II.8
Staffing resources

	Number	Details
Approved for 2024	19	1 D-2, 1 P-5, 4 P-4, 3 P-3, 1 P-2/1 and 9 GS (OL)
Proposed for 2025	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.40 The proposed regular budget resources for posts amount to \$2,787,900 before recosting, which is the same amount as the appropriation for 2024. 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) (ibid., tables 3.52 and 3.53).

Vacant posts

II.41 Upon enquiry, the Advisory Committee was informed that there were no vacant posts as at 30 June 2024.

Vacancy rates

II.42 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for the Office of the Register of Damage (see table II.9). The Committee further discusses vacancy rates in chapter I above.

Table II.9
Number of posts and vacancy rates, 2023–2025

Category	2023				Proposed posts	2024				2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	10	0.0	10.0	10.0	10	10	10	9.0	0.4	0.0	10	9.0
General Service and related	9	0.0	0.1	0.0	9	9	9	0.0	0.0	0.0	9	0.0

II.43 The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.44 The proposed non-post resources amount to \$411,100 in 2025, which is the same amount as the appropriation for 2024. The distribution of resources by object of expenditure would be the same as in 2024 (A/79/6 (Sect. 3), tables 3.52 and 3.57).

II.45 The Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters*Review of claims*

II.46 Upon enquiry, the Advisory Committee was informed that the Office of the Register of Damage was currently focusing on the review of two new categories of claims: those related to employment losses and those concerning public resources losses. As the Office and the Board of the Register of Damage are in the initial stages of reviewing such claims and establishing eligibility criteria, the process is not as swift as with other claim categories. For some categories of claims (e.g. for livestock losses), the evidentiary requirements are lower, and therefore the review took and takes less time. Moreover, a new Board was appointed in October 2022 and convened for the first time in March 2023, and is still acquainting itself with all claim categories. From inception in 2008 to 10 July 2024, the Office has reviewed and made a decision on 44,630 claims out of 73,786 claims collected. Over the past five years, for the period from 1 January 2019 to 10 July 2024, 11,382 claims were reviewed. The current Board is expected to work on three additional categories of claims: agriculture (non-livestock), residential and access to services. It is estimated that 8,500 claims will be decided by the Board in the next three years. **The Advisory**

Committee trusts that updated information will be included in the next budget submission.

V. United Nations Office to the African Union

II.47 The regular budget resources proposed for the United Nations Office to the African Union for 2025 amount to \$1,392,200 before recosting, which represents the same amount as the appropriation for 2024 (A/79/6 (Sect. 3), table 3.64). Information on the overall evolution of financial resources by object of expenditure and funding source for the Office is contained in table II.32.

Table II.10
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL
Proposed for 2025	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL
Other assessed		
Approved for 2024	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Proposed for 2025	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Extrabudgetary		
Approved for 2024	2	1 P-4 and 1 NPO
Proposed for 2025	–	–

Comments and recommendations on posts

II.48 The proposed regular budget resources for posts amount to \$1,367,200 before recosting, which is the same amount as the appropriation for 2024. These resources would provide for the continuation of six posts (four in the Professional and higher categories and two Local level) (ibid., tables 3.65 and 3.69).

Vacant posts

II.49 Upon enquiry, the Advisory Committee was informed that as at 30 June 2024 there were no vacant posts.

Vacancy rates

II.50 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for the Office (see table II.11). The Committee further discusses vacancy rates in chapter I above.

Table II.11
Number of posts and vacancy rates, 2023–2025

Category	2023				Proposed posts	2024				2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	4	24.7	11.9	0.0	4	4	4	0.0	0.0	0.0	4	0.0
General Service and related	2	0.0	15.5	50.0	2	2	2	44.2	0.0	0.0	2	44.2

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

Comments and recommendations on non-post resources

II.52 The proposed non-post resources from the regular budget for 2025 amount to \$25,000, which is the same amount as the appropriation for 2024. The distribution of the non-post resources by object of expenditure will be the same as in 2024 ([A/79/6 \(Sect. 3\)](#), tables 3.64 and 3.69).

Travel of staff

II.53 The proposed resources for travel of staff amount to \$5,800. The Advisory Committee notes that the compliance rate of the Office with the air ticket advance purchase policy was only 10 per cent in 2023 (see [A/79/6 \(Sect. 3\)](#), table 3.70, and para. II.15 above).

II.54 The Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Independent strategic and civilian staffing review

II.55 Upon enquiry, the Advisory Committee was informed that the Secretary-General had appointed a team leader at the Assistant Secretary-General level for a period of three months, commencing in April 2024, to conduct an independent strategic and civilian staffing review of the Office. The team leader should finalize her report in July 2024. Following analysis by the Under-Secretary-General for Political and Peacebuilding Affairs and relevant stakeholders, implications in terms of budgetary proposals will be presented to the legislative bodies in the context of the proposed programme budget for 2026 (see also [A/78/7](#), paras. II.67 and II.68). **The Advisory Committee trusts that the review has been conducted in an independent and impartial manner and looks forward to its findings.**

Cooperation between the United Nations and the African Union

II.56 Upon enquiry, the Advisory Committee was informed that the Secretary-General had set up a task force led by the Under-Secretary-General for Peace Operations focused on the implementation of Security Council resolution [2719 \(2023\)](#). The task force includes representatives from the Departments of Political and Peacebuilding Affairs, Peace Operations and Management Strategy, Policy and Compliance, the Office of Counter-Terrorism and OHCHR. The task force is conducting consultations with the African Union in order to develop a joint road map

to be endorsed by the Secretary-General of the United Nations and the Chairperson of the African Union Commission by October 2024. The joint African Union-United Nations task team is discussing how to reach a common understanding on the implications of the joint road map for institutional readiness in the following four areas: (a) joint planning, decision-making and reporting; (b) financing and budgeting; (c) mission support; and (d) compliance and protection of civilians. Meetings have taken place so far in Addis Ababa in May 2024 and virtually since then.

VI. Office of Counter-Terrorism

II.57 The regular budget resources proposed for the Office of Counter-Terrorism for 2025 amount to \$11,094,500 before recosting, which is the same amount as the appropriation for 2024 (A/79/6 (Sect. 3), table 3.74). Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is contained in table II.33.

Table II.12
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	57	1 USG, 2 D-2, 3 D-1, 7 P-5, 18 P-4, 11 P-3, 13 GS (OL) and 2 LL
Proposed for 2025	57	1 USG, 2 D-2, 3 D-1, 7 P-5, 18 P-4, 11 P-3, 13 GS (OL) and 2 LL
Extrabudgetary		
Approved for 2024	140	1 D-1, 13 P-5, 41 P-4, 41 P-3, 8 P-2/1, 30 GS (OL) and 6 NPO
Proposed for 2025	140	1 D-1, 13 P-5, 41 P-4, 41 P-3, 8 P-2/1, 30 GS (OL) and 6 NPO

Comments and recommendations on posts

II.58 The proposed regular budget resources for posts amount to \$10,433,700, which is the same amount as the appropriation for 2024. The resources will provide for the continuation of 57 posts (42 in the Professional and higher categories, 13 General Service (Other level) and 2 Local level) (ibid., tables 3.75 and 3.79).

Vacant posts

II.59 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, nine regular budget posts were vacant (1 D-2, 1 D-1, 3 P-4, 3 P-3 and 1 General Service (Other level)). One Programme Management Assistant (General Service (Other level)) post in Budapest was vacant for more than two years (since April 2022). **The Advisory Committee trusts that the vacant posts will be filled as soon as possible, including the long-vacant post, 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 further discusses long-vacant posts in chapter I above.

Vacancy rates

II.60 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for the Office of Counter-Terrorism (see table II.13). The Committee further discusses vacancy rates in chapter I above.

Table II.13
Number of posts and vacancy rates, 2023–2025

Category	2023				Proposed posts	2024				2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	22	14.3	12.9	18.2	42	42	34	14.4	19.0	17.9	42	14.4
General Service and related	11	48.0	12.6	18.2	15	15	14	10.7	15.5	6.7	15	10.7

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

Comments and recommendations on non-post resources

II.62 The proposed non-post resources from the regular budget amount to \$660,800, which is the same amount as the appropriation for 2024. The distribution of resources by object of expenditure would be the same as in 2024 (A/79/6 (Sect. 3), tables 3.74 and 3.79).

Travel of staff

II.63 The proposed resources for travel of staff amount to \$487,700. Upon enquiry, the Advisory Committee was informed that the compliance rate of the Office with the air ticket advance purchase policy was only 35 per cent in 2023.

II.64 The Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Equitable geographical representation

II.65 Upon enquiry, the Advisory Committee was informed that, as at 25 July 2024, of the 34 incumbered posts in the Professional and higher categories, Africa was represented by 5, Asia and the Pacific by 6, Eastern Europe by 3, Latin America and the Caribbean by 2 and Western European and other States by 18. The Committee was also informed that, from 1 January 2022 to 26 July 2024, the Office had recruited seven staff in the Professional and higher categories, including two staff from two African States, two staff from two Asia-Pacific States, two staff from two Eastern European States, no staff from Latin American and Caribbean States and one staff from Western European and other States. In terms of retirement projection, the Committee was informed that seven staff members in regular budget-funded posts were expected to retire in the next 10 years, including one in the next 5 years. **The Advisory Committee notes the imbalance of representation of staff from Member States and trusts that the Office will strengthen its efforts to achieve a more equitable geographical representation of Member States among its staff, and considers that vacancies, including due to retirements, provide a concrete opportunity in this respect (see also A/78/7, para. II.85, A/77/7, para. II.70, and A/76/7 and A/76/7/Corr.1, paras. 53–58).** The Committee further discusses equitable geographical representation, including in connection with workforce planning, in chapter I above.

Gender balance

II.66 The Advisory Committee was informed that, as at 25 July 2024, 60 per cent of staff members of the Office were women.

Extrabudgetary resources

II.67 The extrabudgetary resources for 2025 are estimated at \$37,190,900, which reflects a decrease of \$700,300, or 1.8 per cent, compared with the 2024 estimate. The extrabudgetary resources for positions, estimated at \$27,493,100, would provide for the continuation of 140 positions. The extrabudgetary resources would be used mainly to strengthen the Office's field presence and support to Member States and would also continue to be used to develop innovative ways to deliver capacity-building assistance to Member States (A/79/6 (Sect. 3), para. 3.244 and tables 3.77 (2) and 3.78 (2)). **The Advisory Committee trusts that the Office of Counter-Terrorism will renew its efforts to mobilize extrabudgetary contributions, including from new donors, and that detailed information will be included in the next budget submission (see also A/78/7, para. II.89).**

Section 4 Disarmament

Regular budget	
Appropriation for 2023	\$13,835,800
Expenditure for 2023	\$13,455,400
Appropriation for 2024	\$16,694,600
Expenditure as at 30 June 2024	\$7,088,100
Proposal for 2025	\$19,202,000
Extrabudgetary resources	
Available for 2023	\$19,501,200
Expenditure for 2023	\$18,101,100
Estimate for 2024	\$19,859,900
Expenditure as at 30 June 2024	\$11,611,700
Projected for 2025	\$20,515,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

II.68 The regular budget resources proposed by the Secretary-General for section 4 for 2025 amount to \$19,202,000 before recosting, which represents an increase of \$2,507,400, or 15.0 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 4), table 4.23). The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

II.69 The proposed increase is mainly attributable to: (a) an increase of \$2,402,700 for new and expanded mandates under subprogramme 3, Conventional arms, and subprogramme 5, Regional disarmament, pursuant to General Assembly resolution 78/47; and (b) a net increase of \$104,700 for technical adjustments on account of vacancy rate changes for recently established posts, primarily in executive direction and management (*ibid.*, paras. 4.82 and 4.83). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.34.

Table II.14
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	68	1 USG, 1 D-2, 5 D-1, 12 P-5, 10 P-4, 11 P-3, 3 P-2/1, 3 NPO, 5 GS (PL), 13 GS (OL) and 4 LL
Establishment	9	2 P-4, 2 P-3, 3 NPO and 2 GS (PL)
Proposed for 2025	77	1 USG, 1 D-2, 5 D-1, 12 P-5, 12 P-4, 13 P-3, 3 P-2/1, 6 NPO, 7 GS (PL), 13 GS (OL) and 4 LL
Extrabudgetary		
Estimated for 2024	38	2 P-5, 5 P-4, 13 P-3, 1 P-2/1, 1 GS (PL) and 16 GS (OL)
Projected establishment	6	2 P-3, 2 P-2/1 and 2 GS (OL)
Estimated for 2025	44	2 P-5, 5 P-4, 15 P-3, 3 P-2/1, 1 GS (PL) and 18 GS (OL)

Comments and recommendations on posts

II.70 The proposed regular budget resources for posts amount to \$12,740,900 before recosting, which reflects an increase of \$1,130,200, or 9.7 per cent, compared with the appropriation for 2024. The proposed resources would provide for 77 posts, reflecting an increase of 9 posts (2 P-4, 2 P-3, 3 National Professional Officer and 2 General Service (Principal level)) (*ibid.*, tables 4.25 and 4.27).

II.71 It is proposed that the following regular budget posts be established (*ibid.*, annex II):

(a) One Political Affairs Officer (P-4) in Geneva under subprogramme 3, Conventional arms, to implement the mandate provided in resolution 78/47. The incumbent would provide substantive oversight of the strengthening of the SaferGuard programme and its operational activities;

(b) One Political Affairs Officer (P-4) in New York under subprogramme 3, Conventional arms, to implement the mandate provided in resolution 78/47. The incumbent would provide substantive Secretariat support to the follow-up meetings on the Global Framework for Through-life Conventional Ammunition Management;

(c) One Programme Management Officer (P-3) in Geneva under subprogramme 3, Conventional arms, to implement the mandate provided in resolution 78/47. The incumbent would be responsible for the development of training materials to ensure cohesiveness and alignment with global guidance;

(d) One Information Management Officer (P-3) in New York under subprogramme 3, Conventional arms, to implement the mandate provided in resolution 78/47. The incumbent would develop, manage, maintain and update an online reporting database for the Global Framework;

(e) Three National Professional Officers, with one each in Lomé, Lima and Kathmandu, under subprogramme 5, Regional disarmament, to implement the mandate provided in resolution 78/47. The incumbents, under the supervision of the directors of the regional centres for peace and disarmament, would coordinate and execute the regional administration of the fellowship training programme on through-life conventional ammunition management;

(f) One Senior Programme Management Assistant (General Service (Principal level)) in Geneva under subprogramme 3, Conventional arms, to implement the mandate provided in resolution 78/47. The incumbent would manage the administrative and financial aspects of the SaferGuard programme and the fellowship training programme on through-life conventional ammunition management;

(g) One Senior Programme Management Assistant (General Service (Principal level)) in New York under subprogramme 3, Conventional arms, to implement the mandate provided in resolution 78/47. The incumbent would manage the administrative aspects of the follow-up process of the Global Framework.

Through-life conventional ammunition management

II.72 Upon enquiry, the Advisory Committee was informed that operational work on conventional ammunition management under the United Nations SaferGuard programme had been undertaken in Geneva since November 2023. In terms of mandate implementation under the Global Framework and resolution 78/47, the functions that will be managed in Geneva include the establishment and operationalization of a global assistance mechanism for requesting, offering and receiving assistance in through-life conventional ammunition management, as well as the overall development and operationalization of a new standing fellowship training programme on conventional ammunition management. In line with resolution 78/47, the follow-up and review process of the Global Framework will take place in New York. This process includes dedicated substantive and administrative secretariat support from the Office for Disarmament Affairs for the preparatory meeting of States in 2025 and the Meeting of States in 2027, as well as for the reporting processes, including template development and the management of submissions, and the overall substantive development and management of related databases, such as the online reporting and the point of contact database, and the online platform for subregional, regional and global initiatives on through-life conventional ammunition management. The two P-4 posts therefore have distinct responsibilities and areas of work, with the Geneva post focusing on the management of the operational aspects under the SaferGuard programme and the New York post substantively supporting the political process under the Global Framework. Similarly, the Programme Management Officer (P-3) in Geneva is tasked with global programme management responsibilities for the fellowship training programme.

II.73 The Advisory Committee was further informed that the General Service staff in Geneva would be required to manage the administrative and financial aspects of the SaferGuard programme, including those related to the global assistance mechanism, as well as the overall development and operationalization of a new standing fellowship training programme on conventional ammunition management. The General Service staff in New York would support all administrative aspects of the follow-up process of the Global Framework, including the preparatory meeting of States in 2025, the intersessional process and the Meeting of States in 2027.

II.74 In the context of the regional centres where the three National Professional Officers are proposed, the Advisory Committee was provided with information on the current staffing levels. According to the Office for Disarmament Affairs, the existing staff of the three regional centres are currently overstretched from covering complex

portfolios, with activities being implemented in a total of 130 countries. Given their scope, length and substantive focus, the preparation and implementation of the fellowship training programme on small arms and light weapons approved for implementation in 2024 pursuant to General Assembly resolution 77/71 and the fellowship training programme on through-life conventional ammunition management pursuant to resolution 78/47 require significant human resources capacity.

Recommendations on post establishment

II.75 The Advisory Committee notes that all seven new posts approved by the General Assembly in resolutions 77/71 and 78/238 and decision 78/541, including five for the small Arms and light weapons fellowship programme, remain vacant as at the end of June 2024 (see para. II.76 below). The Committee reiterates its view that proposals for establishment of posts should be supported by systematic workload analysis, while ensuring that all structural changes and proposed reclassifications and reassignments of functions reflect the consistent application of organizational policies and standards (see also A/78/7, para. 84). Accordingly, pending the preparation of a detailed workforce strategy and plan informed by a comprehensive analysis of functions and workload analysis of existing staffing capacities in the Office, with a view to identifying efficiencies, the Committee is of the view that the proposed staffing resources should be established in a phased manner, and therefore recommends against the proposed establishment of the Political Affairs Officer (P-4) in Geneva, the Information Management Officer (P-3) in New York, the three National Professional Officers, and the Senior Programme Management Assistant (General Service (Principal level)) in Geneva. Any related non-post resources should be adjusted accordingly.

Vacant posts

II.76 The Advisory Committee was provided with information indicating 17 vacant posts (2 P-4, 3 P-3, 1 P-2, 3 National Professional Officer, 2 General Service (Principal level) and 6 General Service (Other level)) as at 30 June 2024. The Committee was informed that the 17 vacant posts included seven new posts approved by the General Assembly for 2024. According to the Office for Disarmament Affairs, the delay in recruitment has been due to the prevailing liquidity crisis. **The Advisory Committee trusts that all vacant posts will be filled as soon as possible and that an update on the recruitment status will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission (see also A/78/7, para. II.98, and A/77/7, para. II.77).**

Vacancy rates

II.77 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 4 (see table II.15).

Table II.15
Number of posts and vacancy rates, 2023–2025

Category	2023				2024			2025				
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	40	9.9	10.1	10.0	41	43	37	6.8	16.3	14.0	47	6.8
General Service and related	21	27.4	29.4	38.1	25	25	14	25.2	46.0	44.0	30	25.2

II.78 The Advisory Committee notes that, for the Professional and higher categories, the January to June 2024 average was 16.3 per cent and actual vacancy rate as at 30 June 2024 was 14.0 per cent. Similarly, for the General Service and related categories, the January to June 2024 average was 46.0 per cent and the actual vacancy rate as at 30 June 2024 was 44.0 per cent. The proposed rates are 6.8 per cent and 25.2 per cent, respectively, for 2025. The Committee further discusses vacancy rates in chapter I above.

II.79 Subject to its recommendations in paragraph II.75 above, 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 for 2025 amount to \$6,461,100, which represents an increase of \$1,377,200, or 27.1 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 4), table 4.28).

II.81 The information provided to the Advisory Committee indicates that the proposed increase reflects resource changes under the following items of expenditure:

(a) Consultants: a net increase of \$710,300, or 111.5 per cent, is attributable mainly to a provision in the amount of \$695,600 to provide for consultancy services to design and develop training curricula and materials for the fellowship training programme on through-life conventional ammunition management; develop an online platform for subregional, regional and global initiatives and an online reporting platform under the Global Framework for Through-life Conventional Ammunition Management; and support the review of and update existing International Ammunition Technical Guidelines modules;

(b) Contractual services: an increase in the amount of \$538,300, or 84.6 per cent, will provide for an online collaborative platform to coordinate the management and further development of the International Ammunition Technical Guidelines and related hosting costs; services to host an online secured platform for the SaferGuard global assistance mechanism; translation of the International Ammunition Technical Guidelines; and services to support the development and conduct of the SaferGuard validation exercise;

(c) Travel of staff: an increase in the amount of \$61,000, or 29.8 per cent, will provide for the travel of staff to support the SaferGuard validation exercise, the assessments and quick response deployments under the global assistance mechanism and the two informal meetings on the review and further development of the International Ammunition Technical Guidelines;

(d) Increases are proposed under experts (\$36,500), general operating expenses (\$27,800), furniture and equipment (\$2,100) and supplies and materials (\$1,200).

Consultants

II.82 The proposed resources for consultants, which amount to \$1,347,200, reflect an increase of \$710,300 compared with the appropriation for 2024. As indicated in paragraph II.81 (a) above, the proposed increase mostly relates to the design and development of training materials and online platforms for the Global Framework for Through-life Conventional Ammunition Management. Upon enquiry, the Advisory Committee was informed that the need of the Office for Disarmament Affairs for the continued use of consultants arose from the highly specialized and technical nature of the tasks required for the implementation of the mandates related to safe, secure and sustainable through-life conventional ammunition management under the Global Framework. These tasks demand technical and specialized expertise on a wide range of ammunition management issues, including safety and security aspects at various stages of the ammunition life cycle, which is not available within the Office's in-house capacity. The expenditures incurred in 2023 amounted to \$121,000 and, as at 30 June 2024, expenditures amounted to \$71,700, against provisions of \$186,700 for 2023 and \$636,000 for 2024. **The Advisory Committee underscores its view that, while the use of consultants may be necessary to acquire specialized expertise not readily available in house in specific situations, all efforts should be made to fill the vacant posts, reduce the reliance on consultants and utilize internal expertise and skills of the Secretariat to perform core activities or to fulfil functions that are recurrent over the long term (see also para. II.76 above). In view of the underexpenditure in 2023 and during the first six months of 2024, the Committee recommends a reduction of 15 per cent (\$202,100) to the proposed resources under consultants for 2025 (see also A/78/7, para. II.104).** The Committee further discusses consultants in chapter I above.

Contractual services

II.83 The proposed resources for contractual services amount to \$1,174,300, representing an increase of \$538,300, or 84.6 per cent, compared with the appropriation for 2024, which relates mostly to activities pursuant to General Assembly resolution 78/47 that are outlined in paragraph II.81 (b) above. According to the Office for Disarmament Affairs, OICT cannot cover the requirements and would need dedicated resources to provide these services. The expenditures incurred in 2023 amounted to \$164,500 and, as at 30 June 2024, expenditures amounted to \$91,600, against provisions of \$148,800 for 2023 and \$636,000 for 2024. **The Advisory Committee is of the view that efforts should be made to avoid duplication of functions, taking into account the existing expertise and capabilities available in the Secretariat on information technology platforms (see also para. II.76 above). The Committee notes the overexpenditure in 2023 and, taking into account the low level of expenditure during the first six months of 2024, recommends a reduction of 10 per cent (\$117,400) to the proposed resources under other contractual services for 2025 (see also A/78/7, para. II.105).**

Travel of staff

II.84 The proposed provision for 2025 amounts to \$265,600, reflecting an increase of \$61,000, or 29.8 per cent, compared with the 2024 appropriation. As indicated in paragraph II.81 (a) above, the proposed increase mostly relates to support for the SaferGuard validation exercise and two informal meetings on the review and further

development of the International Ammunition Technical Guidelines. The expenditures incurred in 2023 amounted to \$263,600 and, as at 30 June 2024, expenditures amounted to \$115,400, against provisions of \$180,400 for 2023 and \$204,600 for 2024. **The Advisory Committee notes the pattern of expenditure in 2023 and so far in 2024 and underscores that, whenever feasible, physical travel should be substituted for virtual participation of staff in meetings so as to promote a judicious use of limited resources. The Committee recommends a reduction of 5 per cent (\$13,300) to the proposed resources under travel of staff.**

General operating expenses

II.85 The proposed provision for 2025 amounts to \$394,800, reflecting an increase of \$27,800, or 7.6 per cent, compared with the 2024 appropriation. The supplementary information provided to the Advisory Committee indicated that the increase of \$27,800 reflected a provision for operating expenses associated with the implementation of activities and with the proposed six new posts pursuant to General Assembly resolution [78/47](#) under subprogramme 3, Conventional arms. The expenditures incurred in 2023 amounted to \$279,300 and, as at 30 June 2024, expenditures amounted to \$135,200, against provisions of \$330,400 for 2023 and \$367,000 for 2024. **Taking into account the low level of expenditure in 2023 and during the first six months of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$19,700) to the proposed resources under general operating expenses.**

II.86 **Subject to its recommendations in paragraphs II.75, II.82, II.83, II.84 and II.85 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.87 The Secretary-General indicates that, pursuant to General Assembly resolution [75/253](#) A, the proposed resources under subprogramme 1, Multilateral negotiations and deliberations on disarmament and arms limitation, include a provision for a subvention in the amount of \$763,700 to UNIDIR for 2025, reflecting no change compared with the appropriation for 2024. The amount is reflected under grants and contributions and includes a provision of: (a) \$676,500 towards the costs of two posts (1 D-2 and 1 P-5) and general temporary assistance to help organize quarterly briefings for all regional groupings on research and ideas of relevant disarmament topics to promote disarmament and non-proliferation knowledge, ideas and dialogue to a broader and more diverse community; and (b) \$87,200 to support the conduct of three events in countries that are not members of OECD to promote disarmament and non-proliferation knowledge, ideas and dialogue to a broader and more diverse community ([A/79/6 \(Sect. 4\)](#), para. 4.97). Upon enquiry, the Advisory Committee was provided with a breakdown of the utilization of the subvention, as detailed in table II.16.

Table II.16
Utilization of the subvention for the United Nations Institute for Disarmament Research in 2023

(United States dollars)

<i>Activity/post</i>	<i>Allocation of regular budget funds in 2023</i>	<i>Utilization of regular budget funds in 2023</i>
Director, D-2	326 802	373 093
Executive Officer, P-5	281 959	286 251
Quarterly regional briefings	45 000	37 117
Three non-OECD events	88 339	38 135
Total	742 100	734 596

II.88 Upon enquiry, the Advisory Committee was informed that the Advisory Board on Disarmament Matters, which also served as the Board of Trustees of UNIDIR, had endorsed the need for a further increase of the regular budget subvention to UNIDIR at its June 2023 meeting (see [A/78/287](#)). This endorsement to request an increase in the subvention to UNIDIR was based on the growth in demand for the Institute's work and the financial background presented to the Board of Trustees. The proposal and its rationale were presented to the Board of Trustees in January 2024. The recommendations of the Board of Trustees are transmitted by the Secretary-General to the General Assembly through his report on the work of the Advisory Board on Disarmament Matters, which is issued in July or August of each year and subsequently considered by the First Committee of the General Assembly. Upon its consideration of the recommendations of the Advisory Board, should the First Committee recommend to the Assembly the adoption of a resolution which contains decisions that would entail additional expenditures, the Secretariat would present cost estimates in the form of a statement of programme budget implications.

II.89 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.90 The estimated extrabudgetary resources for 2025 amount to \$20,515,900, reflecting an increase of \$656,000, or 3.3 per cent, compared with the 2024 estimate. These resources would provide for 44 extrabudgetary positions for 2025, representing an increase of 6 positions from 2024. The Secretary-General indicates that the resources would be used mainly for research and analysis, to support meetings and conventions, and to strengthen partnerships and participation aimed at contributing to the advancement of international agreements on disarmament best practices. Anticipated in-kind contributions would provide for rent-free premises with an estimated value of \$86,800 ([A/79/6 \(Sect. 4\)](#), para. 4.85 and tables 4.26 and 4.27).

II.91 Upon enquiry, the Advisory Committee was informed that the Office for Disarmament Affairs did not lend or second staff to any of the implementation support units of the disarmament treaty mechanisms, such as the Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on Their Destruction, the Arms Trade Treaty, the Convention on the Prohibition of the Development, Production and Stockpiling of Bacteriological (Biological) and Toxin Weapons and on Their Destruction, the Convention on Cluster Munitions and 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. Although the Biological Weapons Convention and Convention on Certain Conventional Weapons Implementation Support Units are located within the Office for Disarmament Affairs, in accordance with the decisions by States parties and pursuant to General Assembly resolutions 62/60 and 65/89, their positions and all associated costs (salaries, travel and equipment) are funded from extrabudgetary resources. In addition, the Anti-Personnel Mine Ban Convention, Biological Weapons Convention, Convention on Cluster Munitions and Convention on Certain Conventional Weapons Implementation Support Units contribute to the salary of one General Service (Other level) extrabudgetary-funded position that is placed within the Office.

II.92 The Advisory Committee notes the increase in extrabudgetary resources and trusts that the Office for Disarmament Affairs will ensure that the utilization of extrabudgetary resources is linked to the implementation of existing mandates, in coordination with States parties and donors. The Advisory Committee further discusses the use of extrabudgetary resources in chapter I.

Management of databases

II.93 Upon enquiry, the Advisory Committee was informed that the Office for Disarmament Affairs manages 17 databases. The Committee was provided with a table listing the various content and uses of the databases, as well the staffing resources required to manage the information. The table indicated that the information contained in the databases was provided by States parties in support of the various disarmament treaty mechanisms. The information provided to the Committee did not indicate whether there was any pooling of staff resources or whether each database required dedicated personnel for its management. **The Advisory Committee notes the resources utilized to manage databases and trusts that efforts will be taken to seek efficiencies and that updated information will be provided in future programme budget reports.**

Equitable geographical representation

II.94 Upon enquiry, the Advisory Committee was informed that in terms of geographical representation, as at 30 June 2024, the regular budget staff of the Office for Disarmament Affairs was composed of the following regional groups: Western European and other States: 48.6 per cent; Asia-Pacific States: 29.7 per cent; African States: 10.8 per cent; Latin American and Caribbean States: 8.1 per cent; and Eastern European States: 2.7 per cent. Of the 31 staff recruited since 2020 for regular budget-funded posts in the Professional and higher categories, 21 were nationals of 12 Western European and other States (5 from 1 State); 5 were nationals of 4 Asia-Pacific States, 2 were nationals of 2 African States, 3 were nationals of 2 Latin American and Caribbean States, and none were nationals of Eastern European States. Furthermore, information provided to the Committee on the evolution of the representation of regional groups within the Office since 2020 shows an increase in the number of nationals from the largest regional group, from 17 to 18. The Committee was informed that 15 staff members in the Office were expected to reach the mandatory retirement age in the next 10 years, including 9 in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff in the Office for Disarmament Affairs, trusts that efforts will be intensified to achieve a more equitable geographical representation of Member States among its staff, and considers that vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Advisory Committee further discusses equitable geographical representation in chapter I above.

Gender balance

II.95 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 59.3 per cent of staff members in the Office for Disarmament Affairs were women. **The Advisory Committee notes the representation of women and men and stresses that efforts should be intensified to achieve gender parity in accordance with the approved targets.** The Committee further discusses gender balance in chapter I above.

Section 5 Peacekeeping operations

Regular budget	
Appropriation for 2023	\$52,878,300
Expenditure for 2023	\$56,232,000
Appropriation for 2024	\$57,100,400
Expenditure as at 30 June 2024	\$28,095,700
Proposal for 2025	\$57,891,400
Other assessed^a	
Estimate for 2023	\$92,198,900
Expenditure for 2023	\$97,196,900
Appropriation for 2024	\$102,555,600
Expenditure as at 30 June 2024	\$52,584,200
Proposal for 2025 ^b	\$101,262,900
Extrabudgetary resources	
Available for 2023	\$68,784,000
Expenditure for 2023	\$68,976,400
Estimate for 2024	\$68,656,700
Expenditure as at 30 June 2024	\$38,020,200
Projected for 2025	\$68,306,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2023 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 78/293 on the support account for peacekeeping operations.	

I. Introduction

II.96 The regular budget resources proposed for section 5 for 2025 amount to \$57,891,400 before recosting, which reflects an increase of \$791,000, or 1.4 per cent, compared with the appropriation for 2024. The proposed increase is related to UNTSO (A/79/6 (Sect. 5), annex III). The Advisory Committee further discusses recosting in chapter I above as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

II.97 The regular budget resources proposed for 2025 include requirements for: (a) the Department of Peace Operations (\$6,282,500); (b) UNTSO (\$41,802,100); and (c) UNMOGIP (\$9,806,800). Information on the evolution of overall financial resources by object of expenditure for section 5 is contained in table II.35.

Table II.17

Overall staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	330	1 USG, 4 ASG, 5 D-2, 6 D-1, 6 P-5, 4 P-4, 4 P-3, 2 P-2, 9 GS (OL), 92 FS, 2 NPO and 195 LL
Reclassification	–	P-4 to P-5 for Chief Security Officer in UNTSO
Proposed for 2025	330	1 USG, 4 ASG, 5 D-2, 6 D-1, 7 P-5, 3 P-4, 4 P-3, 2 P-2, 9 GS (OL), 92 FS, 2 NPO and 195 LL
Other assessed		
Approved for 2024	433	5 D-2, 13 D-1, 42 P-5, 186 P-4, 92 P-3, 8 P-2/1, 2 GS (PL), 83 GS (OL) and 2 LL
Abolishment	(7)	1 D-1, 1 P-5, 2 P-4, 1 P-3 and 2 GS (OL)
Proposed for 2025	426	5 D-2, 12 D-1, 41 P-5, 184 P-4, 91 P-3, 8 P-2/1, 2 GS (PL), 81 GS (OL) and 2 LL
Extrabudgetary		
Estimated for 2024	109	2 D-1, 13 P-5, 40 P-4, 30 P-3, 3 P-2/1, 3 GS (PL) and 18 GS (OL)
Abolishment	(1)	1 D-1
Projected for 2025	108	1 D-1, 13 P-5, 40 P-4, 30 P-3, 3 P-2/1, 3 GS (PL) and 18 GS (OL)

II. Department of Peace Operations

II.98 The regular budget resources proposed for the Department of Peace Operations for 2025 amount to \$6,282,500 before recosting, which is the same amount as the appropriation for 2024 (ibid., table 5.13). Information on the evolution of overall financial resources by object of expenditure for the Department is contained in table II.36.

Table II.18
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 1 P-2/1 and 9 GS (OL)
Proposed for 2025	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 1 P-2/1 and 9 GS (OL)
Other assessed		
Approved for 2024	433	5 D-2, 13 D-1, 42 P-5, 186 P-4, 92 P-3, 8 P-2/1, 2 GS (PL), 83 GS (OL) and 2 LL
Abolishment	(7)	1 D-1, 1 P-5, 2 P-4, 1 P-3, 2 GS (OL) and 2 LL
Proposed for 2025	426	5 D-2, 12 D-1, 41 P-5, 184 P-4, 91 P-3, 8 P-2/1, 2 GS (PL) and 81 GS (OL)
Extrabudgetary		
Estimated for 2024	109	2 D-1, 13 P-5, 40 P-4, 30 P-3, 3 P-2/1, 3 GS (PL) and 18 GS (OL)
Abolishment	(1)	1 D-1
Projected for 2025	108	1 D-1, 13 P-5, 40 P-4, 30 P-3, 3 P-2/1, 3 GS (PL) and 18 GS (OL)

Comments and recommendations on posts

II.99 The proposed regular budget resources for posts for 2025 amount to \$5,834,000 before recosting, which is the same amount as the appropriation for 2024. These resources would provide for the continuation of 27 posts (18 in the Professional and higher categories and 9 General Service (Other level)), reflecting no change compared with 2024 (*ibid.*, tables 5.13 and 5.14).

Vacant posts

II.100 Upon enquiry, the Advisory Committee was informed that, as at 26 June 2024, four regular budget posts were vacant (1 P-3, 1 P-2 and 2 General Service (Other level)). No post has been vacant for more than two years. **The Advisory Committee trusts that efforts will be made to fill the vacant posts as soon as possible and that updated information on vacant posts will be provided to the General Assembly at the time of its consideration of the present report.**

Vacancy rates

II.101 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for the Department of Peace Operations (see table II.19).

Table II.19
Number of posts and vacancy rates, 2023–2025

Category	2023				2024			2025				
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	16.5	12.0	14.7	18	18	16	9.9	12.5	10.9	18	9.9
General Service and related	9	10.7	6.3	11.1	9	9	7	9.8	20.3	22.2	9	9.8

II.102 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories (12.5 per cent and 10.9 per cent, respectively) and the General Service and related categories (20.3 per cent and 22.2 per cent, respectively) were higher than the proposed rates for 2025 (9.9 per cent and 9.8 per cent, respectively). The Committee further discusses vacancy rates in chapter I above.

II.103 The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.104 The proposed non-post resources from the regular budget for 2025 amount to \$448,500, which is the same amount as the appropriation for 2024. The proposed distribution of non-post resources by object of expenditure is the same as in 2024 (A/79/6 (Sect. 5), tables 5.13 and 5.18).

Other staff costs

II.105 The proposed resources for other staff costs amount to \$130,300. The information provided to the Advisory Committee indicates that in 2023, of an appropriation of \$126,700, only \$114,400 was expended, representing a utilization rate of 90.3 per cent. The Committee also notes that, as at 31 May 2024, only \$3,600 had been expended of the appropriation of \$130,300 for 2024. **In view of the underexpenditure in 2023 and the low level of expenditure during the five first months of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$6,500) to the proposed resources for other staff costs.**

Travel of staff

II.106 The proposed resources for travel of staff amount to \$29,100. Upon enquiry, the Advisory Committee was informed that travel related to troop- and police-contributing countries was budgeted and charged to the support account for peacekeeping operations, while travel related to consultation with stakeholders fell under the regular budget of the Department of Peace Operations. The Committee was also informed that in 2023, \$28,600 was expended, in relation to the appropriation of \$28,300, reflecting overexpenditure of \$300 and a utilization rate of 101.1 per cent. For 2024, the Committee was further informed that expenditure as at 31 May 2024, amounted to \$19,000, representing a utilization rate of 65.3 per cent of the appropriation of \$29,100, and that this high level of utilization was related to travel to non-peacekeeping missions. The information provided to the Committee indicates that the travel resources are proposed to be redeployed from subprogrammes 1, 2 and 3 to executive direction and management. **The Advisory Committee encourages the Department of Peace Operations to make full use of virtual communication tools with a view to minimizing travel costs. In this context, the Committee recommends a reduction of 10 per cent (\$2,900) to the proposed resources for travel of staff.** On a related matter, the Committee notes that the compliance rate of the Department with the policy on the advance purchase of air tickets was only 33 per cent in 2023 (ibid., table 5.19).

General operating expenses

II.107 The proposed resources for general operating expenses amount to \$98,100. The Advisory Committee notes from the information provided that, in 2023, of an appropriation of \$107,500, only \$99,200 was expended, representing a utilization rate of 92.3 per cent. **In view of the underexpenditure in 2023, the Advisory Committee**

recommends a reduction of 5 per cent (\$4,900) to the proposed resources for general operating expenses.

Supplies and materials

II.108 The proposed resources for supplies and materials amount to \$45,100. The information provided to the Advisory Committee indicates that, in 2023, of an appropriation of \$48,700, only \$4,300 was expended, representing a utilization rate of 8.8 per cent. Moreover, the Committee notes that, as at 31 May 2024, only \$1,100 had been spent of the appropriation of \$45,100 for 2024. **In view of the underexpenditure in 2023 and the low level of expenditure during the five first months of 2024, the Advisory Committee recommends a reduction of 10 per cent (\$4,500) to the proposed resources for supplies and materials.**

II.109 **Subject to its recommendations in paragraphs II.105 to II.108 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.**

Other matters

Equitable geographical representation

II.110 Upon enquiry, the Advisory Committee was informed that, as at 1 July 2024, of the 16 staff members encumbering regular budget posts in the Professional and higher categories, Africa was represented by 4, Asia and the Pacific by 2, Eastern Europe by 2, Latin America and the Caribbean by none and Western European and other States by 8. From 1 January 2022 to 16 July 2024, the Department of Peace Operations recruited three staff members to regular budget posts in the Professional and higher categories, including two staff from two Asia-Pacific States and one staff from an African State. In terms of retirement projection, the Committee was informed that 10 staff members in the Department were expected to reach the mandatory retirement age in the next 10 years, including 5 in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff in the Department of Peace Operations and trusts that the Department will intensify its efforts to achieve a more equitable geographical representation of Member States among its staff, and considers that vacancies, including due to retirements, provide a concrete opportunity in this respect (see also A/78/7, para. II.135, A/77/7, para. II.104, A/76/7 and A/76/7/Corr.1, paras. 53–58, and chapter I above).** The Committee further discusses equitable geographical representation, including in connection with workforce planning, in chapter I above.

Gender balance

II.111 Upon enquiry, the Advisory Committee was informed that, as at 1 July 2024, 59 per cent of staff members in the Department of Peace Operations were women. The Advisory Committee further discusses gender balance in chapter I above.

Extrabudgetary resources

II.112 The extrabudgetary resources, estimated at \$68,306,700 for 2025, represent a reduction of \$350,000, or 0.5 per cent, compared with the 2024 estimate. The resources for positions, estimated at \$21,588,700, would provide for 108 positions (1 D-1, 13 P-5, 40 P-4, 30 P-3, 3 P-2/1, 3 General Service (Principal level) and 18 General Service (Other level)), while non-staffing resources, estimated at \$46,718,000, would be used to support the Mine Action Service, the implementation of the Action for Peacekeeping initiative, digital innovation and transformation, the implementation of priorities related to women and peace and security, effective

weapons management, regional capacity-building and the implementation of conflict-related sexual violence mandates (A/79/6 (Sect. 5), para. 5.73 and annex III).

II.113 Upon enquiry, the Advisory Committee was informed that the estimated reduction in extrabudgetary funding mainly fell under subprogramme 3, in respect of the Mine Action Service, decreasing from \$49.3 million in 2022 to \$44.1 million in 2023 and continuing to decline in 2024 (as at 31 May 2024, the contributions received amounted to approximately \$10.4 million). In terms of cost recovery, the Committee was provided with information on the revenue and expenses in 2022 and 2023 (see table II.20).

Table II.20

Cost recovery revenue, expense and surplus/deficit, 2022–2023

Budget section	2022			2023		
	Revenue	Expense	Surplus/deficit	Revenue	Expense	Surplus/deficit
5. Peacekeeping operations	256.5	76.3	180.2	237.2	160.4	76.9

Standing capacities

II.114 In its most recent report on United Nations peacekeeping operations, the Board of Auditors indicated that the Department of Peace Operations relied on both extrabudgetary funds and other United Nations entities to operate its standing capacities (A/78/5 (Vol. II), chap. II, paras. 245 and 534). In this regard, the Advisory Committee was informed, upon enquiry, that the Standing Police Capacity and the Justice and Corrections Standing Capacity reported to and were integrated into the management structures of the Department of Peace Operations, while the administrative and logistical support for these standing capacities was provided by the Department of Operational Support through the United Nations Logistics Base at Brindisi, Italy, which hosts them. Both the post and non-post resource requirements are reflected in the budget of the Logistics Base. The Logistics Base also hosts the Disarmament, Demobilization and Reintegration Standing Capacity and the Security Sector Reform and Governance Standing Capacity, which are funded through extrabudgetary contributions provided by the Government of Italy. The Logistics Base provides office space and related services to these two capacities, which report to and are integrated in the Department of Peace Operations. The Committee was also informed that the Mine Action Service standing capacity became operational in February 2024. It comprises two Mine Action Programme Manager posts at the P-5 and P-4 levels based in Brindisi that are funded through voluntary contributions. The Logistics Base provides office space and office support on a cost-reimbursable basis. **Noting that the activities of the standing capacities of the Department of Peace Operations rely on extrabudgetary resources and administrative arrangements with separate entities of the Secretariat, the Advisory Committee trusts that any establishment of standing capacities, including the choice of location, will be presented for the consideration and approval of the General Assembly. The Committee further trusts that, given the downsizing of peacekeeping missions, a cost-benefit analysis on the most efficient ways of funding and management of standing capacities will be provided in the next overview report.**

III. United Nations Truce Supervision Organization

II.115 The regular budget resources proposed for UNTSO for 2025 amount to \$41,802,100 before recosting, reflecting an increase of \$791,000, or 1.9 per cent, compared with the appropriation for 2024. The proposed increase reflects additional requirements under posts (\$22,200), travel of staff (\$50,700), furniture and equipment (\$843,000) and improvement of premises (\$110,700), which would be partially offset by reductions under contractual services (\$139,200), general operating expenses (\$76,300) and supplies and materials (\$20,100) (A/79/6 (Sect. 5), table 5.31). Information on the evolution of overall financial resources by object of expenditure for UNTSO is contained in table II.37.

Table II.21

Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2024	229	1 ASG, 2 D-1, 2 P-5, 3 P-4, 3 P-3, 70 FS, 2 NPO and 146 LL
Reclassification	–	P-4 to P-5 for Chief Security Officer
Proposed for 2025	229	1 ASG, 2 D-1, 3 P-5, 2 P-4, 3 P-3, 70 FS, 2 NPO and 146 LL

Comments and recommendations on posts

II.116 The proposed regular budget resources for posts for 2025 amount to \$24,179,600 before recosting, which represents an increase of \$22,200, or 0.1 per cent, compared with the appropriation for 2024. The resources would provide for the continuation of 229 posts (11 in the Professional and higher categories, 70 Field Service, 2 National Professional Officers and 146 Local level) (ibid., tables 5.31, 5.32 and 5.33).

Reclassification

II.117 The proposed increase of \$22,200 relates to the proposed reclassification of one Chief Security Officer post from the P-4 level to the P-5 level. According to the information provided, the proposed reclassification reflects the increased level of responsibility of this post to support the UNTSO mandate across all five countries, which have an increasingly diverse and challenging security context. The Chief Security Officer provides direct security support to mandate delivery provided by 388 UNTSO personnel (159 military and 229 civilian) and has direct supervision of 53 international and national security staff spread across seven outstations. The Chief Security Officer directly liaises with seven designated senior officials (at the Assistant Secretary-General and D-2 levels) in five countries of the mission area, as well as providing security support for a co-located mission of the Office of the Special Coordinator for the Middle East Peace Process at UNTSO headquarters through a letter of understanding between the missions, and coordinates UNTSO operations with seven Security Advisers at the P-5 and P-4 levels across the region. Upon enquiry, the Advisory Committee was informed that the post of Chief Security Officer (P-4) had been encumbered from 20 September 2020. If the General Assembly approves the reclassification of the post to the P-5 level, a job opening for the P-5 post will be advertised accordingly.

Vacant posts

II.118 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 18 posts were vacant (1 D-1, 2 P-3, 5 Field Service and 10 Local level), including one Finance Assistant (Local level) post that had been vacant for more than two years (since January 2021). **The Advisory Committee trusts that all vacant posts, including the**

long-vacant post, will be filled as soon as possible and that updated information on 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 Advisory Committee further discusses posts vacant for 24 months or longer in chapter I above.

Vacancy rates

II.119 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for UNTSO (see table II.22).

Table II.22
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	11	18.0	23.0	18.2	11	11	8	24.1	24.1	35.5	11	24.1
General Service and related	218	12.7	10.0	9.8	218	218	203	6.8	7.3	6.9	218	6.8

II.120 The Advisory Committee notes that the actual vacancy rate as at 30 June 2024 for the Professional and higher categories was 35.5 per cent, while a rate of 24.1 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

II.121 The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.122 The proposed non-post resources for 2025 amount to \$17,622,500, which represents an increase of \$768,800, or 4.6 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 5), table 5.34). The information provided to the Advisory Committee indicates that the proposed overall increase reflects the following resource changes: (a) furniture and equipment: an increase of \$843,000 would mainly provide for the purchase of six units of mid-range optical equipment (\$525,000); and the replacement of 15 vehicles and acquisition of two additional vehicles (\$178,200); (b) improvement of premises: an increase of \$110,700 would provide for the periodic maintenance and upgrade of all observation posts on both the Alpha and Bravo sides of the Golan; and (c) travel of staff: an increase of \$50,700 would provide for technical and operational support to outstations. The above-mentioned increases would be partially offset by reductions under contractual services (\$139,200), general operating expenses (\$76,300) and supplies and materials (\$20,100).

Travel of staff

II.123 The proposed resources for travel of staff amount to \$400,500, which represents an increase of \$50,700 compared with the appropriation for 2024. The information provided to the Advisory Committee shows that, of an appropriation of \$349,800 for 2024, only \$86,300 had been expended as at 31 May 2024. Upon enquiry, the Committee was informed that for 2025, travel related to training and internal/professional conferences and workshops would amount to \$61,000, representing 15.2 per cent of the

proposed resources of \$400,500. **The Advisory Committee encourages UNTSO to make full use of virtual tools of communication in order to minimize the costs related to in-person travel. Moreover, noting the low level of expenditure during the five first months of 2024, the Committee recommends a reduction of 5 per cent (\$20,000) to the proposed resources for travel of staff.** On a related matter, the Committee notes that the compliance rate of UNTSO with the policy on the advance purchase of air tickets was only 96 per cent in 2023 (ibid., table 5.35).

General operating expenses

II.124 Resource requirements amounting to \$2,068,600 are proposed for general operating expenses, representing a reduction of \$76,300 compared with the appropriation for 2024. The Advisory Committee notes from the information provided that only \$2,114,700 was expended of an appropriation of \$2,719,800 for 2023, representing a utilization rate of 77.8 per cent. **In view of the underexpenditure for 2023, the Advisory Committee recommends a reduction of 5 per cent (\$103,400) to the proposed resources for general operating expenses.**

Furniture and equipment

II.125 The proposed resource requirements for furniture and equipment, amounting to \$3,518,800, represent an increase of \$843,000 compared with the appropriation for 2024. The increase is partially related to the proposed replacement of 15 vehicles and acquisition of 2 additional vehicles in 2025 (\$178,200). Upon enquiry, the Advisory Committee was informed that the amount of \$178,200 related to the increase/variance between the total amount of \$748,200 requested for the replacement of vehicles in 2025, compared with the appropriation of \$570,000 for the replacement of vehicles in 2024, which included three 4x4 general purpose vehicles, two utility pickup trucks, two forklifts and two trucks for fuel and water delivery (A/78/7, para. II.149). The provision of \$748,200 for 2025 would cover the purchase of one armoured vehicle, four 4x4 utility pickup trucks and two minibuses, as well as seven 4x4 general purpose vehicles and three cargo trucks. The Committee recalls that in 2023, in the context of the vehicle replacement plan, the purchase of one armoured vehicle, five 4x4 general purpose vehicles, two Sedans and one minibus was proposed (\$522,100), and in 2022, the acquisition of two armoured vehicles and two minibuses was proposed (\$445,900) (A/78/7, para. II.149). **The Advisory Committee notes the significant amount of resources allocated to the purchase of vehicles over the past few years and recalls that, in its previous report, it trusted that the vehicle acquisition plan, along with the information on investment made over the last five years, would be provided in the next budget submission. In the absence of such information in the present budget submission, the Committee recommends a reduction of 5 per cent (\$175,900) to the proposed resources for furniture and equipment (see A/78/7, para. II.149).**

Improvement of premises

II.126 The proposed resources for improvement of premises amount to \$220,000, representing an increase of \$110,700 compared with the appropriation for 2024. The information provided to the Advisory Committee indicates that of an appropriation of \$673,500 for 2023, only \$38,100 was expended, representing a utilization rate of 5.7 per cent. The Committee also notes that, of an appropriation of \$109,300 for 2024, only \$4,000 had been expended as at 31 May 2024. **In view of the underexpenditure in 2023 and during the first five months of 2024, the Advisory Committee recommends a reduction of 10 per cent (\$22,000) to the proposed resources for improvement of premises.** Upon enquiry, the Committee was provided with information on the resources, approved and expended, for construction and improvement of premises in UNTSO from 2020 to 2024 and proposed for 2025 (see table II.23).

Table II.23

Resources approved and expended for construction and improvement of premises, 2020–2025

(Thousands of United States dollars)

Budget section	2020		2021		2022		2023		2024		2025 estimate (before recosting)
	Approved	Expenditure	Approved	Expenditure	Approved	Expenditure	Approved	Expenditure	Approved	Expenditure as at 30 June	
Section 33	–	–	–	–	–	–	–	–	505.4	–	905.0
Section 5	153.6	110.9	221.0	16.7	740.0	34.7	673.5	38.1	109.3	8.9	220.0

II.127 Subject to its recommendations in paragraphs II.123 to II.126 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters*Equitable geographical representation*

II.128 Upon enquiry, the Advisory Committee was informed that, as at 1 July 2024, among the seven staff members in the Professional and higher categories, Africa was represented by none, Asia and the Pacific by two, Eastern Europe by one, Latin America and the Caribbean by one and Western European and other States by three. The Committee was also informed that from 2019 to 2023, the average representation of the regional groups among the staff in the Professional and higher categories was the following: Africa represented 2.2 per cent, Asia and the Pacific represented 21.7 per cent, Eastern Europe represented 8.7 per cent, Latin America and the Caribbean represented 16.6 per cent, and Western European and other States represented 47.8 per cent. The Committee was also informed that between 1 January 2022 and 16 July 2024, UNTSO had recruited three staff members to regular budget posts in the Professional and higher categories from three Western European and other States. In terms of retirement projections, the Committee was informed that 54 staff members in UNTSO were expected to reach the mandatory retirement age in the next 10 years, including 24 in the next 5 years. **The Advisory Committee trusts that UNTSO will strengthen its efforts to improve the equitable geographical representation of Member States among its staff, and considers that vacancies, including due to retirements, provide concrete opportunities in this respect.** The Committee discusses equitable geographical representation, including in connection with workforce planning, in chapter I above.

Gender balance

II.129 Upon enquiry, the Advisory Committee was informed that 27.5 per cent of UNTSO staff members were women. **The Advisory Committee trusts that UNTSO will strengthen its efforts to improve the gender balance among its staff.** The Committee further discusses gender balance in chapter I above.

IV. United Nations Military Observer Group in India and Pakistan

II.130 The regular budget resources proposed for UNMOGIP for 2025 amount to \$9,806,800, representing the same amount as the appropriation for 2024 ([A/79/6 \(Sect. 5\)](#), table 5.39). Information on the evolution of overall financial resources by object of expenditure for the mission is contained in table II.38.

Table II.24
Staffing resources

	Number	Details
Approved for 2024	74	1 D-2, 1 P-5, 1 P-4, 22 FS, 49 LL
Proposed for 2025	74	1 D-2, 1 P-5, 1 P-4, 22 FS, 49 LL

Comments and recommendations on posts

II.131 The proposed resources for posts for 2025 amount to \$5,152,800 before recosting, which represents the same amount as the appropriation for 2024. These resources would provide for the continuation of 74 posts (3 in the Professional and higher categories, 22 Field Service and 49 Local level) (*ibid.*, tables 5.39 and 5.40).

Vacant posts

II.132 The Advisory Committee was informed that, as at 16 July 2024, there were nine vacant posts (2 Field Service and 7 Local level). No post was vacant for more than two years. **The Advisory Committee trusts that efforts will be made to fill the vacant posts as soon as possible and that updated information on vacant posts will be provided to the General Assembly at the time of its consideration of the present report.**

Vacancy rates

II.133 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for UNMOGIP (see table II.25).

Table II.25
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	3	0.0	0.4	0.0	3	3	3	0.0	0.0	0.0	3	0.0
General Service and related	71	8.1	9.8	8.5	71	71	62	9.4	11.9	12.7	71	9.4

II.134 **The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.**

Comments and recommendations on non-post resources

II.135 The non-post resources for 2025 would amount to \$4,654,000 before recosting, which represents the same amount as the appropriation for 2024. However, the following cost-neutral changes are proposed: increases under furniture and equipment (\$98,800) and supplies and materials (\$76,400) would be offset by reductions under general operating expenses (\$87,300), contractual services (\$70,900) and travel of staff (\$17,000) ([A/79/6 \(Sect. 5\)](#), tables 5.39 and 5.42).

Travel of staff

II.136 The proposed requirements for travel of staff amount to \$395,200 before recosting, which represents a decrease of \$17,000 compared with the appropriation for 2024. The information provided indicates that only \$388,800 was expended of an appropriation of \$400,700 for 2023, representing a utilization rate of 97 per cent. Upon enquiry, the Advisory Committee was informed that, in 2025, the travel resources to attend training, conferences and workshops would amount to \$164,000, representing 41.5 per cent of the travel requirement of \$395,200. **The Advisory Committee encourages the mission to make full use of virtual communication tools with a view to minimizing travel costs. In this context, the Committee recommends a reduction of 5 per cent (\$19,800) to the proposed resources for travel of staff.** On a related matter, the Committee notes that the compliance rate of UNMOGIP with the policy on the advance purchase of air tickets was only 38 per cent in 2023 (ibid., table 5.43).

Contractual services

II.137 The proposed resources for contractual services amount to \$248,200, reflecting a decrease of \$70,900 compared with the appropriation for 2024. The Advisory Committee notes from the information provided that, of an appropriation of \$321,200 for 2023, only \$251,100 was expended, reflecting a utilization rate of 78.2 per cent. The Committee also notes that, of an appropriation of \$319,100 for 2024, only \$90,300 had been expended as at 31 May 2024. **In view of the underexpenditure for 2023 and the low expenditure for the first five months of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$12,400) to the proposed resources for contractual services.** The Committee further discusses contractual services in chapter I above.

General operating expenses

II.138 The proposed resources for general operating expenses amount to \$1,220,500, reflecting a reduction of \$87,300 compared with the appropriation for 2024. The information provided to the Advisory Committee shows that, of an appropriation of \$1,377,800 for 2023, only \$1,130,400 was expended, reflecting a utilization rate of 82 per cent. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 5 per cent (\$61,000) to the proposed resources for general operating expenses.**

Furniture and equipment

II.139 The proposed resources for furniture and equipment amount to \$658,700, reflecting an increase of \$98,800 compared with the appropriation for 2024. The Advisory Committee notes from the information provided that the requirement includes provisions for office automation equipment (\$296,400) and office furniture and equipment (\$102,500), reflecting significant increases compared with the appropriation for 2024 (\$114,700 and \$36,000, respectively). The Committee also notes that, of an appropriation of \$559,900 for furniture and equipment for 2024, only \$108,900 had been expended as at 31 May 2024. **In this context, the Advisory Committee recommends a reduction of 5 per cent (\$32,900) to the proposed resources for furniture and equipment.**

II.140 **Subject to its recommendations in paragraphs II.136 to II.139 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.**

Other matters

Equitable geographical representation

II.141 Upon enquiry, the Advisory Committee was informed that, as at 26 June 2024, among the three staff members in the Professional and higher categories, Africa was represented by none, Asia and the Pacific by 1, Eastern Europe by none, Latin America and the Caribbean by 1 and Western European and other States by 1. From 2019 to 2023, the representation of regional groups among staff members in the Professional and higher categories was the following: Africa was represented by 26.7 per cent; Asia and the Pacific by 13.3 per cent; Eastern Europe by 0 per cent; Latin America and the Caribbean by 40 per cent; and Western European and Other States by 20 per cent. In terms of retirement projection, the Committee was informed that 5 staff members in UNMOGIP were expected to retire in the next 5 years and 26 in total in the next 10 years. The Committee discusses equitable geographical representation, including in connection with workforce planning, in chapter I above.

Gender balance

II.142 Upon enquiry, the Advisory Committee was informed that 21.5 per cent of UNMOGIP staff members were women. **The Advisory Committee trusts that UNMOGIP will strengthen its efforts to improve the gender balance among its staff.** The Committee further discusses gender balance in chapter I above.

Section 6 Peaceful uses of outer space

Regular budget	
Appropriation for 2023	\$4,757,800
Expenditure for 2023	\$4,277,000
Appropriation for 2024	\$4,783,800
Expenditure as at 30 June 2024	\$1,679,100
Proposal for 2025	\$4,783,800
Extrabudgetary resources	
Available for 2023	\$1,341,800
Expenditure for 2023	\$1,647,800
Estimate for 2024	\$1,584,800
Expenditure as at 30 June 2024	\$774,600
Projected for 2025	\$1,664,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

II.143 The proposed regular budget resources for 2025 for the Office for Outer Space Affairs amount to \$4,783,800 before recosting, reflecting no change in resource levels compared with the appropriation for 2024 (A/79/6 (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.39. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

Table II.26
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	25	1 D-2, 1 D-1, 2 P-5, 7 P-4, 6 P-3, 3 P-2/1 and 5 GS (OL)
Proposed for 2025	25	1 D-2, 1 D-1, 2 P-5, 7 P-4, 6 P-3, 3 P-2/1 and 5 GS (OL)
Extrabudgetary^a		
Estimated for 2024	7	1 P-3, 3 P-2/1 and 3 GS (OL)
Projected for 2025	8	1 P-3, 2 P-2/1 and 5 GS (OL)

^a The organizational structure for 2025 also includes five Junior Professional Officers (P-2/1) and nine positions on a non-reimbursable loan basis.

Comments and recommendations on posts

II.144 The proposed regular budget resources for posts amount to \$3,724,700 before recosting, representing no change compared with the appropriation for 2024. These resources would provide for 25 posts (20 in the Professional and higher categories and 5 General Service (Other level)), as in 2024 (*ibid.*, table 6.3).

Vacant posts

II.145 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were four vacant posts, with no posts vacant for over two years. The Committee was provided with information on the recruitment status of the vacant posts, as well as information on the completion of the recruitment for the post of Chief, Committee, Policy and Legal Affairs Section (P-5), which is in the onboarding phase, and the delayed recruitment of the other three vacant posts (Head, United Nations Platform for Space-based Information for Disaster Management and Emergency Response (UN-SPIDER) Beijing Office (P-4), one post of Political Affairs Officer (P-3), and one post of staff assistant (General Service (Other level)) due to liquidity issues. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible 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

II.146 Upon enquiry, the Advisory Committee received information on the approved posts and vacancy rates for 2023 and for 2024 until 30 June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 6 (see table II.27).

Table II.27
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Proposed posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	20	11.0	22.7	16.8	20	20	17	19.9	15.0	15.0	20	19.9
General Service and related	5	0.0	4.6	20.0	5	5	4	0.0	20.0	20.0	5	0.0

II.147 The Advisory Committee notes that the average vacancy rate from January to June 2024 and the actual vacancy rate as at 30 June 2024 for the Professional and higher categories were both 15.0 per cent, and that a rate of 19.9 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were both 20.0 per cent, and a rate of zero per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

II.148 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

II.149 The proposed non-post resources from the regular budget amount to \$1,059,100 before recosting, which represents the same amount as the appropriation for 2024 (A/79/6 (Sect. 6), table 6.7). Proposed increases under travel of staff (\$4,800), general operating expenses (\$3,100) and grants and contributions (\$4,100) would be offset by reductions under experts (\$2,900) and contractual services (\$9,100) (ibid., table 6.2). The Advisory Committee notes the additional information it received indicating the impact of the Organization's financial situation on various budget lines, including grants and contributions, travel of staff, consultants, contractual services, furniture and equipment, and supplies and materials.

General operating expenses

II.150 The proposed resources for general operating expenses amount to \$19,000 before recosting, reflecting an increase of \$3,100 compared with the appropriation for 2024. Expenditure amounted to \$7,500 against an appropriation of \$16,300 in 2023 and \$6,000 as at 30 June 2024 against an appropriation of \$15,900 for 2024. **Taking into account the level of expenditure in 2023 and during the first six months of 2024, the Advisory Committee recommends a reduction of 10 per cent (\$1,900) to the proposed requirements under general operating expenses.**

Grants and contributions

II.151 The proposed resources for grants and contributions amount to \$532,400 before recosting, reflecting an increase of \$4,100, or 0.8 per cent, compared with the appropriation for 2024. 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 (\$80,000); and (b) the organization of and the participation of individuals and professionals from developing countries in workshops, seminars, training courses and other capacity-building activities organized by the Office for Outer Space Affairs on selected topics of space science and technology and applications, and space law and policy; meetings

to promote and raise awareness on the registration of space objects or the sustainability of space activities; a coordination meeting of the regional centres for space science and technology education; selected training programmes on space science and technology and their applications; and space-related capacity-building activities organized by entities with support from the Office (\$452,400). The increase of \$4,100 relates to additional requirements for the capacity-building activities to be delivered by the Office on disaster risk reduction and emergency response. The Committee was informed of liquidity measures undertaken that resulted in the delivery of one training event online, the lower-than-planned cost of another training programme, and two grants not being disbursed to the two United Nations-affiliated regional centres for space science and technology education that did not request the grants. **The Advisory Committee recalls its prior recommendation regarding the importance of the capacity-building activities relating to outer space (A/78/7, para. II.184). As such, the Committee is of the view that all efforts should be made to resume the activities in centres in Latin America and the Caribbean and in Western Asia and that budgeting should reflect accurate planning in terms of information provided by the regional centres regarding the resumption of their activities.**

II.152 Subject to its recommendation in paragraph II.150 above, the Advisory Committee recommends the approval of the Secretary-General's proposal on non-post resources.

Other matters

Extrabudgetary resources

II.153 The Office expects to receive extrabudgetary resources estimated at \$1,664,200 for 2025, reflecting an increase of \$79,400, or 5.0 per cent, compared with the estimate for 2024. The extrabudgetary resources for positions, amounting to \$875,700, would provide for eight positions (1 P-3, 2 P-2/1 and 5 General Service (Other level)). The Office also expects to receive in-kind contributions, estimated at \$1,793,000 for 2025, to cover 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 (A/79/6 (Sect. 6), paras. 6.27 and 6.28). The Committee further discusses extrabudgetary resources in chapter I above.

Equitable geographical representation

II.154 Upon enquiry, the Advisory Committee was informed that, of the 17 staff members in the Professional and higher categories, Africa was represented by 2, Asia and the Pacific by 3, Eastern Europe by 3, Latin America and the Caribbean by 1 and Western European and other States by 8. The Committee was also provided with information showing that out of the eight staff recruited since 2020 for regular budget-funded posts in the Professional and higher categories, four were nationals of Western European and other States; 2 were nationals of Asia-Pacific States, both of whom were from the same State; 1 was from an Eastern European State, 1 was from an African State and none were from Latin American and Caribbean States. The Committee was informed that six staff members in the Office were expected to reach the mandatory retirement age in the next 10 years, including three in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff in the Office for Outer Space Affairs and trusts that the Office will intensify its efforts to achieve more equitable geographical representation of Member States among its staff, and considers that the existing vacancies in the Office and future vacancies due to retirements provide a**

concrete opportunity in this respect (see also A/78/7, para. II.188). The Committee further discusses geographical representation in chapter I above.

Gender balance

II.155 As regards gender representation of staff, the Advisory Committee was informed that of the 17 encumbered posts, 9 were encumbered by female staff and 8 by male staff. The Committee further discusses gender balance in chapter I above.

Capacity-building activities undertaken under the Access to Space for All initiative

II.156 The Secretary-General indicates that the programme of work is expected to result in an increased number of countries with access to space and space benefits, in particular developing countries, in using science and technology and related applications, including space-based solutions, to achieve sustainable development, disaster risk reduction and emergency response. The planned evaluation for 2023 of the activities under the Access to Space for All initiative was delayed and will be completed in 2024 (A/79/6 (Sect. 6), paras. 6.5 and 6.11). Upon enquiry, the Advisory Committee was informed that the evaluation of the capacity-building activities undertaken under the initiative had been delayed as a result of vacancies in 2023 and the suspension of consultants to support the evaluations as a result of the liquidity situation; nevertheless, early in 2024 the Office was able to initiate the preparatory work for conducting the evaluation, and the final report was expected to be available by the end of November 2024. **The Advisory Committee looks forward to receiving further information on the completed evaluation in the next proposed programme budget.**

Table II.28

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 ^a					Extrabudgetary					Total					
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 proposed	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	65 425.7	65 130.6	74 770.1	35 622.6	75 589.6	819.5	7 626.7	7 148.3	7 405.1	8 273.7	868.6	44 277.8	44 277.8	47 024.8	46 832.6	(192.2)	120 636.3	116 556.7	129 200.0	130 695.9	1 495.9
Other staff costs	635.0	1 231.4	673.2	889.9	673.2	–	65.8	50.9	65.8	65.8	–	5 876.9	5 876.9	4 958.5	4 826.3	(132.2)	5 901.0	7 159.2	5 697.5	5 565.3	(132.2)
Hospitality	10.8	0.4	11.8	0.4	11.8	–	10.0	–	10.0	10.0	–	–	–	–	–	–	1 684.1	0.4	21.8	21.8	–
Consultants	32.8	609.8	197.1	324.5	33.8	(163.3)	–	–	–	–	–	1 336.1	1 336.1	1 910.4	1 675.7	(234.7)	728.3	1 945.9	2 107.5	1 709.5	(398.0)
Travel of representatives	723.0	532.3	1 005.5	423.3	1 005.5	–	177.6	–	–	–	–	221.6	221.6	180.0	180.0	–	3 166.3	753.9	1 185.5	1 185.5	–
Travel of staff	1 128.5	1 648.7	1 503.7	1 061.5	1 514.6	10.9	112.9	174.6	195.4	191.2	(4.2)	5 500.4	5 500.4	6 267.5	6 098.8	(168.7)	5 654.9	7 323.7	7 966.6	7 804.6	(162.0)
Contractual services	1 339.9	1 383.8	1 378.5	739.5	1 463.9	85.4	867.5	180.9	181.9	181.9	–	2 789.5	2 789.5	2 386.5	2 279.5	(107.0)	7 945.9	4 354.2	3 946.9	3 925.3	(21.6)
General operating expenses	1 188.3	828.4	1 174.6	494.5	1 098.2	(76.4)	14.1	807.5	869.6	886.2	16.6	4 737.4	4 737.4	5 425.7	5 355.3	(70.4)	4 311.2	6 373.3	7 469.9	7 339.7	(130.2)
Supplies and materials	81.1	67.4	109.2	19.1	130.4	21.2	201.4	86.6	18.0	18.0	–	23.1	23.1	7.0	47.4	40.4	445.7	177.1	134.2	195.8	61.6
Furniture and equipment	194.3	439.2	259.8	29.9	372.2	112.4	–	120.9	201.8	224.3	22.5	186.4	186.4	164.2	163.1	(1.1)	21 615.5	746.5	625.8	759.6	133.8
Improvement of premises	–	10.6	–	–	–	–	–	–	–	–	–	1.7	1.7	5 573.0	5 573.0	–	61 603.7	12.3	5 573.0	5 573.0	–
Grants and contributions	–	(0.7)	–	36.2	50 000.0	50 000.0	–	–	–	–	–	21 087.5	21 087.5	1 295.6	1 010.0	(285.6)	8 946.0	21 086.8	1 295.6	51 010.0	49 714.4
Other expenditure	–	119.5	–	–	–	–	–	845.4	–	–	–	–	–	–	–	–	38 394.1	964.9	–	–	–
Total	70 759.4	72 001.4	81 083.5	39 641.4	131 893.2	50 809.7	9 076.0	9 415.1	8 947.6	9 851.1	903.5	86 038.3	86 038.3	75 193.2	74 041.7	(1 151.5)	281 033.0	167 454.8	165 224.3	215 786.0	50 561.7

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

Table II.29
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>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January–June)</i>	<i>2025 proposed</i>	<i>Variance (2024–2025)</i>	<i>2023 estimate</i>	<i>2023 expenditure</i>	<i>2024 estimate</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>	<i>2023 appropriation/estimate</i>	<i>2023 expenditure</i>	<i>2024 appropriation/estimate</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>
Posts	47 278.1	46 396.7	51 277.7	24 306.2	51 277.7	–	16 782.1	17 969.9	19 477.7	19 339.5	(138.2)	64 060.2	64 366.6	70 755.4	70 617.2	(138.2)
Other staff costs	501.6	859.6	537.0	640.0	537.0	–	5 127.0	5 876.9	4 826.3	4 826.3	–	5 628.6	6 736.5	5 363.3	5 363.3	–
Hospitality	7.7	–	8.7	–	8.7	–	–	–	–	–	–	7.7	–	8.7	8.7	–
Consultants	27.4	604.6	191.6	324.5	28.3	(163.3)	630.0	606.3	675.0	675.0	–	657.4	1 210.9	866.6	703.3	(163.3)
Travel of representatives	723.0	532.3	1 005.5	423.3	1 005.5	–	390.0	221.6	180.0	180.0	–	1 113.0	753.9	1 185.5	1 185.5	–
Travel of staff	541.2	1 064.8	704.1	770.3	676.4	(27.7)	2 592.0	2 832.3	2 630.0	2 630.0	–	3 133.2	3 897.1	3 334.1	3 306.4	(27.7)
Contractual services	946.1	1 063.0	996.2	624.1	1 070.8	74.6	1 365.0	997.8	1 126.0	1 120.0	(6.0)	2 311.1	2 060.8	2 122.2	2 190.8	68.6
General operating expenses	533.1	312.6	547.6	133.8	458.2	(89.4)	3 078.0	2 110.0	2 265.5	2 260.0	(5.5)	3 611.1	2 422.6	2 813.1	2 718.2	(94.9)
Supplies and materials	15.5	4.4	16.9	1.0	16.9	–	40.0	5.2	7.0	7.0	–	55.5	9.6	23.9	23.9	–
Furniture and equipment	32.0	156.5	32.9	14.3	32.9	–	45.0	9.7	31.1	30.0	(1.1)	77.0	166.2	64.0	62.9	(1.1)
Improvement of premises	–	–	–	–	–	–	–	1.7	5 573.0	5 573.0	–	–	1.68	5 573.0	5 573.0	–
Grants and contributions	–	17.6	–	36.2	50 000.0	50 000.0	8 345.0	5 539.0	10.0	10.0	–	8 345.0	5 556.6	10.0	50 010.0	50 000.0
Total	50 605.7	51 012.1	55 318.2	27 273.7	105 112.4	49 794.2	38 394.1	36 170.3	36 801.6	36 650.8	(150.8)	88 999.8	87 182.4	92 119.8	141 763.2	49 643.4

Table II.30

Section 3, Office of the United Nations 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>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January– June)</i>	<i>2025 proposed</i>	<i>Variance (2024–2025)</i>	<i>2023 expenditure</i>	<i>2024 appropriation/ estimate</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>
Posts	9 063.6	9 254.8	8 903.6	4 630.0	9 723.1	819.5	9 254.8	8 903.6	9 723.1	819.5
Other staff costs	51.2	85.6	51.3	27.2	51.3	–	85.6	51.3	51.3	–
Hospitality	3.1	0.4	3.1	0.4	3.1	–	0.4	3.1	3.1	–
Travel of staff	195.3	198.4	205.3	101.9	243.9	38.6	198.4	205.3	243.9	38.6
Contractual services	218.3	136.9	155.8	67.7	166.6	10.8	136.9	155.8	166.6	10.8
General operating expenses	578.6	472.6	536.9	352.5	549.9	13.0	472.6	536.9	549.9	13.0
Supplies and materials	46.7	55.4	67.5	17.9	88.6	21.1	55.4	67.5	88.6	21.1
Furniture and equipment	100.1	232.5	156.1	15.3	268.6	112.5	232.5	156.1	268.6	112.5
Improvement of premises	–	7.2	–	–	–	–	7.2	–	–	–
Other	–	119.4	–	–	–	–	119.4	–	–	–
Total	10 256.9	10 563.2	10 079.6	5 212.9	11 095.1	1 015.5	10 563.2	10 079.6	11 095.1	1 015.5

Table II.31

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>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January–June)</i>	<i>2025 proposed</i>	<i>Variance (2024–2025)</i>	<i>2023 estimate</i>	<i>2023 expenditure</i>	<i>2024 estimate</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>	<i>2023 appropriation/estimate</i>	<i>2023 expenditure</i>	<i>2024 appropriation/estimate</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>
Posts	2 683.2	2 659.9	2 787.9	1 536.8	2 787.9	–	–	–	–	–	–	2 683.2	2 659.9	2 787.9	2 787.9	–
Other staff costs	82.2	75.8	84.9	40.9	84.9	–	–	–	–	–	–	82.2	75.8	84.9	84.9	–
Consultants	5.4	5.2	5.5	–	5.5	–	–	–	–	–	–	5.4	5.2	5.5	5.5	–
Travel of staff	98.0	89.8	100.8	41.2	100.8	–	–	–	–	–	–	98.0	89.8	100.8	100.8	–
Contractual services	164.7	124.9	170.2	40.8	170.2	–	–	–	–	–	–	164.7	124.9	170.2	170.2	–
General operating expenses	12.8	19.2	13.1	2.4	13.1	–	–	–	–	–	–	12.8	19.2	13.1	13.1	–
Supplies and materials	5.3	4.2	5.4	0.2	5.5	0.1	–	–	–	–	–	5.3	4.2	5.4	5.5	0.1
Furniture and equipment	30.4	18.3	31.2	0.3	31.1	(0.1)	–	–	–	–	–	30.4	18.3	31.2	31.1	(0.1)
Improvement of premises	–	3.4	–	–	–	–	–	–	–	–	–	–	3.4	–	–	–
Grants and contributions	–	1.9	–	–	–	–	200.0	259.5	200.0	200.0	–	200.0	261.4	200.0	200.0	–
Other	–	0.1	–	–	–	–	–	–	–	–	–	–	0.1	–	–	–
Total	3 082.0	3 002.7	3 199.0	1 662.6	3 199.0	0.0	200.0	259.5	200.0	200.0	–	3 282.0	3 262.2	3 399.0	3 399.0	0.0

Table II.32

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)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 proposed	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2025 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	984.8	1 137.2	1 367.2	579.5	1 367.2	–	7 626.7	7 148.3	7 405.1	8 273.7	868.6	–	172.2	–	–	–	8 611.5	8 457.7	8 772.3	9 640.9	868.6
Other staff costs	–	–	–	–	–	–	65.8	50.9	65.8	65.8	–	73.2	–	132.2	–	(132.2)	139.0	50.9	198.0	65.8	(132.2)
Hospitality	–	–	–	–	–	–	10.0	–	10.0	10.0	–	–	–	–	–	–	10.0	–	10.0	10.0	–
Consultants	–	–	–	–	–	–	–	–	–	–	–	65.5	–	–	–	–	65.5	–	–	–	–
Travel of staff	5.6	9.2	5.8	7.5	5.8	–	177.6	174.6	195.4	191.2	(4.2)	150.8	161.4	23.7	–	(23.7)	334.0	345.2	224.9	197.0	(27.9)
Contractual services	5.7	5.7	6.6	7.0	6.6	–	112.9	180.9	181.9	181.9	–	35.0	57.1	26.9	–	(26.9)	153.6	243.7	215.4	188.5	(26.9)
General operating expenses	7.0	6.9	8.1	5.2	8.1	–	867.5	807.5	869.6	886.2	16.6	30.4	9.4	3.4	–	(3.4)	904.9	823.8	881.1	894.3	13.2
Supplies and materials	3.9	2.3	4.5	–	4.5	–	14.1	86.6	18.0	18.0	–	–	–	–	–	–	18.0	88.9	22.5	22.5	–
Furniture and equipment	–	–	–	–	–	–	201.4	120.9	201.8	224.3	22.5	–	0.9	–	–	–	201.4	121.8	201.8	224.3	22.5
Grants and contributions	–	–	–	–	–	–	–	–	–	–	–	46.1	–	24.2	–	(24.2)	46.1	–	24.2	–	(24.2)
Other	–	–	–	–	–	–	–	845.4	–	–	–	–	–	–	–	–	–	845.4	–	–	–
Total	1 007.0	1 161.3	1 392.2	599.2	1 392.2	–	9 076.0	9 415.1	8 947.6	9 851.1	903.5	401.0	401.1	210.4	–	(210.4)	10 484.0	10 977.5	10 550.2	11 243.3	693.1

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

Table II.33

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

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January-June)	2025 proposed	Variance (2024-2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024-2025)	2025 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024-2025)
Posts	5 416.0	5 682.0	10 433.7	4 570.1	10 433.7	-	30 801.8	26 135.7	27 547.1	27 493.1	(54.0)	36 217.8	31 817.7	37 980.8	37 926.8	(54.0)
Other staff costs	-	210.4	-	181.7	-	-	-	-	-	-	-	-	210.4	-	-	-
Consultants	-	-	-	-	-	-	1 663.3	729.8	1 235.4	1 000.7	(234.7)	1 663.3	729.8	1 235.4	1 000.7	(234.7)
Travel of representatives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel of staff	288.4	286.5	487.7	140.6	487.7	-	1 724.9	2 506.6	3 613.8	3 468.8	(145.0)	2 013.3	2 793.1	4 101.5	3 956.5	(145.0)
Contractual services	5.1	53.3	49.7	-	49.7	-	1 786.5	1 734.6	1 233.6	1 159.5	(74.1)	1 791.6	1 787.9	1 283.3	1 209.2	(74.1)
General operating expenses	56.8	17.1	68.9	0.6	68.9	-	4 343.1	2 618.0	3 156.8	3 095.3	(61.5)	4 399.9	2 635.1	3 225.7	3 164.2	(61.5)
Supplies and materials	9.7	1.1	14.9	-	14.9	-	30.8	17.9	-	40.4	40.4	40.5	19.0	14.9	55.3	40.4
Furniture and equipment	31.8	31.9	39.6	-	39.6	-	123.2	175.8	133.1	133.1	-	155.0	207.7	172.7	172.7	-
Grants and contributions	-	(20.2)	-	-	-	-	21 130.1	15 289.0	1 061.4	800.0	(261.4)	21 130.1	15 268.8	1 061.4	800.0	(261.4)
Total	5 807.8	6 262.1	11 094.5	4 893.0	11 094.5	-	61 603.7	49 207.4	37 981.2	37 190.9	(790.3)	67 411.5	55 469.5	49 075.7	48 285.4	(790.3)

Table II.34
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>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January–June)</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>	<i>2023 estimate</i>	<i>2023 expenditure</i>	<i>2024 estimate</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>	<i>2023 expenditure</i>	<i>2024 appropriation/estimate</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>
Posts	10 160.3	10 380.9	11 610.7	5 291.6	12 740.9	1 130.2	6 609.2	6 401.0	7 249.0	7 915.1	666.1	16 781.9	18 859.7	20 656.0	1 796.3
Other staff costs	290.2	293.8	318.5	181.9	318.5	–	–	–	–	–	–	293.8	318.5	318.5	–
Hospitality	2.1	–	2.2	–	2.2	–	–	–	–	–	–	–	2.2	2.2	–
Consultants	186.7	121.0	636.9	71.7	1 347.2	710.3	–	–	–	–	–	121.0	636.9	1 347.2	710.3
Experts	875.2	496.4	616.4	337.6	652.9	36.5	–	–	–	–	–	496.4	616.4	652.9	36.5
Travel of representatives	–	(1.4)	–	–	–	–	–	–	–	–	–	(1.4)	–	–	–
Travel of staff	180.4	263.6	204.6	115.4	265.6	61.0	2 333.5	3 399.3	3 484.4	3 571.3	86.9	3 662.9	3 689.0	3 836.9	147.9
Contractual services	148.8	164.5	636.0	91.6	1 174.3	538.3	1 868.1	1 505.5	1 756.4	1 856.8	100.4	1 670.0	2 392.4	3 031.1	638.7
General operating expenses	330.4	279.3	367.0	135.2	394.8	27.8	4 970.4	4 336.9	4 434.6	4 545.5	110.9	4 616.2	4 801.6	4 940.3	138.7
Supplies and materials	10.8	7.3	16.8	(0.6)	18.0	1.2	89.8	0.8	0.8	0.8	–	8.1	17.6	18.8	1.2
Furniture and equipment	74.3	113.0	95.5	8.9	97.6	2.1	35.4	207.3	210.1	215.4	5.3	320.3	305.6	313.0	7.4
Improvement of premises	–	0.5	–	0.1	–	–	–	–	–	–	–	0.5	–	–	–
Grants and contributions	1 576.6	1 331.5	2 190.0	854.5	2 190.0	–	2 295.3	1 109.9	1 527.1	1 187.4	(339.7)	2 441.4	3 717.1	3 377.4	(339.7)
Other	–	5.0	–	–	–	–	1 299.5	1 140.4	1 197.5	1 223.6	26.1	1 145.4	1 197.5	1 223.6	26.1
Total	13 835.8	13 455.4	16 694.6	7 088.1	19 202.0	2 507.4	19 501.2	18 101.1	19 859.9	20 515.9	656.0	31 556.5	36 554.5	39 717.9	3 163.4

Table II.35
Section 5, Peacekeeping operations: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/estimate	2023 expenditure	2024 appropriation/estimate	2025 estimate	Variance (2024–2025)
Posts	32 863.6	35 068.1	35 144.2	17 802.3	35 166.4	22.2	77 254.7	82 276.2	87 291.3	86 082.6	(1 208.7)	14 106.8	18 890.6	21 938.7	21 588.7	(350.0)	124 225.1	136 234.9	144 374.2	142 837.7	(1 536.5)
Other staff costs	10 098.6	11 442.3	12 210.1	5 992.0	12 210.1	–	507.2	373.8	548.0	540.8	(7.2)	5 069.2	3 948.6	4 135.2	4 135.2	–	15 675.0	15 764.7	16 893.3	16 886.1	(7.2)
Hospitality	29.7	27.1	30.6	14.0	30.6	–	–	3.4	–	–	–	–	–	–	–	–	29.7	30.5	30.6	30.6	–
Consultants	–	–	–	0.5	–	–	224.9	215.1	222.7	186.6	(36.1)	858.8	839.6	882.2	882.2	–	1 083.7	1 054.7	1 104.9	1 068.8	(36.1)
Travel of staff	733.1	744.8	791.1	284.3	824.8	33.7	2 571.6	2 775.2	2 757.6	2 785.7	28.1	3 402.3	4 425.5	4 541.3	4 541.3	–	6 707.0	7 945.5	8 090.0	8 151.8	61.8
Contractual services	1 227.7	1 126.3	1 163.4	716.2	953.3	(210.1)	1 665.9	1 641.8	1 720.2	1 743.9	23.7	1 325.3	1 768.4	2 119.6	2 119.6	–	4 218.9	4 536.5	5 003.2	4 816.8	(186.4)
General operating expenses	4 205.1	3 344.3	3 550.8	2 133.7	3 387.2	(163.6)	443.2	430.1	387.9	383.7	(4.2)	1 560.5	1 886.8	1 916.7	1 916.7	–	6 208.8	5 661.2	5 855.4	5 687.6	(167.8)
Supplies and materials	919.4	1 106.5	865.2	820.9	921.5	56.3	86.3	9.0	86.6	85.2	(1.4)	4.5	11.4	27.6	27.6	–	1 010.2	1 126.9	979.4	1 034.3	54.9
Furniture and equipment	2 127.6	3 325.7	3 235.7	322.8	4 177.5	941.8	419.4	250.3	335.7	317.9	(17.8)	121.7	36.0	406.3	406.3	–	2 668.7	3 612.0	3 977.7	4 901.7	924.0
Improvement of premises	673.5	38.1	218.6	8.9	440.0	221.4	–	1.6	–	–	–	–	–	–	–	–	673.5	39.7	218.6	440.0	221.4
Grants and contributions	–	–	–	–	–	–	70.0	5.4	70.0	70.0	–	42 334.7	33 342.1	28 226.0	28 226.0	–	42 404.7	33 347.5	28 296.0	28 296.0	–
Other	–	8.8	–	–	–	–	8 955.7	9 215.0	9 135.6	9 066.5	(69.1)	0.2	3 827.4	4 463.1	4 463.1	–	8 955.9	13 051.2	13 598.7	13 529.6	(69.1)
Total	52 878.3	56 232.0	57 100.4	28 095.7	57 891.4	791.0	92 198.9	97 196.9	102 555.6	101 262.9	(1 292.7)	68 784.0	68 976.4	68 656.7	68 306.7	(350.0)	213 861.2	222 405.3	228 312.7	227 461.0	(851.7)

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

Table II.36

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 ^a					Extrabudgetary					Total					
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	5 173.3	5 593.8	5 834.0	2 862.4	5 834.0	– 77 254.7	82 276.2	87 291.3	86 082.6	(1 208.7)	14 106.8	18 890.6	21 938.7	21 588.7	(350.0)	96 534.8	106 760.6	115 064.0	113 505.3	(1 558.7)	
Other staff costs	126.7	114.4	130.3	4.9	130.3	– 507.2	373.8	548.0	540.8	(7.2)	5 069.2	3 948.6	4 135.2	4 135.2	–	5 703.1	4 436.8	4 813.5	4 806.3	(7.2)	
Hospitality	1.6	–	1.6	–	1.6	–	–	3.4	–	–	–	–	–	–	–	1.6	3.4	1.6	1.6	–	
Consultants	–	–	–	–	–	–	224.9	215.1	222.7	186.6	(36.1)	858.8	839.6	882.2	882.2	–	1 083.7	1 054.7	1 104.9	1 068.8	(36.1)
Travel of staff	28.3	28.6	29.1	20.1	29.1	– 2 571.6	2 775.2	2 757.6	2 785.7	28.1	3 402.3	4 425.5	4 541.3	4 541.3	–	6 002.2	7 229.3	7 328.0	7 356.1	28.1	
Contractual services	147.6	189.6	144.3	111.9	144.3	– 1 665.9	1 641.8	1 720.2	1 743.9	23.7	1 325.3	1 768.4	2 119.6	2 119.6	–	3 138.8	3 599.8	3 984.1	4 007.8	23.7	
General operating expenses	107.5	99.2	98.1	31.4	98.1	– 443.2	430.1	387.9	383.7	(4.2)	1 560.5	1 886.8	1 916.7	1 916.7	–	2 111.2	2 416.1	2 402.7	2 398.5	(4.2)	
Supplies and materials	48.7	4.3	45.1	1.1	45.1	– 86.3	9.0	86.6	85.2	(1.4)	4.5	11.4	27.6	27.6	–	139.5	24.7	159.3	150.3	(9.0)	
Furniture and equipment	–	9.5	–	–	–	– 419.4	250.3	335.7	317.9	(17.8)	121.7	36.0	406.3	406.3	–	541.1	295.8	742.0	724.2	(17.8)	
Improvement of premises	–	–	–	–	–	–	–	1.6	–	–	–	–	–	–	–	–	1.6	–	–	–	
Grants and contributions	–	–	–	–	–	– 70.0	5.4	70.0	70.0	–	42 334.7	33 342.1	28 226.0	28 226.0	–	42 404.7	33 347.5	28 296.0	28 296.0	–	
Other	–	–	–	–	–	– 8 955.7	9 215.0	9 135.6	9 066.5	(69.1)	0.2	3 827.4	4 463.1	4 463.1	–	8 955.9	13 042.4	13 598.7	13 529.6	(69.1)	
Total	5 633.7	6 039.4	6 282.5	3 031.8	6 282.5	– 92 198.9	97 196.9	555.6	101 262.9	(1 292.7)	68 784.0	68 976.4	68 656.7	68 306.7	(350.0)	166 616.6	172 212.7	177 494.8	175 852.1	(1 642.7)	

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

Table II.37
Section 5, UNTSO: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					
	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January–June)</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>
Posts	22 558.3	24 097.7	24 157.4	12 419.4	24 179.6	(22.2)
Other staff costs	8 325.5	9 785.3	10 378.7	5 188.8	10 378.7	–
Hospitality	8.0	8.0	8.1	1.1	8.1	–
Travel of staff	304.1	327.4	349.8	129.6	400.5	(50.7)
Contractual services	758.9	685.6	700.0	507.4	560.8	139.2
General operating expenses	2 719.8	2 114.7	2 144.9	1 336.1	2 068.6	76.3
Supplies and materials	477.8	702.2	487.1	428.5	467.0	20.1
Furniture and equipment	1 648.8	2 515.7	2 675.8	194.4	3 518.8	(843.0)
Improvement of premises	673.5	38.1	109.3	8.9	220.0	(110.7)
Other	–	(50.7)	–	–	–	–
Total	37 474.7	40 224.0	41 011.1	20 244.3	41 802.1	(791.0)

Table II.38
Section 5, UNMOGIP: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					
	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January–June)</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>
Posts	5 131.8	5 376.5	5 152.8	2 520.5	5 152.8	–
Other staff costs	1 646.4	1 542.6	1 701.1	798.4	1 701.1	–
Hospitality	20.3	19.1	20.9	–	20.9	–
Consultants	–	–	–	0.5	–	–
Travel of staff	400.7	388.8	412.2	134.6	395.2	(17.0)
Contractual services	321.2	251.1	319.1	96.9	248.2	(70.9)
General operating expenses	1 377.8	1 130.4	1 307.8	736.2	1 220.5	(87.3)
Supplies and materials	392.9	400.0	333.0	391.2	409.4	76.4
Furniture and equipment	478.8	800.5	559.9	128.4	658.7	98.8
Other	–	59.5	–	–	–	–
Total	9 769.9	9 968.5	9 806.8	4 819.6	9 806.8	–

Table II.39

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

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	3 696.1	3 381.3	3 724.7	1 805.4	3 724.7	–	851.9	636.8	772.3	875.7	103.4	4 548.0	4 018.1	4 497.0	4 600.4	103.4
Other staff costs	147.6	143.7	151.5	10.6	151.5	–	–	–	–	–	–	147.6	143.7	151.5	151.5	–
Hospitality	0.9	–	0.9	–	0.9	–	–	–	–	–	–	0.9	–	0.9	0.9	–
Consultants	54.5	–	39.7	1.5	39.7	–	96.1	182.0	98.3	46.3	(52.0)	150.6	182.0	138.0	86.0	(52.0)
Experts	28.1	100.8	28.9	13.6	26.0	(2.9)	–	–	–	–	–	28.1	100.8	28.9	26.0	(2.9)
Travel of staff	107.8	113.0	105.2	22.2	110.0	4.8	118.7	301.1	245.5	274.6	29.1	226.5	414.1	350.7	384.6	33.9
Contractual services	178.5	149.5	173.9	49.5	164.8	(9.1)	44.0	76.9	88.3	27.7	(60.6)	222.5	226.4	262.2	192.5	(69.7)
General operating expenses	16.3	7.5	15.9	6.0	19.0	3.1	96.0	130.8	96.9	94.4	(2.5)	112.3	138.3	112.8	113.4	0.6
Supplies and materials	2.4	0.5	6.5	–	6.5	–	6.8	–	2.5	13.6	11.1	9.2	0.5	9.0	20.1	11.1
Furniture and equipment	12.2	1.7	8.3	1.9	8.3	–	9.6	1.0	5.5	–	(5.5)	21.8	2.7	13.8	8.3	(5.5)
Grants and contributions	513.4	379	528.3	115.5	532.4	4.1	118.7	319.2	275.5	331.9	56.4	632.1	698.2	803.8	864.1	60.5
Total	4 757.8	4 277.0	4 783.8	2 026.2	4 783.8	–	1 341.8	1 647.8	1 584.8	1 664.2	79.4	6 099.6	5 924.8	6 368.6	6 448.0	79.4

Part III International justice and law

Section 7 International Court of Justice

Regular budget	
Appropriation for 2023	\$29,110,900
Expenditure for 2023	\$28,393,200
Appropriation for 2024	\$32,614,800
Expenditure as at 30 June 2024	\$19,447,900
Proposal for 2025	\$33,729,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

III.1 The regular budget resources requested by the Secretary-General under section 7, International Court of Justice, for 2025 amount to \$33,729,200, which represents an increase of \$1,114,400, or 3.4 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 7), table 7.4). The Advisory Committee further discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation. Information on the evolution of overall financial resources by object of expenditure is contained in table III.1.

Table III.1
Evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>					
	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January–June)</i>	<i>2025 estimate (before recosting)</i>	<i>Variance (2024–2025)</i>
Posts	14 452.2	14 428.1	16 427.6	7 559.5	17 059.4	631.8
Other staff costs	1 959.1	1 671.0	2 373.4	1 435.4	3 206.3	832.9
Non-staff compensation	7 794.7	7 917.6	8 783.7	6 225.3	8 407.4	(376.3)
Hospitality	9.3	7.4	9.7	5.6	9.7	–
Consultants	44.7	39.7	46.6	36.0	46.6	–
Experts	79.3	–	81.6	–	81.6	–
Travel of staff	69.0	51.0	71.0	65.0	71.0	–
Contractual services	1 723.6	1 413.3	1 754.2	1 455.3	1 733.0	(21.2)
General operating expenses	2 349.0	2 287.1	2 411.2	2 162.2	2 430.5	19.3
Supplies and materials	316.7	216.7	331.0	218.3	255.4	(75.6)
Furniture and equipment	182.9	221.6	190.6	180.1	294.1	103.5
Grants and contributions	130.4	105.3	134.2	105.2	134.2	–
Other	–	34.4	–	–	–	–
Total	29 110.9	28 393.2	32 614.8	19 447.9	33 729.2	1 114.4

III.2 The proposed net increase of \$1,114,400 reflects mostly the proposed establishment of seven new posts and six general temporary assistance positions (see paras. III.3 and III.20 (a) (i) below and [A/79/6 \(Sect. 7\)](#), paras. 7.26–7.28).

Table III.2
Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2024	118	1 ASG, 1 D-2, 1 D-1, 4 P-5, 18 P-4, 17 P-3, 20 P-2/1, 6 GS (PL) and 50 GS (OL)
Establishment	7	1 Reviser (P-4), 2 Legal Officers (P-3), 1 Associate Finance and Budget Officer (P-2), 1 Associate Procurement Officer (P-2), 1 Legal Assistant (GS (OL)) and 1 Information Management Assistant (GS (OL)), all under Registry
Proposed for 2025	125	1 ASG, 1 D-2, 1 D-1, 4 P-5, 19 P-4, 19 P-3, 22 P-2/1, 6 GS (PL) and 52 GS (OL)

Comments and recommendations on posts

III.3 The proposed resources for posts for 2025 amount to \$17,059,400 before recosting, which reflects an increase of \$631,800, or 3.8 per cent, compared with the approved budget for 2024 ([A/79/6 \(Sect. 7\)](#), table 7.9). The proposed increase relates to: (a) an increase of \$107,000 attributable to additional requirements for one Reviser (French) (P-4) post established in 2024, which was subject to a 50 per cent vacancy rate; and (b) an increase of \$524,800 for the proposed establishment of the following seven posts in the Registry: one Reviser (French) (P-4), two Legal Officers (P-3), one Associate Budget and Finance Officer (P-2), one Associate Procurement Officer (P-2), one Legal Assistant (General Service (Other level)) and one Information Management Assistant (General Service (Other level)) (*ibid.*, paras. 7.26 (b) and 7.28 (b) and annex II).

Reviser (French)

III.4 The Secretary-General proposes to establish a Reviser (French) (P-4) post in the Department of Linguistic Matters to deal with an accumulation of written pleadings awaiting revision and provide more training and support to the in-house and external translators. Upon enquiry, the Advisory Committee was informed that, according to Article 39 of its Statute, the official languages of the Court are French and English, and that the Court works in both languages simultaneously and all documents relating to its decisions (written pleadings, reports, case-related notes and correspondence, draft decisions, judges' opinions and declarations and press releases, among others) have to be made available to it in both languages at every stage of the life cycle of a case.

III.5 In the context of its previous report, the Advisory Committee was informed that the vast majority of translation and revision work was from English into French. Of the 20 pending cases as at 30 June 2023, only 2 had written pleadings submitted in French. The Committee was also informed that the French unit in the Department of Linguistic Matters currently had eight Translator posts at the P-3 level and seven Reviser posts at the P-4 level. However, one of the Reviser (French) (P-4) posts, which was established in 2024, was still vacant as at 31 May 2024. In addition, the Committee notes that the Secretary-General proposes to establish three general temporary assistance positions related to linguistic matters, including one Reviser (French) (P-4), one Translator (French) (P-3) and one Language Reference Assistant (General Service (Other level)) ([A/79/6 \(Sect. 7\)](#), para. 7.28 (b), and [A/78/7](#), para. III.5).

III.6 With respect to the use of technology to facilitate translation, the Advisory Committee was informed, upon enquiry, that the Department had made every effort

to gain efficiency, in particular through the acquisition of a computer-assisted translation tool, LogiTerm, in the course of 2022. This translation memory software is now deployed across the Department and has also been made available to external translators. The Department plans to acquire an artificial intelligence feature in 2026. However, these tools have limitations, particularly when it comes to level of nuance and accuracy required in judicial translation, and their output requires careful checking by a robust team of revisers (see also [A/78/7](#), para. III.6).

III.7 Noting that the written pleadings are increasingly submitted to the Court in English, creating additional work to translate these documents into French, the Advisory Committee welcomes the ongoing effort to use technology to facilitate translation and increase productivity. Considering the existing post resources and the proposed positions for translation purposes, the Committee is not convinced of the need for an additional Reviser post and, therefore, recommends against the proposed establishment of a Reviser (French) (P-4) post at this stage.

Legal Officers

III.8 The Secretary-General proposes to establish two Legal Officers (P-3) in the Department of Legal Matters to deal with the increased workload of the Court. Of the 24 cases pending on the Court's docket on 30 April 2024, 19 have been brought in the last five years, and at least five cases will be ready for hearing in 2025. Upon enquiry, the Advisory Committee was provided with information on the increased workload of the Department of Legal Matters (see table III.3).

Table III.3

Workload of the Department of Legal Matters, 2021–2023

<i>Description</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
Judgments, advisory opinions and orders on provisional measures	5	6	9
Case-related letters received	326	450	494
Case-related letters prepared	845	1 203	1 794
Case-related distributions prepared	440	425	572
Provisional records of Court meetings prepared (pages)	271	276	303

III.9 The Advisory Committee notes that the Department of Legal Matters already has a complement of 24 posts (1 D-1, 2 P-5, 4 P-4, 1 P-3, 15 P-2 and 1 General Service (Other level)) and that the establishment of a general temporary assistance position of Legal Officer (P-3) is proposed ([A/79/6 \(Sect. 7\)](#), para. 7.28 (b) and annex I). **While acknowledging the increased workload of the Department of Legal Matters, the Advisory Committee considers that, in view of the available post resources and the proposed general temporary assistance position, the establishment of a single new Legal Officer (P-3) post should suffice at this stage. As such, the Committee recommends against the establishment of one of the proposed two Legal Officer (P-3) posts.**

Associate Finance and Budget Officer

III.10 It is proposed that one Associate Finance and Budget Officer (P-2) be established in the Finance Division. The Secretary-General indicates that the incumbent would support the Head of the Division in performing the financial and budgetary functions of the Division and would address the structural need to reinforce internal controls, accountability and reporting capabilities and oversee the day-to-day

operations. Moreover, the Associate Finance and Budget Officer would perform certification functions, such as the certification of travel requests, expenses and pre-commitments in Umoja. The Finance Division comprises a Head of Division (P-4), one Senior Accounting Assistant (General Service (Principal level)) and one Finance and Budget Assistant (General Service (Other level)). Upon enquiry, the Advisory Committee was informed that the financial activities consisted mostly of the processing of voucher payments, which is done by the Finance and Budget Assistant, while the Head of the Finance Division or the Senior Accounting Assistant approved those payments. The information provided to the Committee does not show any significant increase in the budgetary activities over the recent periods, except for the number of internal reports. As for the certification activities, the Committee was informed that travel expenses were currently certified by the Registrar and Deputy Registrar.

III.11 In view of the information provided on the workload and the existing resources of the Finance Division, the Advisory Committee is not convinced that additional capacity would be needed at this stage. Therefore, the Committee recommends against the proposed establishment of an Associate Finance and Budget Officer (P-2) post.

Associate Procurement Officer

III.12 It is proposed that one Associate Procurement Officer (P-2) post be established in the Administrative and Personnel Division to ensure proper and effective planning and monitoring of and reporting on the Registry's procurement activities, as well as improve compliance, cost-effectiveness and quality of purchases and ensure the timely initiation and completion of procurement processes. Upon enquiry, the Advisory Committee was informed that the overall level of procurement of goods and services at the Court was approximately \$3 million annually and that at least 300 purchase orders, including low-value acquisitions, were generated every year, most of which stemmed from requests for quotations. The Committee was also informed that, while this number had remained steady, the Court had taken steps to enhance the procurement function by adopting a new internal office circular on acquisition and procurement procedures and by using Umoja not only to process purchase orders but also to monitor the efficiency and effectiveness of its procurement practices.

III.13 The Advisory Committee was also informed, upon enquiry, that the Administrative and Personnel Division was staffed with one Head of Division (P-4), assisted by one Associate Human Resources and Administrative Officer (P-2), one Senior Administrative Assistant (General Service (Principal level)), mainly responsible for protocol and travel-related issues, one Senior Procurement Assistant (General Service (Principal level)), and two General Service (Other level) posts covering human resources and property management functions.

III.14 Considering that the level of procurement of goods and services has remained stable over the past few periods and is relatively limited, the Advisory Committee is not convinced of the need for additional resources, and recommends against the proposed establishment of an Associate Procurement Officer (P-2) post.

Information Management Assistant

III.15 It is proposed that one Information Management Assistant (General Service (Other level)) post be established in the Archives, Indexing and Distribution Division to develop and maintain an inventory database, support the Division's distribution activities and help the Court to manage its inventory and publications stock. Upon enquiry, the Advisory Committee was informed that the Division was composed of

the Archives and Records Unit, the Mail and Pouch Unit and the Distribution Unit. According to the information provided, the Division is unable at present and within existing capacity to devote adequate time and resources to the performance of tasks related to publications management, repository management and active records management, owing to both the increased workload and the new working methods required for the digital transformation. The Division is currently staffed with one Head of Division (P-3), one Information Management Assistant (General Service (Principal level)), one Archives Assistant (General Service (Other level)), one Indexer (General Service (Other level)) and one Distribution Assistant (General Service (Other level)).

III.16 The Advisory Committee notes that the Secretary-General is also proposing to establish a new Professional position. **Considering the proposed establishment of a new Professional position, the Advisory Committee is not convinced that additional post resources are needed and therefore recommends against the proposed establishment of an Information Management Assistant (General Service (Other level)) post.**

Vacant posts

III.17 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, two posts were vacant (1 P-3 and 1 P-2). No post was vacant for more than two years. **The Advisory Committee trusts that the vacant posts will be filled expeditiously and that an update on their recruitment status 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

III.18 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 7 (see table III.4).

Table III.4
Number of posts and vacancy rates, 2023–2025

Category	2023				2024			2025				
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	61	–	0.3	–	62	62	60	–	2.2	1.7	67	–
General Service and related	56	1.7	3.0	–	58	56	56	3.2	–	–	58	3.2

III.19 **Subject to its recommendations in paragraphs III.7, III.9, III.11, III.14 and III.16 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.**

Comments and recommendations on non-post resources

III.20 The proposed non-post resources for 2025 amount to \$16,669,800, which reflects an increase of \$482,600, or 3.0 per cent, compared with the approved budget for 2024 (A/79/6 (Sect. 7), table 7.9). The information provided to the Advisory Committee indicates that the proposed increase for non-post resources reflects the following changes:

- (a) Other staff costs: a net increase of \$832,900 is attributable to:
 - (i) Additional requirements for the proposed establishment of six general temporary assistance positions: one Reviser (French) (P-4), one Translator (French) (P-3), one Language Reference Assistant (General Service (Other level)), one Legal Officer (P-3), one Associate Information Management Officer (P-2) and one Publishing Assistant (pre-press) (General Service (Other level)) (\$893,500);
 - (ii) An increase in general temporary assistance requirements for meetings to address the upsurge in judicial activity and preparation of hearings, including contact with the media (\$50,000);
 - (iii) An increase in temporary assistance (from 60 days to 180 days) to support the Registry with respect to the asbestos remediation project in the Peace Palace (\$61,300) (see also paras. III.22 and III.23 below);
 - (iv) An increase in requirements to cover peak work periods related to the yearly physical verification of the Court's inventory (\$10,300);
 - (v) A reduction of \$151,000 owing to the removal of non-recurrent resources approved in 2024 for the advisory proceedings in the case concerning *Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, and the advisory proceedings on the *Obligations of States in respect of Climate Change*;
 - (vi) Cost-neutral redeployments to align the budget with the recording of expenditures in Umoja, including a decrease of \$31,200, of which \$10,800 was redeployed to contractual services for casual workers within the Registry; and \$20,400 was redeployed to programme support for additional security for high-profile hearings as miscellaneous services under general operating expenses;
- (b) Furniture and equipment: an increase of \$103,500 due to: (i) an increase of \$81,300 relating to the planned replacement of one of the Court's vehicles and the purchase of an e-bike; and (ii) a cost-neutral redeployment of \$22,200 from contractual services for the acquisition of software licences to align the budget with the recording of expenditures in Umoja;
- (c) General operating expenses: an increase of \$19,300, reflecting cost-neutral redeployments to align the budget with the recording of expenditures in Umoja, including: (i) an increase of \$59,500, comprising \$20,400 redeployed from other staff costs under the Registry for additional security for high-profile hearings, \$19,700 for the shipping of publications, \$9,000 for the external storage of publications and \$10,400 for United Nations Television and Video web streaming from contractual services; and (ii) an increase of \$17,400, comprising \$15,200 for outreach and memorabilia activities and \$2,200 for water consumption, redeployed from supplies and materials. These increases would be partially offset by reductions owing to: (i) the removal of non-recurrent resources approved in 2024 for the advisory opinion for the advisory proceedings on the *Obligations of States in respect of Climate Change* (\$25,200); and (ii) a decrease due to reductions in the rental of

audiovisual equipment for the Court's public sittings achieved by the recent replacement of the audiovisual equipment in the Great Hall of Justice (\$32,400).

III.21 The above-mentioned increases would be partially offset by reductions under non-staff compensation (\$376,300), supplies and materials (\$75,600) and contractual services (\$21,200) (A/79/6 (Sect. 7), table 7.4).

Renovation of the Peace Palace

III.22 The Advisory Committee was informed, in the context of its previous reports, that in 2021, following the discovery of asbestos in the Peace Palace, the Registry prepared for the temporary relocation of the Court. The host country had indicated that the renovation work would begin in the summer of 2022 at the earliest and would take approximately eight years (A/76/7 and A/76/7/Corr.1, para. III.12, and A/76/6 (Sect. 7), para. 7.38 (b) (i)). However, in July 2022, the Court was informed that the host country was envisaging a more limited approach for the project, which would not require a full relocation of the building's occupants. At the beginning of 2023, the Court was further informed that the revised project included, as a first phase, the removal of asbestos from certain specific locations (attic and tower) and an invasive investigation in the Peace Palace to locate the areas where asbestos was present. Based on the results of these further investigations, the host country authorities would then decide on the best way to resolve the issue, which may or may not include a full or partial relocation of the Court's Registry. A project coordinator was appointed by the host country authorities for the implementation of the first phase of the plan (A/78/7, para. III.16).

III.23 In the context of the present report, the Advisory Committee was informed that, as at 18 July 2024, consultations between the Court and the host country were still ongoing with a view to determining, through a memorandum of understanding, the applicable governance framework and the modalities for implementing the new plan while ensuring the safety of judges and staff members and the continuity of the official activities of the Court. The Committee was also informed that, in February 2024, the Court and the Carnegie Foundation had concluded an operational protocol on the salvage of the Court's archival materials (located on a contaminated floor of the Peace Palace) with the participation of the Ministry of Foreign Affairs of the Kingdom of the Netherlands. According to the information provided, the role and responsibility of the Kingdom of the Netherlands in this matter arise from its international obligations as the host State of the Court. In the light of those international obligations, in the current consultations with the Ministry of Foreign Affairs, the Court's position is that the host State bears responsibility for the independent functioning of the Court in a safe environment throughout the implementation of the asbestos remediation projects. The Court also requires, in negotiations with the host country, that those projects be budget-neutral for the Court to the largest extent possible.

III.24 With regard to the Court's resources dedicated to the projects, the Advisory Committee was informed that, in its budget proposals for 2022 and 2023, the Court had requested requirements to fund two general temporary assistance positions (one Senior Change and Project Management Officer (P-5) and one Contracts Management Officer (P-4)) for 60 days each to assist the Registry with the preparation of its expected temporary relocation during the renovation works. However, following the change of approach in 2022, the Registry suspended the hiring for the two general temporary assistance positions, pending the receipt of further information from the host country regarding the new plan. In 2023, the funds granted for the two positions were used to organize a mission of technical assistance in collaboration with the Secretariat to support the Registry in the preparation of the project and in its consultations with the host country. The resources requested and approved for 2024

cover the costs of one general temporary assistance position (Senior Change and Project Management Officer (P-5)) for 60 days (A/78/7, paras. III.15–III.17). The Committee was informed, upon enquiry, that the proposed resources for 2025, amounting to \$99,500, would cover the costs of one general temporary assistance position of Contracts Management Officer (P-4) for a period of 180 days. In addition, the Committee was provided with information on the resources dedicated to the asbestos project from 2022 to 2025 (see table III.5).

Table III.5
Resources for the asbestos remediation project

(Thousands of United States dollars)

<i>Year</i>	<i>General temporary assistance</i>	<i>Description</i>
2025	99.5	Temporary professional assistance to provide technical support to the Registrar with respect to the asbestos remediation project. 1 P-4 for 180 days
2024	34.7	Temporary professional assistance to provide technical support to the Registrar with respect to the asbestos remediation project. 1 P-5 for 60 days
2023	65.2	Temporary professional assistance to provide technical support to the Registrar in the preparatory phase of the relocation of the Registry of the Court. 1 P-5 and 1 P-4 for 60 days each
2022	66.5	Temporary professional assistance to provide technical support to the Registrar in the preparatory phase of the relocation of the Registry of the Court. 1 P-5 and 1 P-4 for 60 days each
Total	265.9	

III.25 Subject to its recommendation in paragraph III.19 above, the Advisory Committee recommends the approval of the Secretary-General’s proposal on the non-post resources.

Other matters

Equitable geographical representation

III.26 The Advisory Committee was informed, upon enquiry, that, as at 24 June 2024, of the 61 staff members in the Professional and higher categories, Africa was represented by 3 staff, Asia and the Pacific by 4, Eastern Europe by 4, Latin America and the Caribbean by 6 and Western European and other States by 44. The Committee was also informed that, of the 10 Professional staff recruited since January 2022, 5 belonged to regional groups other than Western European and other States. In terms of retirement projection, the Committee was informed that 25 staff members of the Court would reach their mandatory retirement age in the next 10 years, including 11 staff members in the next 5 years. **The Advisory Committee notes the predominance of one regional group among the staff members of the Court and strongly encourages the Court to strengthen its efforts to achieve a more equitable geographical representation of Member States, and considers that vacancies, including due to retirements, provide a concrete opportunity in this respect. The Committee trusts that updated information on these efforts will be included in the next budget submission (see also A/78/7, para. III.21, A/77/7, para. III.16, and A/76/7 and A/76/7/Corr.1, paras. 53–58).** The Committee comments further on geographical representation in chapter I above.

Gender balance

III.27 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2024, female staff members represented 61.5 per cent of the staff complement of the Court. **The Advisory Committee trusts that the Court will intensify its efforts to improve gender representation among its staff.**

Section 8 Legal affairs

Regular budget	
Appropriation for 2023	\$60,838,700
Expenditure for 2023	\$58,904,800
Appropriation for 2024	\$69,127,800
Expenditure as at 30 June 2024	\$29,478,000
Proposal for 2025	\$68,750,800
Other assessed^a	
Appropriation for 2023	\$4,724,300
Expenditure for 2023	\$4,353,400
Estimate for 2024	\$4,922,600
Expenditure as at 31 May 2024	\$4,443,400
Proposal for 2025 ^b	\$5,059,000
Extrabudgetary resources	
Available for 2023	\$22,675,300
Expenditure for 2023	\$20,761,400
Estimate for 2024	\$30,108,800
Expenditure as at 31 May 2024	\$13,125,700
Projected for 2025	\$26,501,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	

I. Introduction

III.28 The regular budget resources proposed for section 8 for 2025 amount to \$68,750,800 before recosting, which reflects a reduction of \$377,000, or 0.5 per cent, compared with the appropriation for 2024 ([A/79/6 \(Sect. 8\)](#), annex III). The Advisory Committee further discusses recosting in its reports on the financial performance

report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

III.29 The regular budget resources proposed for 2025 include requirements for: (a) the Office of Legal Affairs (\$34,993,900); (b) the Independent Investigative Mechanism for Myanmar (\$14,413,100); 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 (\$19,343,800). Information on the evolution of overall financial resources by object of expenditure and funding sources for section 8 is shown in table III.16.

Table III.6
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget^a		
Approved for 2024	270	1 USG, 3 ASG, 4 D-2, 9 D-1, 28 P-5, 40 P-4, 72 P-3, 40 P-2/1, 13 GS (PL) and 60 GS (OL)
Redeployment		1 P-5 from Office of the Head of the Mechanism to Collection, Analysis and Sharing Section, Independent Investigative Mechanism for Myanmar 3 P-3 and 2 P-2 from Collection, Analysis and Sharing Section to Office of Head of the Mechanism, Independent Investigative Mechanism for Myanmar
Proposed for 2025	270	1 USG, 3 ASG, 4 D-2, 9 D-1, 28 P-5, 40 P-4, 72 P-3, 40 P-2/1, 13 GS (PL) and 60 GS (OL)
Other assessed		
Authorized for 2024	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Proposed for 2025	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Extrabudgetary		
Estimated for 2024	88	2 D-1, 4 P-5, 23 P-4, 23 P-3, 24 P-2/1, 10 GS (OL) and 2 LL
Abolishment	(2)	2 P-2/1 in the Office of Legal Affairs
Abolishment	(2)	1 P-5 and 1 P-4 in the Independent Investigative Mechanism for Myanmar
Establishment	1	1 P-3 in the Office of Legal Affairs
Projected for 2025	85	2 D-1, 3 P-5, 22 P-4, 24 P-3, 22 P-2/1, 10 GS (OL) and 2 LL

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

III.30 Upon enquiry, the Advisory Committee was informed that the expenditure for section 8 for 2023 amounted to \$58,904,800, representing a utilization rate of 96.8 per cent of the approved budget amounting to \$60,838,700. The Committee discusses the impact of the liquidity crisis on expenditures in chapter I above.

II. Office of Legal Affairs

III.31 The regular budget resources proposed for the Office of Legal Affairs for 2025 amount to \$34,993,900 before recosting, which represents a reduction of \$377,000, or 1.1 per cent, compared with the approved budget for 2024 (*ibid.*, table 8.31). Information on the evolution of overall financial resources by object of expenditure and funding source for the Office of Legal Affairs is shown in table III.17.

III.32 The proposed reduction reflects: (a) a decrease of \$1,003,700 owing to the removal of non-recurrent requirements under consultants (\$52,000), experts (\$293,400), travel of staff (\$63,000), contractual services (\$195,700), general operating expenses (\$1,600), furniture and equipment (\$9,900) and grants and contribution (\$388,100) to support the work related to General Assembly resolutions [75/239](#) and [77/321](#), and the subsequent approval of the resources in resolution [78/253](#), section IX, paragraph 3, under subprogramme 4, Law of the sea and ocean affairs; and (b) a decrease of \$2,100 owing to the removal of non-recurrent requirements under furniture and equipment pursuant to General Assembly resolution [78/236](#) under subprogramme 6, Custody, registration and publication of treaties (*ibid.*, para. 8.106).

III.33 The proposed decreases would be partially offset by: (a) an increase of \$421,100 owing to the higher provision at continuing vacancy rates for the five temporary posts (2 P-4, 1 P-2, 1 General Service (Principal level) and 1 General Service (Other level)) established in 2024 pursuant to resolution [78/253](#), which were subject to a 50 per cent vacancy rate, under subprogramme 4; (b) an increase of \$107,600 for an additional 5 terabytes of digital storage space and for technical support and maintenance of scientific analysis and plotting software pursuant to General Assembly resolution [78/69](#) under subprogramme 4; and (c) an increase of \$100,100 due to the higher provision at continuing vacancy rates for one P-3 post established pursuant to resolution [78/236](#), which was subject to a 50 per cent vacancy rate, under subprogramme 6 (*ibid.*, paras. 8.106 and 8.107).

III.34 The information provided to the Advisory Committee indicates that the other assessed resources for 2025 would amount to \$5,059,000, which reflects an increase of \$136,400, or 2.8 per cent, compared to the 2024 estimate. Those resources would be utilized to support the activities of the Office of Legal Affairs in relation to peacekeeping activities ([A/78/746](#), paras. 452–466).

Table III.7
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	153	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 24 P-4, 27 P-3, 16 P-2/1, 12 GS (PL) and 42 GS (OL)
Proposed for 2025	153	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 24 P-4, 27 P-3, 16 P-2/1, 12 GS (PL) and 42 GS (OL)
Other assessed		
Approved for 2024	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Projected for 2025	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Extrabudgetary		
Estimated for 2024	34	2 D-1, 2 P-5, 8 P-4, 9 P-3, 4 P-2/1, 7 GS (OL) and 2 LL
Establishment	1	1 P-3
Abolishment	(2)	2 P-2/1
Projected for 2025	33	2 D-1, 2 P-5, 8 P-4, 10 P-3, 2 P-2/1, 7 GS (OL) and 2 LL

Comments and recommendations on posts

III.35 The proposed regular budget resources for posts amount to \$28,545,900 before recosting, which represents an increase of \$521,200, or 1.9 per cent, compared with the approved budget for 2024. Those resources would provide for the continuation of 153 posts. The proposed increase reflects provisions for six temporary posts

established in 2024, pursuant to General Assembly resolutions 78/236 and 78/253, with a 50 per cent vacancy rate (A/79/6 (Sect. 8), para. 8.106 and tables 8.31 and 8.32).

Vacant posts

III.36 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 19 regular budget-funded posts (2 P-5, 2 P-4, 5 P-3, 3 P-2 and 7 General Service (Other level)) were vacant and that none of those posts had been vacant for more than two years. The Committee was also informed that the Office of Legal Affairs had requested four exceptions to the hiring freeze (1 P-5, 1 P-3 and 2 General Service (Other level)), which were subsequently granted. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible 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

III.37 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for the Office of Legal Affairs (see table III.8).

Table III.8
Number of posts and vacancy rates, 2023–2025

Category	2023				2024			2025				
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	95	7.3	5.3	7.4	99	99	87	2.9	11.2	12.1	99	2.9
General Service and related	52	4.3	6.2	7.7	54	54	47	5.9	13.0	13.0	54	5.9

III.38 The information provided shows that the average rates for 2023 for the Professional and higher categories and the General Service and related categories (5.3 per cent and 6.2 per cent, respectively) are higher than the rates budgeted for 2024 and proposed for 2025 (2.9 per cent and 5.9 per cent, respectively). The Advisory Committee further discusses vacancy rates in chapter I above.

Special post allowance

III.39 The Advisory Committee notes from the information received that, as at 31 March 2024, one Legal Officer (P-4) post was filled using special post allowance.

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

Comments and recommendations on non-post resources

III.41 The proposed non-post resources for 2025 amount to \$6,448,000, which represents a reduction of \$898,200, or 12.2 per cent, compared with the approved budget for 2024 (A/79/6 (Sect. 8), table 8.36). The information provided to the Advisory Committee indicates that the proposed changes would reflect mainly reduced requirements for grants and contributions (\$388,100), experts (\$293,400),

contractual services (\$88,100), travel of staff (\$63,000), consultants (\$52,000), furniture and equipment (\$12,000) and general operating expenses (\$1,600) under subprogrammes 4 and 6, owing primarily to the removal of non-recurrent provisions related to: (a) the Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas beyond National Jurisdiction; and (b) the third cycle of the Regular Process for Global Reporting and Assessment of the State of the Marine Environment, including Socioeconomic Aspects.

Other staff costs

III.42 The proposed resources for other staff costs for 2025 amount to \$458,400, which is the same amount as the approved budget for 2024. The Advisory Committee notes from the information provided that of an approved budget of \$450,600 for 2023, only \$225,700 was expended, resulting in underexpenditure of \$224,900 and a utilization rate of 50.1 per cent. The Committee also notes that, as at 31 May 2024, none of the approved budget for 2024 of \$458,400 had been expended. **In view of the low level of expenditures for 2023 and the first five months of 2024, the Advisory Committee considers that the proposed requirement is not fully justified and therefore recommends a reduction of 10 per cent (\$45,800) to the proposed resources for other staff costs.** The Advisory Committee further discusses general temporary assistance in chapter I above.

Contractual services

III.43 The proposed resources for contractual services for 2025 amount to \$1,377,700, which represents a reduction of \$88,100 compared with the approved budget for 2024. The Advisory Committee notes from the information provided that of an approved budget of \$947,700 for 2023, only \$883,500 was expended, resulting in underexpenditure of \$64,200 and a utilization rate of 93.2 per cent. **In view of the low level of expenditures for 2023, the Advisory Committee considers that the proposed requirement is not fully justified and therefore recommends a reduction of 5 per cent (\$68,900) to the proposed resources for contractual services.**

Furniture and equipment

III.44 The proposed resources for furniture and equipment for 2025 amount to \$118,200, which represents a reduction of \$12,000 compared with the approved budget for 2024. The information provided to the Advisory Committee indicates that, of an appropriation of \$125,100 for 2023, only \$103,000 was expended, resulting in underexpenditure of \$22,100 and a utilization rate of 82.3 per cent. The Committee also notes that, for the period from 1 January to 31 May 2024, only \$6,900 had been expended of an approved budget of \$130,200. **In view of the low level of expenditures for 2023 and the first five months of 2024, the Advisory Committee recommends a reduction of 10 per cent (\$11,800) to the proposed resources for furniture and equipment.**

III.45 **Subject to its recommendations in paragraphs III.42 to III.44 above, the Advisory Committee recommends the approval of the Secretary-General's proposal on non-post resources.**

Other matters

Equitable geographical representation

III.46 Upon enquiry, the Advisory Committee was informed that, as at 25 June 2024, the regional representation of staff in the Professional and higher categories was the following: 50.4 per cent were from Western European and other States, 19.5 per cent

were from Asia-Pacific States, 12.8 per cent were from Latin American and Caribbean States, 10.5 per cent were from Eastern European States, and 6.8 per cent were from African States. Out of the 14 staff recruited since 2022 to regular budget-funded posts in the Professional and higher categories, 4 were nationals of four Western European and other States, 4 were nationals of four Latin American and Caribbean States, 3 were nationals of two Asia-Pacific States, 2 were nationals of two African States, and 1 was a national of an Eastern European State. In terms of retirement projection, the Committee was informed that 39 staff members in the Office of Legal Affairs would reach their mandatory retirement age in the next 10 years, including 18 staff members in the next 5 years. **The Advisory Committee notes the imbalance of geographical representation of staff in the Office and trusts that efforts will be made to achieve a more equitable geographical representation of Member States among its staff, and considers that vacancies, including due to retirements, provide concrete opportunities in this respect (see also A/78/7, para. III.40, A/77/7, para. III.32, and A/76/7 and A/76/7/Corr.1, paras. 53–58).**

Gender balance

III.47 The information provided to the Advisory Committee, upon request, indicates that 61 per cent of the posts in the Office of Legal Affairs were encumbered by female staff members as at 24 June 2024.

Extrabudgetary resources, including cost recovery

III.48 The information provided to the Advisory Committee indicates that extrabudgetary resources, estimated at \$14,295,200 for 2025, reflect a projected decrease of \$2,438,300, or 14.6 per cent, compared with the 2024 estimate. The extrabudgetary resources for positions, estimated at \$6,493,700 for 2025, would provide for 33 positions, reflecting a net reduction of 1 position (A/79/6 (Sect. 8), table 8.35 (3)).

III.49 Upon enquiry, the Advisory Committee was informed that the overall process for cost recovery was administered and coordinated by the Financial Reporting and Contributions Service in the Department of Management Strategy, Policy and Compliance. Within the cost-recovery funding arrangement, the Office of Legal Affairs provides legal services and support to the following entities: (a) United Nations organs and programmes (UNDP, UNICEF, UNFPA and UNOPS); (b) the United Nations Joint Staff Pension Fund Office of Investment Management; (c) the UNOPS Sustainable Investments in Infrastructure and Innovation initiative; and (d) the International Criminal Court (see also A/78/7, para. III.45).

III.50 The Advisory Committee was also informed, upon enquiry, that, as at 27 June 2024, 14 extrabudgetary-funded positions (2 D-1, 1 P-5, 3 P-4, 2 P-3, 2 P-2/1 and 4 General Service (Other level)) were financed through cost recovery. In addition, the Committee was provided with information on the cost recovery revenue, expense and surplus or deficit for 2022 and 2023 (see table III.9).

Table III.9
Cost recovery revenue, expense and surplus/deficit

(Thousands of United States dollars)

Budget section	2022			2023		
	Revenue	Expense	Surplus/deficit	Revenue	Expense	Surplus/deficit
8, Legal affairs	2 805.2	2 562.7	242.5	2 888.6	3 089.3	(200.7)

III.51 **The Advisory Committee notes again that services provided by the Office of Legal Affairs to non-Secretariat entities are financed from multiple sources, such as cost recovery based on workload statistics, financing of general temporary assistance positions through inter-office billing and indirect support costs. The Committee trusts that additional details on the criteria for determination of modality of financing, as well as workload indicators used to determine amounts for reimbursement for services provided by the Office of Legal Affairs, will be included in the next budget submission (see also A/78/7, para. III.46, and A/77/7, para. III.40).** The Advisory Committee further discusses cost recovery in chapter I above.

Guide on partnerships

III.52 In the context of its previous report, the Advisory Committee was informed that, in November 2022, the Office of Legal Affairs had completed a guide on legal issues that frequently arise from the Secretariat's engagement in partnership activities, with a specific focus on the acceptance of voluntary contributions, both in-kind and financial, from various partners. Upon enquiry, the Committee was informed that the Office of Legal Affairs and the Office of the Controller were working towards finalizing a consolidated guidance document. It is expected that the consolidated document will be finalized and made available to substantive offices during the course of 2024. **The Advisory Committee looks forward to receiving additional information on this matter in the next budget submission (see also A/78/7, para. III.47).**

Outside counsel

III.53 Upon enquiry, the Advisory Committee was informed that the Secretariat continued to engage outside counsel for specific areas, for example, arbitration; however, those costs were not paid for by the budget of the General Legal Division of the Office of Legal Affairs (see also A/78/7, para. III.48). **The Advisory Committee looks forward to receiving additional information on the cost and modality of this matter in the next budget submission.**

III. Independent Investigative Mechanism for Myanmar

III.54 The regular budget resources proposed for the Independent Investigative Mechanism for Myanmar for 2025 amount to \$14,413,100 before recosting, which represents the same amount as the approved budget for 2024 (A/79/6 (Sect. 8), table 8.50). Information on the evolution of overall financial resources by object of expenditure for the Mechanism for Myanmar is contained in table III.18.

Table III.10

Staffing resources

(General temporary assistance positions)

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	57	1 ASG, 1 D-1, 4 P-5, 8 P-4, 20 P-3, 14 P-2/1 and 9 GS (OL)
Redeployment		1 P-5 from Office of the Head of the Mechanism to Collection, Analysis and Sharing Section 3 P-3 and 2 P-2 from Collection, Analysis and Sharing Section to Office of Head of the Mechanism
Proposed for 2025	57	1 ASG, 1 D-1, 4 P-5, 8 P-4, 20 P-3, 14 P-2/1 and 9 GS (OL)

	<i>Number</i>	<i>Details</i>
Extrabudgetary resources		
Estimated for 2024	14	1 P-5, 4 P-4, 5 P-3 and 4 P-2/1
Abolishment	(2)	1 P-5 and 1 P-4
Projected for 2025	12	3 P-4, 5 P-3 and 4 P-2/1

Comments and recommendations on staffing resources

III.55 The proposed resources for general temporary assistance positions for 2025, under other staff costs, amount to \$10,622,000 before recosting, which represents the same amount as the approved budget for 2024. The resources will provide for 57 positions (48 in the Professional and higher categories and 9 General Service (Other level)) (ibid., tables 8.50 and 8.51).

III.56 It is proposed that the following positions be redeployed (ibid., annex II):

(a) One Senior Legal Officer (P-5) from the Office of the Head of the Mechanism to the Collection, Analysis and Sharing Section. The Mechanism has two separate teams working on the crimes committed against the Rohingya in 2016 and 2017 and since the military coup in February 2021, which require two experienced criminal lawyers at the P-5 level to lead each team, one team investigating crimes against the Rohingya and another team investigating crimes against other victims. Upon enquiry, the Advisory Committee was informed that, while the establishment of the Mechanism was primarily motivated by the crimes committed against the Rohingya during the Myanmar military's "clearance operations" in 2016 and 2017, the mandate of the Mechanism covered historical and ongoing serious international crimes committed against different ethnic groups in Myanmar. Since the military coup in February 2021, the number, complexity and geographic scope of serious crimes committed in Myanmar have expanded on a massive scale. These two lines of inquiry, crimes against the Rohingya and post-coup violence, have very distinct characteristics, including: (i) the primary time period under investigation; (ii) the history and causes of the violence; (iii) the location and availability of witnesses; and (iv) the identity and stage of proceedings of sharing partners. Each team has built up its own expertise regarding the causes, history and dimensions of the investigations it is carrying out;

(b) Two Witness Protection and Support Officers (P-3), two Associate Witness Protection and Support Officers (P-2) and one Security Coordination Officer (P-3) from the Collection, Analysis and Sharing Section to the Office of the Head of the Mechanism. In line with established practice in international justice and accountability mechanisms, and to ensure that witness protection and support needs are prioritized during investigations, these four specialized experts need to report to the Head of the Mechanism, while continuing to advise investigation teams. Upon enquiry, the Advisory Committee was informed that the placement of two Witness Protection and Support Officers (P-3) and two Associate Witness Protection and Support Officers (P-2) in the Collection, Analysis and Sharing Section was a remnant of the Mechanism's initial staffing structure that had been proposed at the time of its establishment. As the Mechanism's operations matured, this staffing arrangement did not accurately reflect how the Mechanism's operations had evolved in line with its mandate. The Committee was also informed that the Security Coordination Officer (P-3) was a particularly important position for the Mechanism due to the sensitivity of its mandate and the high risks associated with all of its personnel and operational activities. The Security Coordination Officer must have a direct reporting line to the Head of the Mechanism, who has overall accountability for safety and security. Moreover, the responsibilities of the position encompass the Mechanism as a whole, and not only to the Collection, Analysis and Sharing Section.

Vacant positions

III.57 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were seven vacant positions (2 P-3, 3 P-2 and 2 General Service (Other level)) and that none of those positions had been vacant for more than two years. **The Advisory Committee trusts that vacant positions will be filled as soon as possible and that an update on the recruitment status will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission (see also A/78/7, para. III.55).**

Vacancy rates

III.58 The Advisory Committee requested and received information on the approved positions and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed positions and budgeted vacancy rates for 2025 for the Mechanism for Myanmar (see table III.11).

Table III.11
Number of positions and vacancy rates, 2023–2025

Category	2023				Proposed positions	2024			2025			
	Approved positions	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved positions	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed positions	Budgeted vacancy rate (percentage)
Professional and higher	47	19.6	10.4	9.7	49	48	43	12.5	8.8	10.4	48	12.5
General Service and related	8	9.6	12.5	12.5	9	9	7	11.0	22.2	22.2	9	11.0

III.59 The Advisory Committee notes that the average vacancy rate for 2023 and the actual vacancy rate as at 31 December 2023 for the General Service and related categories were 12.5 per cent, while a rate of 11.0 per cent has been budgeted for 2024 and is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

III.60 The Advisory Committee recommends the approval of the Secretary-General's proposal on staffing resources.

Comments and recommendations on non-staffing resources

III.61 The proposed non-staffing resources (objects of expenditure other than other staff costs) amount to \$3,791,100 for 2025, which represents the same amount as the approved budget for 2024. The proposed distribution of resource requirements among items of expenditure is the same as for the 2024 approved budget (A/79/6 (Sect. 8), table 8.50).

Travel of staff

III.62 The proposed resources for travel of staff amount to \$490,700. Upon enquiry, the Advisory Committee was provided with information on the approved budget and the expenditure for travel of staff from 2022 to 2025, with a breakdown between investigative and non-investigative travel (see table III.12).

Table III.12
Breakdown of investigative and non-investigative travel, 2022–2025

(United States dollars)

<i>Type of travel</i>	<i>2022 approved</i>	<i>2022 expenditure</i>	<i>2023 approved</i>	<i>2023 expenditure</i>	<i>2024 approved</i>	<i>2024 expenditure^a</i>	<i>2025 proposed</i>
Investigative	291 023	257 999	332 306	233 138	349 020	76 783	349 020
Non-investigative	67 977	123 401	74 794	161 162	141 680	4 308	141 680
Total	359 000	381 400	407 100	394 300	490 700	81 092	490 700

^a As at 19 June 2024.

III.63 The Advisory Committee notes that of an approved budget of \$407,100 for 2023, only \$394,300 was expended, resulting in underexpenditure of \$13,000 and a utilization rate of 96.8 per cent. The Committee also notes that, for the period from 1 January to 19 June 2024, only \$81,100 had been expended of an approved budget of \$490,700. **In view of the low level of expenditures for 2023 and for the current period as at 19 June 2024, the Advisory Committee recommends a reduction of 5 per cent (\$24,500) to the proposed resources for travel of staff. The Committee encourages the Mechanism for Myanmar to make full use of virtual tools in order to reduce travel requirements, particularly for non-investigative trips.**

Furniture and equipment

III.64 The proposed resources for furniture and equipment amount to \$286,800. The information provided to the Advisory Committee indicates that of an approved budget of \$321,900 for 2023, only \$142,400 was expended, resulting in underexpenditure of \$179,500 and a utilization rate of 44.2 per cent. The Committee also notes that, for the period from 1 January to 21 June 2024, only \$47,000 had been expended of an approved budget of \$286,800 for 2024. **In view of the low level of expenditures for 2023 and for the current period as at 21 June 2024, the Advisory Committee recommends a reduction of 10 per cent (\$28,700) to the proposed resources for furniture and equipment.**

III.65 **Subject to its recommendations in paragraphs III.63 and III.64 above, the Advisory Committee recommends the approval of the Secretary-General's proposal on non-staffing resources.**

Other matters

Equitable geographical representation

III.66 Upon enquiry, the Advisory Committee was informed that as at 21 June 2024, the regional representation of staff in the Professional and higher categories was the following: 47.7 per cent were from Western European and other States, 31.8 per cent were from Asia-Pacific States, 9.1 per cent were from Eastern European States, 9.1 per cent were from African States and 2.3 per cent were from Latin American and Caribbean States. Out of the 14 staff recruited since 2022 to regular budget-funded positions in the Professional and higher categories, 5 were nationals of four Western European and other States, 7 were nationals of three Asia-Pacific States, 1 was a national of an African State and 1 was a national of an Eastern European State. In terms of retirement projection, the Committee was informed that five staff members in the Mechanism would reach their mandatory retirement age in the next 10 years, including one staff member in the next 5 years. **The Advisory Committee trusts that the Independent Investigative Mechanism for Myanmar will strengthen its**

efforts to improve the geographical representation of Member States among its staff, and considers that vacancies, including due to retirements, provide a concrete opportunity in this respect (see also [A/78/7](#), para. III.65, [A/77/7](#), para. III.49, and [A/76/7](#) and [A/76/7/Corr.1](#), paras. 53–58). The Committee further discusses geographical representation in chapter I above.

Gender balance

III.67 The information provided to the Advisory Committee, upon request, indicates that 58 per cent of the positions in the Mechanism were encumbered by female staff members as at 24 June 2024.

Extrabudgetary resources

III.68 The information provided to the Advisory Committee indicates that extrabudgetary resources for 2025 are estimated at \$3,190,400, which reflects a decrease of \$1,444,100, or 31.0 per cent, compared with the estimate for 2024. The extrabudgetary resources for positions, under other staff costs, for 2025 are estimated at \$2,003,600, which represents a reduction of \$639,900 compared with the 2024 estimate. The resources would provide for 12 positions, reflecting a reduction of two positions (1 P-5 and 1 P-4). Upon enquiry, the Committee was informed that the extrabudgetary resources estimates for 2025 were based on the donor agreements that had been signed at the time of budget submission. Nonetheless, the Mechanism will continue with its resource mobilization efforts to solicit additional extrabudgetary funds (see also [A/79/6 \(Sect. 8\)](#), tables 8.53 (2) and 8.54 (2)).

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.69 The regular budget resources proposed for 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 for 2025 amount to \$19,343,800 before recosting, which constitutes the same amount as the approved budget for 2024 ([A/79/6 \(Sect. 8\)](#), table 8.59). 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.19.

Table III.13
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	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)
Proposed for 2025	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 2024	40	1 P-5, 11 P-4, 9 P-3, 16 P-2/1 and 3 GS (OL)
Projected for 2025	40	1 P-5, 11 P-4, 9 P-3, 16 P-2/1 and 3 GS (OL)

Comments and recommendations on posts

III.70 The proposed regular budget resources for posts amount to \$11,470,900 before recosting, which represents the same amount as the approved budget for 2024. These 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) (ibid., tables 8.60 and 8.61).

Vacant posts

III.71 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, seven posts were vacant (2 P-4, 4 P-3 and 1 General Service (Other level)), including an Investigator (P-3) post which had been vacant since 1 December 2021. That post had been reassigned from Legal Officer (P-3) to Investigator (P-3) on 1 January 2023 but remained vacant due to the recruitment freeze in 2023. **The Advisory Committee trusts that the vacant posts, including the long-vacant post, will be filled as soon as possible and that updated information 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 long-vacant posts in chapter I above.

Vacancy rates

III.72 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for the Mechanism for the Syrian Arab Republic, which is contained in table III.14.

Table III.14
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	50	19.6	10.2	10.0	50	50	44	9.0	12.0	12.0	50	9.0
General Service and related	10	9.6	11.5	10.0	10	10	9	8.8	10.0	10.0	10	8.8

III.73 The Advisory Committee notes that the average vacancy rate for 2023 and the actual vacancy rate as at 31 December 2023 for the Professional and higher categories (10.2 per cent and 10.0 per cent, respectively) and the General Service and related categories (11.5 per cent and 10.0 per cent, respectively) were higher than the budgeted rates for 2024 and the proposed budgeted rates for 2025 (9.0 per cent and 8.8 per cent, respectively). The Committee further discusses vacancy rates in chapter I above.

III.74 The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

III.75 The proposed non-post resources of the regular budget for 2025 amount to \$7,872,900, which represents the same amount as the approved budget for 2024 (ibid., table 8.64). The information provided to the Advisory Committee indicates that

the following cost-neutral changes are proposed: (a) reductions under general operating expenses (\$117,000), consultants (\$26,700) and grants and contributions (\$26,100) reflecting mostly expenditure experience; and (b) an increase under contractual services (\$169,800), reflecting increased requirements for information and communications system infrastructure and laboratory management.

Other staff costs

III.76 The proposed resources for other staff costs amount to \$1,903,100, which is the same amount as the approved budget for 2024. The Advisory Committee notes from the information provided that, of an approved budget of \$1,842,500 for 2023, only \$1,459,800 was expended, resulting in underexpenditure of \$382,700 and a utilization rate of 79.2 per cent. The Committee also notes that, for the period from 1 January to 31 May 2024, only \$367,460 had been expended of an approved budget of \$1,903,100. **In view of the underexpenditure in 2023 and the low level of expenditure in the first five months of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$95,200) to the proposed resources for other staff costs.**

Consultants

III.77 The proposed resources for consultants amount to \$416,500, reflecting a reduction of \$26,700 compared with the approved budget for 2024. The Advisory Committee notes from the information provided that, of an approved budget of \$583,000 for 2023, only \$344,300 was expended, resulting in underexpenditure of \$238,700 and a utilization rate of 59.1 per cent. The Committee also notes that, for the period from 1 January to 31 May 2024, only \$22,300 had been expended of an approved budget of \$443,200. **In view of the underexpenditure in 2023 and the low level of expenditure in the first five months of 2024, the Advisory Committee recommends a reduction of 10 per cent (\$41,600) to the proposed resources for consultants.**

Contractual services

III.78 The proposed resources for contractual services amount to \$3,058,900, reflecting an increase of \$169,800 compared with the approved budget for 2024. The Advisory Committee notes from the information provided that, of an approved budget of \$3,260,700 for 2023, only \$2,190,000 was expended, resulting in underexpenditure of \$1,070,700 and a utilization rate of 67.2 per cent. The Committee also notes that, for the period from 1 January to 31 May 2024, only \$699,800 had been expended of an approved budget of \$2,889,100. **In view of the underexpenditure in 2023 and the low level of expenditure in the first five months of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$152,900) to the proposed resources for contractual services.**

Furniture and equipment

III.79 The proposed resources for furniture and equipment amount to \$544,300, which is the same amount as the approved budget for 2024. The Advisory Committee notes from the information provided that, in 2023, the expenditure amounted to \$254,300 and that for the period from 1 January to 31 May 2024, only \$103,100 had been expended of an approved budget of \$544,300. **In view of the level of expenditure in 2023 and in the first five months of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$27,200) to the proposed resources for furniture and equipment.**

Travel of staff

III.80 The proposed resources for travel of staff amount to \$529,700, which is the same amount as the approved budget for 2024. Upon enquiry, the Advisory Committee was provided with information on the approved budget and expenditure for travel of staff, with a breakdown between investigative and non-investigative travel, from 2022 to 2025 (see table III.15).

Table III.15

Breakdown of investigative and non-investigative travel, 2022–2025

(United States dollars)

<i>Type of travel</i>	<i>2022 approved</i>	<i>2022 expenditure</i>	<i>2023 approved</i>	<i>2023 expenditure</i>	<i>2024 approved</i>	<i>2024 expenditure^a</i>	<i>2025 proposed</i>
Investigative	271 702	62 999	322 100	103 303	201 100	53 647	190 600
Non-investigative	232 298	199 201	233 700	405 496	328 600	36 172	339 100
Total	504 000	262 200	555 800	508 800	529 700	89 819	529 700

^a As at 20 June 2024.

III.81 The Advisory Committee notes that of an approved budget of \$555,800 for 2023, only \$508,800 was expended, resulting in underexpenditure of \$47,000 and a utilization rate of 91.5 per cent. The Committee also notes that, for the period from 1 January to 20 June 2024, only \$89,800 had been expended of an approved budget of \$529,700. **In view of the low level of expenditures for 2023 and the current period as at 20 June 2024, the Advisory Committee recommends a reduction of 4 per cent (\$21,200) to the proposed resources for travel of staff.**

III.82 **Subject to its recommendations in paragraphs III.76 to III.79 and III.81 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.**

Other matters*Equitable geographical representation*

III.83 The Advisory Committee was informed, upon enquiry, that, as at 31 May 2024, of the 44 staff members in regular budget posts in the Professional and higher categories, African States were represented by 2, Asia-Pacific States by 6, Eastern European States by 6, Latin American and Caribbean States by 0 and Western European and other States by 30. Out of the 15 staff recruited since 2022 to regular budget-funded posts in the Professional and higher categories, 12 were nationals of nine Western European and other States, and 3 were nationals of two Asia-Pacific States. In terms of retirement projections, the Committee was informed that seven staff members in the Mechanism would reach their mandatory retirement age in the next 10 years, including three staff members in the next 5 years. **The Advisory Committee notes the imbalance of geographical representation of staff in the Mechanism for the Syrian Arab Republic and trusts that efforts will be made to achieve equitable geographical representation of Member States among its staff, and considers that vacancies, including due to retirements, provide a concrete opportunity in this respect (see also A/78/7, para. III.83, A/77/7, para. III.69, and A/76/7 and A/76/7/Corr.1, paras. 53–58).** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

III.84 The information provided to the Advisory Committee, upon request, indicates that 58 per cent of the posts in the Mechanism were encumbered by female staff members as at 24 June 2024.

Extrabudgetary resources

III.85 The information provided to the Committee indicates that the extrabudgetary resources for 2025 are estimated at \$9,015,700, which reflects an increase of \$274,900, or 2.9 per cent, compared with the estimate for 2024. The extrabudgetary resources for positions are estimated at \$7,345,500, which represents the same amount as the 2024 estimate. The resources would provide for the continuation of 40 positions.

Cooperation with the Independent Institution on Missing Persons in the Syrian Arab Republic

III.86 Upon enquiry, the Advisory Committee was informed that, pursuant to General Assembly resolution [77/301](#), the Independent Institution on Missing Persons in the Syrian Arab Republic had been established to clarify the fate and whereabouts of all missing persons in the Syrian Arab Republic and to provide support to victims, survivors and the families of those missing, in close cooperation and complementarity with all relevant actors. This mandate is distinct from the mandate of the Mechanism, which is to assist in the investigation and prosecution of persons responsible for the most serious international crimes committed in the Syrian Arab Republic since March 2011. The Committee was also informed that the Mechanism had contributed to consultations with the start-up team of the Independent Institution, Member States, United Nations entities and other international and civil society organizations regarding the establishment of the Independent Institution, to work in cooperation and complementarity with existing mechanisms to clarify the fate and whereabouts of persons reasonably believed to be missing in the Syrian Arab Republic and to provide adequate support to victims, survivors and the families of those missing.

Table III.16

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

(Thousands of United States dollars)

	Regular budget					Other assessed ^a					Extrabudgetary					Total					
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)
Posts	34 481.8	35 177.0	39 495.6	17 988.9	016.8	521.2	3 859.6	3 956.3	4 488.1	4 623.5	135.4	10 472.9	5 651.3	13 873.2	13 839.2	(34.0)	48 814.3	44 784.6	57 856.9	58 479.5	622.6
Other staff costs	11 233.5	11 238.0	12 983.5	5 302.8	983.5	–	283.3	251.6	300.6	300.6	–	3 658.0	9 317.1	4 767.1	4 127.2	(639.9)	15 174.8	20 806.7	18 051.2	17 411.3	(639.9)
Non-staff compensation	0.1	–	0.1	–	0.1	–	–	–	–	–	–	–	–	–	–	–	0.1	–	0.1	0.1	–
Hospitality	4.9	1.0	3.5	–	3.5	–	–	–	–	–	–	–	–	–	–	–	4.9	1.0	3.5	3.5	–
Consultants	1 123.5	909.2	1 319.9	585.5	1 241.2	(78.7)	26.1	25.8	26.3	26.3	–	804.2	473.6	835.0	396.7	(438.3)	1 953.8	1 408.6	2 181.2	1 664.2	(517.0)
Experts	1 308.4	905.0	550.8	68.2	257.4	(293.4)	–	–	–	–	–	1 698.8	86.5	496.8	158.0	(338.8)	3 007.2	991.5	1 047.6	415.4	(632.2)
Travel of representatives	1 793.9	1 525.0	1 846.0	1 251.2	1 846.0	–	–	–	–	–	–	–	–	–	–	–	1 793.9	1 525.0	1 846.0	1 846.0	–
Travel of staff	1 558.6	1 546.2	2 009.8	757.9	1 946.8	(63.0)	21.6	21.5	16.3	16.3	–	803.3	471.3	820.0	964.5	144.5	2 383.5	2 039.0	2 846.1	2 927.6	81.5
Contractual services	5 804.1	4 395.4	6 013.8	1 628.6	6 095.5	81.7	65.3	72.8	60.7	68.6	7.9	732.8	246.2	922.3	227.0	(695.3)	6 602.2	4 714.4	6 996.8	6 391.1	(605.7)
General operating expenses	1 991.9	2 247.8	2 635.8	1 402.4	2 517.2	(118.6)	24.4	16.2	21.1	14.2	(6.9)	1 413.0	681.7	1 584.4	1 746.0	161.6	3 429.3	2 945.7	4 241.3	4 277.4	36.1
Supplies and materials	114.7	92.1	85.6	15.6	85.6	–	3.8	3.7	3.8	3.8	–	26.8	58.0	8.5	8.9	0.4	145.3	153.8	97.9	98.3	0.4
Furniture and equipment	687.5	499.6	961.3	244.2	949.3	(12.0)	9.8	5.6	5.7	5.7	–	100.7	227.9	24.1	51.6	27.5	798.0	733.1	991.1	1 006.6	15.5
Improvement of premises	–	5.3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5.3	–	–	–
Grants and contributions	735.8	313.7	1 222.1	233.5	807.9	(414.2)	430.4	–	–	–	–	2 625.4	3 227.5	6 287.2	4 636.5	(1 650.7)	3 791.6	3 541.2	7 509.3	5 444.4	(2 064.9)
Other	–	49.5	–	–	–	–	–	–	–	–	–	339.2	320.2	490.0	345.6	(144.4)	339.2	369.7	490.0	345.6	(144.4)
Total	60 838.7	58 904.8	69 127.8	29 478.8	68 750.8	(377.0)	4 724.3	4 353.4	4 922.6	5 059.0	136.4	22 675.3	20 761.4	30 108.8	26 501.3	(3 607.5)	88 238.3	84 019.6	104 159.2	100 311.1	(3 848.1)

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

Table III.17
Section 8, Office of Legal Affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total					
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	
Posts	25 078.5	25 193.4	28 024.7	12 734.4	545.9	28	5 212.2	3 859.6	3 956.3	4 488.1	4 623.5	135.4	5 794.5	5 592.1	6 527.7	6 493.7	(34.0)	34 732.6	34 741.8	040.5	663.1	622.6
Other staff costs	450.6	225.7	458.4	–	458.4	–	283.3	251.6	300.6	300.6	–	1 678.2	1 464.7	2 123.6	2 123.6	–	2 412.1	1 942.0	2 882.6	2 882.6	–	
Non-staff compensation	0.1	–	0.1	–	0.1	–	–	–	–	–	–	–	–	–	–	–	0.1	–	0.1	0.1	–	
Hospitality	0.7	–	0.7	–	0.7	–	–	–	–	–	–	–	–	–	–	–	0.7	–	0.7	0.7	–	
Consultants	229.0	257.4	570.3	326.9	518.3	(52.0)	26.1	25.8	26.3	26.3	–	700.2	471.4	835.0	396.7	(438.3)	955.3	754.6	1 431.6	941.3	(490.3)	
Experts	1 308.4	8 94.2	550.8	66.5	257.4	(293.4)	–	–	–	–	–	1 698.8	86.5	496.8	158.0	(338.8)	3 007.2	980.7	1 047.6	415.4	(632.2)	
Travel of representatives	1 793.9	1 525.0	1 846.0	1 251.2	1 846.0	–	–	–	–	–	–	–	–	–	–	–	1 793.9	1 525.0	1 846.0	1 846.0	–	
Travel of staff	595.7	643.1	989.4	589.5	926.4	(63.0)	21.6	21.5	16.3	16.3	–	673.6	290.8	354.0	577.9	223.9	1 290.9	955.4	1 359.7	1 520.6	160.9	
Contractual services	947.7	883.5	1 465.8	672.3	1 377.7	(88.1)	65.3	72.8	60.7	68.6	7.9	409.8	173.2	394.8	227.0	(167.8)	1 422.8	1 129.5	1 921.3	1 673.3	(248.0)	
General operating expenses	349.2	427.6	343.5	293.7	341.9	(1.6)	24.4	16.2	21.1	14.2	(6.9)	682.8	587.9	687.3	688.4	1.1	1 056.4	1 031.7	1 051.9	1 044.5	(7.4)	
Supplies and materials	34.1	30.4	36.1	10.34	36.1	–	3.8	3.7	3.8	3.8	–	26.8	57.9	8.5	8.9	0.4	64.7	92.0	48.4	48.8	0.4	
Furniture and equipment	125.1	103.0	130.2	29.4	118.2	(12.0)	9.8	5.6	5.7	5.7	–	20.7	15.8	24.1	21.6	(2.5)	155.6	124.4	160.0	145.5	(14.5)	
Improvement of premises	–	5.3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5.3	–	–	–	
Grants and contributions ^b	287.4	241.5	954.9	200.2	566.8	(388.1)	430.4	–	–	–	–	1 787.6	2 499.3	5 281.6	3 599.3	(1 682.3)	2 505.4	2 740.8	6 236.5	4 166.1	(2 070.4)	
Other	–	1.5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1.5	–	–	–	
Total	31 200.4	30 431.6	35 370.9	16 174.6	34 993.9	(377.0)	4 724.3	4 353.4	4 922.6	5 059.0	136.4	13 473.1	11 239.7	733.4	14 295.1	(2 438.3)	49 397.8	46 024.9	027.0	54 348.1	(2 678.9)	

^a The budget period for other assessed resources 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.18

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

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– May)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)
Other staff costs	8 940.4	9 552.4	10 622.0	4 866.9	10 622.0	–	1 979.8	2 350.7	2 643.5	2 003.6	(639.9)	10 920.2	11 903.1	13 265.5	12 625.6	(639.9)
Consultants	311.5	307.5	306.4	164.5	306.4	–	104.0	–	–	–	–	415.5	307.5	306.4	306.4	–
Experts	–	10.8	–	1.6	–	–	–	–	–	–	–	–	10.8	–	–	–
Travel of staff	407.1	394.3	490.7	79.1	490.7	–	84.7	180.5	357.3	264.2	(93.1)	491.8	574.8	848.0	754.9	(93.1)
Contractual services	1 595.7	1 322.0	1 658.9	163.7	1 658.9	–	323.0	73.0	527.5	–	(527.5)	1 918.7	1 395.0	2 186.4	1 658.9	(527.5)
General operating expenses	840.3	734.5	869.2	281.9	869.2	–	230.2	93.8	616.1	577.0	(39.1)	1 070.5	828.3	1 485.3	1 446.2	(39.1)
Supplies and materials	23.7	44.2	25.1	2.1	25.1	–	–	0.1	–	–	–	23.7	44.3	25.1	25.1	–
Furniture and equipment	321.9	142.4	286.8	57.5	286.8	–	–	36.6	–	–	–	321.9	179.0	286.8	286.8	–
Grants and contributions	149.7	31.2	154.0	16.3	154.0	–	148.4	–	–	–	–	298.1	31.2	154.0	154.0	–
Other	–	19.9	–	–	–	–	339.2	320.2	490.0	345.6	(144.4)	339.2	340.1	490.0	345.6	(144.4)
Total	12 590.3	12 559.1	14 413.1	5 633.6	14 413.1	–	3 209.4	3 054.9	4 634.5	3 190.4	(1 444.0)	15 799.7	15 614.1	19 047.6	17 603.5	(1 444.0)

Table III.19

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)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)
Posts	9 403.3	9 983.6	11 470.9	5 254.4	11 470.9	–	4 678.4	59.2	7 345.5	7 345.5	–	14 081.7	10 042.8	18 816.4	18 816.4	–
Other staff costs	1 842.5	1 459.8	1 903.1	435.9	1 903.1	–	–	5 501.7	–	–	–	1 842.5	6 961.5	1 903.1	1 903.1	–
Hospitality	4.2	1.0	2.8	–	2.8	–	–	–	–	–	–	4.2	1.0	2.8	2.8	–
Consultants	583.0	344.3	443.2	94.2	416.5	(26.7)	–	2.2	–	–	–	583.0	346.5	443.2	416.5	(26.7)
Travel of staff	555.8	508.8	529.7	89.3	529.7	–	45.0	–	108.7	122.4	13.7	600.8	508.8	638.4	652.1	13.7
Contractual services	3 260.7	2 190.0	2 889.1	792.6	3 058.9	169.8	–	–	–	–	–	3 260.7	2 190.0	2 889.1	3 058.9	169.8
General operating expenses	.4	1 085.7	1 423.1	826.7	1 306.1	(117.0)	500.0	–	281.0	480.6	199.6	1 302.4	1 085.7	1 704.1	1 786.7	82.6
Supplies and materials	56.9	17.5	24.4	3.1	24.4	–	–	–	–	–	–	56.9	17.5	24.4	24.4	–
Furniture and equipment	240.5	254.3	544.3	157.3	544.3	–	80.0	175.5	–	30.0	30.0	320.5	429.8	544.3	574.3	30.0
Grants and contributions	298.7	41.1	113.2	17.0	87.1	(26.1)	689.4	728.2	1 005.6	1 037.2	31.6	988.1	769.3	1 118.8	1 124.3	5.5
Other	–	28.1	–	–	–	–	–	–	–	–	–	–	28.1	–	–	–
Total	17 048.0	15 914.1	19 343.8	7 670.7	19 343.8	0.0	5 992.8	6 466.8	8 740.8	9 015.7	274.9	23 040.8	22 381.0	28 084.6	28 359.5	274.9

Part IV International cooperation for development

Section 9 Economic and social affairs

Regular budget	
Appropriation for 2023	\$87,128,800
Expenditure for 2023	\$88,400,900
Appropriation for 2024	\$96,655,700
Expenditure as at 30 June 2024	\$44,626,500
Proposal for 2025	\$96,603,800
Extrabudgetary resources	
Available for 2023	\$96,752,200
Expenditure for 2023	\$95,584,200
Estimate for 2024	\$104,218,000
Expenditure as at 30 June 2024	\$57,798,200
Projected for 2025	\$101,612,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IV.1 The regular budget resources requested for section 9 for 2025 amount to \$96,603,800 before recosting, which represents a net decrease of \$51,900, or 0.1 per cent, compared with the appropriation for 2024 ([A/79/6 \(Sect. 9\)](#), table 9.38 (1)). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.20. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

IV.2 The Advisory Committee notes that the statement submitted by the Secretary-General ([A/C.5/79/2](#)) on the programme budget implications of recommendations contained in the report of the Committee for Programme and Coordination ([A/79/16](#)) requests additional resources in an amount of \$502,600 for 2025 under section 9. The comments and recommendations of the Advisory Committee are contained in its related report.

IV.3 As explained in detail in paragraphs 9.139 and 9.140 of the budget proposal, resource changes are attributed to two factors, as summarized below:

(a) Technical adjustments, reflecting: (i) the removal of non-recurrent provisions approved for 2024 (\$66,700 for subprogramme 3 and \$619,700 for subprogramme 9); and (ii) the delayed impact of the establishment of new posts approved for 2024 (\$523,500 for seven posts (1 P-5, 1 P-4, 2 P-3, 2 P-2 and 1 General Service (Other level)) under subprogramme 4 and \$77,700 for one post (P-3) under

subprogramme 5), which were subject to a 50 per cent vacancy rate in accordance with the established practice for new posts;

(b) New and expanded mandates, representing increased requirements (\$33,300) under subprogramme 2 for the preparation, in collaboration with UN-Habitat, of a report on inclusive policies and programmes to address homelessness, including in the aftermath of COVID-19, pursuant to General Assembly resolution 78/172. The resources would provide for a consultant to conduct focused research on challenges faced in the implementation of inclusive social development policies.

Table IV.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	496	1 USG, 2 ASG, 9 D-2, 32 D-1, 68 P-5, 90 P-4, 70 P-3, 46 P-2/1, 33 GS (PL), 145 GS (OL)
Reassignments	–	1 GS (PL) Senior Meetings Services Assistant as Senior Programme Management Assistant under subprogramme 1 1 P-2 Associate Sustainable Development Officer as Associate Programme Management Officer under subprogramme 3 1 P-5 Senior Statistician as Senior Geospatial Information Officer under subprogramme 4 1 P-4 Statistician as Geospatial Information Officer under subprogramme 4 1 P-3 Statistician as Geospatial Information Officer under subprogramme 4 1 GS (OL) Staff Assistant as Programme Management Assistant under subprogramme 4
Proposed for 2025	496	1 USG, 2 ASG, 9 D-2, 32 D-1, 68 P-5, 90 P-4, 70 P-3, 46 P-2/1, 33 GS (PL), 145 GS (OL)
Extrabudgetary		
Estimated for 2024	50	1 D-1, 6 P-5, 12 P-4, 10 P-3, 2 P-2/1, 4 GS (PL) and 15 GS (OL)
Estimated for 2025	49	1 D-1, 6 P-5, 12 P-4, 10 P-3, 1 P-2/1, 4 GS (PL) and 15 GS (OL)

Comments and recommendations on posts

IV.4 The Secretary-General proposes a total of 496 posts for 2025, which represents the same number of posts approved for 2024. The staffing changes reflect the proposed reassignment of six posts (see table IV.1).

Reassignment of posts

IV.5 A summary of the proposed reassignment of six posts with explanations is provided in annex II to the budget proposal (A/79/6 (Sect. 9)). The Advisory Committee requested information on further justifications, incumbency status and the process followed for the proposed reassignments under subprogrammes 1, 3 and 4.

IV.6 The Advisory Committee was informed that: (a) for subprogramme 1, the proposed reassignment of one Senior Meetings Services Assistant (General Service (Principal level)) as a Senior Programme Management Assistant would address a growing demand for programme management support functions in the Office of the Director in a centralized and coherent manner, as the retirement of the previous incumbent of the Senior Meetings Services Assistant post presented an opportunity to change the functions of the post, especially since many of that post's functions had been broadly undertaken by staff in the various branches; (b) for subprogramme 3,

the proposed reassignment of an Associate Sustainable Development Officer (P-2) as an Associate Programme Management Officer would create a dedicated capacity for more efficient and effective support for the preparatory work in the organization of major global intergovernmental conferences, in which the subprogramme has been involved every year since 2021; and (c) for subprogramme 4, the proposed reassignment of a Senior Statistician (P-5) as a Senior Geospatial Information Officer and of two Statisticians (1 P-4 and 1 P-3) as Geospatial Information Officers would bring together and strengthen the subprogramme's geo-statistical efforts, and the proposed reassignment of a Staff Assistant (General Service (Other level)) as a Programme Management Assistant would support the planning and implementation of the subprogramme's large and complex publication programme in the areas of official statistics (see also para. IV.11 below).

IV.7 With regard to the incumbency status of the posts proposed for reassignment, the Advisory Committee was informed that two posts (1 General Service (Principal level) and 1 P-2) were temporarily encumbered and one post (P-5) would become vacant following the retirement of the current incumbent by the end of 2024. It is planned that, upon the approval by the General Assembly of the proposed reassignments, new recruitment exercises would be launched in early 2025 for four of the six posts (1 General Service (Principal level), 1 P-2, 1 P-5 and 1 General Service (Other level)), with the exception of the P-4 and the P-3 posts under subprogramme 4, for which the current incumbents would be retained.

IV.8 Concerning the reassignment process, including the methodology applied, for the proposed reassignment of six posts, the Advisory Committee was informed that the heads of the subprogrammes and offices in the department are responsible for reviewing their staffing complements on a regular basis and assessing the evolving needs of their respective work programmes. Vacancies present opportunities for reprofiling some posts to better support their work. Often, some of the reprofiling can be achieved by revising the job descriptions while keeping the functional titles of the posts, while in a few cases, a full reassignment (change in functional title and job family) is needed to better attract the right candidates for the functions. Support for the post review and reprofiling process is provided to the substantive divisions by the Executive Office, utilizing workforce planning and other guidance developed by the Department of Operational Support.

IV.9 While noting the efforts made by the Department of Economic and Social Affairs to explore existing capacity to better address the changing needs of the subprogrammes concerned, the Advisory Committee considers that a systematic approach across the Secretariat should be applied, with policy guidance from the Office of Human Resources and consistent methodology and support from the Department of Operational Support to the departments and entities during future budget preparation processes. For example, the proposed reassignment of one Senior Meetings Services Assistant (General Service (Principal level)) as Senior Programme Management Assistant and one Associate Sustainable Development Officer (P-2) as Associate Programme Management Officer constitutes changes of functions and job networks, which should be considered as the abolishment of the posts and the establishment of new posts. Furthermore, it is intended that two of the current incumbents will be maintained following the proposed post reassignments. The Committee therefore trusts that more information and clarification on the proposed reassignments of two posts (General Service (Principal level) and P-2) will be provided to the General Assembly during the time of its consideration of the present report. The Committee makes further observations and recommendations on reassignments in chapter I above.

Statistics, geospatial information, and data analytics and management

IV.10 The Advisory Committee recalls that, in the context of the proposed programme budget for 2024, the General Assembly approved the establishment of a secretariat of the Committee of Experts on Global Geospatial Information Management under subprogramme 4, with seven posts (1 P-5, 1 P-4, 2 P-3, 2 P-2 and 1 General Service (Other level)) (A/78/7, para. IV.4). Upon enquiry, the Committee was informed that four job openings were published between mid-May and early July 2024 with the rest to follow.

IV.11 For the proposed reassignment of three posts (P-5, P-4 and P-3) from statistics-related functions to geospatial information functions under subprogramme 4, Statistics, it is indicated in the budget proposal that the proposed reassignments are intended to strengthen the application of geospatial information by Member States with related methodological approaches to address the growing need for the integration of geospatial information with statistics and other data (A/79/6 (Sect. 9), annex II). Upon enquiry with regard to statistics versus data analytics and management, in particular in the context of an increasing focus on the latter by the Organization and the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, the Advisory Committee was informed that the Statistical Commission, as the relevant expert body in the United Nations, leads on this topic. In 2022, after 51 years, the terms of reference of the Statistical Commission were revised by the Economic and Social Council to extend beyond the realm of “classical official statistics” to include the broader field of data. This corresponds to the development in many countries where national statistical offices have taken on additional responsibilities beyond the production of classical official statistics (such as census and national accounts) and act increasingly as data stewards for their countries, providing quality advice to their governments on the use of non-official data (e.g. big data). It was indicated to the Committee that the Statistics Division has responded actively to these new developments, supporting the Data Strategy of the Secretary-General, promoting data quality and literacy throughout the United Nations system and supporting countries with new programme elements such as big data, data quality assurance and data governance, among others. The Division is also using the latest data methods and techniques for analytics and visualization, for instance in the Organization’s largest statistical data repository, the UN Comtrade Database, which contains billions of detailed trade statistics using current and historical data.

IV.12 With regard to the functions of posts involved in data analysis and data management in the Department of Economic and Social Affairs, the Advisory Committee was informed, upon enquiry, that there is currently only one post in the Data Analytics and Management job family (a Data Engineer (P-3) under subprogramme 5, approved by the General Assembly effective 1 January 2024). However, owing to the nature of the work of the Department, especially in relation to its analytical pillar, many posts in the Department undertake data-related work, including the Statisticians and Statistical Assistants in subprogramme 4; the Population Affairs Officers in subprogramme 5; and the Economic Affairs Officers, Social Affairs Officers, Sustainable Development Officers and Research Assistants in subprogrammes 1, 2, 3, 4, 6 and 9. Furthermore, Information Systems Officers and various assistants across the Department also undertake management work on the Department’s data. Programme Management Officers, Human Resources Officers and Finance Officers and their assistants in the Department also discharge responsibilities for data analysis and management within their respective areas of work, especially with regard to monitoring performance indicators and compliance. The Committee discusses data-related matters in chapter I above.

Vacant posts

IV.13 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of a total of 489 posts under the regular budget, 84 were vacant, including one post (G-5) that had been vacant for more than two years (since April 2022, as the selection of candidates was on hold as a result of the liquidity situation), compared with a total of 62 vacant posts as at 30 June 2023 (A/78/7, para. IV.12). Of the 84 vacant posts, 11 were reported in 2023 in the context of the proposed programme budget for 2024. The two long-vacant posts (a D-1 post under subprogramme 2 and a P-2 post under subprogramme 6) reported as at 30 June 2023 were temporarily encumbered (A/78/7, paras. IV.13–IV.15). The Committee was informed that the current spending restrictions resulting from the liquidity challenges under the regular budget have an impact on the timely recruitment of vacant posts, especially if external recruitments are involved, such as the recruitment at the P-2 level, as the majority of P-2 posts can only be filled by recruiting externally, often from outside the duty stations, and the related costs increase the pressure on the liquidity situation.

IV.14 **The Advisory Committee trusts that all vacant posts will be filled as soon as possible and that an update on the recruitment status of all vacant posts will be provided to the General Assembly during the consideration of the present report and in the next programme budget submission.** The Committee further discusses posts vacant for 24 months or longer in chapter I above.

Vacancy rates

IV.15 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 9 (see table IV.2).

Table IV.2
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	310	14.5	15.0	15.5	318	318	257	13.4	18.2	19.2	318	13.4
General Service and related	179	17.9	10.6	12.3	178	178	155	7.6	12.4	12.9	178	7.6

IV.16 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 18.2 and 19.2 per cent, respectively, and a rate of 13.4 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 12.4 and 12.9 per cent, respectively, while a rate of 7.6 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

IV.17 **Subject to its observations in paragraph IV.9 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.18 Proposed non-post resources for 2025 amount to \$10,167,200 before recosting, reflecting a net decrease of \$653,100, or 6.0 per cent, compared with the apportionment for 2024. Reductions are proposed under other staff costs (\$568,200), consultants (\$43,400), experts (\$35,400), travel of staff (\$2,300), general operating expenses (\$154,100) and supplies and materials (\$3,000), offset in part by increases under contractual services (\$153,300).

Consultants

IV.19 The proposed provision of \$657,000 for consultants for 2025 represents a decrease of \$43,400, or 6.2 per cent, compared with the provision approved for 2024. The proposed resources for 2025 reflects the removal of a non-recurrent provision approved for 2024 (\$66,700 for subprogramme 3) and an increased requirement (\$33,300 under subprogramme 2) (see para. IV.3 (a) and (b) above). Expenditures amounted to \$345,000 against the provision of \$708,300 for 2023 and \$24,900 against the provision of \$700,400 as at 30 June 2024.

IV.20 Upon enquiry, the Advisory Committee was informed that the Department engages consultants to secure specialized expertise or knowledge that is not available from regular staff or that is not sufficiently developed in-house, and that consultants help to fill gaps in critical areas, particularly on emerging issues. **The Advisory Committee has encouraged the Department of Economic and Social Affairs to continue to utilize and strengthen internal capacity (A/76/7, para. IV.13). Taking into account the lower-than-budgeted expenditure for 2023 and the first six months of 2024, the Committee recommends a reduction of 5 per cent (\$32,900) of the proposed resources of \$657,000 under consultants for 2025.**

IV.21 **Subject to its recommendation in paragraph IV.20 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Efficiency, programme delivery and organizational structure

IV.22 Upon enquiry, the Advisory Committee was informed that the Department of Economic and Social Affairs had implemented a series of reforms to enhance its accountability, efficiency, effectiveness and internal coordination in response to General Assembly resolution 70/299 to support Member States to achieve the 2030 Agenda for Sustainable Development. In parallel, the Department supported the initiative on repositioning the United Nations development system, including the specific request to step up its substantive and strategic engagement with the new resident coordinator system. All of these structural and substantive reforms have taken place within existing resources.

IV.23 Furthermore, the Advisory Committee was informed that OIOS had conducted an evaluation of the Department from mid-2020 to early 2021 to assess the relevance, effectiveness and efficiency of its integrated programme delivery efforts, and issued five recommendations for the Department. In accordance with the decision of the Committee for Programme and Coordination at its twenty-second session to review the implementation of the OIOS recommendations three years after the Committee's endorsement in 2021, OIOS undertook a triennial review from October 2023 to February 2024 and concluded in February 2024 that all five recommendations of the evaluation had been considered implemented by the Department, with positive outcomes from the implementation.

IV.24 In addition, the Advisory Committee was informed that the Department was conducting an internal evaluation of its information and communications technology governance and services, which was expected to be completed during 2024. The Committee also requested and received information on the coordination and cooperation in the area of public information between the Department of Economic and Social Affairs and the Department of Global Communication. **The Advisory Committee trusts that the outcome of the internal evaluation of information and communications technology governance and services at the Department of Economic and Social Affairs will be provided in the context of the next budget submission.** The Committee discusses matters related to public information in section 28, Global communications, below.

IV.25 Concerning the proposed organizational structure for 2025 and the reporting lines to the two Assistant Secretaries-General of the Department ([A/79/6 \(Sect. 9\)](#), annex I), upon enquiry, the Advisory Committee was informed that the proposed organization chart reflects a clear delineation of the portfolios of the two Assistant Secretaries-General that further enhances the capacity of the Department to leverage efficiencies and accountability, as well as strengthens its strategic leadership and cross-divisional collaboration. As for the title of the Assistant Secretary-General for Policy Coordination, the Committee was informed that, while the title has been streamlined, the responsibilities for inter-agency coordination remain a key part of the portfolio of the post, as reflected in a recent vacancy announcement and the terms of reference. **The Advisory Committee acknowledges the proposed organizational structure with the enhanced reporting lines to the senior management of the Department of Economic and Social Affairs.**

Cooperation and coordination with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States

IV.26 The Advisory Committee was informed, upon enquiry, that the Department of Economic and Social Affairs and the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, within their respective mandates, served as the secretariat for the panel of high-level experts established to develop a multidimensional vulnerability index pursuant to General Assembly resolution [76/203](#). The report of the panel was submitted to the Assembly in September 2023 and it was expected that the intergovernmental process on the adoption of the index would conclude within the current session of the Assembly. United Nations entities, under the Department's leadership, would develop a strategy for supporting the implementation of the multidimensional vulnerability index. Concerning the research and analysis undertaken by subprogramme 6, Economic analysis and policy, related to the least developed countries, landlocked developing countries and small island developing States, the Committee was informed that the priorities for the subprogramme include countries in special situations and consequently, publications of the Department, such as the *World Economic Situation and Prospects*, routinely present forecasts and aggregations for those country categories and connect the thematic analysis to such categories wherever relevant. The Department collaborates with the Office of the High Representative on specific projects and deliverables (such as in the context of the sustainable graduation facility included in the outcome of the Fifth United Nations Conference on the Least Developed Countries) and the Office can draw on research and analyses published by the Department. **The Advisory Committee trusts that the Department of Economic and Social Affairs will collaborate with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, within their**

respective mandates, and provide the necessary support in research, data and analyses, among others, to avoid duplications of effort.

Equitable geographical representation

IV.27 The Advisory Committee requested and received information on the geographical representation of the Department of Economic and Social Affairs. As at 30 April 2024, of the incumbents of the 243 Professional and higher posts from 76 Member States, 39 were from 13 overrepresented Member States (compared with 70 from 21 overrepresented Member States as at 31 March 2023) (A/78/7, para. IV.26). In addition, the percentages of one regional group decreased from December 2019 to April 2024. As at 30 June 2024, incumbents of the 244 posts in the Professional and higher categories came from 77 Member States, of which Western European and other States were represented by 111, Asia and the Pacific by 65, Latin America and the Caribbean by 27, Africa by 21 and Eastern Europe by 20 (compared with 265 incumbents from 80 Member States, with the numbers of 128, 64, 30, 22 and 21 for each region, as at 30 June 2023). The Committee was informed that 130 staff members were expected to reach mandatory retirement age during the period from 2024 to 2034 (4 for 2024, 9 for 2025, 7 for 2026, 18 for 2027, 13 for 2028, 9 for 2029, 16 for 2030, 7 for 2031, 15 for 2032, 16 for 2033 and 16 for 2034). **The Advisory Committee notes the imbalance of geographical representation of staff in the Department of Economic and Social Affairs, trusts that further efforts will be made to achieve a more equitable geographical representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect (see also A/78/7, para. IV.26).** The Committee further discusses equitable geographical representation in chapter I above.

Junior Professional Officers programme

IV.28 Upon enquiry, the Advisory Committee was informed that, since its inception, the Junior Professional Officers programme has been implemented independently by over 20 United Nations agencies, funds and programmes. In the Secretariat, all Junior Professional Officers are administered by the Department of Economic and Social Affairs, except for those serving in UNEP and UN-Habitat. Every two years, United Nations entities administering the programme meet with sponsoring donor country representatives to exchange ideas and information and to harmonize practices among all United Nations entities and donor countries.

IV.29 The Advisory Committee was further informed that, for the period from 1 January 2019 to 31 May 2024, of a total of 732 Junior Professional Officers from 47 Member States, 461 were from Western European and other States, 239 from Asia and the Pacific, and 16 each from Africa and from Eastern Europe. The Committee also received related information broken down by nationality, duty station and donors. In addition, the Committee was provided with information on Junior Professional Officers from developing countries sponsored since 1 January 2019, which showed that five donor countries sponsored a total of 22 Junior Professional Officers from developing countries (15 by the Kingdom of the Netherlands, 4 by Italy and 1 each by Belgium, France and Switzerland).

IV.30 With regard to the voluntary multi-donor developing country candidates trust fund, which facilitates the sponsorship of Junior Professional Officers from developing countries, the Advisory Committee was informed that the trust fund aims at providing an additional financial pipeline to increase geographical diversity in the Junior Professional Officers programme and that it had received over \$800,000 as at 30 June 2024. During the first recruitment campaign of the trust fund, its steering committee (composed by representatives from UNDP, UNESCO and ILO) reviewed 28 proposals submitted by 14 United Nations organizations and identified two job

descriptions to be funded through the trust fund, based on the United Nations thematic priorities. The two job openings (one in UNDP and one in the International Criminal Court) were published in early 2024 and candidates were being reviewed for potential service for an expected period of two years.

IV.31 **The Advisory Committee notes the voluntary sponsorship by a few donor countries for some candidates for Junior Professional Officer from developing countries, as well as the launch of the multi-donor developing country candidates trust fund and its first recruitment campaign, albeit with only two job openings identified. The Committee trusts that updates on the progress in this respect will be reported in the context of future budget submissions (see also A/78/7, para. IV.29).** The Committee discusses the Junior Professional Officers programme in chapter I above.

Section 10 Least developed countries, landlocked developing countries and small island developing States

Regular budget	
Appropriation for 2023	\$8,633,800
Expenditure for 2023	\$7,654,200
Appropriation for 2024	\$8,923,900
Expenditure as at 30 June 2024	\$3,976,200
Proposal for 2025	\$9,558,500
Extrabudgetary resources	
Available for 2023	\$4,930,800
Expenditure for 2023	\$2,630,500
Estimate for 2024	\$3,732,200
Expenditure as at 30 June 2024	\$1,376,300
Projected for 2025	\$2,453,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IV.32 The regular budget resources requested for section 10 for 2025 amount to \$9,558,500 before recosting, which represents a net increase of \$634,600, or 7.1 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 10), table 10.16). Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table IV.21. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

IV.33 Resource changes are attributed to three factors, as summarized below:

(a) Technical adjustments, reflecting a net decrease of \$115,300, mainly due to the higher provision at continuing vacancy rates for posts established in 2024

pursuant to General Assembly resolution [78/252](#), which were subject to a 50 per cent vacancy rate in accordance with the established practice for newly established posts, and the removal of non-recurrent provisions for general temporary assistance, contractual services and supplies and materials;

(b) New and expanded mandates, reflecting an increase of \$749,900, related to the proposed establishment of four posts under executive direction and management and one post under subprogramme 1, as well as non-post requirements;

(c) Other changes, reflecting the cost-neutral redeployments of six posts from subprogramme 1 to executive direction and management ([A/79/6 \(Sect. 10\)](#), paras. 10.60–10.62).

Table IV.3

Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	41	1 USG, 1 D-2, 1 D-1, 9 P-5, 11 P-4, 7 P-3, 3 P-2, 1 GS (PL), 7 GS (OL)
Establishment	5	1 P-4, 3 P-3 under executive direction and management, 1 P-4 under subprogramme 1
Redeployment	–	1 D-1, 1 P-5, 1 P-4, 2 P-3, 1 GS (OL) from subprogramme 1 to executive direction and management
Proposed for 2025	46	1 USG, 1 D-2, 1 D-1, 9 P-5, 13 P-4, 10 P-3, 3 P-2/1, 1 GS (PL), 7 GS (OL)

Comments and recommendations on posts

IV.34 The Secretary-General proposes a total of 46 posts for 2025, compared with 41 posts approved for 2024, reflecting the proposed establishment of 5 posts (2 P-4 and 3 P-3), as well as the redeployment of 6 posts.

Establishment

IV.35 The proposed five new posts comprise: (a) under executive direction and management: one Economic Affairs Officer (P-4), one Data Analyst (P-3), one Programme Management Officer (P-3) and one Public Information Officer (P-3); and (b) under subprogramme 1, Least developed countries: one Programme Management Officer (P-4). Annex II to the proposed programme budget indicates that the establishments are proposed pursuant to General Assembly resolution [78/233](#) and relate to the recommendations of the Secretary-General contained in his report, entitled “Ensuring the effective implementation of the functions of the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States” ([A/77/984](#)).

IV.36 The proposed Economic Affairs Officer (P-4) would perform research and analytical work on key priority areas for the three groups of countries and contribute to various reports and prepare policy briefs on emerging issues to strengthen policy advice provided by the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States to Member States ([A/79/6 \(Sect. 10\)](#), annex II). Upon enquiry, the Advisory Committee was informed that the incumbent would facilitate science- and evidence-based decisions with regard to the priorities of least developed countries, landlocked developing countries and small island developing States through research and analytical work on the key priority areas of such countries, contribute to various reports and prepare policy briefs on emerging issues to strengthen policy advice to

Member States provided by the Office. **Taking into account the other United Nations offices and entities that perform research and analytical functions in the area of development, such as the Department of Economic and Social Affairs, UNCTAD, regional commissions and the resident coordinator system, and the need to avoid duplication of functions, the Advisory Committee recommends against the approval of the proposed Economic Affairs Officer (P-4) post (see also paras. IV.41 and IV.42 below). The Committee trusts that further efforts will be made to engage with the appropriate entities to obtain the necessary support.**

IV.37 The Data Analyst (P-3) would provide data analysis for the monitoring of international policy developments and analytics relating to new and emerging challenges, and collect, identify and communicate data, trends and patterns through data visualization to strengthen advocacy and communication (A/79/6 (Sect. 10), annex II). Upon enquiry, the Advisory Committee was informed that the incumbent would provide support to Member States to enable evidence-based decision-making, in line with the Data Strategy of the Secretary-General. The incumbent would enable data analysis for the monitoring of international policy developments and the implementation of commitments in the three programmes of action (the SIDS Accelerated Modalities of Action (SAMOA) Pathway, the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024 and the Doha Programme of Action for the Least Developed Countries, and any subsequent programmes endorsed by the General Assembly), and contribute to related publications. In addition, the incumbent would collect, identify and communicate facts, trends and patterns through data visualization methods to senior officers as well as representatives and officials of national Governments. There is currently one post of Associate Data Analyst (P-2) in executive direction and management, which was established in 2022. **Taking into consideration the current capacity in data analysis, and overall capacity in executive direction and management, as well as the existing capacities in other departments and United Nations entities, the Advisory Committee is not fully convinced by the justifications provided and recommends against the approval of the post of Data Analyst (P-3) (see also paras. IV.41 and IV.42 below).**

IV.38 The Public Information Officer (P-3) would prepare dedicated advocacy and communications materials, help to develop and lead an advocacy strategy and develop communications campaigns to address funding needs and implementation support for the three programmes of action (A/79/6 (Sect. 10), annex II). Upon enquiry, the Advisory Committee was informed that the incumbent would strengthen advocacy work related to the effective and timely implementation of the Doha Programme of Action as well as analytical work on how to address challenges facing least developed countries, landlocked developing countries and small island developing States. The Advocacy and Outreach Unit for the Office of the High Representative is currently composed of two staff members. **In view of the current capacity in the Advocacy and Outreach Unit, the Advisory Committee is not fully convinced that the proposed post is required at this stage and recommends against the approval of the Public Information Officer (P-3) (see also paras. IV.41 and IV.42 below). The Committee trusts that the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States will enhance its cooperation with the Department of Global Communications for the appropriate support with regard to advocacy and outreach.**

Redeployment

IV.39 Annex I to the proposed programme budget indicates that a Research and Analysis Section should be created under executive direction and management as

dedicated capacity to provide policy advice on how to address challenges faced by the three groups of countries. One post of Senior Economic Affairs Officer (P-5) and one post of Economic Affairs Officer (P-3) are proposed to be redeployed from subprogramme 1 to the Section. The Advocacy and Outreach Unit, comprising two posts of Public Information Officer (P-4 and P-3) is proposed for redeployment from subprogramme 1 to executive direction and management. It is further proposed that oversight and assistance be integrated for all three subprogrammes within the Office of the High Representative, and therefore it is proposed that the Chief of Service (D-1) and Staff Assistant (General Service (Other level)) be redeployed from subprogramme 1 to executive direction and management.

IV.40 Upon enquiry, the Advisory Committee was informed that the proposed changes relate to an internal review of the Office of the High Representative's organizational structure to increase the coherence and coordination in the implementation of the three programmes of action, and to promote the research, analytical and data management capacity of the Office. In the review, it was noted that the Policy Development and Coordination, Monitoring and Reporting Service, and the Advocacy and Outreach Unit, which provide support to the three groups of countries, were incorporated under subprogramme 1, Least developed countries. This contributed to a disproportionate view that the staffing complement was working predominantly in support of deliverables for the least developed countries. To better utilize the Office's strategic position to address shared challenges and key development issues, it is proposed that oversight and assistance for all three subprogrammes be integrated. As a result, the Policy Development and Coordination, Monitoring and Reporting Service would be discontinued, and each subprogramme would continue to report directly to senior leadership (Chief of Service (D-1) and Director (D-2)) in the Office as part of the executive direction and management component. To increase synergies in the implementation and monitoring of the three programmes of action, it is proposed that a Research and Analysis Section be created under the executive direction and management component as dedicated capacity to provide policy advice. It was also noted in the review that centralizing advocacy and communication capacities would increase effectiveness and synergies between workstreams and optimize utilization of the existing capacities.

IV.41 The Advisory Committee notes that the review was internal in nature, and resulted in proposals to increase the capacity of the executive direction and management component and to move functions from subprogramme 1. The Committee considers that there is merit in conducting an independent review of the structure of the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States to better support the three groups of countries, including reviewing the movement of functions from subprogramme 1 to the executive direction and management component; the distribution of capacity and resources between executive direction and management and programmatic components; the detailed workload analysis; the reporting lines from subprogrammes to the Office of the High Representative; the related mandates and existing capacity of other United Nations offices and entities to avoid duplication and to ensure increased coordination; and the need to rejuvenate the Secretariat through P-2 posts. Pending the findings of the independent review, the Committee recommends against the approval of the proposed redeployments at this stage.

Vacant posts

IV.42 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, the Office of the High Representative had 11 vacancies, including the 8 new posts established on 1 January 2024 by the General Assembly. All recruitment

processes, including for the eight new posts, are under way and are expected to be completed by November 2024. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible 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

IV.43 The Advisory Committee requested and received the table below showing information on the approved posts and vacancy rates for 2023 and from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 10.

Table IV.4
Number of posts and vacancy rates, 2023–2025

Category	2023				2024					2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	27	7.3	19.2	18.5	33	33	24	20.4	26.4	27.3	38	20.4
General Service and related	6	0.0	13.0	16.7	8	8	6	14.7	25.1	25.0	8	14.7

IV.44 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 26.4 and 27.3 per cent, respectively, and that a rate of 20.4 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 25.1 and 25.0 per cent, respectively, while a rate of 14.7 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

IV.45 Subject to its recommendations in paragraphs IV.36 to IV.38 and IV.41 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

IV.46 Proposed non-post resources for 2025 amount to \$1,614,900 before recosting, reflecting a net decrease of \$435,100, or 21.2 per cent, compared with the apportionment for 2024. Increases are reflected under experts (\$560,900), travel of staff (\$481,300), general operating expenses (\$31,700), and furniture and equipment (\$36,000), offset by reductions under other staff costs (\$62,400), consultants (\$192,700), contractual services (\$233,600) and supplies and materials (\$13,700).

Experts

IV.47 Under experts, proposed resources amount to \$560,900 for 2025, representing an increase of \$50,000, or 9.8 per cent, compared with the provision approved for 2024. Upon enquiry, the Advisory Committee was informed that the provision covers the travel costs for the participation of thematic experts and government representatives to expert group meetings and national focal point workshops organized by the Office of the High Representative. For example, the Office invited all the resident coordinators for 46 least developed countries to the Fifth United Nations Conference on the Least Developed Countries in Doha in March

2023 and organized a meeting of the resident coordinators and national focal points from least developed countries. **The Advisory Committee trusts that more information on the funding of the travel of resident coordinators to meetings/conferences/workshops organized by the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States will be provided to the General Assembly at the time of its consideration of the present report and included in the next budget submission.**

Travel of staff

IV.48 The proposed resources for the travel of staff amount to \$481,300 for 2025, representing an increase of \$50,000, or 11.6 per cent, compared with the provision approved for 2024. Upon enquiry, the Advisory Committee was informed that travel resources would secure the travel and/or participation of representatives from least developed countries, landlocked developing countries and small island developing States in expert-group meetings. In addition, the Office of the High Representative is expanding its advocacy activities by participating in regional and global level meetings in line with its mandate, and organizing regional meetings outside of New York entails multiple tasks requiring three or four staff members, in addition to senior managers, to provide substantive and logistical support. Furthermore, 10 person-trips are proposed for travel to the thirtieth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, where the Office engages on several different aspects and needs at least three different subunit group experts, advocacy and intergovernmental specialists, front office staff and staff to work its exhibit space. **The Advisory Committee notes the trend of increases in proposed travel resources, and is not convinced that the number of travellers to meetings is fully justified. The Committee is also of the view that the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States should maximize the use of virtual meetings, online platforms and remote tools, and therefore recommends a reduction of 20 per cent (or \$10,000) to the proposed increase in resources under travel of staff.**

IV.49 **Subject to its recommendation in paragraphs IV.45 and IV.48 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

IV.50 Upon enquiry, the Advisory Committee was informed that the Office of the High Representative's resource mobilization efforts raise funds primarily to complement the regular budget resources to implement General Assembly-mandated activities, including to: (a) support the travel and participation of least developed countries, landlocked developing countries and small island developing States, as well as the Office's staff and other experts, in relevant global and regional thematic events, international and regional conferences and expert group meetings; and (b) pursue further thematic studies and assessments. In addition, extrabudgetary funds are raised to implement partnerships with other United Nations development system entities and advance the implementation of programmes of action and the achievement of the Sustainable Development Goals. The Office has been preparing various project proposals related to the five key deliverables of the Doha Programme of Action for the Least Developed Countries, which are being shared with the Group of Friends of Least Developed Countries and other interested potential donors in order to further broaden the donor base. The number of donors contributing to the activities of the Office in support of all three groups of countries has increased in recent years.

The Advisory Committee trusts that the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States will continue to make efforts to expand its donor base and provide information on extrabudgetary contributions in the context of the next budget submission. The Committee discusses extrabudgetary resources further in chapter I above.

Equitable geographical representation

IV.51 The Advisory Committee requested and received information on the geographical representation of the Office of the High Representative. As at 30 June 2024, incumbents of the 24 Professional and higher posts came from 20 Member States: 10 from Asia and the Pacific; 7 from Western European and other States; 6 from Africa; and 1 from Latin America and the Caribbean. The Committee was informed that six staff members in the Office were expected to reach the mandatory retirement age in the next 10 years, including two in the next 5 years. **The Advisory Committee trusts that the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States will intensify its efforts to achieve a more equitable geographical representation of Member States among its staff, in particular from un- and underrepresented least developed countries, landlocked developing countries and small island developing States, and considers that vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

IV.52 The Advisory Committee requested and received information on the gender balance in the Office. As at 30 June 2024, women represented 63.6 per cent of the total staff. The Committee further discusses gender balance in chapter I above.

Technology Bank for the Least Developed Countries

IV.53 The Advisory Committee recalls that the General Assembly, in paragraph 43 of its resolution [77/262](#), noted the importance of science, innovation and technology in addressing humanity's challenges, and invited the Secretary-General to explore expanding the support to and cooperation with the Technology Bank for the Least Developed Countries to other vulnerable countries, including landlocked developing countries and small island developing States. Upon enquiry, the Committee was informed that the Office of the High Representative supports the Technology Bank by organizing an annual briefing to all Member States on its activities. The Technology Bank is an active member of the Inter-Agency Consultative Group for Least Developed Countries, chaired by the Office, and it also cooperates under the umbrella of the Inter-agency Task Force on Graduation of Least Developed Countries, convened by the Office, by supporting graduating least developed countries in building their science, technology and innovation capacity. The Under-Secretary-General of the Office represents the Secretary-General on the Council of the Technology Bank, in which capacity the Under-Secretary-General implemented the Secretary-General's revitalization plan to enhance the Technology Bank's accountability to the Assembly and enable it to better deliver on its mandate and be financially sustainable. The Office also continues to support the Technology Bank with resource mobilization efforts. **The Advisory Committee notes the collaboration between the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and the Technology Bank for the Least Developed Countries, and encourages further efforts to support and cooperate with the most vulnerable countries.**

Section 11 United Nations system support for the African Union's Agenda 2063: The Africa We Want

Regular budget	
Appropriation for 2023	\$8,695,200
Expenditure for 2023	\$8,694,000
Appropriation for 2024	\$9,612,500
Expenditure as at 30 June 2024	\$4,239,800
Proposal for 2025	\$10,235,700
Extrabudgetary resources	
Available for 2023	\$554,700
Expenditure for 2023	\$186,800
Estimate for 2024	\$756,000
Expenditure as at 30 June 2024	\$254,200
Projected for 2025	\$611,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IV.54 The regular budget resources requested for section 11 for 2025 amount to \$10,235,700 before recosting, which represents an increase of \$623,200, or 6.5 per cent, compared with the appropriation for 2024 ([A/79/6 \(Sect. 11\)](#), table 11.9). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.22. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

IV.55 The proposed increase before recosting under section 11 relates to:

(a) An increase of \$493,200 under executive direction and management, reflecting: (i) \$312,300 for a first cohort of 10 fellows from July to December 2025 under grants and contributions (see paras. IV.68–IV.70 below); (ii) \$142,100 for the proposed establishment of two posts (1 P-2 and 1 General Service (Other level)) for management and overall support of the fellowship programme, and \$8,800 for related non-post resources; and (iii) \$30,000 for staff travel;

(b) An increase of \$130,000 under subprogramme 1, reflecting: (i) \$50,000 for the implementation of the initiative with the African Peer Review Mechanism, including experts for the travel of high-level African officials to regional workshops; (ii) \$30,000 for related travel of staff; and (iii) \$50,000 for contractual services for translation and interpretation services for the workshops;

(c) A net change of \$0 under executive direction and management and subprogramme 1 relates to various requirements under travel of experts, travel of staff, consultants, supplies and materials, and furniture and equipment, as well as the

proposed outward redeployment of one post of Data Analyst (P-3) to executive direction and management (A/79/6 (Sect. 11), paras. 11.61, 11.63 and 11.64).

Table IV.5
Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2024	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
Establishment	2	1 P-2, 1 GS (OL) under executive direction and management
Reassignment	–	1 Administrative Assistant (GS (OL)) as Graphic Design Assistant under executive direction and management
Proposed for 2025	46	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 13 P-3, 2 P-2/1, 1 GS (PL), 9 GS (OL), 1 LL

Comments and recommendations on posts

IV.56 The Secretary-General proposes a total of 46 posts for 2025, which represents the establishment of two posts (1 P-2 and 1 General Service (Other level)), as well as the reassignment of one post (General Service (Other level)). Annex II to the report of the Secretary-General (A/79/6 (Sect. 11)) provides justifications for the proposed post changes.

Establishment

IV.57 The establishment of two posts is proposed: one post of Associate Administrative Officer (P-2) to coordinate, under the guidance of the Under-Secretary-General, the fellowship programme for young African scholars; and one post of Programme Management Assistant (General Service (Other level)) to support the aforementioned programme. **The Advisory Committee considers that the existing vacant position could be repurposed and recommends against the establishment of the Programme Management Assistant (General Service (Other level)) post at this time.**

Reassignment

IV.58 The reassignment of one Administrative Assistant (General Service (Other level)) as a Graphic Design Assistant is proposed, in response to the review of the reform of the Office of the Special Adviser on Africa, to respond to the increased integration of the work between executive direction and management and subprogramme 3 in the provision of communication support to the programme. Upon enquiry, the Advisory Committee was informed that the Administrative Assistant post proposed for reassignment has been vacant since January 2023. The Committee was also informed that a Graphic Design Assistant would help increase the Office's reach and engagement with audiences and stakeholders. **The Advisory Committee considers that the function of Graphic Design Assistant is temporary in nature and could be outsourced or supported by the Department of Global Communications and OICT, and therefore recommends against the reassignment at this stage.**

Vacant posts

IV.59 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were six vacant posts (2 D-1, 2 P-4, and 2 General Service) and that two posts (2 D-1) had been vacant for more than two years. The Committee was also informed that the recruitment for all vacant posts, including the two D-1 posts, had been suspended as a result of the liquidity situation, pending cash availability, and that their recruitment would resume in the second half of 2024. **The Advisory**

Committee trusts that the vacant posts, including the long-vacant senior-level posts, will be filled as soon as possible, 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 context of the next programme budget proposal. The Committee discusses posts vacant for 24 months or longer in chapter I above.

Vacancy rates

IV.60 The Advisory Committee received information on the approved posts and actual average vacancy rates for 2023 and from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 11, which are reflected in table IV.6.

Table IV.6
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	34	17.4	14.0	11.8	34	34	13.3	12.3	14.7	35	13.3
General Service and related	10	28.4	19.8	20.0	10	10	0.0	20.0	20.0	11	0.0

IV.61 The information provided shows that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 12.3 and 14.7 per cent, respectively, and that a rate of 13.3 per cent is proposed for 2025. The average and actual vacancy rates for the General Service and related categories were both 20.0 per cent, while a rate of 0 per cent is proposed for 2025. The Advisory Committee discusses vacancy rates in chapter I above.

IV.62 Subject to its recommendations in paragraphs IV.57 and IV.58 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.63 The proposed non-post resources for 2025 in the amount of \$1,840,100 reflect an increase of \$481,100, or 35.4 per cent, compared with the appropriation for 2024 of \$1,359,000 (A/79/6 (Sect. 11), table 11.14).

Other staff costs

IV.64 The proposed resource requirements in the amount of \$201,300 for 2025 reflect a decrease of \$2,400 (or 1.2 per cent) compared with the appropriation for 2024. Expenditure in 2023 amounted to \$57,900 against the appropriation of \$154,100 and was \$17,800 as at 30 June 2024 against the appropriation of \$203,700. Regarding the recent underexpenditure, the Advisory Committee was informed, upon enquiry, that general temporary assistance resources had been budgeted for unexpected staff absences, such as parental leave or prolonged sick leave, as well as for production and editing services for the *Africa Renewal* platforms, and that expenditure needs are dependent on the actual absences to be covered or the services required. **Taking into account the patterns of expenditure in 2023 and so far in 2024, the Advisory Committee recommends a reduction of 5 per cent (\$10,100)**

to the proposed resources for other staff costs for 2025. The Committee discusses general temporary assistance in chapter I above.

Contractual services

IV.65 The proposed resource requirements in the amount of \$595,000 for 2025, reflect an increase of \$38,900 (or 7.0 per cent) compared with the appropriation for 2024. Expenditure in 2023 amounted to \$498,800 against the appropriation of \$391,100 and was \$127,100 as at 30 June 2024, against the appropriation of \$556,100. **Taking into account the low level of expenditure so far in 2024, the Advisory Committee recommends a reduction of 5 per cent (\$29,800) to the proposed resources for contractual services for 2025.**

IV.66 **Subject to its recommendations in paragraphs IV.64 and IV.65 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

IV.67 The extrabudgetary resources for 2025 are estimated at \$611,000 for 2025, reflecting a decrease of \$145,000 (19.2 per cent) compared with the estimate for 2024 in the amount of \$756,000. Expenditure in 2023 amounted to \$186,800, or 33.7 per cent, of the estimate of \$554,700, indicating an underutilization of the available extrabudgetary resources of the Office of the Special Adviser on Africa of \$367,900, or 66.3 per cent. For 2025, it is envisaged that the extrabudgetary resources, comprising \$441,000 under executive direction and management and \$170,000 under subprogramme 1, would be used to implement the online course on developing strategies on the promotion of durable peace. The Advisory Committee discusses extrabudgetary resources, including the utilization of idle funds, in chapter I above.

Fellowship programme

IV.68 The fellowship programme was established in response to paragraph 19 of General Assembly resolution [78/263](#), whereby the Assembly requested the Secretary-General to present in the context of the next proposed programme budget a proposal for the establishment of a fellowship for young Africans at United Nations Headquarters in New York to strengthen institutional capacities in policy analysis, design and monitoring, under the coordination of the Office of the Special Adviser on Africa ([A/78/7](#), paras. IV.84 and IV.85). Upon enquiry, the Advisory Committee was informed that the fellowship programme incorporates lessons learned from the ECA fellowship programme, and is aimed at junior to mid-level African policymakers, up to 35 years old, with the first cohort of 10 fellows to spend six months at United Nations Headquarters in New York in 2025. In subsequent years, 20 fellows, in two cohorts of 10 fellows each, would be hosted annually in New York. The Committee was also informed that the Office of the Special Adviser on Africa intends to seek out extrabudgetary funding for the fellowship programme.

IV.69 Upon enquiry, the Advisory Committee was informed that the policies and procedures governing fellowships are managed centrally by the Department of Economic and Social Affairs and that the proposal of the Office of the Special Adviser on Africa had been developed accordingly (www.un.org/development/desa/fellowship/policies-and-procedures). The Committee was informed that related stipends were calculated according to the travel or residential rate, and took into account cost-of-living adjustments, in accordance with ICSC regulations. A total amount of \$312,300 is proposed for 2025 for the fellowship programme to cover onboarding, monthly stipends, repatriation travel, separation grants and medical

insurance for 10 fellows for six months for the initial year, and the Committee was provided with a breakdown of the estimated cost for an individual fellow in accordance with the aforementioned policies and procedures, as set out in table IV.7.

Table IV.7

Cost estimates for one fellow for six months, 2025

(United States dollars)

<i>Stipend category</i>	<i>Amount</i>
Travel rate (including residence) for first month	7 859.00
Residential rate from second month onward	3 627.00
Monthly medical insurance	39.72
Recruitment and separation travel	5 000.00
Subtotal	31 232.32
Total per cohort (10 fellows)	312 323.20

IV.70 The Advisory Committee welcomes the launch of the fellowship programme, and notes that the Office of the Special Adviser on Africa intends to also seek out voluntary contributions. The Committee trusts that future budget submissions will present information on the required resources, as well as on the progressive implementation of the fellowship programme and that, once established and lessons learned are available, the Office will evaluate the programme so as to ensure its long-term success.

Equitable geographical representation

IV.71 As at 30 June 2024, of the incumbents of 30 posts in the Professional and higher categories, 19 (63.4 per cent) originated from African States, 10 (33.3 per cent) from Western European and other States, and 1 (3.3 per cent) from Asia-Pacific States. No incumbents from Eastern European States or from Latin American and Caribbean States have been employed at the Office of the Special Adviser on Africa since at least 2020. The Advisory Committee was informed that, due to the Office's small size and low staff mobility, it was considered difficult to achieve significant changes in the geographic representation of staff. The Committee was informed that six staff members in the Office would reach their mandatory retirement age in the next 10 years, including three staff members in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of geographical staff at the Office of the Special Adviser on Africa and trusts that efforts will be made to achieve, on as wide a basis as possible, a more equitable geographical representation of Member States among staff, in particular from un- and underrepresented African Member States, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee discusses equitable geographical representation in chapter I above.

Working with stakeholders

IV.72 Upon enquiry, the Advisory Committee was informed that a core mandate of the Office of the Special Adviser on Africa is the United Nations monitoring mechanism to review commitments made towards Africa's development, and that the Sustainable Development Goals had been adopted as the related framework. The Committee was furthermore informed that the collaboration between ECA and the African Union Development Agency-NEPAD is focused on promoting partnerships

and achieving tangible development outcomes for the African continent. The Office also engages with various United Nations entities, including ECA, the Department of Global Communications, the Department of Economic and Social Affairs and the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, to develop knowledge products, organize events and initiatives, conduct joint advocacy and outreach and align policy (A/78/7, paras. IV.75–IV.77). Furthermore, trust and engagement among stakeholders has increased, resulting in a positive influence pertaining to Africa’s intergovernmental processes, including Africa’s energy transition and domestic resource mobilization. The Committee discusses various aspects of coordination with stakeholders by Secretariat entities in chapter I above.

Section 12 Trade and development

Regular budget	
Appropriation for 2023	\$79,372,300
Expenditure for 2023	\$78,378,600
Appropriation for 2024	\$83,589,400
Expenditure as at 30 June 2024	\$37,521,700
Proposal for 2025	\$83,506,500
Extrabudgetary resources	
Available for 2023	\$54,041,500
Expenditure for 2023	\$61,326,000
Estimate for 2024	\$61,326,000
Expenditure as at 30 June 2024	\$31,276,200
Projected for 2025	\$61,326,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IV.73 The regular budget resources requested by the Secretary-General under section 12 amount to \$83,506,500 before recosting, reflecting a net decrease of \$82,900 (or 0.1 per cent), compared with the appropriation for 2024 (A/79/6 (Sect. 12), table 12.20). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.23. The Advisory Committee discusses recosting in chapter I above as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

IV.74 The resource changes proposed for 2025 are attributable to other changes as follows: (a) the net decrease of \$202,500 under posts in subprogramme 1, Globalization, interdependence and development, relates to the proposed abolishment of one Documents Management Assistant (General Service (Other level)) and one Staff Assistant (General Service (Other level)), offset in part by the proposed establishment of one Economic Affairs Officer (P-3); and (b) the increase of \$119,600

under general operating expenses relates to the higher anticipated requirements for: (i) information and communications technology services provided by the United Nations Office at Geneva and the United Nations International Computing Centre reflecting increased digitalization efforts; and (ii) document reproduction-related services provided by the Department for General Assembly and Conference Management reflecting increased information dissemination and outreach activities (*ibid.*, para. 12.88).

Table IV.8
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	388	1 USG, 1 ASG, 5 D-2, 20 D-1, 52 P-5, 66 P-4, 76 P-3, 35 P-2/1, 10 GS (PL) and 122 GS (OL)
Establishment	1	1 Economic Affairs Officer (P-3) under subprogramme 1
Abolishment	(2)	1 Documents Management Assistant (GS (OL)) and 1 Staff Assistant (GS (OL)) under subprogramme 1
Proposed for 2025	387	1 USG, 1 ASG, 5 D-2, 20 D-1, 52 P-5, 66 P-4, 77 P-3, 35 P-2/1, 10 GS (PL) and 120 GS (OL)
Extrabudgetary		
Estimated for 2024	15	1 D-2, 1 P-5, 2 P-4, 2 P-3 and 9 GS (OL)
Projected for 2025	15	1 D-2, 1 P-5, 2 P-4, 2 P-3 and 9 GS (OL)

Comments and recommendations on posts

IV.75 The Secretary-General proposes a total of 387 posts for 2025, representing a net reduction of one post compared with the approved level for 2024, with the proposed establishment of one post of Economic Affairs Officer (P-3) under subprogramme 1 and the abolishment of two posts of Documents Management Assistant (General Service (Other level)) and Staff Assistant (General Service (Other level)) under subprogramme 1 (*ibid.*, table 12.21 and annex II).

IV.76 The proposed abolishment of the posts of Documents Management Assistant and Staff Assistant is related to the restructuring of responsibilities within the subprogramme and the automatization and digitalization of documents management-related processes. The proposed establishment of the post of Economic Affairs Officer (P-3) is related to the strengthening of the UNCTAD programme of assistance to the Palestinian people, including relevant studies, and is to be responsible for, and make contributions to, the technical, modelling and quantitative analysis carried out by the Assistance to the Palestinian People Unit. In addition, the Economic Affairs Officer would: (a) provide overall statistical support, including methodology identification, model-building, calibration, estimation and simulations, to the Unit; and (b) contribute to parliamentary and technical reports and documents, technical cooperation projects and the maintenance of the Unit's website (*ibid.*, annex II).

IV.77 Upon enquiry, the Advisory Committee was informed that the Bridgetown Covenant, the outcome document of the fifteenth session of the United Nations Conference on Trade and Development, set the work priorities of UNCTAD for the next four years, and emphasized four distinct transformations to move to a more resilient, digital and inclusive world, namely: transforming economies through diversification; fostering a more sustainable and more resilient economy; improving the way development is financed; and revitalizing multilateralism. All planned and highlighted results in the programme plan for 2025, as in previous years, are focused

on those four transformations and include specific contributions to each of them. The Bridgetown Covenant also asked UNCTAD to strengthen or enhance certain areas of work, such as the digital economy, trade facilitation and its programme on assistance to the Palestinian people. The proposed post of Economic Affairs Officer (P-3) is in support of this latter area of work.

Vacant posts

IV.78 The Advisory Committee was provided with information indicating that as of 30 June 2024, 58 posts were vacant (6 D-1, 9 P-5, 5 P-4, 14 P-3, 12 P-2 and 12 General Service (Other level)), one of which, an Editorial and Desktop Publishing Assistant (G-6) has been vacant for over two years and is pending recruitment. **The Advisory Committee notes with concern the high number of vacant posts and trusts that the vacant posts, including the long-vacant post, will be filled as soon as possible 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 discusses posts vacant for 24 months or longer in chapter I above.

Vacancy rates

IV.79 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2024 and from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 12 (see table IV.9).

Table IV.9
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	256	5.5	9.1	12.1	256	256	210	10.2	14.9	18.0	257	10.2
General Service and related	132	5.1	6.9	9.1	132	132	120	6.3	10.3	9.1	130	6.3

IV.80 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 14.9 and 18.0 per cent, respectively, and that a rate of 10.2 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 10.3 and 9.1 per cent, respectively, while a rate of 6.3 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

Special post allowance

IV.81 Upon enquiry, the Advisory Committee was informed that 31 posts were in receipt of special post allowance as at 31 May 2024 (1 D-2, 2 D-1, 6 P-5, 14 P-4, 4 P-3 and 4 General Service (Other level)). The Committee notes from the information provided on the start and end dates that special post allowances were paid for 15 posts for a period longer than one year and for 11 posts for over two years. **The Advisory Committee is concerned about the high number of cases of temporary assignments of staff members to higher-level positions for lengthy periods of time and trusts that a justification will be provided to the General Assembly at the time of its**

consideration of the present report, as well as in the next programme budget. The Committee further discusses special post allowances in chapter I above.

IV.82 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.83 Proposed non-post resources for 2025 amount to \$8,458,500, reflecting a net increase of \$119,600, or 1.4 per cent, before recosting, compared with the approved budget for 2024 and as indicated in paragraph IV.74 above.

Status of the budget and expenditure and impact of the liquidity crisis

IV.84 The Advisory Committee received information on the evolution of appropriations and expenditures by object of expenditure for the period from 2020 to 2023 that indicated underexpenditures under various budget lines and overall underexpenditures. Regarding 2020 and 2021, the Committee was informed that underexpenditures related mainly to the COVID-19 restrictions and liquidity challenges. The overexpenditure in 2022 resulted mainly from higher-than-budgeted post costs, while the expenditure level in 2023 of \$78,378,600, against the appropriation of \$79,372,300, resulted mainly from the trade facilitation initiative known as the Memorandum of Understanding between the Russian Federation and the Secretariat of the United Nations on promoting Russian food products and fertilizers to the world markets, which was incorporated into the overall budget for section 12 and resulted in an overall utilization rate of 98.7 per cent of the budget, given the impact of the 68.4 per cent utilization of the Memorandum of Understanding account (see also paras. IV.86–IV.91 below).

IV.85 The Advisory Committee was also informed that in the second half of 2023, a funds block of \$1.5 million was imposed on spending against the non-post components of the approved budget of UNCTAD as a result of liquidity issues; of this amount, \$900,000 was imposed against the Memorandum of Understanding account and \$600,000 against Programme support. The funds block was subsequently reduced to \$700,000 towards the end of 2023, requiring UNCTAD to re-evaluate its spending plans and defer payments to service providers, including the United Nations Office at Geneva and the United Nations International Computing Centre, to the end of the year. Regarding the total approved budget for 2024 in the amount of \$83,589,400, the Committee was informed that 90 per cent had been released and made available to UNCTAD, and 26 per cent of the budget class under operating expenses, or \$1,701,500 of \$6,464,000, was made available. Operating expenses comprise consultants, experts, travel of representatives, travel of staff, contractual services, general operating expenses, supplies and materials, and furniture and equipment. The Committee was also informed that the linear planning of activities for mandate delivery has been constrained, with plans deferred to the second half of 2024 and payments to service providers and vendors delayed until more budgetary resources are made available.

Memorandum of understanding on trade facilitation

IV.86 UNCTAD is the lead United Nations entity for the implementation of the memorandum of understanding on trade facilitation in the context of the arrangement for the United Nations activities to mitigate global food insecurity and its humanitarian impact. A total provision of \$2,645,500 is proposed for 2025, reflecting no change compared with the approved budget for 2024, for the implementation of the Memorandum of Understanding between the Russian Federation and the Secretariat of the United Nations on promoting Russian food products and fertilizers to the world markets, including the resources for five general temporary assistance

positions (1 D-2, 1 P-5, 2 P-4 and 1 General Service (Other level)), consultants, travel of staff and general operating expenses (A/79/6 (Sect. 12), paras. 12.101–12.106). Upon enquiry, the Advisory Committee was informed that the Memorandum of Understanding is in effect until its current expiration date of 22 July 2025 and that although there is currently no confirmation that the initiative will continue, the situation will be further reviewed in 2025 based on global food security needs. The Committee was also informed that the full-year budget proposal allows for flexibility and continuity in case of an extension and that in the case of a non-extension of the Memorandum of Understanding all remaining resources would be credited to Member States.

IV.87 Upon enquiry, the Advisory Committee was informed that a number of outputs and deliverables have been developed since the establishment of the initiative to advance its objectives, including data-driven analysis for evidence-based engagement with a wide range of stakeholders and various measures to ensure food security, including with regard to banking, insurance and shipping logistics and by means of the donation of fertilizers. The Committee was also informed of the missions undertaken by the team in the course of 2023; the in-person meetings held in 2024; the anticipated similar demand for 2025; and that together with WFP, the team has facilitated the donation of some 111,000 tons of stranded fertilizer to Malawi, Kenya, Zimbabwe and Nigeria.

IV.88 With regard to the position of Director, Economic Affairs (D-2), the Advisory Committee recalls that the UNCTAD task team was led by a Special Adviser at the D-2 level who was a staff member of WFP on a non-reimbursable loan to UNCTAD until 31 December 2022. A D-2 position was proposed by the Secretary-General for 2023 to ensure the continuity of the functions and the Committee was informed at that time that the D-2 position was vacant because the incumbent was provided by way of a non-reimbursable loan arrangement through WFP until 31 December 2023 (A/78/7, paras. IV.96–IV.97, and A/77/7/Add.26, para. 22). The Committee notes from information it received that, as the loan arrangement for the D-2 position was not renewed, an alternative arrangement was required, and that currently the UNCTAD Secretary-General is supported by the task team led by a D-1 position to implement the Memorandum of Understanding. The D-1 position ensures overall oversight of the initiative and the capacity of the task team to deliver on various workstreams in a coordinated and strategic way and, in view of the ongoing implementation of the Memorandum of Understanding and regular meetings between government officials of the Russian Federation and the task team led by the UNCTAD Secretary-General, and to preserve the flexibility of the team arrangements in case a D-2 position is required, the proposed budget allocation for 2025 remains unchanged.

IV.89 Upon enquiry, the Advisory Committee was provided with information on the breakdown of expenditures for 2023 and as at 31 May 2024 in table IV.10 for the trade facilitation initiative.

Table IV.10

Appropriation and expenditure for 2023, and for 2024 as at 31 May 2024, for the Memorandum of Understanding

	2023			2024 (as at 31 May 2024)		
	Approved (United States dollars)	Consumed (United States dollars)	Implementation (percentage)	Approved (United States dollars)	Consumed (United States dollars)	Implementation (percentage)
Memorandum of Understanding	2 320 900.00	1 565 427.20	67.4	2 645 500.00	657 992.50	24.9
Other staff costs	856 600.00	803 889.70	93.8	1 137 100.00	474 984.90	41.8
Consultants	720 300.00	221 243.80	30.7	744 900.00	55 105.50	7.4
Travel of staff	517 200.00	255 685.00	49.4	532 200.00	56 604.30	10.6
Contractual services	–	73 730.90	–	–	20 398.40	–
General operating expenses	226 800.00	200 637.60	88.5	231 300.00	1 621.40	0.7
Supplies and materials	–	4 113.20	–	–	–	–
Furniture and equipment	–	4 375.70	–	–	49 278.00	–
Other	–	1 751.30	–	–	–	–

IV.90 The proposed resource requirements for consultants amount to \$744,900 and reflect no change compared with the appropriation for 2024 (A/79/6 (Sect. 12), figure 12.XI). Expenditure amounted to \$221,244 against the provision of \$720,300 for 2023 and \$55,106 as at 31 May 2024 against the provision of \$744,900 for 2024. The Advisory Committee was provided with information as to the tasks of the team and informed that in 2023, the team used the services of two consultants, a Legal Adviser and a Web Developer, and that the consultants were no longer required following the absorption of these services into the team in 2024. The Committee was also informed that there are currently no consultants on the team, although other specialized skill sets may be needed in future to allow for flexibility with regard to hiring consultants with specific expertise as the team responds to the constantly changing political environment. **While acknowledging the need for flexibility in the hiring of external expertise, the Advisory Committee notes that the services of consultants, for which the level of resources now requested was originally approved, are no longer needed and recommends a reduction of 30 per cent (\$223,500) to the proposed requirements under consultants.**

IV.91 The proposed resource requirements for travel of staff amount to \$532,200 and reflect no change compared with the appropriation for 2024 (ibid.). Expenditure amounted to \$255,685 against the provision of \$517,200 for 2023 and \$56,604 as at 31 May 2024 against the provision of \$532,200 for 2024. The Advisory Committee notes from the information provided that extensive travel is planned for the team, including travel to eight international locations, with the number of person-trips ranging from 6 to 24. **Taking into account the patterns of expenditure in 2023 and so far in 2024, and the need to maximize the use of virtual meetings, the Advisory Committee recommends a reduction of 5 per cent (\$26,600) to the proposed requirements under travel of staff.** The Committee further discusses travel of staff in chapter I above.

Supplies and materials

IV.92 Under supplies and materials, proposed resources amount to \$223,100 for 2025, representing no change compared with the provision approved for 2024. Expenditure amounted to \$70,100 against the provision of \$253,700 for 2023 and \$28,600 against the provision of \$223,100 as at 30 June 2024. From the information

provided, the Advisory Committee notes a consistent pattern of significant underexpenditure since 2020. **Taking into account the patterns of expenditure in 2023 and so far in 2024, the Advisory Committee recommends a reduction of 10 per cent (\$22,300) to the proposed requirements under supplies and materials.**

IV.93 **Subject to its recommendation in paragraphs IV.90 to IV.92 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

IV.94 Extrabudgetary resources are estimated at \$61,326,000 for 2025, reflecting no change compared with the estimate for 2024, and would also provide for 15 posts to perform mainly administrative functions related to extrabudgetary activities (A/79/6 (Sect. 12), para. 12.89).

Equitable geographical representation

IV.95 With regard to geographical representation, the Advisory Committee was informed that, as at 31 May 2024, of the 213 regular budget posts encumbered in the Professional and higher categories, 29 were from African States, 30 were from Asia-Pacific States, 21 were from Eastern European States, 29 were from Latin American and Caribbean States and 104 were from Western European and other States. Of the 84 staff recruited since 2020 for posts funded by the regular budget in the Professional and higher categories, 40 were nationals of 18 Western European and other States; 12 were from 5 Asia-Pacific States (5 were from 1 state); 13 were from 10 African States; 7 were from 6 Eastern European States; and 12 were from 6 Latin American and Caribbean States (4 were from 1 state). The Committee was informed that 120 staff members in UNCTAD were expected to reach the mandatory retirement age in the next 10 years, including 53 in the next 5 years.

IV.96 The Advisory Committee was also informed of efforts by UNCTAD to improve geographical representation, including advertising all long-term and temporary positions before a selection decision is made; focusing on broader outreach to attract a broad and geographically diverse group of qualified applicants; communicating with hiring managers on the importance of recruitment from un- and underrepresented countries and the corresponding dissemination of job openings; targeted outreach through social media, LinkedIn and Impactpool; and participation in career fairs to promote career opportunities for young professionals from un- and underrepresented countries. The Committee was also informed that UNCTAD monitors this indicator on a monthly basis and informs senior management on progress, including updates regarding un- and underrepresented countries. **The Advisory Committee trusts that the organization will intensify its efforts to achieve a more equitable geographical representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity in this respect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

IV.97 The Advisory Committee requested and received information on gender parity in UNCTAD. As at 30 June 2024, women represented 56 per cent of the total regular budget staff overall. The Committee further discusses gender balance in chapter I above.

Coordination with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and the Department of Economic and Social Affairs

IV.98 Upon enquiry, the Advisory Committee was informed that UNCTAD, through its subprogramme 5, coordinates work on least developed countries and Africa in cooperation with its other divisions, the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and the Department of Economic and Social Affairs, and that it participates in the Inter-Agency Consultative Group meetings together with other United Nations agencies. With regard to the Department of Economic and Social Affairs, which provides support to the secretariat to the Committee for Development Policy, collaboration with UNCTAD was sought in servicing the Committee. UNCTAD also collaborates with the Department on statistical issues, and the Department is a member of the UNCTAD statistical and technical advisory group of the productive capacities index, and discussions are in progress on embedding training on that topic in the overall training and capacity-building that the Department's Statistics Division provides to Member States.

IV.99 With regard to coordination with the Office of the High Representative, the Advisory Committee was informed that the Office is mandated as an advocacy office and organizer of major conferences related to the least developed countries and landlocked developing countries, while UNCTAD is mandated to make substantive contributions to address the development challenges facing these groups of countries, including through research and analysis, and by means of those technical cooperation activities representing the comparative advantage of UNCTAD. The Committee notes from the information provided that the Office's original mandate on advocacy, coordination and monitoring of progress in the implementation of the programmes of action for least developed countries and landlocked developing countries was extended in 2022 to include research on least developed countries. UNCTAD historically works in support of those groups of countries in different areas, including investment, debt, structural transformation, transport and trade facilitation, the productive building of capacities and industrial policies, and assistance by UNCTAD covers its three pillars of work of consensus-building, research and development and technical cooperation. The Committee further discusses coordination and mandates under section 10, Least developed countries, landlocked developing countries and small island developing States.

Section 13

International Trade Centre

Regular budget	
Approved for 2023 ^a	\$20,457,600
Expenditure for 2023 ^a	\$20,178,800
Approved for 2024 ^a	\$21,723,500
Expenditure as at 30 June 2024 ^a	\$10,721,400
Proposal for 2025	\$21,723,500

Extrabudgetary resources

Available for 2023	SwF 101,766,000
Expenditure for 2023	SwF 100,685,800
Estimate for 2024	SwF 91,959,000
Expenditure as at 30 June 2024	SwF 49,697,800
Projected for 2025	SwF 91,959,000

Note: Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).

^a Represents the United Nations share of the ITC full regular budget disbursed as a grant.

IV.100 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 2025, it is proposed in the amount of SwF 38,050,400 before recosting (A/79/6 (Sect. 13), table 13.4 (1)). The share of the United Nations in the ITC full regular budget, which takes the form of a grant, is estimated at SwF 19,025,200 for 2025 before recosting (50 per cent of the full amount), equivalent to an amount of \$21,723,500 at an exchange rate of SwF 0.8758 to \$1.00 (*ibid.*, para. 13.28). The grant proposed for 2025 is at the same level as the appropriation approved for 2024 (see also para. IV.113 below). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.24. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

Administrative arrangements

IV.101 As the joint technical cooperation agency of the United Nations and WTO (and formerly the General Agreement on Tariffs and Trade), the administrative arrangements relating to the budget of ITC were initially agreed in 1974, revised in 1999 and updated in 2004 (see General Assembly resolution 59/276). It is indicated that, since the 2004 revision to the administrative arrangements, other changes have taken place in the budgeting processes of both the United Nations and WTO, as follows: (a) in the case of the United Nations, a decision was taken by the Assembly to move from a biennial to an annual budget cycle and present the proposed programme plan and programme performance information and the resource requirements as an integrated budget document instead of in separate reports; and (b) in the case of WTO, the Committee on Budget, Finance and Administration decided in 2012 to streamline the number of budget documents produced, and decided that the ITC budget proposal would be solely prepared in the United Nations format with a cover note showing the budget in the WTO format (A/79/6 (Sect. 13), paras. 13.1 and 13.27 and annex II, paras. 1–3).

IV.102 A joint review was conducted by the United Nations Secretariat and the WTO secretariat, the results of which are presented in annex II to the budget proposal for 2025 (*ibid.*, para. 13.29). The proposed timeline of the review process for the full regular budget of ITC is presented in the schedule attached to annex II. Upon enquiry, the Advisory Committee was informed that the proposed new timeline is aligned to the processes of the United Nations and WTO.

IV.103 It is indicated by the Secretary-General that annex II contains all the changes that have occurred since the 2004 revision. The Secretary-General also indicates that

the operations of ITC have been fully adapted to the current technical conditions as described in paragraph 5 of annex II and operate well to the satisfaction of all parties concerned (*ibid.*, annex II, paras. 5 and 6). Upon enquiry, the Advisory Committee was informed that the updated administrative arrangements consolidate two decades of practice into one document, reflecting the technical and administrative changes since 2004, which until now have not been featured in a single document. The Committee was further informed that there are no changes with respect to the role and authority of the General Assembly, the practice established since the annual programme budget process began and the application of the recosting methodology of the United Nations. As a grant of the United Nations to ITC, the provision is recosted to reflect the impact of inflation on the Swiss franc (see also para. IV.113 below).

IV.104 The information contained in annex II, which was prepared in consultation with the secretariats of WTO and ITC, is presented for the consideration of the General Assembly and is being submitted simultaneously to WTO ([A/79/6 \(Sect. 13\)](#), annex II, paras. 4 and 11). Upon enquiry, the Advisory Committee was informed that the updated administrative arrangements were endorsed by the WTO Committee on Budget, Finance and Administration in June 2024 and that it was expected that the document would be approved by the WTO General Council by December 2024.

IV.105 The Advisory Committee notes that, according to the budget proposal and information provided to it, annex II to the budget proposal for 2025 consolidates, into one single document, the technical and administrative changes that have occurred since the 2004 revision to the administrative arrangements for ITC (see para. IV.101 above), with no changes regarding the role and authority of the General Assembly, the practice established since the annual programme budget and the application of the recosting methodology of the United Nations.

Table IV.11
Staffing resources

	<i>Number</i>	<i>Details</i>
ITC full regular budget		
Approved for 2024	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)
Proposed for 2025	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)
Extrabudgetary		
Estimated for 2024	20	1 P-5, 3 P-4, 4 P-3, 1 P-2 and 11 GS (OL)
Projected for 2025	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.106 A total of 160 posts are proposed for 2025 for the ITC full regular budget, which represents the same number of posts approved for 2024. It is indicated in the budget proposal that, in the interest of clarity and transparency, details of post resources, which will be provided for through proposed grants and contributions from the United Nations and WTO, are presented in the proposal, notwithstanding that these posts are not part of the approved or proposed staffing table of the regular budget ([A/79/6 \(Sect. 13\)](#), para. 13.30).

Relocation of the post of Director (D-1) of the International Trade Centre liaison office in Addis Ababa to Geneva and future plan

IV.107 The Advisory Committee recalls that the post of Director (D-1) of the ITC liaison office in Addis Ababa had been vacant since its establishment on 1 January 2016 until November 2022. According to ITC, the recruitment delays had initially been due to the lengthy negotiations on the host country agreement and further compounded by a review of the post under the new management in ITC in 2020. The ITC leadership decided to redeploy the post from Addis Ababa to Geneva in 2022 and the D-1 post was readvertised as Director, Sustainable and Inclusive Trade, in Geneva, with the recruitment process completed in November 2022, in the context of the establishment of the Division of Sustainable and Inclusive Trade to align ITC structure and delivery requirements for the implementation of its strategic plan for the period 2022–2025 (A/78/7, paras. IV.113–IV.116).

IV.108 The Advisory Committee further recalls that, in its review of the proposed programme budget for 2023, it recommended against the redeployment of the post from Addis Ababa to Geneva and recommended 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 had established a hub (A/77/7, paras. IV.100 and IV.101). Both recommendations were endorsed by the General Assembly in its resolution 77/263 A). During its consideration of the proposed programme budget for 2024, the Committee expressed concern that the D-1 post was redeployed to Geneva, notwithstanding the endorsement by the Assembly of its recommendation against the proposed redeployment (A/78/7, para. IV.114).

IV.109 Upon enquiry, the Advisory Committee was informed that, from an operational perspective, ITC believes that having the D-1 post and the newly established Division on Sustainable and Inclusive Trade based at headquarters, alongside the organization's four other divisions, was and continues to be the optimal configuration for achieving its strategic plan for the period 2022–2025. Meanwhile, ITC remains committed to prioritizing at least 80 per cent of its country-level assistance in its priority countries, and developed a comprehensive country engagement strategy in 2023, which was approved by the ITC Senior Management Committee in February 2024. By the end of 2024, ITC intends to open a regional field office in one country on a pilot basis to strengthen its relations with national Government partners and donors, and continue its engagement with the resident coordinator system and United Nations country team. Instead of assigning a single D-1 staff member as a liaison officer, ITC would instead establish a team of experts in the pilot regional office. Upon further clarification, the Committee was informed that the D-1 post now leads the newly created Sustainable and Inclusive Trade Division, and therefore will not be included in the pilot regional field office staffing. Instead, other positions will be redeployed from Geneva to the regional office. ITC has not yet finalized the full list of positions that will be redeployed to the pilot regional office. Further details will be provided as soon as they are available or, at the latest, in the context of the proposed programme budget for 2026.

IV.110 The Advisory Committee reiterates its recommendation against the proposed redeployment of the post of Director (D-1) from Addis Ababa to Geneva, as the post was established to provide direct support to African institutions and organizations on trade issues, which was endorsed by the General Assembly (see paras. IV.107 and IV.108 above). The Committee recommends that the Assembly request ITC to provide updated information on a pilot regional field office in Africa, with a team of experts, in the proposed programme budget for 2026.

Vacant posts

IV.111 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, nine posts funded by the regular budget (1 D-1, 3 P-5, 3 P-4, 1 P-3 and 1 P-2) had been vacant (five since June 2023 and four since the period from February to April 2024). **The Advisory Committee trusts that the vacant posts will be filled as soon as possible 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.**

Comments and recommendations on the proposed non-post resources

IV.112 The overall non-post resources proposed for 2025 for the ITC full regular budget amount to SwF 8,156,500, which represents no change compared with the provision for 2024 (A/79/6 (Sect. 13), table 13.5).

IV.113 Upon enquiry, the Advisory Committee was provided with information on actual expenditures against the appropriation for 2023. The Committee also notes from the financial performance report for 2023 that underexpenditure in an amount of \$278,600 (or 1.4 per cent) was reported by ITC, which constituted part of the overall underexpenditure (unencumbered balance) reported for the financial period (A/79/83, annex I). **The Advisory Committee trusts that a breakdown of the overall resources by object of expenditure, with an analysis of the resource utilization for 2024 and requirements for 2025, will continue to be provided in the context of future proposed budgets (see also A/78/7, para. IV.117).**

IV.114 **Subject to its recommendations in paragraph IV.110 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for the United Nations share of the regular budget of ITC.**

Other matters*Equitable geographical representation*

IV.115 Upon enquiry, the Advisory Committee was provided with information that, as at 30 June 2024, of the 151 ITC staff encumbering posts financed from the ITC full regular budget, 82 were from Western European and other States, 24 were from Africa, 17 were from Latin America and the Caribbean, 16 were from Eastern Europe and 12 were from Asia and the Pacific. Concerning the recruitment of staff at the Professional and higher levels since January 2022, the Committee was informed that, of a total of 12 staff recruited from 12 countries, 5 were from Western European and other States, 3 were from Africa, 2 were from Eastern Europe, 1 was from Latin America and the Caribbean and 1 was from Asia and the Pacific. It was indicated to the Committee that, while its regular budget posts are not subject to the system of desirable ranges for the geographical distribution of staff in the Professional category and above, ITC continued to enhance human resources management in order to include a geographical representation component. The Committee was informed that 18 staff members in ITC were expected to reach the mandatory retirement age in the coming 5 years and 42 in the coming 10 years.

IV.116 **The Advisory Committee notes the continued imbalance of geographical representation of staff in ITC, trusts that further efforts will be made to achieve a more equitable geographical representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect (A/78/7, para. IV.120).** The Committee further discusses improving geographical representation in chapter I above.

Section 14 Environment

Regular budget	
Appropriation for 2023	\$21,033,600
Expenditure for 2023	\$20,859,700
Appropriation for 2024	\$21,990,200
Expenditure as at 30 June 2024	\$10,169,900
Proposal for 2025	\$22,094,300
Extrabudgetary resources	
Available for 2023	\$413,260,000
Expenditure for 2023	\$587,760,700
Estimate for 2024	\$413,209,600
Expenditure as at 30 June 2024	\$310,623,800
Projected for 2025	\$413,180,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IV.117 The regular budget resources requested by the Secretary-General under section 14 amount to \$22,094,300 before recosting, reflecting a net increase of \$104,100, or 0.5 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 14), table 14.14). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.25. The Advisory Committee discusses recosting in chapter 1 above as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

IV.118 The resource changes proposed for 2025 are attributable to technical adjustments reflecting a net decrease of \$351,100 as follows: (a) an increase of \$104,100 relating to the higher provision at the continuing vacancy rate associated with the establishment of one post of Data Analyst (P-3) (\$60,700) and one post of Programme Management Assistant (General Service (Other level)) (\$43,400) in 2024 subject to a 50 per cent vacancy rate in accordance with the established practice for newly established posts; (b) a decrease of \$455,200 relating to the removal of non-recurrent provisions associated with the sixth session of the United Nations Environment Assembly held in 2024, pursuant to General Assembly resolutions 67/251 and 73/260 and Environment Assembly decision 5/4, which were approved for 2024; and (c) new and expanded mandates reflecting an increase of \$455,200 for the additional requirements in support of the seventh session of the United Nations Environment Assembly, to be held in 2025 (ibid., paras. 14.108 and 14.109).

Table IV.12
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	115	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 14 P-3, 1 P-2/1, 1 GS (PL), 6 GS (OL) and 10 LL
Proposed for 2025	115	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 14 P-3, 1 P-2/1, 1 GS (PL), 6 GS (OL) and 10 LL
Extrabudgetary		
Estimated for 2024	881	1 ASG, 2 D-2, 34 D-1, 88 P-5, 163 P-4, 150 P-3, 71 P-2/1, 12 NPO, 359 LL and 1 GS (OL)
Projected for 2025	880	1 ASG, 2 D-2, 34 D-1, 88 P-5, 163 P-4, 150 P-3, 71 P-2/1, 12 NPO and 359 LL

Comments and recommendations on posts

IV.119 The Secretary-General proposes a total of 115 regular budget posts for 2025, reflecting no change compared with the posts approved for 2024. Upon enquiry, the Advisory Committee was informed that, with regard to the staffing structure, the senior staffing composition of UNEP follows a matrix structure whereby all core staff positions funded from the regular budget are systemically interlinked and reasonably entrusted with delivering on its core technical work, both at the programmatic and the politically strategic level. As UNEP delivers much of its work through implementing partners, and its staff members provide oversight, the staff members are required to be world-leading experts in their field and the Programme's positions are predominantly funded from extrabudgetary resources. The Committee was also informed that UNEP plans to undertake a spending review as mandated by the General Assembly to comprehensively examine the staffing level. The Committee further discusses spending reviews in chapter I above.

Vacant posts

IV.120 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 26 posts funded by the regular budget (1 D-2, 6 P-5, 10 P-4, 6 P-3 and 3 General Service (Other level)) were vacant. Of these, three had been vacant for more than two years: one post of Data Analyst (P-3) had been vacant since November 2020, one post of Data Specialist (P-4) had been vacant since August 2021 and one post of Programme Management Officer (P-4) had been vacant since December 2021. The Committee was also informed that the recruitment processes for the posts were ongoing and in the screening stage. **The Advisory Committee trusts that the vacant posts, including long-vacant posts, will be filled as soon as possible 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

IV.121 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2023 and from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 14.

Table IV.13
Number of posts and vacancy rates, 2023–2025

Category	2023				Proposed posts	2024				Encumbered as at 30 June	2025	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)		Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	97	18.2	18.1	19.6	98	98	15.8	22.0	23.5	75	98	15.8
General Service and related	16	6.0	9.2	12.5	17	17	8.7	17.6	17.6	14	17	8.7

IV.122 The Advisory Committee notes that the average vacancy rate from January to June 2024 and the actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 22.0 and 23.5 per cent, respectively, while a rate of 15.8 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 17.6 per cent and a rate of 8.7 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

IV.123 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.124 Proposed non-post resources for 2025 amount to \$2,203,800, before recosting, reflecting no change compared with the appropriation for 2024.

Travel of staff

IV.125 The proposed resource requirements in the amount of \$177,100 reflect no change compared with the appropriation for 2024. Expenditure amounted to \$158,900 against the provision of \$172,300 for 2023 and there was no expenditure against the provision of \$172,300 as at 30 June 2024. **Taking into account the absence of expenditure during the first six months of 2024, and the need to maximize the use of virtual meetings, online platforms and remote training tools, the Advisory Committee recommends a reduction of 5 per cent (\$8,900) to the proposed requirements under travel of staff.** The Advisory Committee further discusses travel of staff in chapter I above.

Consultants

IV.126 The proposed resource requirements in the amount of \$398,300 reflect no change compared with the appropriation for 2024. Expenditure amounted to \$306,700 against the provision of \$342,400 in 2023 and \$42,300 against the provision of \$398,300 in 2024. **Taking into account the pattern of expenditure, and the need to use in-house capacity to reduce the requirement for external expertise, the Advisory Committee recommends a reduction of 5 per cent (\$19,900) to the proposed requirements under consultants.**

IV.127 Subject to its recommendations in paragraphs IV.125 and IV.126 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

IV.128 Extrabudgetary resources are estimated at \$413,180,200 for 2025, reflecting a decrease of \$29,400 compared with the estimate for 2024, and would also provide for 880 posts. The extrabudgetary resources are subject to the oversight of the United Nations Environment Assembly. The Advisory Committee notes from information provided that the programme of work for 2026–2027 and the extrabudgetary budget of UNEP will be presented to the Committee in 2025 in time to receive the related recommendations for the Environment Assembly (A/78/7, para. IV.144). **The Advisory Committee looks forward to receiving the programme of work and extrabudgetary budget of UNEP.** The Committee further discusses extrabudgetary resources in chapter I above.

Equitable geographical representation

IV.129 With regard to equitable geographical representation, the Advisory Committee was informed that, as at 30 June 2024, of the 75 geographical posts encumbered, 17 (22.7 per cent) were from African States, 18 (24.0 per cent) were from Asia-Pacific States, 5 (6.7 per cent) were from Eastern European States, 7 (9.3 per cent) were from Latin American and Caribbean States and 28 (37.3 per cent) were from Western European and other States. The Committee was also provided with the information regarding staff recruited since 2020 for posts funded by the regular budget in the Professional and higher categories and notes that, on average, 32 were nationals of Western European and other States, 17 were nationals of Asia-Pacific States, 18 were from African States, 7 were from Latin American and Caribbean States and 4 were from Eastern European States. The Committee was informed that 38 staff members of UNEP were expected to reach the mandatory retirement age in the next 10 years, including 25 in the next 5 years.

IV.130 Upon enquiry, the Advisory Committee was informed that the Executive Director has instituted a comprehensive four-point plan to drive the implementation of United Nations Environment Assembly resolution 5/13 on the principle of equitable geographical distribution and proactive steps to prioritize geographical diversity in its recruitment processes in order to implement the Secretary-General's senior managers' compact. As part of this strategic initiative, the Secretariat regularly shares key human resources indicators with senior management to inform and guide decision-making on staff selections, ensuring that geographical diversity remains a top priority. The Committee was also informed that UNEP has continued the leveraging of its networks by working closely with United Nations partners to share best practices and experiences; invited Member States interested in engaging UNEP to participate in direct talent outreach events for their constituencies in order to identify and attract qualified candidates from diverse backgrounds; implemented a pipeline to attract young talent from underrepresented regions for United Nations Volunteer positions within the organization; implemented standard operating procedures and processes for recruitment that prioritize geographical diversity during the shortlisting and final selection stages; and implemented the monitoring of the geographic representation at the Professional and higher levels on a monthly basis to track trends and make data-driven decisions to maintain and enhance the diversity of its workforce.

IV.131 The Advisory Committee notes that the United Nations Environment Assembly requested the Executive Director to pay due regard to the recruitment of nationals of underrepresented and unrepresented Member States, bearing in mind regional diversity when making appointments to posts subject to geographical distribution (UNEP/EA.5/Res.13, para. 1 (c)). **The Advisory Committee trusts that UNEP will intensify its efforts to achieve a more equitable geographical**

representation of Member States among its staff and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect. The Committee further discusses geographical representation in chapter I above.

Gender balance

IV.132 The Advisory Committee requested and received information on gender parity in UNEP. As at 30 June 2024, the overall gender balance at UNEP of all staff funded by the regular budget was 52 per cent women and 48 per cent men. The Committee recalls that it had been informed that UNEP was implementing a four-point plan to increase geographical diversity, while maintaining compliance with the gender parity targets. UNEP has achieved the targets of the system-wide strategy on gender parity and does not give preference to female candidates for selections and appointments for levels in which gender parity has been reached (A/78/7, para. IV.149). The Committee further discusses gender balance in chapter I above.

Structural changes

IV.133 The annex to the proposed programme budget indicates the proposed structural changes within the proposed organizational structure and post distribution in chart A, while chart B reproduces the Programme's currently approved structure (A/79/6 (Sect. 14), annex; see also A/78/6 (Sect. 14), annex I). The changes are as follows:

(a) Establishment of the Climate Change Division. The current structure of UNEP does not include a singular division responsible for the overall implementation of the Programme's climate change work. The Climate Change Division, proposed for establishment pursuant to United Nations Environment Assembly resolution 6/13, will be established under subprogramme 1 and staffed by the transfer of personnel from other divisions within subprogramme 1;

(b) Renaming of the following divisions:

- (i) The Industry and Economy Division (formerly the Economy Division). In order to reflect the growing importance of working with high-impact sectors of the economy to reduce climate, nature and pollution footprints, UNEP decided to include an explicit industry focus in the Division's name;
- (ii) The Early Warning and Assessment Division (formerly the Science Division), in order to reflect the integration of the Programme's system of knowledge assessment, early warning and monitoring, which enables the assessment of environment risks and the formulation of appropriate response options.

IV.134 Upon enquiry, the Advisory Committee was informed that the Climate Change Division, which includes the Climate Technology Centre and Network and the UNEP Copenhagen Climate Centre, was formally established on 1 February 2024 and will enhance the leadership role of UNEP in delivering strategic guidance and high-impact action in support of the transition towards climate stability. The Mitigation Branch and the Adaptation and Resilience Branch were merged into the new Climate Change Division from the Industry and Economy Division and the Ecosystems Division, respectively. With regard to the former Science Division, the Committee was informed that, as at 30 January 2023, the name was changed to the Early Warning and Assessment Division. The foundational nature of the Division remains, given the generation and mobilization of scientific knowledge and information across divisions, offices and multilateral environmental agreements, thereby ensuring that the most robust, up-to-date science remains at the centre of decision-making processes across UNEP as well as keeping the global environment under review. **The Advisory Committee notes the proposed structural changes in**

UNEP and trusts that it will be guided by efforts to clarify reporting lines, avoid duplication of functions and improve coherence, while striving for efficiencies. The Committee is of the view that the restructuring process should be followed by a period of stability to allow for evaluation of its effectiveness and impact. The Committee trusts that relevant information, including the impact of the structural changes and related efficiencies, will be provided in the next programme budget proposal.

Business operations strategy initiatives and country/regional offices

IV.135 Upon enquiry, the Advisory Committee was informed that, in 2023, UNEP participated in business operations strategy initiatives in 18 countries, mainly related to common administrative services, and that UNEP will continue to explore options for further collaboration with other United Nations entities. The Committee was also provided with information on UNEP country and regional office locations. With regard to collaboration with the United Nations resident coordinator system and other United Nations entities, the Committee was informed that UNEP continues to prioritize collaboration to consolidate environmental action and coordination, and progress has been made in establishing structures and developing approaches for coherent and strategic engagement with countries, particularly through the Programme's network of focal points in 130 United Nations country teams. Efforts were also taken with regard to equipping United Nations country teams with the knowledge, tools and approaches to address climate, biodiversity and pollution by tailoring information and making knowledge available through issue-based coalitions, partnerships, United Nations-wide strategies and dialogues with resident coordinators (A/78/7, para. IV.146 and IV.147). **The Advisory Committee trusts that information on the evolution of resources in UNEP country and regional office locations as well as progress relating to common administrative services, including further collaboration with other United Nations entities, will be provided in the next programme budget proposal and in the 2026–2027 programme of work and extrabudgetary budget.**

IV.136 The Advisory Committee recalls that it was provided with information regarding the country, regional and project-based locations of UNEP and that it was informed that UNEP did not have a common back-office function and that there were no plans to consolidate the locations of UNEP offices (ibid., para. IV.146). With regard to the streamlining of the global office footprint of UNEP, upon enquiry, the Committee was informed that UNEP took steps to optimize the use of space at its premises in Geneva, reducing its footprint and related costs for more than 800 square metres. Based on lessons learned from the Geneva premises, UNEP continues to explore options for the optimization of space with a focus on the offices that have more than 25 personnel. In addition, UNEP is in the process of reviewing all active lease contracts for offices away from Nairobi to identify opportunities for joining common premises. **The Advisory Committee trusts once more that information will be provided to the General Assembly on the policies guiding the location of UNEP offices, including any strategic assessment and cost-benefit analysis for joining common premises, in the next programme budget proposal (see also A/78/7, para. IV.146).**

Section 15

Human settlements

Regular budget	
Appropriation for 2023	\$13,385,100
Expenditure for 2023	\$12,365,500
Appropriation for 2024	\$13,018,400
Expenditure as at 30 June 2024	\$6,030,000
Proposed for 2025	\$13,081,200
Extrabudgetary resources	
Available for 2023	\$148,837,600
Expenditure for 2023	\$168,715,300
Estimate for 2024	\$167,932,700
Expenditure as at 30 June 2024	\$92,882,100
Projected for 2025	\$162,153,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IV.137 The regular budget resources requested by the Secretary-General under section 15 amount to \$13,081,200 before recosting, reflecting a net increase of \$62,800 (or 0.5 per cent), compared with the appropriation for 2024 ([A/79/6 \(Sect. 15\)](#), table 15.10). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.26 below. The Advisory Committee discusses recosting in chapter I above as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

IV.138 The resource changes proposed for 2025 are attributable mainly to new and expanded mandates and other changes, as follows: (a) an increase of \$62,800 under subprogramme 1, which provides for the resource requirements related to a report to the General Assembly on the progress achieved and remaining challenges in addressing homelessness, which was requested by the Assembly in its resolution [78/172](#), entitled “Inclusive policies and programmes to address homelessness, including in the aftermath of the coronavirus disease (COVID-19)”; and (b) cost-neutral changes relating mainly to operational requirements for travel projected for 2025, where travel resources under subprogramme 4, Effective urban crisis prevention and response, are being redeployed from other subprogrammes to strengthen the participation of UN-Habitat in international conferences on strengthening the resilience of cities (*ibid.*, paras. 15.81 and 15.82 and table 15.13 (1)).

Table IV.14
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	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
Proposed for 2025	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 2024	75	1 ASG, 5 D-1, 9 P-5, 13 P-4, 7 P-3, 4 P-2/1, 2 NPO and 34 LL
Projected for 2025	74	1 ASG, 5 D-1, 9 P-5, 13 P-4, 7 P-3, 4 P-2/1, 1 NPO and 34 LL

Comments and recommendations on posts

IV.139 The Secretary-General proposes a total of 82 regular budget posts for 2025, reflecting no change compared with 2024.

Vacant posts

IV.140 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were 13 vacant posts (1 D-1, 1 P-5, 4 P-4, 2 P-3, 3 P-2 and 2 LL), and that no posts had been vacant for more than two years. The Committee was informed that although no posts are presently vacant for more than two years, some vacant posts are affected by the spending restrictions, and as such, are at risk of being vacant for more than two years. **The Advisory Committee trusts that the vacant posts, including long-vacant posts, will be filled as soon as possible 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

IV.141 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2023 and from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 15 (see table IV.15).

Table IV.15
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	57	11.8	4.7	8.8	57	57	46	6.3	16.8	19.3	57	6.3
General Service and related	25	12.0	6.1	8.0	25	25	23	7.4	8.0	8.0	25	7.4

IV.142 The Advisory Committee notes that the average and actual rates for the Professional and higher categories were 16.8 and 19.3 per cent, respectively, while a rate of 6.3 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were both 8.0 per cent and a rate

of 7.4 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

IV.143 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.144 Proposed non-post resources for 2025 amount to \$1,569,400, reflecting a net increase of \$62,800, or 4.2 per cent, before recosting, compared with the appropriation for 2024.

Contractual services

IV.145 The proposed requirements under contractual services amount to \$417,700, reflecting no increase compared with the 2024 appropriation. Expenditures amounted to \$108,000 for 2023 and \$69,700 as at 30 June 2024, against provisions of \$457,100 for 2023 and \$417,700 for 2024. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 5 per cent (\$20,900) to the proposed requirements under contractual services.**

Furniture and equipment

IV.146 The proposed resources for furniture and equipment amount to \$81,900, before recosting, reflecting no change compared with the appropriation for 2024. Expenditures amounted to \$55,900 against the appropriation of \$81,600 in 2023 and \$1,300 against the appropriation of \$81,900 as at 30 June 2024. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 10 per cent (\$8,200) to the proposed requirements under furniture and equipment.**

IV.147 **Subject to its recommendations in paragraphs IV.145 and IV.146 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

IV.148 Extrabudgetary resources are estimated at \$162,153,100 for 2025, reflecting a decrease of \$5,779,600 compared with the estimate for 2024, and would also provide for 74 posts. The resources would be used primarily to carry out technical cooperation projects, as described under each subprogramme. The Advisory Committee further discusses extrabudgetary resources in chapter I above.

Equitable geographical representation

IV.149 With regard to geographical representation, the Advisory Committee was informed that, as at 30 June 2024, of the 46 geographical posts encumbered, 16 were from African States, 4 were from Asia-Pacific States, 2 were from Eastern European States, 2 were from Latin American and Caribbean States and 22 were from Western European and other States. The Committee was also provided with the information on the 28 staff recruited since 2020 for posts funded by the regular budget in the Professional and higher categories: 14 were nationals of Western European and other States, 10 were nationals of African States, 2 each were from Asia-Pacific and Latin American and Caribbean States and none were from Eastern European States. The Committee was informed that 30 staff members in UN-Habitat were expected to reach the mandatory retirement age in the next 10 years, including 15 in the next 5 years.

IV.150 **The Advisory Committee notes the imbalance of geographical representation of staff in UN-Habitat and trusts that efforts will be intensified to achieve a more equitable geographical representation of Member States among its staff and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses geographical representation in chapter I above.

Gender balance

IV.151 The Advisory Committee requested and received information on gender parity in UN-Habitat. As at 31 May 2024, the overall gender balance of all staff was 60.6 per cent female staff and 39.4 per cent male staff, and of the eight staff in the Professional and higher categories recruited to UN-Habitat since January 2022, five were women. The Committee recalls that as at 30 June 2023, women represented 50 per cent of the staff in the Professional and higher categories. **The Advisory Committee notes the unequal representation of women and men among UN-Habitat staff and stresses that efforts should be intensified to achieve gender parity at UN-Habitat in accordance with the approved targets.** The Committee further discusses gender balance in chapter I above.

Liaison functions; regional offices

IV.152 Upon enquiry, the Advisory Committee was informed that UN-Habitat liaison offices are located in New York, Brussels and Geneva, and that liaison functions are carried out in Nairobi with permanent representatives, Member States and the UN-Habitat Assembly. All liaison functions report to the Executive Director and liaison offices are staffed as follows: two staff members in Brussels (1 P-5, 1 P-4), one in Geneva (1 P-5) and six in Nairobi (1 D-1, 2 P-3 and 3 Local level). The liaison staff in Nairobi are part of the Governing Bodies Secretariat (policymaking organs), while the liaison staff in Brussels and Geneva are part of the Office of the Executive Director (executive direction and management). The Committee was also informed that UN-Habitat has 64 country or regional offices and that in 2023, UN-Habitat realized benefits of \$828,000 across 24 offices, primarily in common administrative services and common ICT services. **The Advisory Committee trusts that the organization chart of the regional and liaison offices, as well as information on any strategic assessment of the locations and cost-benefit analysis of the common services, will be included in the next programme budget proposal.**

Section 16

International drug control, crime and terrorism prevention and criminal justice

Regular budget	
Appropriation for 2023	\$23,110,500
Expenditure for 2023	\$22,619,600
Appropriation for 2024	\$24,332,300
Expenditure as at 30 June 2024	\$11,952,800
Proposal for 2025	\$23,868,100

Extrabudgetary resources	
Available for 2023	\$368,850,600
Expenditure for 2023	\$406,366,100
Estimate for 2024	\$408,073,700
Expenditure as at 30 June 2024	\$227,380,400
Projected for 2025	\$408,923,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IV.153 The regular budget resources requested for section 16 for 2025 amount to \$23,868,100 before recosting, reflecting a net decrease of \$464,200 (or 1.9 per cent) compared with the appropriation for 2024 (A/79/6 (Sect. 16), table 16.26). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.27. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

IV.154 The net decrease is attributable to: (a) technical adjustments related 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; (b) new and expanded mandates related to supporting the preparatory meetings for the Fifteenth United Nations Congress on Crime Prevention and Criminal Justice, scheduled to be held in the United Arab Emirates in 2026; and (c) other changes that are cost-neutral, reflecting mainly an increase under other staff costs, offset in large part by a reduction in contractual services. In addition, the resource changes reflect the cost-neutral redeployment of one post of Crime Prevention and Criminal Justice Officer (P-4) under subprogramme 1, the reassignment of one post of Finance and Budget Assistant (General service (Other level)) to Programme Management Assistant under subprogramme 1 and the reassignment of one post of Programme Management Assistant (General service (Other level)) to Administrative Assistant under subprogramme 8 (A/79/6 (Sect. 16), paras. 16.148–16.150).

Table IV.16
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	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)
Redeployment	–	Redeployment of 1 P-4 Crime Prevention and Criminal Justice Officer under subprogramme 1
Reassignment	–	Reassignment of 1 GS (OL) Finance and Budget Assistant to Programme Management Assistant under subprogramme 1 and 1 GS (OL) Programme Management Assistant to Administrative Assistant under subprogramme 8
Proposed for 2025	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)

	<i>Number</i>	<i>Details</i>
Extrabudgetary		
Estimated for 2024	826	1 D-2, 11 D-1, 35 P-5, 176 P-4, 187 P-3, 39 P-2/P-1, 10 GS (PL), 147 GS (OL), 89 NPO and 131 LL
Projected for 2025	826	1 D-2, 11 D-1, 35 P-5, 176 P-4, 187 P-3, 39 P-2/P-1, 10 GS (PL), 192 GS (OL), 89 NPO and 86 LL

Comments and recommendations on posts

IV.155 The regular budget resources proposed for posts in 2025 amount to \$20,831,200, representing no change compared with the approved budget for 2024. The resources would provide for a total of 125 regular budget posts, representing the same number of posts approved for 2024. The staffing changes reflect the proposed redeployment of one post and reassignment of two posts, as explained in annex II to the budget proposal.

Redeployment

IV.156 The Secretary-General proposes that one post of Crime Prevention and Criminal Justice Officer (P-4) be redeployed from the Office of the Chief of the Organized Crime and Illicit Trafficking Branch to the Conference Support Section, within the Organized Crime and Illicit Trafficking Branch. The Secretary-General indicates that the redeployment is related to the increased need to support strategic programming, policymaking by intergovernmental bodies and legal and technical assistance on enhancing the implementation of the United Nations Convention against Transnational Organized Crime and the Protocols thereto, including substantive support to the Treaty review mechanism ([A/79/6 \(Sect. 16\)](#), annex II). Upon enquiry, the Advisory Committee was informed that the functions of the post would also be redeployed to the Conference Support Section. The Committee was also informed that the post was temporarily vacant and that the incumbent was on assignment to another post, but maintained a lien on the post.

Reassignment

IV.157 The Secretary-General proposes that one post of Finance and Budget Assistant (General service (Other level)) from the Office of the Director of the Division for Treaty Affairs be reassigned as a Programme Management Assistant to the Human Trafficking and Migrant Smuggling Section of the Organized Crime and Illicit Trafficking Branch within the Division for Treaty Affairs. The reassignment is required to strengthen the finance management, budget, coordination and review of the work related to the intergovernmental process and normative aspects of two protocols supported by the Section (*ibid.*). Upon enquiry, the Advisory Committee was informed that the reassignment would primarily ensure that the roles and responsibilities performed by the incumbent aligned with the title of the post and with the needs of the Division. The Committee was also informed that the job family of the post would change from finance to programme management, as the latter encompasses a broader range of functions that are more closely aligned with daily tasks envisaged to be carried out by the position (i.e. providing administrative support to the intergovernmental and normative processes for the two Protocols supported by the Section). The Committee was further informed that the post was currently encumbered, and that UNODC would implement an administrative swap with regard to the incumbent of the post.

IV.158 The Secretary-General also proposes that one post of Programme Management Assistant (General service (Other level)) be reassigned as an

Administrative Assistant within the Office of the Director of the Division for Operations. The proposed reassignment is related to strengthening capacity in the Office of the Director in the areas of financial management, human resources management and support functions related to compliance with established human resources rules and procedures (*ibid.*). Upon enquiry, the Advisory Committee was informed that the job family of the post would change from programme management to administration, and that the change was related to the evolution of the functions of the post over time. The Committee was informed that the post had been vacant since April 2024, following the retirement of the former incumbent.

Vacant posts

IV.159 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2024, 19 posts (2 P-5, 4 P-4, 7 P-3, 2 P-2, 1 General Service (Principal level) and 3 General Service (Other level)) were vacant, of which 2 (Legal Officer (P-3) and Drug Control and Crime Prevention Officer (P-3)) had been vacant for more than two years. Regarding the long-vacant posts, the Committee was informed, upon enquiry, that as at 31 May 2024, recruitment for the post of Legal Officer (P-3) had been finalized and onboarding initiated, while recruitment for the post of Drug Control and Crime Prevention Officer (P-3) was ongoing, but delayed owing to the liquidity situation. **The Advisory Committee trusts that the vacant posts, including the long-vacant posts, will be filled as soon as possible and that an update on their recruitment status 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 posts vacant for 24 months or longer in chapter I above.

Vacancy rates

IV.160 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 16 (see table IV.17).

Table IV.17
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	98	8.8	9.9	14.2	98	98	82	9.0	16.1	16.7	98	9.0
General Service and related	27	–	6.3	7.4	27	27	24	6.5	11.4	14.8	27	6.5

IV.161 The information provided shows that the average vacancy rate from January to June 2024 and the actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 16.1 per cent and 16.7 per cent, respectively, and a rate of 9.0 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 11.4 per cent and 14.8 per cent, respectively, and a rate of 6.5 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

Special post allowance

IV.162 Upon enquiry, the Advisory Committee was informed that as at 31 May 2024, there were three posts (Crime Prevention and Criminal Justice Officer (P-4), Crime Prevention and Criminal Justice Officer (P-3) and Drug Control and Crime Prevention Officer (P-3)) with incumbents in receipt of special post allowance for more than one year. The Committee further discusses special post allowances in chapter I above.

IV.163 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.164 The proposed non-post resources for 2025 amount to \$3,036,900, reflecting a net decrease of \$464,200 (13.25 per cent) before recosting, compared with the appropriation for 2024. The resource changes relate to the reduction of \$908,600 owing to technical adjustments, offset in part by an increase of \$444,400 owing to new and/or expanded mandates.

General temporary assistance

IV.165 The Secretary-General proposes the continuation of two general temporary assistance positions of one Team Assistant (General Service (Other level)) in the Office of the Secretary of the International Narcotics Control Board and one Team Assistant (General Service (Other level)) in the Narcotics Control and Estimates Section. Supplementary information provided to the Advisory Committee indicates that the two positions would provide support in the coordination and implementation of technical aspects of the Board's communication strategy, the preparation of web- and print-based publications of the Board and web design and maintenance, as well as administrative support in handling the travel of Board members and servicing the Standing Committee on Estimates. The Committee further discusses general temporary assistance in chapter I above.

Consultants

IV.166 The proposed requirements under consultants in the amount of \$276,300 reflect an increase of \$56,000 (25.4 per cent) compared with the appropriation for 2024. Expenditures amounted to \$168,700 for 2023 and \$71,500 as at 30 June 2024, against provisions of \$201,200 for 2023 and \$220,300 for 2024. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 5 per cent (\$13,800) to the proposed requirements under consultants.**

Experts

IV.167 The proposed requirements under experts in the amount \$173,100 remain at the same level as the appropriation for 2024. Expenditures amounted to \$116,100 for 2023 and \$300 as at 30 June 2024, against provisions of \$202,500 for 2023 and \$173,100 for 2024. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 5 per cent (\$8,700) to the proposed requirements under experts.**

IV.168 Subject to its recommendations in paragraphs IV.166 and IV.167 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Equitable geographical representation

IV.169 Upon enquiry, the Advisory Committee was informed that of the 83 staff encumbering posts funded by the regular budget in the Professional and higher categories, as at 31 May 2024, 49 were from Western European and other States, 9 were from African States, 9 were from Asia-Pacific States, 8 were from Eastern European States and 8 were from Latin American and Caribbean States. The Committee was informed that 35 staff members in UNODC will reach mandatory retirement age in the next 10 years, including 14 staff members in the next 5 years. **The Advisory Committee notes the imbalance of geographical representation of staff in UNODC and trusts that efforts will be intensified to achieve a more equitable geographical representation of Member States among the staff of the Office and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

IV.170 Upon enquiry, the Advisory Committee was informed that as at 31 May 2024, of the 106 staff encumbering posts funded by the regular budget, 57 (53.8 per cent) women and 49 (46.2 per cent) were men. In the Professional and higher categories, 41 (or 49.4 per cent) were women and 42 (or 50.6 per cent) were men. The Committee further discusses gender balance in chapter I above.

Proposed organizational structure and post distribution for 2025

IV.171 The Secretary-General proposes an internal realignment of the Research and Trend Analysis Branch, in line with the UNODC Strategy 2021–2025 ([A/79/6 \(Sect. 16\)](#), annex I). It is proposed that: (a) the Programme Development and Management Unit be converted to the Geospatial Analysis and Programme Delivery Section; (b) the Data Development and Dissemination Section be renamed the Data, Analytics and Statistics Section; (c) the Drug Research Section be changed to the Research and Knowledge Production Section; and (d) the Crime Research Section be changed to the Research Innovation and Partnership Section. The Advisory Committee recalls that the Secretary-General implemented changes to the organizational structure and post distribution for 2023 and 2024, also in line with the UNODC Strategy 2021–2025 ([A/78/7](#), para. IV.184, and [A/77/7](#), paras. IV.156–IV.158).

IV.172 With regard to the Programme Development and Management Unit, the Advisory Committee was informed, upon enquiry, that the Unit would be raised to the level of a section; however, there would be no changes to the staffing resources (a total of 14 staff comprising 2 P-3 posts funded through the regular budget and 12 posts funded through extrabudgetary resources, as follows: 1 P-5, 2 P-4, 3 P-3 and 6 General Service (Other level)). The Committee was also informed the Unit would have a broader scope of work, aimed at enhancing the efficiency, flexibility and cross-sectional work of the Branch. The work would include cross-cutting geospatial and mapping functions in addition to managing the human and financial resources of the Branch.

IV.173 **The Advisory Committee notes the number of changes to the organizational structure and post distribution of UNODC in previous years and trusts that due consideration will be given to avoid overlap and duplications of function for any new proposal, while also ensuring the organizational design standards and adherence to the relevant policies, rules and regulations.** The

Committee also trusts that the changes will be independently evaluated for their effectiveness in due course (see also A/78/7, para. IV.184, and A/77/7, para. IV.158).

Extrabudgetary resources

IV.174 For 2025, extrabudgetary resources of UNODC are estimated at \$408,923,800 and would be used mainly to provide for 826 posts (1 D-2, 11 D-1, 35 P-5, 176 P-4, 187 P-3, 39 P-2/1, 10 General Service (Principal level), 192 General Service (Other level), 89 National Professional Officer and 86 Local level), and the non-post component would be used mainly to carry out technical cooperation projects at the request of Member States.

IV.175 With regard to oversight of the extrabudgetary resources, the Advisory Committee was informed that, pursuant to General Assembly resolutions [46/185 C](#) and [61/252](#), section XI, the Commission on Narcotic Drugs and the Commission on Crime Prevention and Criminal Justice have the authority to approve the consolidated budget of the extrabudgetary resources of UNODC. The consolidated budget covers all extrabudgetary resources of UNODC, which are budgeted and accounted for separately under the Fund of the United Nations International Drug Control Programme and the United Nations Crime Prevention and Criminal Justice Fund. The Committee was also informed that the budgets of the programme of the Funds (i.e. general purpose funds) were presented to the Commissions for approval, while the budgets of special purpose funds and the related administrative and programme supports cost budgets were presented to the Commissions for endorsement. The Committee further discusses extrabudgetary resources in chapter I above.

Cost recovery

IV.176 Upon enquiry, the Advisory Committee was informed that the total income from cost-recovery operations of UNODC in 2023 amounted to \$9.1 million. As at 11 April 2024, the total income amounted to \$1.6 million. The Committee was also informed that all the income earned was spendable. The Committee further discusses cost recovery in chapter I above and in its financial performance report on the programme budget for 2023.

Services provided to the United Nations Office on Drugs and Crime by the United Nations Office at Vienna and inter-agency efficiency initiatives

IV.177 The Advisory Committee recalls that it was previously informed that the Division for Management of the United Nations Office at Vienna provided administrative support functions to all UNODC field office locations relating to policy guidance, oversight and risk management. Upon enquiry, the Committee was provided with a list of UNODC field offices as follows: six in Europe and West and Central Asia, five in Africa and the Middle East, four in Latin America and the Caribbean, and two in South Asia, East Asia and the Pacific. The Committee was also informed that 47 per cent of the field offices were located in United Nations common premises, and an additional 16 per cent were partially situated in common premises. Further, two field offices (in Kenya and Viet Nam) were part of the common back office initiative, and an additional field office (in Brazil) was planned to join the initiative in the coming months. The Committee was informed that UNODC collaborates with UNDP and other partners (e.g. WFP, UNICEF, UNOPS) for service provision under the common back offices or local shared services centres model to enhance its operational flexibility and leverage the strengths of partner entities. The Committee further discusses inter-agency efficiency initiatives in chapter I above and the services provided to UNODC by the United Nations Office at Vienna in section 29F below.

Section 17

UN-Women

Regular budget	
Appropriation for 2023	\$10,614,400
Expenditure for 2023	\$10,473,700
Appropriation for 2024	\$10,788,000
Expenditure as at 30 June 2024	\$4,440,188
Proposal for 2025	\$10,976,100
Extrabudgetary resources	
Available for 2023	\$500,000,000
Expenditure for 2023	\$546,103,000
Estimate for 2024	\$515,000,000
Expenditure as at 30 June 2024 ^a	\$235,404,000
Projected for 2025	\$515,000,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	
^a Estimated.	

IV.178 The regular budget resources proposed for section 17 for 2025 amount to \$10,976,100 before recosting, reflecting an increase of \$188,100, or 1.7 per cent, from the appropriation for 2024 (A/79/6 (Sect. 17), table 17.8). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.28. The Advisory Committee further discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

IV.179 The resource changes proposed for 2025 are attributable to: (a) an increase of \$29,500 for new and expanded mandates under subprogramme 2, Policy and programme activities, to submit a new report to the General Assembly at its eightieth session on mainstreaming a gender perspective in the implementation of the 2030 Agenda for Sustainable Development, pursuant to its resolution 78/150; (b) an increase of \$158,600 in non-post resources under subprogramme 1, Intergovernmental support, coordination and strategic partnerships, to effectively support the servicing of the annual sessions of the Commission on the Status of Women (ibid., paras. 17.49 and 17.50)

Table IV.18
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	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)
Proposed for 2025	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		
Estimate for 2024	471	1 ASG, 4 D-2, 20 D-1, 85 P-5, 62 P-4, 48 P-3, 8 P2/1, 46 GS (PL), 121 GS (OL), 76 NPO
Projected for 2025	471	1 ASG, 4 D-2, 20 D-1, 85 P-5, 62 P-4, 48 P-3, 8 P2/1, 46 GS (PL), 121 GS (OL), 76 NPO

^a Positions funded by the institutional budget of UN-Women.

Comments and recommendations on posts

IV.180 The proposed regular budget resources for posts for 2025 amount to \$10,168,900 before recosting, reflecting no changes compared with the appropriation for 2024. The resources would provide for the continuation of 49 posts (37 Professional and higher and 12 General Service (Other level)) (ibid., table 17.8).

Vacant posts

IV.181 The Advisory Committee was informed that, as at 30 June 2024, four regular budget posts were vacant (four 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.182 Upon enquiry, the Advisory Committee was provided with a table showing approved posts and actual average vacancy rates for 2023 and from January to June 2024, as well as the proposed posts and budgeted vacancy rates for 2025 (see table IV.19). The Committee noted that the actual vacancy rates as at 30 June 2024 and the average from January to June 2024 for the General Service and related categories (33.0 per cent and 22.1 per cent, respectively) are higher than the budgeted rates for 2025 (19.9 per cent). The Committee further discusses vacancy rates in chapter I above.

Table IV.19
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	37	2.7	4.5	2.7	37	37	37	4.9	1.9	0.0	37	4.9
General Service and related	12	8.0	12.0	33.3	12	12	8	19.9	22.1	33.0	12	19.9

IV.183 The Advisory Committee recommends the approval of the proposal of the Secretary-General for posts.

Comments and recommendations on non-post resources

IV.184 The proposed requirements for non-post resources for 2025 amount to \$807,200, reflecting an increase of \$188,100, or 30.4 per cent, of the apportionment for 2024, to provide for the costs for official travel, contractual services, general operating expenses and consultants. The increases are due to new and expanded mandates and other changes as outlined in paragraph IV.179 above.

Support for the Commission on the Status of Women

IV.185 The proposed programme budget of the Secretary-General indicates an increase of \$158,600 in non-post resources to effectively support the servicing of the annual sessions of the Commission on the Status of Women. Upon enquiry, the Advisory Committee was informed that the increase in requirements is related to the following: (a) costs for overtime services of the Pass and Identification Unit of the Department of Safety and Security (\$29,400); (b) material costs for United Nations ground passes (\$32,600); (c) conference services (\$30,500); and (d) International Sign interpretation (\$41,100) and consultancy on accessible session documents (\$25,000).

IV.186. The Advisory Committee was further informed that the legislative basis for the provision of sign language services and other accessibility measures can be found in General Assembly resolutions [78/245](#) and [73/287](#).

Other staff costs

IV.187 The proposed provision for 2025 amounts to \$87,000, reflecting an increase of \$29,400, or 51.0 per cent, from the 2024 appropriation level. Upon enquiry, the Advisory Committee was informed that for the annual sessions of the Commission on the Status of Women, the large number of grounds passes to be issued requires additional personnel and overtime by the Department of Safety and Security during the weekend prior to the opening of the annual session of the Commission and during peak days of the session. Based on the actual cost incurred in 2023, a provision of \$29,400 will be required for 2025. Expenditures amounted to \$25,700 in 2023 and \$9,900 as at 30 June 2024, against provisions of \$62,100 for 2023 and \$57,600 for 2024. **Taking into account the lower level of expenditure in 2023 and during the first six months of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$4,400) to the proposed resources under other staff costs.**

Supplies and materials

IV.188 The proposed provision for 2025 amounts to \$6,200, reflecting no change from the 2024 appropriation level. There were no expenditures incurred in 2023, and \$200 as at 30 June 2024, against provisions of \$6,000 for 2023 and \$6,200 for 2024. **The Advisory Committee underscores the need to adhere to budgetary discipline and encourages UN-Women to identify the most efficient use of its limited resources for mandate implementation. Taking into account the lower level of expenditure in 2023 and during the first six months of 2024, the Committee recommends a reduction of 50 per cent (\$3,100) to the proposed resources under other supplies and materials.**

Air travel policy compliance

IV.189 Upon enquiry, the Advisory Committee was informed that the 2023 rate of compliance with the policy of advance purchasing for air travel funded by the regular budget was 44 per cent. The low level of compliance was mainly due to the transition of UN-Women to its new enterprise resource planning system and global travel

solution, which resulted in a learning curve for personnel. The situation is being gradually resolved as more capacity-building offerings are made available to achieve a higher rate of compliance across the organization. According to UN-Women, the percentage of compliance had risen from 31 per cent in 2023 to 41 per cent during the period from January to April 2024, and continues to steadily increase. **The Advisory Committee is of the view that further efforts should be made towards improving compliance with the advance purchase booking policy, and trusts that information thereon will be provided in future programme budgets.** The Committee further discusses compliance with the air travel policy in chapter I above.

IV.190 **Subject to its recommendations in paragraphs IV.187 and IV.188, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Governance and oversight

IV.191 Upon enquiry, the Advisory Committee was informed that in response to the recommendation of the Board of Auditors (see [A/78/5/Add.12](#)) to strengthen the process of assessing private sector partners in pursuit of a more efficient and risk-based approach, a new private sector engagement policy and procedure was promulgated in November 2023. To date, the Private Sector Partnerships Section has conducted three capacity-building webinars covering all aspects of the new policy and procedure, including the revised assessment process for private sector engagements and the newly defined roles and responsibilities at each step. According to UN-Women, the audit recommendations on this subject are presently being assessed by the Board of Auditors for closure and implemented status. **The Advisory Committee trusts that all recommendations of the Board of Auditors will be implemented fully and expeditiously.**

Extrabudgetary resources

IV.192 The estimated extrabudgetary resources for 2025 under section 17, UN-Women, amount to \$515,000,000, reflecting no change compared with the 2024 estimate ([A/79/6 \(Sect. 17\)](#), table 17.11). Upon enquiry, the Advisory Committee was informed that, pursuant to paragraph 75 of General Assembly resolution [64/289](#), extrabudgetary resources (including requirements for posts at the D-1 and higher level) require the approval of the Executive Board. The Committee further discusses the use of extrabudgetary resources and the concurrence for D-1 positions in chapter I.

Equitable geographical representation

IV.193 Upon enquiry, the Advisory Committee was informed that as at 30 April 2024, the staff of UN-Women represented a total of 134 Member States, with 59 Member States not represented. In terms of geographic representation, as at 30 April 2024, the regular budget staff of UN-Women was composed of the following regional groups: Western European and other States, 44.9 per cent; Asia-Pacific States, 20.4 per cent; African States, 18.4 per cent; Latin American and Caribbean States, 6.1 per cent; and Eastern European States, 2.0 per cent. The Committee was further informed that eight staff members of UN-Women were expected to reach the mandatory retirement age in the next 10 years, including five in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff in UN-Women, trusts that efforts will be intensified to achieve a more equitable geographic representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a**

concrete opportunity to this effect. The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

IV.194 The Advisory Committee was further informed that as at 30 April 2024, the gender breakdown was 74 per cent female and 26 per cent male, reflecting a net increase in male staff since 2023 of approximately 1 percentage point. The Committee was informed that UN-Women is committed to implementing the Secretary-General's system-wide strategy on gender parity. UN-Women encourages the inclusion of all team members and stakeholders by building relationships that respect regional and gender balance within UN-Women. **The Advisory Committee notes the importance of ensuring that the perspectives and contributions of women are fully engaged in fulfilling the mandate of UN-Women, and reiterates its encouragement to continue the efforts towards improving the overall gender balance.** The Committee further discusses gender balance in chapter I above.

Cooperation with and support for other United Nations entities

IV.195 Upon enquiry, the Advisory Committee was informed that UN-Women has a seconded gender adviser in the Office of the Special Envoy of the Secretary-General for Syria, as well as a seconded gender adviser in the Peacebuilding Support Office. UN-Women furthermore deploys gender advisers and/or sexual and gender-based violence investigators to every Human Rights Council-mandated investigation. With regard to cooperation with the Special Representatives and Special Advisers, UN-Women works with the United Nations human rights treaty bodies and special procedure mandate holders.

IV.196 The Advisory Committee was further informed that in the context of inter-agency cooperation, the Inter-Agency Network on Women and Gender Equality is the single largest network of gender focal points in the United Nations system, representing over 70 United Nations entities. The Executive Director of UN-Women is the Chair of the Network, which meets annually at an in-person meeting to engage on issues of system-wide relevance to gender equality and the empowerment of women, as well as at virtual intersessional meetings throughout the year.

IV.197 **The Advisory Committee notes the cooperation of UN-Women with the United Nations development system, as well as its continued support for the implementation of mandates of the Security Council and the Human Rights Council, when requested. The Committee reiterates that UN-Women continue to seek out opportunities to improve the levels of effectiveness and efficiency, while avoiding duplication in mandate implementation, and encourages the Secretary-General to continue his efforts towards that end (see also [A/78/7](#), para. IV.204).**

Table IV.20
Section 9, Economic and social affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	77 694.9	80 921.9	85 835.4	41 144.1	86 436.6	601.2	9 859.6	8 177.8	10 849.1	10 708.9	(140.2)	87 554.5	89 099.7	96 684.5	97 145.5	461.0
Other staff costs	1 945.1	1 472.0	3 085.1	802.4	2 516.9	(568.2)	59 620.4	59 182.5	66 137.4	69 970.2	3 832.8	61 565.5	60 654.5	69 222.5	72 487.1	3 264.6
Hospitality	5.3	0.6	5.5	–	5.5	–	7.5	7.7	6.0	7.0	1.0	12.8	8.3	11.5	12.5	1.0
Consultants	708.3	345.0	700.4	24.9	657.0	(43.4)	4 986.2	3 544.8	4 743.1	2 939.4	(1 803.7)	5 694.5	3 889.8	5 443.5	3 596.4	(1 847.1)
Experts	1 255.2	772.2	1 226.5	84.1	1 191.1	(35.4)	61.0	276.8	–	–	–	1 316.2	1 049.0	1 226.5	1 191.1	(35.4)
Travel of representatives	2 344.6	1 633.7	2 412.6	1 221.6	2 412.6	–	1 518.2	34.6	694.2	1 537.2	843.0	3 862.8	1 668.3	3 106.8	3 949.8	843.0
Travel of staff	455.0	608.3	495.2	127.2	492.9	(2.3)	5 137.1	3 919.4	4 794.4	4 502.5	(291.9)	5 592.1	4 527.7	5 289.6	4 995.4	(294.2)
Contractual services	1 579.1	1 701.2	1 777.7	927.6	1 931.0	153.3	3 437.8	3 093.5	3 144.9	2 379.3	(765.6)	5 016.9	4 794.7	4 922.6	4 310.3	(612.3)
General operating expenses	807.8	558.1	761.8	221.5	607.7	(154.1)	3 049.3	2 967.8	3 090.7	3 016.7	(74.0)	3 857.1	3 525.9	3 852.5	3 624.4	(228.1)
Supplies and materials	58.1	2.9	50.3	1.7	47.3	(3.0)	214.8	82.6	198.5	195.9	(2.6)	272.9	85.5	248.8	243.2	(5.6)
Furniture and equipment	189.4	297.2	216.7	51.9	216.7	–	639.2	453.2	250.8	238.1	(12.7)	828.6	750.4	467.5	454.8	(12.7)
Improvement of premises	–	2.1	–	0.1	–	–	–	24.6	–	–	–	–	26.7	–	–	–
Grants and contributions	86.0	86.0	88.5	19.3	88.5	–	8 221.0	13 835.2	10 308.9	6 117.3	(4 191.6)	8 307	13 921.2	10 397.4	6 205.8	(4 191.6)
Other	–	(0.4)	–	–	–	–	–	(16.3)	–	–	–	–	(16.7)	–	–	–
Total	87 128.8	88 400.9	96 655.7	44 626.5	96 603.8	(51.9)	96 752.2	95 584.2	104 218.0	101 612.5	(2 605.5)	183 881	183 985.1	200 873.7	198 216.3	(2 657.4)

Table IV.21

Section 10, Least developed countries, landlocked developing countries and small island developing States: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary						Total					
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)	
Posts	6 708.8	6 234.1	6 873.9	3 361.5	7 943.6	1 069.7	–	–	–	–	–	–	6 708.8	6 234.1	6 873.9	7 943.6	1 069.7	
Other staff costs	860.8	455.2	572.1	329.1	62.4	(509.7)	353.0	232.1	330.0	46.9	540.0	210.0	1 213.8	687.3	902.1	602.4	(299.7)	
Hospitality	0.5	0.2	2.6	–	2.6	–	–	–	25.0	–	–	(25.0)	0.5	0.2	27.6	2.6	(25.0)	
Consultants	160.2	141.4	214.6	21.3	192.7	(21.9)	549.7	244.5	411.8	241.3	413.2	1.4	709.9	385.9	626.4	605.9	(20.5)	
Experts	354.9	322.1	510.9	39.4	560.9	50.0	299.4	–	–	–	–	–	654.3	322.1	510.9	560.9	50.0	
Travel of representatives	–	–	–	–	–	–	–	–	–	56.4	–	–	–	–	–	–	–	
Travel of staff	282.7	249.8	431.3	103.4	481.3	50.0	716.7	363.3	528.5	143.8	447.3	(81.2)	999.4	613.1	959.8	928.6	(31.2)	
Contractual services	192.3	174.4	245.2	87.9	233.6	(11.6)	743.9	256.9	534.8	140.6	102.4	(432.4)	936.2	431.3	780.0	336.0	(444.0)	
General operating expenses	43.3	56.0	26.7	18.9	31.7	5.0	204.3	36.3	51.9	328.8	30.0	(21.9)	247.6	92.3	78.6	61.7	(16.9)	
Supplies and materials	12.3	4.5	28.1	1.5	13.7	(14.4)	–	7.6	30.9	–	5.0	(25.9)	12.3	12.1	59.0	18.7	(40.3)	
Furniture and equipment	18.0	17.9	18.5	13.2	36.0	17.5	2.0	–	35.0	26.9	–	(35.0)	20.0	17.9	53.5	36.0	(17.5)	
Grants and contributions	–	–	–	–	–	–	2 061.8	1 489.8	1 784.3	391.6	915.1	(869.2)	2 061.8	1 489.8	1 784.3	915.1	(869.2)	
Other costs	–	(1.3)	–	–	–	–	–	–	–	–	–	–	–	(1.3)	–	–	–	
Total	8 633.8	7 654.2	8 923.9	3 976.2	9 558.5	634.6	4 930.8	2 630.5	3 732.2	1 376.3	2 453.0	(1 279.2)	13 564.6	10 284.8	12 656.1	12 011.5	(644.6)	

Table IV.22

Section 11, United Nations system support for the African Union's Agenda 2063: The Africa We want: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total			
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	7 339.7	7 515.7	8 253.5	3 958.3	8 395.6	(142.1)	–	–	–	–	–	7 515.7	8 253.5	8 395.6	(142.1)
Other staff costs	154.1	57.9	203.7	17.8	201.3	2.4	307.9	186.8	498.7	353.7	145.0	244.7	702.4	555.0	147.4
Hospitality	1.7	–	1.7	–	1.7	–	–	–	–	–	–	–	1.7	1.7	–
Consultants	157.3	116.1	113.4	10.8	99.3	14.1	–	–	–	–	–	116.1	113.1	99.3	13.8
Experts	369.1	95.4	223.5	50.2	290.8	(67.3)	7.5	–	15.0	15.0	–	95.4	238.5	305.8	(67.3)
Travel of staff	207.7	268.0	192.4	48.9	260.5	(68.1)	12.0	–	30.0	30.0	–	268.0	222.4	290.5	(68.1)
Contractual services	391.9	498.7	556.1	127.1	595.0	(38.9)	159.0	–	147.9	147.9	–	498.7	704.0	742.9	(38.9)
General operating expenses	52.0	39.7	36.0	23.9	36.0	–	54.1	–	34.0	34.0	–	39.7	70.0	70.0	–
Supplies and materials	7.2	–	4.9	–	4.3	0.6	–	–	–	–	–	–	4.9	4.3	0.6
Furniture and equipment	14.5	35.5	17.0	1.2	28.6	(11.6)	14.2	–	30.4	30.4	–	35.5	47.4	59.0	(11.6)
Grants and contributions	–	67.0	10.3	1.7	322.6	(312.3)	–	–	–	–	–	67.0	10.3	322.6	(312.3)
Total	8 695.2	8 694.0	9 612.5	4 239.8	10 235.7	(623.2)	554.7	186.8	756.0	611.0	145.0	8 880.8	10 368.2	10 846.7	(478.5)

Table IV.23

Section 12, Trade and development: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	71 472.4	71 640.1	75 250.5	34 917.8	75 048.0	(202.5)	3 106.0	3 045.3	3 045.3	3 045.3	–	74 578.4	74 685.4	78 295.8	78 093.3	(202.5)
Other staff costs	1 560.6	1 104.1	1 865.2	1 003.3	1 865.2	–	26 294.9	30 248.2	30 248.2	30 248.2	–	27 855.5	31 352.3	32 113.4	32 113.4	–
Hospitality	9.5	6.9	9.8	–	9.8	–	9.2	5.0	5.0	5.0	–	18.7	11.9	14.8	14.8	–
Consultants	1 076.2	977.4	1 112.7	211.8	1 112.7	–	6 672.1	6 226.7	6 226.7	6 226.7	–	7 748.3	7 204.1	7 339.4	7 339.4	–
Experts	387.7	103.9	399.0	3.7	399.0	–	127.8	305.4	305.4	305.4	–	515.5	409.3	704.4	704.4	–
Travel of representatives	201.3	131.8	207.1	55.7	207.1	–	211.4	89.8	89.8	89.8	–	412.7	221.6	296.9	296.9	–
Travel of staff	1 028.6	806.7	1 058.5	189.0	1 058.5	–	2 567.0	3 318.9	3 318.9	3 318.9	–	3 595.6	4 125.6	4 377.4	4 377.4	–
Contractual services	926.1	1 226.4	957.5	799.5	957.5	–	4 190.9	4 848.0	4 848.0	4 848.0	–	5 117.0	6 074.4	5 805.5	5 805.5	–
General operating expenses	2 075.3	1 964.4	2 112.2	171.2	2 231.8	119.6	2 558.2	2 961.5	2 961.5	2 961.5	–	4 633.5	4 925.9	5 073.7	5 193.3	119.6
Supplies and materials	253.7	70.1	223.1	28.6	223.1	–	76.6	34.5	34.5	34.5	–	330.3	104.6	257.6	257.6	–
Furniture and equipment	380.9	314.8	393.8	126.1	393.8	–	1 109.1	172.3	172.3	172.3	–	1 490.0	487.1	566.1	566.1	–
Grants and contributions	–	16.7	–	14.9	–	–	7 118.3	10 070.4	10 070.4	10 070.4	–	7 118.3	10 087.1	10 070.4	10 070.4	–
Other	–	15.1	–	–	–	–	–	–	–	–	–	–	15.1	–	–	–
Total	79 372.3	78 378.6	83 589.4	37 521.7	83 506.5	(82.9)	54 041.5	61 326.0	61 326.0	61 326.0	–	133 413.8	139 704.6	144 915.4	144 832.5	(82.9)

Table IV.24

Section 13, International Trade Centre: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	29 780.0	28 575.7	29 893.9	13,748.6	29 893.9	–	29 310.6	31 991.1	29 218.3	29 218.3	–	59 090.6	60 566.80	59 112.2	59 112.2	–
Other staff costs	514.7	491.3	514.7	87.9	514.7	–	1 089.8	1 310.6	1 197.0	1 197.0	–	1 604.5	1 801.9	1 711.7	1 711.7	–
Hospitality	9.5	5.3	9.5	5.6	9.5	–	2.6	0.6	0.5	0.5	–	12.1	5.9	10.0	10.0	–
Consultants	699.3	679.4	699.3	339.0	699.3	–	26 532.8	27 733.5	25 329.7	25 329.7	–	27 232.1	28 412.9	26 029.0	26 029.0	–
Travel of representatives	–	–	–	–	–	–	1 158.7	1 068.4	975.8	975.8	–	1 158.7	1 068.4	975.8	975.8	–
Travel of staff	226.1	206.7	226.1	98.1	226.1	–	2 912.5	4 445.7	4 060.4	4 060.4	–	3 138.6	4 652.4	4 286.5	4 286.5	–
Contractual services	1 277.2	1 077.5	1 202.2	480.2	1 202.2	–	6 361.5	5 659.1	5 168.6	5 168.6	–	7 638.7	6 736.6	6 370.8	6 370.8	–
General operating expenses	2 705.8	2 749.4	2 705.8	2,287.1	2 705.8	–	6 692.3	7 260.8	6 631.5	6 631.5	–	9 398.1	10 010.2	9 337.3	9 337.3	–
Supplies and materials	441.8	390.3	441.8	271.6	441.8	–	225.2	254.1	232.1	232.1	–	667.0	644.4	673.9	673.9	–
Furniture and equipment	598.5	409.6	598.5	507.3	598.5	–	2 093.8	1 997.2	1 824.1	1 824.1	–	2 692.3	2 406.8	2 422.6	2 422.6	–
Grants and contributions	1 683.6	1 671.0	1 758.6	1,141.9	1 758.6	–	20 919.6	18 884.2	17 247.4	17 247.4	–	22 603.2	20 555.2	19 006.0	19 006.0	–
Improvement of premises	–	–	–	–	–	–	56.6	80.6	73.6	73.6	–	56.6	80.6	73.6	73.6	–
Total	37 936.5	36 256.2	38 050.4	18,967.4	38 050.4	–	97 356.0	100 685.8	91 959.0	91 959.0	–	135 292.5	136 942.0	130 009.4	130 009.4	–

Table IV.25

Section 14, Environment: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– April)	2025 estimate	Variance (2024– 2025)	2023 estimates	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimates	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	19 341.3	19 372.6	19 786.4	9 481.0	19 890.5	104.1	119 458.3	139 820.4	119 420.6	119 391.2	29.4	138 799.6	159 193.0	139 207.0	139 281.7	74.7
Other staff costs	30.5	23.8	232.9	21.3	232.9	–	17 623.0	7 981.0	17 623.0	17 623.0	–	17 653.5	8 004.8	17 855.9	17 855.9	–
Hospitality	0.4	–	19.9	–	19.9	–	–	(1.0)	–	–	–	0.4	(1.0)	19.9	19.9	–
Consultants	342.4	306.7	398.3	42.3	398.3	–	30 565.0	68 868.0	30 554.6	30 554.6	–	30 907.4	69 174.7	30 952.9	30 952.9	–
Travel of representatives	79.5	64.5	81.8	31.9	81.8	–	–	60.8	–	–	–	79.5	125.3	81.8	81.8	–
Travel of staff	172.3	158.9	177.1	–	177.1	–	21 968.0	20 594.8	21 971.6	21 971.6	–	22 140.3	20 753.7	22 148.7	22 148.7	–
Contractual services	235.8	78.6	259.9	191.3	259.9	–	9 391.0	14 662.2	9 418.1	9 418.1	–	9 626.8	14 740.8	9 678.0	9 678.0	–
General operating expenses	413.4	385.7	604.3	227.0	604.3	–	14 798.0	21 174.2	14 785.1	14 785.1	–	15 211.4	21 559.9	15 389.4	15 389.4	–
Supplies and materials	19.4	11.3	19.7	–	19.7	–	172.2	258.9	172.8	172.8	–	191.6	270.2	192.5	192.5	–
Furniture and equipment	23.1	22.0	23.6	–	23.6	–	1 253.0	2 678.0	1 254.9	1 254.9	–	1 276.1	2 700.0	1 278.5	1 278.5	–
Grants and contributions	375.5	435.1	386.3	144.9	386.3	–	198 031.5	311 689.3	198 008.9	198 008.9	–	198 407.0	312 124.4	198 395.2	198 395.2	–
Improvement of premises	–	–	–	30.2	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	0.5	–	–	–	–	–	(25.8)	–	–	–	–	(25.3)	–	–	–
Total	21 033.6	20 859.7	21 990.2	10 169.9	22 094.3	104.1	413 260.0	587 760.8	413 209.6	413 180.2	29.4	434 293.6	608 620.5	435 199.8	435 274.5	74.7

Table IV.26
Section 15, Human settlements: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	11 896.4	11 292.7	11 511.8	5 693.9	11 511.8	–	9 039.2	3 454.8	9 983.9	9 983.9	–	20 935.6	14 747.5	21 495.7	21 495.7	–
Other staff costs	331.8	102.8	396.2	25.3	396.2	–	45 448.4	52 397.6	49 425.0	48 813.5	(611.5)	45 780.2	52 500.4	49 821.2	49 209.7	(611.5)
Hospitality	3.3	–	3.3	–	3.3	–	177.3	–	–	–	–	180.6	–	3.3	3.3	–
Consultants	181.0	168.1	139.4	–	179.4	40.0	789.5	15.0	199.6	199.6	–	970.5	183.1	339.0	379.0	40.0
Experts	64.9	–	76.1	–	98.9	22.8	96.0	–	–	–	–	160.9	–	76.1	98.9	22.8
Travel of representatives	–	–	11.6	–	11.6	–	5.1	–	–	–	–	5.1	–	11.6	11.6	–
Travel of staff	108.0	137.3	122.1	6.7	122.1	–	1 501.9	7 260.8	7 117.8	7 117.2	(0.6)	1 609.9	7 398.1	7 239.9	7 239.3	(0.6)
Contractual services	457.1	108.0	417.7	69.7	417.7	–	26 037.8	37 338.1	32 153.9	28 140.0	(4 013.9)	26 494.9	37 446.1	32 571.6	28 557.7	(4 013.9)
General operating expenses	242.0	495.9	239.3	231.9	239.3	–	13 324.7	46 545.8	11 808.6	11 283.6	(525.0)	13 566.7	47 041.7	12 047.9	11 522.9	(525.0)
Supplies and materials	19.0	4.8	19.0	1.2	19.0	–	1 147.5	2 309.7	2 140.3	1 938.5	(201.8)	1 166.5	2 314.5	2 159.3	1 957.5	(201.8)
Furniture and equipment	81.6	55.9	81.9	1.3	81.9	–	1 944.0	4 186.1	3 852.0	3 528.7	(323.3)	2 025.6	4 242.0	3 933.9	3 610.6	(323.3)
Grants and contributions	–	–	–	–	–	–	–	15 207.4	51 251.6	51 148.1	(103.5)	–	15 207.4	51 251.6	51 148.1	(103.5)
Other	–	–	–	–	–	–	49 326.2	–	–	–	–	49 326.2	–	–	–	–
Total	13 385.1	12 365.5	13 018.4	6 030.0	13 081.2	62.8	148 837.6	168 715.3	167 932.7	162 153.1	(5 779.6)	162 222.7	181 080.8	180 951.1	175 234.3	(5 716.8)

Table IV.27

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)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 actual	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	19 706.1	19 455.4	20 831.2	10 106.1	20 831.2	–	151 693.2	40 568.7	163 826.8	165 575.6	1 748.8	171 399.3	167 069.9	184 658.0	186 406.8	(1 748.8)
Other staff costs	958.0	914.9	997.3	398.3	335.3	(662.0)	1 244.6	92 794.8	1 249.4	1 277.9	28.5	2 202.6	9 020.2	2 246.7	1 613.2	(633.5)
Hospitality	1.3	2.4	1.3	–	1.3	–	3.3	–	8.0	8.0	–	4.6	1.1	9.3	9.3	–
Consultants	201.2	168.7	220.3	71.5	276.3	56.0	20 687.6	64 747.0	32 094.2	31 839.0	(255.2)	20 888.8	31 493.8	32 314.5	32 115.3	(199.2)
Experts	202.5	116.1	173.1	0.3	173.1	–	–	–	–	–	–	202.5	53.6	173.1	173.1	–
Travel of representatives	815.3	622.4	838.9	187.7	1 038.2	199.3	–	–	–	–	–	815.3	524.6	838.9	1 038.2	199.3
Travel of staff	297.2	277.8	331.8	175.0	287.1	(44.7)	35 427.3	26 243.8	49 697.5	49 809.7	112.2	35 724.5	47 280.9	50 029.3	50 096.8	67.5
Contractual services	614.8	654.2	594.4	63.2	589.3	(5.1)	46 365.2	38 469.4	44 452.2	44 361.8	(90.4)	46 980.0	35 134.7	45 046.6	44 951.1	(95.5)
General operating expenses	113.1	146.6	116.2	934.0	121.1	4.9	37 181.2	49 149.4	54 131.9	53 369.6	(762.3)	37 294.3	43 869.0	54 248.1	53 490.7	(757.4)
Supplies and materials	81.3	78.5	84.0	16.6	84.0	–	5 723.3	2 939.5	8 217.2	8 323.1	105.9	5 804.6	2 023.5	8 301.2	8 407.1	105.9
Furniture and equipment	119.7	168.2	143.8	1.1	131.2	(12.6)	21 649.3	17 802.7	17 805.1	18 072.6	267.5	21 769.0	13 049.6	17 948.9	18 203.8	254.9
Grants and contributions	–	6.6	–	(1.0)	–	–	48 875.6	72 716.9	36 591.4	36 286.5	(304.9)	48 875.6	28 878.3	36 591.4	36 286.5	(304.9)
Other	–	7.7	–	–	–	–	–	933.9	–	–	–	–	–	–	–	–
Total	23 110.5	22 619.6	24 332.3	11 952.8	23 868.1	(464.2)	368 850.6	406 366.1	408 073.7	408 923.8	850.1	391 961.1	378 399.3	432 406.0	432 791.9	385.9

Table IV.28

Section 17, UN-Women: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Total			
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	10 002.9	9 862.2	10 168.9	3 988.6	10 168.9	–	186 163.0	148 599.4	148 599.4	–	196 025.2	158 768.3	158 768.3	–
Other staff costs	62.1	25.7	57.6	9.9	87.0	29.4	–	–	–	–	25.7	57.6	87.0	29.4
Hospitality	0.5	–	0.5	–	0.5	–	–	–	–	–	–	0.5	0.5	–
Consultants	40.2	28.6	41.4	32.5	95.9	54.5	–	–	–	–	28.6	41.4	95.9	54.5
Experts	121.8	159.6	125.3	100.9	125.3	–	–	–	–	–	159.6	125.3	125.3	–
Travel of representatives	124.4	69.5	127.3	84.1	127.3	–	–	–	–	–	69.5	127.3	127.3	–
Travel of staff	25.0	11.2	25.7	–	25.7	–	39 393.0	36 095.8	36 095.8	–	39 404.2	36 121.5	36 121.5	–
Contractual services	–	198.6	76.2	104.6	180.4	104.2	156 361.0	197 698.3	197 698.3	–	156 559.6	197 774.5	197 878.7	104.2
General operating expenses	157.5	118.3	158.9	119.4	158.9	–	112 766.0	87 145.1	87 145.1	–	112 884.3	87 304.0	87 304.0	–
Supplies and materials	6.0	–	6.2	0.2	6.2	–	23 924.0	19 097.9	19 097.9	–	23 924.0	19 104.1	19 104.1	–
Grants and contributions	–	–	–	–	–	–	19 727.0	17 176.6	17 176.6	–	19 727.0	17 176.6	17 176.6	–
Other	–	–	–	–	–	–	7 769.0	9 186.7	9 186.7	–	7 769.0	9 186.7	9 186.7	–
Total	1 614.4	10 473.7	10 788.0	4 440.2	10 976.1	188.1	546 103.0	515 000.0	515 000.0	–	556 576.7	525 788.0	525 976.1	188.1

Part V Regional cooperation for development

Section 18 Economic and social development in Africa

Section 18A Economic Commission for Africa

Regular budget	
Appropriation for 2023	\$87,179,500
Expenditure for 2023	\$88,932,300
Appropriation for 2024	\$94,700,000
Expenditure as at 30 June 2024	\$42,733,300
Proposed for 2025	\$93,572,400
Extrabudgetary resources	
Available for 2023	\$22,492,100
Expenditure for 2023	\$23,962,400
Estimate for 2024	\$27,013,900
Expenditure as at 30 June 2024	\$9,972,300
Projected for 2025	\$22,233,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

V.1 The regular budget resources proposed by the Secretary-General for section 18A for 2025 amount to \$93,572,400 before recosting, reflecting a decrease of \$1,127,600, or 1.2 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 18), tables 18.33 and 18.36 (1)). The Advisory Committee further discusses recosting in chapter I above as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

V.2 The proposed decrease before recosting under section 18 relates primarily to technical adjustments under programme support, reflecting the removal of non-recurrent requirements approved by the General Assembly in its resolution 78/253 for the renovation of Africa Hall, to be reflected in the construction-related report of the Secretary-General during the main part of the seventy-ninth session of the Assembly; in addition, a cost-neutral redeployment of post and non-post resources is proposed under other changes, reflecting the proposed programmatic realignment of the Commission. The Secretary-General includes further details of the related changes in paragraphs 18.182 and 18.183, as well as annexes I and II, of his report. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.16.

Table V.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024 ^a	534	1 USG, 2 D-2, 15 D-1, 43 P-5, 69 P-4, 76 P-3, 27 P-2/1, 17 NPO and 284 LL
Proposed for 2025 ^a	534	1 USG, 2 D-2, 15 D-1, 43 P-5, 69 P-4, 76 P-3, 27 P-2/1, 17 NPO and 284 LL
Redeployment	–	1 P-5, 1 P-4 and 1 P-3 from current subprogramme 3 to subprogramme 1 1 P-5, 1 P-4, 1 P-3 and 1 LL from current subprogramme 3 to new subprogramme 5 1 D-1, 2 P-5, 2 P-4, 1 P-3 and 5 LL from current subprogramme 3 to the new subprogramme 3 1 P-5, 2 P-4 and 3 LL from current subprogramme 5 to new subprogramme 3 1 D-1, 2 P-5, 3 P-4, 2 P-3, 1 P-2 and 5 LL from current subprogramme 5 to the new subprogramme 5
Extrabudgetary		
Estimate for 2024	63	1 D-1, 3 P-5, 2 P-4, 5 P-3, 43 LL, 9 NPO
Projected for 2025	68	1 D-1, 2 P-5, 2 P-4, 4 P-3, 49 LL, 10 NPO

^a Includes two temporary posts (1 P-3 and 1 National Professional Officer).

Comments and recommendations on posts

V.3 The regular budget resources for posts proposed for 2025 amount to \$62,106,500, representing no change compared with the appropriation for 2024 (ibid., table 18.47). The resources would provide for the continuation of 534 posts and would take into account the changes proposed to the programmatic structure, comprising post redeployments with a net zero effect on the overall staffing complement (ibid., paras. 18.195–18.200). Upon enquiry, the Advisory Committee was informed that the structural reconfiguration of ECA concerns realigning existing resources to priority areas through: (a) cross-functional teams tackling multiple priorities; (b) systematic collaboration of different departments; (c) reallocation of resources through the identification of non-critical tasks; and (d) implementation of lean management techniques. **The Advisory Committee acknowledges the proposed structural realignment of the Commission, which is being put forward within existing resources.**

V.4 Upon enquiry, the Advisory Committee was informed that the entire staffing complement of the Commission's 534 regular budget-funded posts should be considered as posts involving work on data analysis and data management and that no centralized data-centred hub exists, as data collection needs differ from one subprogramme to another. The Committee makes further observations on data analysis and data management in chapter I above.

Vacant posts

V.5 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 65 posts were vacant (2 D-1, 9 P-5, 8 P-4, 12 P-3, 5 P-2, 1 National Professional Officer and 28 Local level) and that 3 posts (1 P-5, 1 P-4 and 1 Local level) had been vacant for more than two years. **The Advisory Committee expresses its concern with the high number of vacant posts and trusts that the Commission will intensify its efforts to fill all vacant posts expeditiously and will provide an update on the recruitment status of all vacant posts 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

V.6 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 18 (see table V.2).

Table V.2
Number of posts and vacancy rates, 2023–2025

Category	2023				Proposed posts	2024				2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher ^a	237	18.8	15.6	15.6	237	237	201	13.9	15.6	15.2	237	13.9
General Service and related ^a	303	8.7	10.0	10.4	303	303	274	9.0	10.3	9.6	303	9.0

^a Includes posts related to section 18, comprising sections 18A and 18B.

V.7 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 15.6 per cent and 15.2 per cent, respectively, and that a rate of 13.9 per cent is proposed for 2025, while for the General Service and related categories the rates were, respectively, 10.3 and 9.6 per cent, and a rate of 9.0 per cent is proposed for 2025. The Advisory further discusses vacancy rates in chapter I above.

Special post allowance

V.8 The Advisory Committee notes from the information provided to it that, as at 30 June 2024, ECA had two vacant posts encumbered through the granting of special post allowance to the temporary incumbent for more than one year, namely, one Librarian (P-4) and one Economic Affairs Officer (P-3). Regarding the former, the Committee was informed, upon enquiry, that a candidate had been selected and that the job opening had been on hold owing to hiring restrictions, with the recipient receiving the allowance for nearly two years so as to ensure that ECA has the adequate knowledge management process and information to advance the ECA mandate through publications and other related tasks. Regarding the Economic Affairs Officer, the Committee was informed that there is a lien against the post and that the recipient supports the African Trade Policy Centre, which has a total professional staff of seven posts: 1 D-1 and 2 P-3 financed through extrabudgetary funding, and 1 P-4, 2 P-3 and 1 P-2 financed by the regular budget. The Centre is currently operating below capacity with two vacant regular budget posts (1 P-3 and 1 P-2), thereby creating an increased and unsustainable workload for the Centre's staff in delivering effectively on trade-related issues, especially in the ongoing implementation of the African Continental Free Trade Area agreement.

V.9 The Advisory Committee recalls that a special post allowance may be granted against a temporarily vacant post for an initial period of one year, and extended for a total period of up to two years upon certification of satisfactory performance and without reference to the special post allowance panel (ST/SGB/2023/1/Rev.1, rule 3.10, and ST/AI/1999/17, paras. 7.2 and 7.3). **The Advisory Committee reiterates its concern regarding cases of temporary assignments of staff members**

to higher-level positions for lengthy periods (A/78/7, para. V.8), notes that one temporary assignment is nearing the two-year mark and trusts that further justifications will be provided to the General Assembly at the time of its consideration of the present report and in the next proposed programme budget. The Committee further discusses special post allowances in chapter I above.

V.10 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.11 The proposed requirements for non-post resources for 2025 amount to \$31,465,900, reflecting a decrease of \$1,127,600, or 3.5 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 18), table 18.38). As indicated in table 18.33 and paragraph 18.182 of the report of the Secretary-General, the decrease reflects technical adjustments under the grants and contributions budget class owing to the removal of non-recurrent requirements approved by the General Assembly in its resolution 78/253 for the renovation of Africa Hall, to be reflected in the construction-related report of the Secretary-General during the main part of the seventy-ninth session of the Assembly.

Other staff costs

V.12 Upon enquiry, the Advisory Committee was provided with additional information in respect of general temporary assistance positions. The Committee was informed that ECA plans to eventually regularize long-standing positions funded by general temporary assistance when the budgetary opportunity arises, preferably in a cost-neutral manner, and will examine the related options in the context of its upcoming spending review. The Committee also notes that seven general temporary assistance positions (1 P-3 and 6 Local level) were erroneously excluded from the proposed programme budget for 2024 and are now included in the proposal for 2025. The Committee further notes that ECA does not resort to the use of general temporary assistance positions to cover requirements for maternity and sick leave as the Commission strives to use individual contractors for timelier provision of support.

Consultants

V.13 The Advisory Committee was informed, upon enquiry, that consultants hired by ECA were predominantly international (75 per cent) at its headquarters location in Addis Ababa, while national consultants were hired exclusively at the subregional offices in Niamey, Rabat and Yaoundé. Upon further enquiry, the Committee was informed that international consultants hired at ECA headquarters originated mostly from the African region. **The Advisory Committee recalls its earlier recommendations (A/78/7, para. V.11, and A/77/7, para. V.13) and trusts that detailed information on the specific efforts undertaken by the Commission to reduce reliance on consultants whenever possible in favour of using in-house capacity shall be clearly indicated in the next proposed programme budget submission.**

Travel of staff

V.14 The proposed provision for travel of staff for 2025 amounts to \$1,467,100, representing an increase of \$81,900, or 5.8 per cent, compared with the resources approved for 2024. Expenditure in 2023 amounted to \$1,688,200 against the appropriation of \$1,338,600 and was \$736,300 as at 30 June 2024 against the appropriation of \$1,385,200. From the supplementary information provided to it, the Advisory Committee notes that the bulk of the proposed increase related to travel

budgeted for subregional activities in North Africa, West Africa and East Africa under subprogramme 7, and includes, inter alia, resources for data collection and the dissemination of policy dialogue products. The Committee was also informed, upon enquiry, that the low compliance of ECA with the advance purchase of air tickets policy (ST/AI/2013/3/Rev.1, para. 3.3) was due to late event planning and budgetary issues and that the Commission is tackling the problem by urging timely travel planning and reducing travel-related work processes. **The Advisory Committee encourages the Commission to seek further efficiencies in travel-related work processes, including through the use of videoconferencing technology, and accordingly recommends a reduction of 3 per cent (\$44,000) to the proposed provision for travel of staff.** The Committee further discusses compliance with the advance purchase of air tickets policy in chapter I above.

Supplies and materials

V.15 The proposed provision for supplies and materials for 2025 amounts to \$979,500, representing a decrease of \$1,900, or 0.2 per cent, compared with the resources approved for 2024. Expenditure in 2023 amounted to \$569,700 against the appropriation of \$1,270,800 and was \$182,500 as at 30 June 2024 against the appropriation of \$981,400. **Taking into account the lower expenditure for 2023 and the first six months of 2024, the Advisory Committee recommends a reduction of 10 per cent (\$98,000) to the proposed provision for supplies and materials for 2025.**

V.16 **Subject to its recommendations in paragraphs V.14 and V.15 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Equitable geographical representation

V.17 As at 30 June 2024, of the incumbents of 191 geographical posts in the Professional and higher categories, 18 (9.4 per cent) originated from Asia-Pacific States, 40 (20.9 per cent) from Western European and other States, 3 (1.6 per cent) from Eastern European States, 5 (2.6 per cent) from Latin American and Caribbean States and 124 (64.9 per cent) from African States. One staff member was not affiliated with the above regional groups.

V.18 The Advisory Committee was also provided with information on the nationalities of the incumbents of the posts and notes that, within the regional groupings, a large number of Member States are overrepresented. Upon enquiry, the Committee was informed that ECA is making outreach efforts with the Office of Human Resources and through virtual career fairs to improve representation, including by listing unrepresented and underrepresented countries in job vacancy announcements. The Committee was further informed that 164 staff members at ECA will reach their mandatory retirement age in the next 10 years, including 68 staff members in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff at ECA and trusts that efforts will be made to achieve, on as wide a basis as possible, a more equitable geographical representation of Member States among the Commission's staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

V.19 As at 30 June 2024, 51.0 per cent of ECA staff in the Professional and higher categories were women and 49.0 per cent were men. The Advisory Committee recalls (A/78/7, para. V.4), and was again informed, upon enquiry, that ECA continues to apply an entity-level gender parity strategy whereby a job opening for international positions may be readvertised if fewer than 30 per cent of applicants are female. The Committee further discusses gender balance in chapter I above.

Cost recovery

V.20 Upon enquiry, the Advisory Committee was informed that ECA provides administrative services, including conference and meetings services, ICT support, rental of premises, protocol, publications and language training, to the United Nations and other entities and recovers the cost, which is reported under income sections 2 and 3 of the programme budget. The Committee was informed that, for the period from January to May 2024, ECA cost recovery income amounted to \$1.38 million, which largely relates to spendable cost recovery revenue. The Committee was further informed that non-spendable cost recovery revenue is returned to Member States at the end of the year. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include the budgetary assumptions for, as well as the projected amounts and intended uses of, cost recovery revenue in the next proposed programme budget submission.** The Committee further discusses cost recovery in chapter I above.

Support to member States

V.21 The Advisory Committee was informed, upon enquiry, that, over the past five years, ECA has launched key initiatives in support of member States, including on the promotion of clean energy, climate action and policy coherence among member States, such as the Sustainable Development Goal 7 initiative for Africa and capacity-building programmes to develop a crop suitability tool. ECA has also enhanced regulatory frameworks and supported infrastructure financing and tax administration improvements. The Committee was also informed that ECA is developing regional carbon markets for the Congo basin, African island States and the Sahel region. In implementing the African Continental Free Trade Area agreement, the Committee was informed that ECA has worked to harmonize trade norms and provided assistance on policy reforms to 35 countries in developing national strategies to maximize benefits from intra-Africa trade and industrialization by leveraging their comparative advantages. **The Advisory Committee trusts that ECA will continue to enhance the support provided to Member States in Africa, in particular the least developed countries, landlocked developing countries and small island developing States, and that the dollar value of support provided will be included in the next proposed programme budget submission.**

Cooperation with United Nations entities

V.22 The Advisory Committee was informed, upon enquiry, that ECA cooperates with over 30 United Nations system entities in providing over 80 administrative and other services (see para. V.20 above). With regard to the resident coordinator system, the Commission's coordination is achieved through the regional collaborative platform and its opportunity and issue-based coalitions. The regional collaborative platform brings together country-level support for regional coordinators and United Nations country teams, whose requests for technical advisory services it receives through the Development Coordination Office in Africa. With regard to cooperation with the United Nations information system, the Committee was informed that ECA

provides support for events in and outside of Addis Ababa, including United Nations Day events. The Committee notes that ECA also collaborates with the Development Coordination Office on promotional activities and is reviewing further opportunities for engagement with the Office in this regard. The Committee further discusses global communications in chapter II, section 28, Global communications.

Section 18B Regional Commissions New York Office

Regular budget	
Appropriation for 2023	\$940,300
Expenditure for 2023	\$737,900
Appropriation for 2024	\$778,600
Expenditure as at 30 June 2024	\$646,100
Proposed for 2025	\$778,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

V.23 The regular budget resources proposed by the Secretary-General for section 18B for 2025 amount to \$778,600, reflecting no change compared with the appropriation for 2024. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.17.

Table V.3
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	6	1 D-2, 1 P-5, 1 P-4, 1 P-3 and 2 GS (OL)
Proposed for 2025	6	1 D-2, 1 P-5, 1 P-4, 1 P-3 and 2 GS (OL)

V.24 The regular budget resources for posts proposed for 2025 amount to \$712,700, representing no change compared with the appropriation for 2024, and would provide for six posts (four in the Professional and higher categories and two in the General Services and related categories). The proposed level of non-post resources amounts to \$65,900 and reflects no change compared with 2024 ([A/79/6 \(Sect. 18\)](#), table 18.61).

V.25 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, the Office had one vacant post of Programme Management Officer (P-3).

V.26 The Advisory Committee trusts that an update on the status of recruitment of the vacant post will be provided to the General Assembly at the time of its consideration of the present report, and recommends the approval of the proposals of the Secretary-General for post and non-post resources.

Other matters*Fellowship programme*

V.27 Upon enquiry, the Advisory Committee was provided with the following table providing details of the fellowship programme at ECA.

Table V.4
Fellowship programme at ECA

<i>Cohort</i>	<i>Start date</i>	<i>Duration</i>	<i>Budget (United States dollars)</i>	<i>Stipend amount per fellow (United States dollars)</i>	<i>Number of applicants</i>	<i>Number of persons trained</i>	<i>Number of graduates who have returned to their countries with knowledge gained</i>	<i>Current funding source</i>	<i>Number of donors that have contributed to the programme</i>
1	27 September 2017	12 months	1 839 500	4 000	647	32	32	Regular programme of technical cooperation	–
2	1 August 2019	18 months	1 296 000	3 000	2 254	20	20	Regular programme of technical cooperation	–
3	5 December 2021	12 months	1 497 500	3 000	2 565	33	33	Regular programme of technical cooperation	–
4	7 August 2023	12 months	936 000	3 000	4 000	20	Cohort still in progress	Regular programme of technical cooperation	–
5	To be determined	24 months	2 945 500	3 000	To be determined	33	Projection for next cohort	Regular programme of technical cooperation	Efforts in progress to secure donor funding

V.28 With the implementation of the fellowship programme at ECA, as well as at the Office of the Special Adviser on Africa, the Advisory Committee had enquired with ESCWA as to the possibility of establishing a similar programme for its region. The Committee was informed that ESCWA would welcome the allocation of any resources for the fellowship programme, which would focus on the ESCWA mandate in a number of areas, such as climate, energy, the Sustainable Development Goals and AI. It was indicated to the Committee that, in the absence of regular budget funding, the fellowship programme would depend on funding from external sources and that ESCWA is planning to seek donor funding accordingly. The Committee notes in this regard that ECA is using resources under the regular programme of technical cooperation to fund the programme, while the Office of the Special Adviser on Africa (see chap. II, sect. 11, United Nations support for the New Partnership for Africa's Development) does not rely on such funding.

V.29 The Advisory Committee sees merit in the establishment of a standardized fellowship programme across all the regional commissions to support capacity-building for Member States, especially the least developed countries, landlocked developing countries and small island developing States. The Committee therefore recommends that the General Assembly request the Secretary-General to explore the related options and present a business case for establishing such a harmonized fellowship programme, in line with existing regulations, rules and practices, as appropriate, across all the regional commissions as part of the proposed programme budget for 2026.

Section 19

Economic and social development in Asia and the Pacific

Regular budget	
Appropriation for 2023	\$55,138,700
Expenditure for 2023	\$53,542,700
Appropriation for 2024	\$56,817,100
Expenditure as at 30 June 2024	\$26,351,600
Proposal for 2025	\$56,563,500
Extrabudgetary resources	
Available for 2023	\$24,923,900
Expenditure for 2023	\$26,612,000
Estimate for 2024	\$30,172,800
Expenditure as at 30 June 2024	\$13,063,900
Projected for 2025	\$23,130,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

V.30 The regular budget resources requested by the Secretary-General for section 19 for 2025 amount to \$56,563,500 before recosting, reflecting a decrease of \$253,600, or 0.4 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 19), tables 19.57 and 19.60 (1)). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.18. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

V.31 The proposed decrease before recosting under section 19 relates to the removal of non-recurrent requirements of \$253,600 approved by the General Assembly for 2024 in its resolution 78/253, on the seismic mitigation retrofit and life-cycle replacements project at ESCAP in Bangkok, to be reflected in the related report of the Secretary-General during the main part of the seventy-ninth session of the Assembly; offset in part by an increase of \$79,200 under programme support relating to a 50 per cent vacancy rate for the P-3 post established in 2024 pursuant to Assembly resolution 78/252, and an equal decrease under executive direction and management, various subprogrammes and programme support (A/79/6 (Sect. 19), para. 19.212).

Table V.5
Staffing resources

(Number of posts)

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 53 P-3, 33 P-2/1, 3 NPO and 213 LL
Reassignment	–	1 Associate Human Resources Officer (P-2) to Associate Conference Services Officer (P-2) under programme support
Proposed for 2025	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 53 P-3, 33 P-2/1, 3 NPO and 213 LL
Extrabudgetary		
Estimated for 2024	117	3 D-1, 4 P-5, 16 P-4, 14 P-3, 1 P-2/1, 8 NPO and 71 LL
Projected for 2025	116	3 D-1, 4 P-5, 15 P-4, 14 P-3, 1 P-2/1, 8 NPO and 71 LL

Comments and recommendations on posts

V.32 The regular budget resources for posts proposed for 2025 amount to \$50,649,800, representing an increase of \$79,200, or 0.2 per cent, compared with the appropriation for 2024 (*ibid.*, table 19.62). The resources would provide for 418 posts, including the proposed reassignment of one post of Associate Human Resources Officer (P-2) to Associate Conference Services Officer (P-2) under programme support. Also in connection with the strategic internal realignment within the Division of Administration, one Administrative Officer (P-3) would be moved from the Conference Management Unit to the Human Resources Management Section, which, according to the Secretariat, is considered an internal move within the Division of Administration under programme support, and would therefore not need to be presented as a proposed post movement. Annex II to the report of the Secretary-General provides related justifications.

Vacant posts

V.33 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were 35 vacant posts (1 D-1, 2 P-5, 4 P-4, 3 P-3, 4 P-2 and 21 Local level) and that 1 post (Local level) had been vacant for more than two years. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible and that an update on the recruitment status of all vacant posts, including the two high-level posts of Deputy Executive Secretary (D-2) currently filled by staff members receiving a special post allowance (see para. V.36), 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 discusses posts vacant for 24 months or longer in chapter I above.

Vacancy rates

V.34 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 19 (see table V.6).

Table V.6
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	201	9.8	7.2	8.0	202	202	188	6.7	8.1	6.9	202	6.7
General Service and related	217	7.2	7.0	7.4	216	216	195	5.5	8.3	9.7	216	5.5

V.35 The information provided shows that the average vacancy rate from January to June 2024 and the actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 8.1 per cent and 6.9 per cent, respectively, and a rate of 6.7 per cent is proposed for 2025. The average and actual vacancy rates for the General Service and related categories were 8.3 per cent and 9.7 per cent, respectively, and a rate of 5.5 per cent is proposed for 2025. The Advisory Committee further discusses vacancy rates in chapter I above.

Special post allowance

V.36 The Advisory Committee notes from the information received that, as at 30 June 2024, 10 posts (2 D-2, 1 P-5, 3 P-4, 2 P-3 and 2 Local level) were filled by staff members receiving a special post allowance, including 6 posts (3 P-4, 2 P-3 and 1 Local level) for more than one year. Upon enquiry, the Committee was informed that the incumbents of the two posts of Deputy Executive Secretary (D-2) had started to receive a special post allowance from 25 December 2023 and 9 January 2024, respectively. **The Advisory Committee reiterates its concern regarding cases of temporary assignments of staff members to higher-level positions for lengthy time periods and trusts that a justification will be provided to the General Assembly at the time of its consideration of the present report, as well as in the next programme budget.** The Committee further discusses special post allowances in chapter I above.

V.37 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

V.38 The proposed requirements for non-post resources for 2025 amount to \$5,913,700, reflecting a decrease of \$332,800, or 5.3 per cent, compared with the appropriation for 2024 of \$6,246,500 (A/79/6 (Sect. 19), table 19.62), owing mainly to the removal of non-recurrent requirements approved by the General Assembly in its resolution 78/253 in connection with the seismic mitigation retrofit and life-cycle replacements project at ESCAP, to be reflected in the construction-related report of the Secretary-General during the main part of the seventy-ninth session of the Assembly, as well as various decreases under several subprogrammes (ibid., paras. 19.211 and 19.212).

Supplies and materials

V.39 The proposed provision for supplies and materials for 2025 amounts to \$167,100, representing an increase of \$17,800, or 11.9 per cent, compared with the resources approved for 2024. Expenditure in 2023 amounted to \$50,700 against the appropriation of \$98,100, and was \$23,600, or 16 per cent, as at 30 June 2024 against the appropriation of \$149,300. **Taking into account the patterns of expenditure in 2023 and so far in 2024, the Advisory Committee recommends a reduction of 10 per cent (\$16,700) to the proposed resources for supplies and materials for 2025.**

Furniture and equipment

V.40 The proposed provision for furniture and equipment for 2025 amounts to \$469,000, representing an increase of \$139,600, or 42.4 per cent, compared with the resources approved for 2024. Expenditure in 2023 amounted to \$726,200 against the appropriation of \$428,400 and was \$102,300, or 31 per cent, as at 30 June 2024 against the appropriation of \$329,400. Regarding the overexpenditure in 2023, the Advisory Committee was informed that ESCAP operations since 2020 had been impacted by the COVID-19 pandemic and the liquidity situation, and that several meetings had been conducted in virtual or hybrid mode, requiring enhancement to the conference technology infrastructure and conference facilities, incurring unbudgeted expenditure. **Noting the operationally necessary overexpenditure in 2023, but taking into account the low level of expenditure so far in 2024, the Advisory Committee recommends a reduction of 5 per cent (\$23,500) to the proposed resources for furniture and equipment for 2025.**

V.41 **Subject to its recommendations in paragraphs V.39 and V.40 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters*Equitable geographical representation*

V.42 As at 30 June 2024, 49 per cent of ESCAP staff in the Professional and higher categories were women and 51 per cent were men. As at the same date, of the incumbents of 181 posts in the Professional and higher categories, 96 (53 per cent) originated from Asia-Pacific States, 63 (35 per cent) from Western European and other States, 12 (7 per cent) from Eastern European States, 8 (4 per cent) from Latin American and Caribbean States and 2 (1 per cent) from African States. The Advisory Committee was informed that 85 staff members in ESCAP will reach their mandatory retirement age in the next 10 years, including 36 staff members in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff at ESCAP and trusts that efforts will be made to achieve, on as wide a basis as possible, a more equitable geographical representation of Member States among the Commission's staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect (see also [A/78/7](#), para. V.51).** The Committee discusses equitable geographical representation in chapter I above.

Section 20

Economic development in Europe

Regular budget	
Appropriation for 2023	\$37,229,400
Expenditure for 2023	\$37,804,100
Appropriation for 2024	\$39,870,400
Expenditure as at 30 June 2024	\$17,790,700
Proposal for 2025	\$40,039,100
Extrabudgetary resources	
Available for 2023	\$23,338,300
Expenditure for 2023	\$22,716,500
Estimate for 2024	\$28,001,600
Expenditure as at 30 June 2024	\$14,905,100
Projected for 2025	\$24,735,500
<i>Note: Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).</i>	

V.43 The regular budget resources proposed by the Secretary-General for section 20 for 2025 amount to \$40,039,100 before recosting, reflecting an increase of \$168,700, or 0.4 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 20), tables 20.20 and 20.23 (1)). The Advisory Committee further discusses recosting in chapter I above as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

V.44 The proposed increase before recosting under section 20 relates to the impact of technical adjustments in the amount of \$168,700, reflecting primarily the higher provision at continuing vacancy rates of two posts (P-3) established in 2024 pursuant to General Assembly resolution 78/252. The Secretary-General includes further details of the related changes in paragraph 20.136 of his report. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.19.

Table V.7
Staffing resources

	<i>Number</i>	<i>Level</i>
Regular budget		
Approved for 2024	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 39 P-3, 21 P-2/1, 3 GS (PL) and 57 GS (OL)
Proposed for 2025	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 39 P-3, 21 P-2/1, 3 GS (PL) and 57 GS (OL)

	Number	Level
Extrabudgetary		
Estimated for 2024	57	1 D-1, 2 P-5, 12 P-4, 22 P-3, 6 P-2 and 14 GS (OL)
Projected for 2025	57	1 D-1, 2 P-5, 12 P-4, 21 P-3, 6 P-2 and 15 GS (OL)

Comments and recommendations on posts

V.45 The regular budget resources for posts proposed for 2025 amount to \$37,919,800, representing an increase of \$193,600, or 0.5 per cent, compared with the appropriation for 2024 (ibid., table 20.25). The resources would provide for 188 posts, reflecting no change from the preceding budget period.

Vacant posts

V.46 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there was a total of 18 vacant posts (1 D-1, 1 P-5, 5 P-4, 5 P-3, 2 P-2 and 4 General Service (Other level)) and that no posts had been vacant for more than two years. **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

V.47 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 20 (see table V.8).

Table V.8
Number of posts and vacancy rates, 2023–2025

Category	2023				2024			2025				
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	126	2.8	4.3	6.3	130	128	114	3.6	9.8	10.9	128	3.6
General Service and related	62	3.1	4.0	6.5	60	60	56	7.1	8.1	6.7	60	7.1

V.48 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 9.8 per cent and 10.9 per cent, respectively, and a rate of 3.6 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

Special post allowance

V.49 The Advisory Committee notes from the information provided to it that, as at 30 June 2024, ECE had five posts (3 P-5, 1 P-4 and 1 P-2) encumbered through the granting of a special post allowance to the temporary incumbent for more than one year, as outlined in table V.9.

Table V.9
Posts encumbered through the granting of a special post allowance

<i>Component/subprogramme</i>	<i>Post level</i>	<i>Functional title</i>	<i>Start date</i>
Executive direction and management	P-5	Senior Management and Programme Officer	1 February 2022
Executive direction and management	P-5	Senior Social Affairs Officer	1 April 2023
Subprogramme 6, Trade	P-5	Chief of Section, Economic Affairs Officer	1 December 2022
Subprogramme 6, Trade	P-4	Economic Affairs Officer	21 May 2022
Programme support	P-2	Information Systems Officer	7 May 2023

V.50 Upon enquiry, the Advisory Committee was informed that the extended receipt of the allowance was to ensure continuity of functions during the ongoing liquidity crisis. The Committee recalls that the special post allowance may be granted against a temporarily vacant post for an initial period of one year, and extended to a total period of up to two years upon certification of satisfactory performance and without reference to the special post allowance panel (see [ST/SGB/2023/1/Rev.1](#), rule 3.10, and [ST/AI/1999/17](#), paras. 7.2 and 7.3). **The Advisory Committee reiterates its concern regarding cases of temporary assignments of staff members to higher-level positions for lengthy periods (A/78/7, para. V.65), notes the sharp increase from the prior budget period and that two temporary assignments have already been extended past the two-year mark, and trusts that detailed justifications will be provided to the General Assembly at the time of its consideration of the present report and in the next proposed programme budget.** The Committee further discusses special post allowance in chapter I above.

V.51 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

V.52 The proposed requirements for non-post resources for 2025 amount to \$2,119,300, reflecting a net decrease of \$24,900, or 1.2 per cent, compared with the appropriation for 2024 ([A/79/6 \(Sect. 20\)](#), table 20.25). As indicated in table 20.20 and paragraph 20.136 of the Secretary-General's report, the proposed level of non-post resources reflects decreased requirements due to technical adjustments under consultants and furniture and equipment, as well as a cost-neutral redeployment of resources among object classes due to other changes.

Travel of staff

V.53 The proposed provision for travel of staff for 2025 amounts to \$199,700, reflecting an increase of \$11,700, or 6.2 per cent, compared with the resources approved for 2024. Expenditure in 2023 amounted to \$156,000 against the appropriation of \$155,500, and was \$44,000 as at 30 June 2024 against the appropriation of \$188,000. From the supplementary information provided to it, the Advisory Committee notes that the increase under travel of staff relates primarily to additional requirements under subprogramme 2, Transport, and would support the Commission in implementing its mandate and supporting Member States. Upon enquiry, the Committee was also informed that "internal conferences" for the purposes of official travel of staff were defined as meetings, conferences and other events to bring United Nations system staff together for broad exchanges. **The Advisory Committee**

is of the view that the Commission should make full use of virtual tools and information and telecommunications technology to the greatest extent possible in coordinating its work, and recommends a reduction of 3 per cent (\$6,000) to the proposed provision for travel of staff for 2025.

Contractual services

V.54 The proposed provision for contractual services for 2025 amounts to \$824,700, reflecting a decrease of \$100 compared with the resources approved for 2024. Expenditure in 2023 amounted to \$774,000 against the appropriation of \$799,600 and was \$123,200 as at 30 June 2024 against the appropriation of \$824,800. **Taking into account the low level of expenditure for the first six months of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$41,200) to the proposed provision for contractual services for 2025.**

Furniture and equipment

V.55 The proposed provision for furniture and equipment for 2025 amounts to \$196,700, reflecting a decrease of \$3,900, or 1.9 per cent, compared with the resources approved for 2024. Expenditure in 2023 amounted to \$211,500 against the appropriation of \$211,800 and was \$0 as at 30 June 2024 against the appropriation of \$200,600. **Taking into account that no expenditure had been recorded for the first six months of 2024, the Advisory Committee recommends a reduction of 10 per cent (\$19,700) to the proposed provision for furniture and equipment for 2025.**

V.56 **Subject to its recommendations in paragraphs V.53 to V.55 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Equitable geographical representation

V.57 As at 30 June 2024, of the incumbents of 105 geographical posts in the Professional and higher categories, 9 (8.6 per cent) originated from Asia-Pacific States, 68 (64.8 per cent) from Western European and other States, 23 (21.9 per cent) from Eastern European States, 5 (4.8 per cent) from Latin American and Caribbean States and none from African States.

V.58 The Advisory Committee was also provided with information on the nationalities of the incumbents of the posts and notes that, within the regional groupings, a large number of Member States are overrepresented. The Committee was further informed that 51 staff members at ECE will reach their mandatory retirement age in the next 10 years, including 25 staff members in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff at ECE and trusts that efforts will be made to achieve, on as wide a basis as possible, a more equitable geographical representation of Member States among the Commission's staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Evaluation of the Commission's role in supporting the 2030 Agenda

V.59 The Advisory Committee, upon enquiry, was provided with details of the programme-level evaluation of the role of the Commission in supporting the implementation of the 2030 Agenda in the context of the United Nations system

development reform over the period 2017–2023.⁵ The Committee was informed that the evaluation highlighted increased visibility and understanding of ECE offerings within the United Nations system but noted a lack of significant joint initiatives and resource mobilization as a result. The Committee was further informed that the Commission has accordingly revised its internal directive on the management of the regular programme of technical cooperation to align resources with regional and country mechanisms. The Committee further discusses the regular programme of technical cooperation in paragraphs V.96 to V.122 below.

Extrabudgetary resources

V.60 The Secretary-General indicates in his report that the estimated extrabudgetary resources for 2025 amount to \$24,735,500, reflecting a decrease of \$3,266,100, or 11.7 per cent, compared with the 2024 estimate (*ibid.*, table 20.23 (2)). A total of 57 extrabudgetary posts are proposed for 2025, representing no change overall compared with 2024 (*ibid.*, table 20.24 (2)). Upon enquiry, the Advisory Committee was informed that the Commission's extrabudgetary resources had grown from \$15.9 million in 2018 to \$22.7 million in 2023. Furthermore, while the final resources to be secured in 2024 and 2025 are estimated to be higher than the secured pledges reflected in the report of the Secretary-General, resource mobilization overall continues to be a challenge given the current economic environment.

Section 21 Economic and social development in Latin America and the Caribbean

Regular budget	
Appropriation for 2023	\$58,741,200
Expenditure for 2023	\$60,664,200
Appropriation for 2024	\$64,364,200
Expenditure as at 30 June 2024	\$29,023,800
Proposal for 2025	\$63,870,900
Extrabudgetary resources	
Available for 2023	\$11,296,800
Expenditure for 2023	\$13,313,300
Estimate for 2024	\$12,729,000
Expenditure as at 30 June 2024	\$7,452,200
Projected for 2025	\$12,196,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

⁵ See https://unece.org/sites/default/files/2023-08/2023%20Programme%20level%20evaluation%20report_0.pdf, <https://unece.org/sites/default/files/2023-05/1TORSP~1.PDF> and https://unece.org/sites/default/files/2023-11/2030%20Agenda_%20Evaluation_MR_Final%20signed.pdf.

V.61 The regular budget resources requested by the Secretary-General for section 21 for 2025 amount to \$63,870,900 before recosting, reflecting a decrease of \$493,300, or 0.8 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 21), tables 21.40 and 21.43 (1)). The Advisory Committee further discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

V.62 The proposed decrease before recosting under section 21 relates primarily to technical adjustments under programme support, reflecting the removal of non-recurrent requirements in the amount of \$475,100 approved by the General Assembly in its resolution 78/253 for the renovation of the North Building at ECLAC, to be reflected in the construction-related report of the Secretary-General during the main part of the seventy-ninth session of the Assembly. In addition, other changes reflecting the proposed redeployment of eight posts amount to a decrease of \$18,200. The Secretary-General includes further details of the related changes in paragraphs 21.193 and 21.194, as well as annex II, of his report. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.20 below.

Table V.10
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024 ^a	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 3 NPO, 4 GS (OL) and 256 LL
Proposed for 2025 ^a	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 3 NPO, 4 GS (OL) and 256 LL
Redeployment (geographical)	–	1 P-3 under subprogramme 1
Redeployments	–	1 P-5 from subprogramme 3 to subprogramme 1 1 P-3 from subprogramme 7 to subprogramme 9 1 P-5, 1 P-4, 1 P-3 and 1 P-2 from subprogramme 8 to subprogramme 2 1 P-4 from subprogramme 9 to subprogramme 7
Extrabudgetary		
Estimated for 2024	53	1 D-1, 1 P-3 and 51 LL
Projected for 2025	53	1 D-1, 1 P-3 and 51 LL

^a Includes three temporary posts (1 P-4 and 2 P-3).

Comments and recommendations on posts

V.63 The regular budget resources for posts proposed for 2025 amount to \$53,854,400, representing a decrease of \$18,200 compared with the appropriation for 2024 (ibid., table 21.45). The resources would provide for the continuation of 480 posts, and would reflect the adjustments to posts costs as a result of the proposed redeployments (ibid., para. 21.194). Upon enquiry, the Advisory Committee was informed that the post redeployments (2 P-5, 2 P-4, 3 P-3 and 1 P-2) are proposed as part of the Commission's efforts to ensure that it is fit for purpose in support of member States and that both posts (1 P-5 and 1 P-3) proposed for redeployment that include a change in duty station are currently vacant and will remain vacant until the proposed redeployments are considered by the General Assembly. The Committee was further informed that the proposed redeployments, which would reallocate Economic Affairs Officer posts across subprogrammes and locations, are aimed at enhancing ECLAC capabilities in economic analysis, advocacy and policy development in areas such as regional integration, sustainable agriculture and climate

change in Latin America and the Caribbean, in addition to strengthening the capacities of the Commission's liaison office in Washington, D.C.

Vacant posts

V.64 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there was a total of 72 vacant posts (1 D-2, 2 D-1, 5 P-5, 11 P-4, 18 P-3, 5 P-2, 1 National Professional Officer and 29 Local level) and that no posts had been vacant for more than two years. **The Advisory Committee expresses its concern with the high number of vacant posts and trusts that the Commission will intensify its efforts to fill all vacant posts expeditiously and will provide an update on the recruitment status of all vacant posts to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Vacancy rates

V.65 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 21 (see table V.11).

Table V.11
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	217	14.6	11.9	12.4	217	217	175	9.5	18.1	19.4	217	9.5
General Service and related	263	5.1	7.5	9.9	263	263	233	6.9	10.9	11.4	263	6.9

V.66 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 18.1 per cent and 19.4 per cent, respectively, and a rate of 9.5 per cent is proposed for 2025, while for the General Service and related categories the rates were, respectively, 10.9 and 11.4 per cent, and a rate of 6.9 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

Special post allowance

V.67 The Advisory Committee notes from the information provided to it that, as at 30 June 2024, ECLAC had five vacant posts encumbered through the granting of a special post allowance to the temporary incumbent for more than one year, namely one Economic Affairs Officer (P-2), one Programme Management Assistant (Local level), one Administrative Assistant (Local level), one Documents Management Assistant (Local level) and one Senior Documents Management Assistant (Local level). The Committee was informed, upon enquiry, that three of the posts could only be filled temporarily as incumbents maintained liens against the posts, and that for the remaining two posts recruitment had been initiated. The Committee also notes that four of the five temporary assignments have surpassed two years in duration.

V.68 The Advisory Committee recalls that a special post allowance may be granted against a temporarily vacant post for an initial period of one year, and extended to a total period of up to two years upon certification of satisfactory performance and without reference to the special post allowance panel ([ST/SGB/2023/1/Rev.1](#),

rule 3.10, and [ST/AI/1999/17](#), paras. 7.2 and 7.3). **The Advisory Committee reiterates its concern regarding cases of temporary assignments of staff members to higher-level positions for lengthy periods (A/78/7, para. V.82), notes that four temporary assignments have surpassed the two-year mark as at 30 June 2024 and trusts that further justifications will be provided to the General Assembly at the time of its consideration of the present report and in the next proposed programme budget.** The Committee further discusses special post allowances in chapter I above.

V.69 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.70 The proposed requirements for non-post resources for 2025 amount to \$10,016,500, reflecting a decrease of \$475,100, or 4.5 per cent, compared with the appropriation for 2024 ([A/79/6 \(Sect. 21\)](#), table 21.45). As indicated in tables 21.40 and 21.43 (1) and paragraph 21.193 of the report of the Secretary-General, the decrease reflects technical adjustments under the grants and contributions budget class owing to the removal of non-recurrent requirements under programme support approved by the General Assembly in its resolution [78/253](#) for the renovation of the North Building at ECLAC in Santiago, to be reflected in the construction-related report of the Secretary-General during the main part of the seventy-ninth session of the Assembly.

Travel of staff

V.71 The proposed provision for travel of staff for 2025 amounts to \$750,100, representing no change compared with the appropriation for 2024 (*ibid.*, table 21.40). Expenditure in 2023 amounted to \$697,600 against the appropriation of \$729,000 and was \$279,800 as at 30 June 2024 against the appropriation of \$750,100. **Taking into account the patterns of expenditure in 2023 and so far in 2024, the Advisory Committee recommends a reduction of 3 per cent (\$22,500) to the proposed provision for travel of staff.**

Supplies and materials

V.72 The proposed provision for supplies and materials for 2025 amounts to \$170,700, representing no change compared with the appropriation for 2024 (*ibid.*, table 21.40). Expenditure in 2023 amounted to \$114,700 against the appropriation of \$160,600 and was \$33,100 as at 30 June 2024 against the appropriation of \$170,700. **Taking into account the patterns of expenditure in 2023 and so far in 2024, the Advisory Committee recommends a reduction of 10 per cent (\$17,100) to the proposed provision for supplies and materials.**

V.73 Subject to its recommendations in paragraphs V.71 and V.72 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Equitable geographical representation

V.74 As at 30 June 2024, of the incumbents of 168 geographical posts in the Professional and higher categories, 8 (4.8 per cent) originated from Asia-Pacific States, 38 (22.6 per cent) from Western European and other States, 3 (1.8 per cent) from Eastern European States, 118 (70.2 per cent) from Latin American and Caribbean States and 1 (0.6 per cent) from African States.

V.75 The Advisory Committee was also provided with information on the nationalities of the incumbents of the posts and notes that, within the regional groupings, a large number of Member States are overrepresented. Upon enquiry, the Committee was informed that ECLAC is experiencing challenges in recruiting from outside the Latin America and Caribbean region, owing to both language and geographical considerations, and that ECLAC has developed a strategic human resources approach to attract qualified candidates, including those from unrepresented and underrepresented member States. The Committee recalls (A/78/7, para. V.91, and A/77/7, para. V.61) that ECLAC has been addressing recruitment challenges stemming from its geographic location and language requirements, and in this regard was informed, upon enquiry, that following OIOS recommendations and as part of a more flexible outreach strategy, the Spanish language requirement for vacancies at the P-2 level has been made “desirable”, rather than mandatory. The Committee was further informed that 120 staff members at ECLAC will reach their mandatory retirement age in the next 10 years, including 44 staff members in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff at ECLAC and trusts that further efforts will be made to achieve, on as wide a basis as possible, a more equitable geographical representation of Member States among the Commission’s staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

V.76 As at 30 June 2024, 43 per cent of ECLAC staff in the Professional and higher categories were women and 57 per cent were men. The Advisory Committee, upon enquiry, was provided with a gender distribution by post level and was informed that, while progress has been made in achieving equal representation of women in the Professional and higher categories at ECLAC, gender parity remains a work in progress. To address this, ECLAC has implemented several measures, including a gender mainstreaming strategy for 2020–2025, a gender champion network, and special measures that prioritize female candidates when professional capacities have been demonstrated as equal. In addition, gender data are shared with hiring managers during the longlisting stage of vacancy selections and updated before final selection by the Executive Secretary. **The Advisory Committee trusts that the Commission will strengthen its efforts to achieve greater gender parity at all levels, including through workforce planning for upcoming retirements (see para. V.75 above).** The Committee further discusses gender balance in chapter I above.

Communications strategy

V.77 Upon enquiry, the Advisory Committee was informed that an updated ECLAC communications strategy and action road map is being developed by the Office of the Deputy Executive Secretary in coordination with relevant units and is aimed at bolstering the regional leadership of the Commission by improving its capacity to produce, disseminate and utilize knowledge effectively. It includes initiatives such as the creation of a regional data platform, the establishment of innovation labs, the enhancement of research and dialogue capacities, and the renewal of the Commission’s website. This strategy is part of a broader agenda for institutional strengthening and innovation, operationalized through the ECLAC knowledge management strategy. The Committee further discusses global communications in chapter II, section 28, Global communications.

Section 22

Economic and social development in Western Asia

Regular budget	
Appropriation for 2023	\$48,931,500
Expenditure for 2023	\$50,535,800
Appropriation for 2024	\$50,146,300
Expenditure as at 30 June 2024	\$24,917,600
Proposal for 2025	\$50,146,300
Extrabudgetary resources	
Available for 2023	\$9,426,900
Expenditure for 2023	\$10,370,000
Estimate for 2024	\$11,289,000
Expenditure as at 30 June 2024	\$4,505,000
Projected for 2025	\$12,566,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

V.78 The regular budget resources requested by the Secretary-General for section 22 for 2025 amount to \$50,146,300 before recosting, reflecting cost-neutral changes compared with the appropriation for 2024 (A/79/6 (Sect. 22), para. 22.98, and tables 22.30 and 22.35). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.21. The Advisory Committee further discusses recosting in chapter I above as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

Table V.12
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024 ^a	257	1 USG, 2 D-2, 8 D-1, 25 P-5, 37 P-4, 30 P-3, 18 P-2/1, 1 FS, 4 NPO and 131 LL
Proposed for 2025 ^a	257	1 USG, 2 D-2, 8 D-1, 25 P-5, 37 P-4, 30 P-3, 18 P-2/1, 1 FS, 4 NPO and 131 LL
Redeployment	–	1 P-3 within executive direction and management 1 LL from subprogramme 1 to executive direction and management 1 P-4, 1 P-2 and 6 LL from programme support to executive direction and management
Reassignment	–	1 Chief of Section, Economic Affairs (P-5), in subprogramme 4 as Chief of Section, Information Management, in executive direction and management 1 Electronic Engineering Technician (LL) in programme support as Information Systems Assistant in executive direction and management

	<i>Number</i>	<i>Details</i>
Extrabudgetary		
Estimated for 2024	48	1 D-1, 4 P-5, 7 P-4, 2 P-3, 4 NPO and 30 LL
Projected for 2025	51	1 D-1, 2 P-5, 6 P-4, 6 P-3, 4 NPO and 32 LL

^a Includes four temporary posts (1 P-4, 2 P-3 and 1 Local level).

Comments and recommendations on posts

V.79 The regular budget resources for posts proposed for 2025 amount to \$39,443,300, representing no change compared with the appropriation for 2024 (*ibid.*, table 22.35). The resources would provide for 257 posts, including the proposed redeployment of 10 posts to executive direction and management (1 P-4, 1 P-2, 6 Local level from programme support, 1 Local level from subprogramme 1 and 1 P-3 in executive direction and management) and the reassignment of two posts (1 P-5 and 1 Local level) in executive direction and management (*ibid.*, para. 22.98 (b)). Furthermore, the Secretary-General indicates in his report (*ibid.*, para. 22.98 (b)) that the proposed redeployments would establish the new Decision Support and Data Science Division under the executive direction and management component. Annex II to the budget proposal provides a summary of justifications for the proposed changes.

Establishment of the Decision Support and Data Science Division

V.80 Upon enquiry, the Advisory Committee was informed that the current set-up under executive direction and management has certain lacunae that prompted the proposed restructuring and the creation of the new Decision Support and Data Science Division. One of the primary gaps identified is the lack of specialized skills required for advanced data analytics, machine learning and data science within the existing executive direction and management staffing component. The Committee was further informed that the key differentiation between the proposed Decision Support and Data Science Division and subprogramme 4, Statistics, the information society and technology, lies in their primary focus and scope of activities. Subprogramme 4 is dedicated to establishing robust statistical systems, frameworks and the dissemination of official statistics essential for monitoring and evaluating sustainable development indicators. In contrast, the Decision Support and Data Science Division is centred on leveraging advanced analytics, machine learning and AI to transform these statistical data and other sources into strategic insights and decision support tools and platforms. The decision supports the implementation of resolution 335 (S-VI) endorsed by Member States and is also part of the recommendations from the spending review, specifically highlighted in paragraphs 22.103 and 22.104 of the proposed programme budget for ESCWA for 2024. **The Advisory Committee acknowledges the efforts made to restructure the Commission within existing resources. The Committee is of the view that an assessment of the effectiveness of the new division should be conducted and information thereon will be provided in future programme budgets.**

Vacant posts

V.81 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 22 posts were vacant (1 D-2, 1 D-1, 3 P-5, 7 P-4, 3 P-3, 3 P-2, 3 Local level and 1 National Professional Officer), of which 2 posts (1 P-2, 1 D-2) had been vacant for two years or more as at 30 June 2024 and are proposed for retention. Upon enquiry, the Committee was informed that the P-2 post is filled through a young professionals programme finance roster. ESCWA made several attempts to do so, but the roster was depleted and the post could not be filled. The post of Deputy Executive Secretary

(D-2) is currently under recruitment and is expected to be filled around July 2024. ESCWA initiated the recruitment process; however, the job opening was cancelled owing to the lack of a strong pool of female candidates. Subsequently, the post was readvertised and is currently in the shortlisting stage. The functions of the D-2 post had been covered by the ESCWA Executive Secretary herself over the past 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 (see also [A/77/728/Add.1](#), para. 9, and [A/78/745](#), para. 38).** The Committee makes further observations on posts vacant for 24 months or longer in chapter I above.

Vacancy rates

V.82 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 22 (see table V.13). The Committee notes that the average and actual vacancy rates for January to June 2024 and as at 30 June 2024 for the Professional and higher categories were 14.1 per cent and 14.9 per cent, respectively, and a rate of 10.7 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

Table V.13
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	121	16.1	12.7	13.2	121	103	10.7	14.1	14.9	12.1	10.7
General Service and related	134	12.0	10.5	12.7	136	132	9.6	2.2	2.9	136	9.6

V.83 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

V.84 The proposed requirements for non-post resources for 2025 amount to \$10,703,000, reflecting no change compared with the approved resources for 2024. The 2025 budget proposal reflects redeployments from the general operating expenses (\$591,000) and experts (\$316,000) budget classes to the other staff costs (\$196,300), furniture and equipment (\$393,100) and contractual services (\$317,600) budget classes ([A/79/6 \(Sect. 22\)](#), table 22.30). In addition, table 22.33 of the report indicates the movement of funds among the various components mainly to support increases under executive direction and management (\$2,274,100), as outlined in paragraph 22.98.

V.85 Upon enquiry, the Advisory Committee was provided with explanations for the pattern of overexpenditures since 2020 under consultants, travel of staff, contractual services and furniture and equipment. The increased expenditure under consultants reflects the utilization of resources mainly to cover consultancies related to spatial statistics data integration, machine learning use in economic modelling and forecasting, and support for Member States on social justice issues, social insurance systems in Arab States, climate finance needs and developing economic solutions to

emerging policy challenges in the Arab region. The increased expenditure under travel of staff relates mainly to the provision of support to member States, including least developed countries such as Djibouti, Somalia and South Sudan. The overexpenditure under furniture and equipment relates mainly to the increased requirements for office automation equipment, including licences for software tools for data compilation and analysis. Increased expenditures under other staff costs enabled, and continue to enable, the Commission to produce innovative information technology solutions, including the development and maintenance of interactive AI-driven policy simulation and e-learning tools. **The Advisory Committee notes the evolution in the work of the Commission and the cost-neutral evolution of resources. The Committee underscores the need to adhere to budgetary discipline and encourages the Commission to identify the most efficient use of its limited resources for mandate implementation, with an update on opportunities and challenges identified in the next programme budget submission.**

V.86 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

V.87 The Secretary-General indicates in his report that the estimated extrabudgetary resources for 2025 amount to \$12,566,000, reflecting an increase of \$1,277,000, or 11.3 per cent, compared with the 2024 estimate. The 2025 estimate proposes 51 posts, representing a net increase of 3 posts from 2024 (ibid., tables 22.33 and 22.34). Upon enquiry, the Advisory Committee was informed that the increase in the extrabudgetary resources is due to the requirements for new projects related to climate mainstreaming, sustainable energy systems and emissions reduction, and the requirements needed for the Decision Support and Data Science Division such as collaborative platforms, data analytics and AI. The Committee was provided with supplementary information indicating that the position of Director (D-1) of the ESCWA Centre for Advancing Emissions Reduction would be submitted for concurrence upon the signing of host country and funding agreements in 2024. The Committee further discusses the use of extrabudgetary resources and the concurrence for D-1 positions in chapter I above.

Equitable geographical representation

V.88 Upon enquiry, the Advisory Committee was informed that, as of 21 May 2024, 54.9 per cent of all ESCWA staff encumbering regular budget funded-posts were women. The Committee was informed that in terms of geographic representation, as at 30 June 2024, the regular budget-funded staff of the Commission in the Professional and higher categories were composed of the following regional groups: Asian States: 40.8 per cent; Western European and other States: 38.8 per cent; African States: 13.6 per cent; Eastern European States: 2.9 per cent; and Latin American and Caribbean States: 1.9 per cent. The staff composition also included 1.9 per cent not affiliated with the above regional groups. Of the 64 staff recruited since 2020 for regular budget-funded posts in the Professional and higher categories, 34 were nationals from 11 Western European and other States; 19 from 9 Asia-Pacific States; 4 from 2 African States; 4 from the State of Palestine; 2 from 2 Eastern European States; and 1 from a Latin American and Caribbean State. Furthermore, information provided to the Committee on the evolution of the representation of regional groups within ESCWA since 2020 shows no change in the number of nationals from the largest regional group, at 42. The Committee was informed that 48 staff members in ESCWA were expected to reach the mandatory retirement age in the next 10 years, including 18 in the next 5 years. **The Advisory Committee notes the continued**

imbalance of geographical representation of staff at ESCWA and trusts that efforts will be made to achieve, on as wide a basis as possible, a more equitable geographical representation of Member States among the Commission's staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect. The Committee further discusses equitable geographic representation and gender balance in chapter I above.

Inter-agency cooperation

V.89 Upon enquiry, the Advisory Committee was informed that, wherever possible, work undertaken by ESCWA at the national and/or regional level is coordinated with other United Nations agencies. The Committee was informed that ESCWA is part of the joint secretariat of the Regional Collaborative Platform for Arab States. The Executive Secretary of ESCWA is one of two Vice-Chairs of the Platform. These two positions afford ESCWA an important opportunity to deepen inter-agency coordination. Through its membership in issues-based coalitions under the umbrella of the Regional Collaborative Platform, ESCWA also supports resident coordinator offices and United Nations country teams in analysis, data and policy recommendations as part of the demand-driven deliverables that the issues-based coalitions deliver on a regular basis. ESCWA offers support for the development of the common country analysis and United Nations Sustainable Development Cooperation Frameworks. To date, ESCWA has supported 12 resident coordinator offices in the development of their common country analyses and Cooperation Frameworks.

Support to Member States

V.90 Upon enquiry, the Advisory Committee was informed that ESCWA cooperates with the Government of the State of Palestine on a range of issues related to social and economic development, in particular regional and transboundary issues and the implementation of global and regional agreements in accordance with its mandate. ESCWA has prepared, jointly with UNDP, two assessments of the economic and social impact of the Gaza war. It has also issued separately four policy briefs on the situation of vulnerable groups in the Gaza Strip since 7 October 2023, and two parliamentary documents submitted to its thirty-first ministerial session in December 2023, one summarizing the social and economic repercussions of the Gaza war and the second presenting tenets and essential elements for sustainable recovery. According to ESCWA, its resource mobilization efforts in relation to Gaza are just beginning and no specific resources have been mobilized so far.

V.91 The Committee was further informed that the planned programme of work for ESCWA for 2025 recognizes the unique needs of its five least developed country member States. The proportion of expenditures devoted to supporting such States in the region was 22 per cent in 2023 and 21 per cent in 2024. The Commission will continue to contribute to the Inter-Agency Consultative Group for Least Developed Countries according to the road map for implementation of the Doha Programme of Action, including by supporting the uptake of multi-hazard early warning systems.

V.92 The Advisory Committee reiterates the need for ESCWA to continue to develop the support that it provides to the least developed countries in the region, in close cooperation with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and the resident coordinator system, and trusts that information thereon will be provided in future programme budgets.

Artificial intelligence-based tools

V.93 Upon enquiry, the Advisory Committee was informed that Mustashar is an AI-powered assistant leveraging retrieval-augmented generation and large language models. This tool combines the extensive knowledge base of United Nations publications and reports with large language models, providing the ability to retrieve and utilize relevant data and policy insights, enabling it to provide comprehensive, context-aware responses and solutions. Mustashar, as an AI advisory tool, is designed to support policymakers by providing timely, data-driven insights and recommendations. This can significantly enhance the capacity of policymakers to make informed decisions, address complex challenges and strategic insights, which can drive more effective and impactful governance, and implement effective strategies. Mustashar is deliberately limited to relying on United Nations publications and reports and those of collaborating organizations such as IMF, the World Bank and OECD. This design ensures that the answers and insights that it provides are based strictly on reliable and authoritative sources. Mustashar adheres to the United Nations system's shared principles on AI, ensuring ethical use and alignment with the Organization's values.

V.94 The Committee was further informed that the cost of creating and maintaining the various AI solutions and platforms involves several shared and common expenses, aside from staff costs, which include infrastructure, licences and hardware needs. Mustashar and other digital policy and decisions support tools have been presented to other regional commissions, specifically ECA and ECE. In addition, the tools were presented to all ICT chiefs across the United Nations Secretariat. Furthermore, ESCWA has shared these tools with other Secretariat entities, including the Department of Economic and Social Affairs and OICT. ESCWA data and software systems are protected by various methods and technologies, including firewalls, encryption, data classification and many more, in accordance with the guidelines and policies set by OICT and in line with industry best practices. Currently Mustashar is in the proof-of-concept stage. No one has access to the tool and access is password-protected until its development is complete and all guidelines and safeguards are built into the tool and fully tested. All related functionality, toolset and programming were implemented only by ESCWA staff, leveraging Microsoft Azure resources available to all United Nations Secretariat entities using the United Nations cloud environment; no outsourcing or procuring of any components, platforms, applications or databases, among other things, was undertaken at any stage. No external capacity was contracted to support the development of these tools.

V.95 The Advisory Committee notes the Commission's ongoing efforts to use existing resources to develop the AI-based tool using existing United Nations system-related data relevant to the region. The Committee trusts that the Commission will present a cost benefit analysis of the tool along with comprehensive information on the internal development costs, impact on the workload of current staff and any other potential costs in future reports. The Committee also trusts that ESCWA will share the latest practices and information with other regional commissions and United Nations entities. Furthermore, the Committee trusts that information on lessons learned, once the tool is fully operational, will be provided in future programme budget reports. The Committee further discusses AI in chapter I above, and in and chapter II, section 29C, Office of Information and Communications Technology.

Section 23

Regular programme of technical cooperation

Regular budget	
Appropriation for 2023	\$43,374,500
Expenditure for 2023	\$42,884,100
Appropriation for 2024	\$46,241,700
Expenditure as at 30 June 2024	\$17,251,600
Proposal for 2025	\$48,241,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2023 rates (i.e. before recosting).	

V.96 The regular budget resources requested by the Secretary-General for 2025 under section 23 amount to \$48,241,700 before recosting, reflecting an increase of \$2,000,000, or 4.3 per cent, compared with the approved budget for 2024 (A/79/6 (Sect. 23), para. 23.25). Activities undertaken under section 23 are divided into two components, namely sectoral advisory services provided by the Department of Economic and Social Affairs, UNCTAD, UNODC, UN-Habitat, OCHA and OHCHR, and regional and subregional advisory services provided by the five regional commissions. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.22. The Advisory Committee discusses recosting in chapter I above and in its reports on the financial performance report on the programme budget for 2023 and revised estimates: effect of changes in exchange rates and inflation.

V.97 The Secretary-General indicates that the resource changes result from changes under other changes as follows:

(a) An increase under sectoral advisory services of \$626,100, or 3.2 per cent, including increases under: (i) Department of Economic and Social Affairs (\$350,500, or 3.28 per cent), resulting from increases under consultants (\$545,400), travel of staff (\$373,000), contractual services (\$463,600), general operating expenses (\$116,700), furniture and equipment (\$14,500) and grants and contributions (\$423,400), offset by a decrease under other staff costs (\$1,586,100), in line with expected demands from Member States in 2025; (ii) UNCTAD (\$69,500, or 3.2 per cent), resulting from increases under other staff costs (\$38,500), travel of staff (\$17,500) and grants and contributions (\$13,500), which will allow UNCTAD to respond to anticipated requests from Member States; (iii) UN-Habitat (\$46,700, or 3.2 per cent), owing to increases under other staff costs (\$46,700), which will enable UN-Habitat to respond to additional requests from Member States in 2025; (iv) UNODC (\$38,700 or 3.3 per cent), owing to an increase under contractual services (\$38,700) to provide for additional capacity-building support required in the delivery of technical assistance as a result of the growing number of requests by Member States; (v) OHCHR (\$93,900 or 3.2 per cent), due to an increase under general operating expenses (\$93,900), which is intended to address the increasing number of requests from Member States worldwide to facilitate remote participation to enhance inclusivity and accessibility for meeting and workshop participants unable to attend meetings in person; and (vi) OCHA (\$26,800, or 3.3 per cent), resulting from increase under furniture and equipment (\$26,800) to purchase emergency ICT equipment for locations with limited

or no connectivity, in support of anticipated requests for assistance from Member States;

(b) An increase under regional and subregional advisory services of \$1,373,900, or 5.1 per cent, including increases under: (i) ECA (\$819,200, or 8.3 per cent), resulting from increases under other staff costs (\$307,200), consultants (\$139,300), travel of staff (\$35,700), contractual services (\$37,300) and grants and contributions (\$299,700) to enable ECA to respond to anticipated additional requests for technical assistance and advice from member States in 2025; (ii) ESCAP (\$128,700, or 3.2 per cent), due to increases under other staff costs (\$154,900) to provide additional regional advisory services in response to anticipated increased demand from member States, partially offset by a decrease under consultants (\$26,200); (iii) ECE (\$87,200, or 3.2 per cent), resulting from an increase under consultants (\$38,200), travel of staff (\$18,600) and grants and contributions (\$30,400) to provide regional advisory services in response to the increasing requests for technical cooperation anticipated to be received from member States; (iv) ECLAC (\$174,400 or 3.2 per cent), owing to an increase under contractual services (\$174,400) to provide support in the preparation of substantive content for training courses and capacity-building workshops and the adaptation of course materials to virtual settings, in line with anticipated requests from member States in 2025; and (v) ESCWA (\$164,400, or 3.2 per cent), owing to an increase under other staff costs (\$164,400) to provide additional capacity-building workshops and advisory services to the least developed (including the newest members, Djibouti and Somalia) and conflict-affected Member States (*ibid.*, tables 23.1 and 23.2, and paras. 23.43, 23.54, 23.65, 23.76, 23.90, 23.98, 23.115, 23.129, 23.145, 23.162 and 23.182).

V.98 The supplementary information to the budget fascicle indicates that the budget allocation under the regular programme of technical cooperation has historically relied on past expenditure patterns across the entities, and the General Assembly has approved the resulting proposed allocations. Furthermore, the expressed priorities of the Assembly are taken into consideration, as is the case for the 2025 budget proposal.

V.99 The Advisory Committee, while noting the increase in the proposed resources in general, and especially those allocated to field entities, such as the regional commissions, reiterates that there continues to be a lack of clarity on the basis and criteria of the distribution of the resources among the implementing entities. The Committee stresses that resources should be allocated principally on the basis of the needs of the Member States, in particular the most vulnerable ones, and recommends that the General Assembly request the Secretary-General to provide full justification of the distribution of resources among the implementing entities, supported by an analysis of the needs, in future budget submissions, for its consideration (see also [A/78/7](#), para. V.122).

V.100 Upon request, the Advisory Committee was provided with updated information on expenditures by the implementing entities in 2022 and 2023, as well as for 2024 (January to June), which is reflected in table V.14. Upon enquiry, the Committee was also informed of expenditure details in 2023 by each entity. The information shows that some expenditures are not directly related to assistance to Member States but rather to general areas of expenditures, such as the deployment of kits containing very small aperture terminal systems, Starlink and solar energy systems for OCHA country offices. **The Advisory Committee trusts that the programme resources will be used solely for the purposes for which they are intended to support as many Member States as possible, and that detailed information on expenditures by entity will be provided systematically in future budget submissions (see also [A/78/7](#), para. V.123).**

Table V.14
Expenditure by implementing entity, 2022–2024

(Thousands of United States dollars)

Entity	2022		2023		2024		2025 estimates (before recosting)
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditures (as at 30 June)	
Department of Economic and Social Affairs	9 432.4	9 428.9	9 927.3	9 888.8	10 806.4	4 260.2	11 156.9
UNCTAD	1 611.4	1 707.3	2 025.2	1 994.1	2 141.6	1 333.2	2 211.1
UN-Habitat	1 152.3	1 118.9	1 362.1	1 052.8	1 440.3	590.3	1 487.0
UNODC	1 043.8	967.2	1 133.3	927.1	1 189.5	376.7	1 228.2
OHCHR	2 524.0	2 342.4	2 733.5	2 676.9	2 895.7	1 156.7	2 989.6
OCHA	714.6	707.3	779.0	672.0	824.5	159.9	851.3
ECA	7 931.7	7 805.9	9 306.7	9 203.1	9 840.3	2 749.7	10 659.5
ECE	2 335.0	2 334.2	2 542.1	2 536.8	2 688.2	1 339.2	2 775.4
ECLAC	4 069.3	4 066.5	5 019.0	5 029.4	5 377.7	1 071.1	5 552.1
ESCAP	3 443.0	3 395.8	3 752.7	3 788.2	3 968.3	2 001.9	4 097.0
ESCWA	4 507.3	4 951.8	4 793.6	5 114.8	5 069.2	2 212.7	5 233.6
Total	38 764.8	38 826.2	43 374.5	42 884.1	46 241.7	17 251.6	48 241.7

Comments and recommendations on non-post resources

Other staff costs

V.101 The supplementary information to the fascicle contains a list of the positions and functions, including continuing positions, to be funded under general temporary assistance, to respond to anticipated requests from Member States. The updated information shows that, as at 30 June 2024, there were 139 general temporary assistance positions (9 D-1, 43 P-5, 25 P-4, 15 P-3, 1 P-2/1, 4 National Professional Officer, 4 General Service (Principal level) and 38 General Service (Other level)). The positions are distributed among implementing entities as follows: 31 in the Department of Economic and Social Affairs (3 D-1, 19 P-5, 2 P-4, 1 General Service (Principal level) and 6 General Service (Other level)); 4 in UNCTAD (2 P-5 and 2 P-3); 4 in UN-Habitat (3 P-5 and 1 General Service (Other level)); 2 in UNODC (2 P-4); 7 in OHCHR (3 P-4, 2 P-3, 1 National Professional Officer and 1 General Service (Other level)); 3 in OCHA (1 P-4, 1 P-3 and 1 P-2); 32 in ECA (5 D-1, 4 P-5, 1 P-3, 2 National Professional Officer, 2 General Service (Principal level) and 18 General Service (Other level)); 5 in ESCAP (2 P-5 and 3 P-4); 6 in ECE (4 P-5 and 2 P-4); 23 in ECLAC (4 P-5, 6 P-4, 3 P-3 and 10 General Service (Other level)); and 22 in ESCWA (1 D-1, 5 P-5, 6 P-4, 6 P-3, 1 National Professional Officer, 1 General Service (Principal level) and 2 General Service (Other level)).

V.102 Upon inquiry, the Advisory Committee was provided with information that shows that there were 18 vacant positions as at 30 June 2024 at various stages of recruitment, as follows: 4 in the Department of Economic and Social Affairs (2 D-1, 1 P-5 and 1 General Service (Other level)); 8 in ECA (2 D-1, 2 P-5, 1 National Professional officer and 3 General Service (Other level)); 1 in ECLAC (1 P-3); and 5 in ESCWA (1 D-1, 1 P-5, 1 P-4 and 2 P-3). The Committee was provided with additional information on the vacant positions, including the establishment dates and the date on which they became vacant. The data show that some of the positions had

been established many years ago, in some cases more than 10 years ago. Some of those positions had also been vacant for more than two years, such as the Principal Economic Affairs Officer (D-1) in ECA. The information further shows the dates on which the implementing entities undertook the most recent review of those positions. It seems that in some entities, such a review is done on individual positions on different dates and that in one case the review took place more than 10 years ago (Principal Economic Affairs Officer (D-1) in ECA) and in other cases no review has taken place at all (e.g. Inter-regional Adviser (P-5) in ESCAP). The Committee was also informed that no positions were discontinued in the past five years under UNCTAD, UN-Habitat, UNODC, OCHA, ECA and ECE.

V.103 The supplementary information on section 23 indicates that the Department of Economic and Social Affairs embarked on a management reform of its use of the regular programme of technical cooperation, including the role and level of general temporary assistance positions. The management reform is aimed at ensuring a more strategic use of interregional advisers' resources to introduce innovative approaches that can maximize the impact of the programme to meet the growing demand of Member States and serve a larger number of developing countries. The role, level, duration and number of interregional adviser positions will be adjusted to this new approach, which is spelled out in a new departmental policy for the use of the regular programme. For their part, OHCHR, ECLAC and ESCWA have reviewed their positions in line with trends and expected requests from Member States and reduced their position numbers accordingly.

V.104 The Advisory Committee was also informed that the implementing entities review their positions regularly, such as UNCTAD, which undertakes a quarterly review of the general temporary assistance resources and makes necessary adjustments depending on the progress of the project and activity that it supports. In the case of ESCAP, the review is undertaken every two years, while in the case of ECE, the regional adviser positions are extended for five years, starting in March 2022. The Committee recalls that the General Assembly, in its resolution [77/262](#), endorsed the Committee's recommendation that the 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, to ensure that the resources allocated to the programme are field-oriented and are used accountably and efficiently to support as many Member States as possible ([A/78/7](#), para. V.128, and [A/77/7](#), paras. V. 92 and V.93).

V.105 While acknowledging some improvements, the Advisory Committee notes with concern that more than half of the programme funds continue to be utilized for advisory services in the form of international positions for prolonged periods, including at high levels, many of which are located at several duty stations. The Committee therefore recommends that the General Assembly request the Secretary-General to ensure that all implementing entities undertake regular thorough reviews of their positions, at least on an annual basis during the preparation of the programme budget proposals, and reduce significantly their heavy footprint and levels and use existing in-house capacities, complemented with the appropriate level of nationally and regionally recruited experts and consultants, thus diverting further resources under grants and contributions to support additional Member States. The Committee trusts that detailed information on the outcome of such reviews and the number of required core positions, short-term experts and consultants will be included in future budget submissions, as a matter of routine. The Committee further discusses general temporary assistance positions in chapter I above.

Consultants

V.106 Upon enquiry, the Advisory Committee was informed that, while interregional and regional advisers are the key vehicles to transfer global knowledge to the country level, consultants are hired to fill the gap that could not be delivered by the advisers. The decision to employ international, regional or national consultants is based on considerations of the type of capacity needed. The supplementary information to the budget of section 23 provides a breakdown of consultants by entity and type of consultancy, national and international, and the total consultant/days by entity for 2023. Upon enquiry, the Committee was provided with information on the number and costs of international and national consultants by entity. The information shows that only five of the implementing entities (UNCTAD, UN-Habitat, ECE, ESCAP and ESCWA) rely more on national consultants, while in the other entities, such as the Department of Economic and Social Affairs and ECA, there is a much higher reliance on international consultants. It is indicated in the supplementary information that the Department of Economic and Social Affairs has been making efforts to engage national consultants to effectively design country-specific assistance and to support and leverage national capacity-building. For their part, the regional commissions seek national consultants with the required expertise for the task before engaging international consultants and only turn to the international arena when qualified national consultants are not available.

V.107 The Advisory Committee notes that one of the main issues related to the functioning of the regular programme of technical cooperation over the years is in connection with the question of the proper use of consultants, which constitute an important instrument of the programme and account for a significant part of its resources. The Committee also notes that, considering that, in some cases, consultants have been under contract for prolonged periods through recurring short-term contracts, a uniform approach to the whole use of consultants needs to be developed, including through detailed guidelines to assist the implementing entities on establishing the contractual criteria and technical requirements, as well as measures to increase the use of national and regional consultants, taking into account their cost-effectiveness and the benefits of such use in building national capacities and addressing country-specific issues by the programme, including by putting together a pool of potential national and regional consultants. The Committee trusts that detailed information on such efforts will be provided in the next budget submission (see also [A/78/7](#), para. V.132, [A/77/7](#), para. 96, and [A/76/7](#) and [A/76/7/Corr.1](#), para. V.90). The Committee further discusses consultants in chapter I above.

Travel of staff

V.108 The resource requirements for travel staff in 2025 amount to \$3,618,800, representing an increase of \$444,800, or 14 per cent compared with the approved amounts for 2024. The expenditures under travel of staff in 2023 amounted to \$3,732,500 against the provision of \$2,588,600. **The Advisory Committee is of the view that the Secretary-General should explore ways to reduce travel by maximizing the use of virtual meetings and events, where possible.**

V.109 The Advisory Committee recommends the approval of the Secretary-General's resource proposals for section 23, regular programme of technical cooperation.

Other matters

Ninth progress report

V.110 In his report, the Secretary-General explains that while considering the decentralized nature of the regular programme of technical cooperation, the implementing entities agreed to engage the support of an independent consultant for the preparation of the ninth progress report, covering 2023. The report was finalized by June 2024 and provides information on, among other things: (a) results achieved; (b) links between the regular programme, the United Nations Development Account, extrabudgetary resources and the resident coordinator system; (c) the programme's outreach; and (d) the programme's delivery modalities. The activities are reported based on agreed common reporting standards (A/79/6 (Sect. 23), para. 23.22). The ninth progress report is annexed to the supplementary information to the proposed programme budget for 2025 for section 23. It provides information on the number of requests for assistance that the programme received from Member States in 2023 (981 requests) and those responded to (914 requests). It is stated in the report that the potential weaknesses identified are the difficulty in: (a) meaningfully tracking the programme's contribution to outcomes; and (b) providing gender-disaggregated data for certain events, notably for virtual or hybrid events, or when the implementing entity is not the sole event organizer.

V.111 According to the progress report, in future, the regular programme could be further strengthened by several actions in four key areas: coordination, programming, reporting and learning. The most important point under the area of coordination is the necessity that the implementing entities exchange experiences around the challenges, lessons learned and promising practices in relation to capturing outcomes, ensuring that they all are reporting in the same way. Under programming, it is stated that if the entities are facing issues in coordinating with resident coordinators around the programme interventions, they should discuss these issues with the Development Coordination Office, which manages and oversees the resident coordinator system. As for reporting, the report recommends that entities should collectively ensure stable and timely reporting mechanisms by finalizing the reporting templates, maintaining the same templates for at least three years and providing them at the same time as the allocation of the programme funds. Also, it recommends that entities fully implement the recommendations of the evaluation undertaken by OIOS to assess and evaluate the contributions of the programme through a combination of specific performance indicators, broader evaluations with attention to its work and/or specific assessments or evaluations of a sample of the programme support interventions. Accordingly, the implementing entities should collectively agree on evaluating a sample of the programme interventions over three to five years, which would allow time to fully evaluate the contribution of interventions to intermediate outcomes.

V.112 In addition, it is recommended in the progress report that the Advisory Committee consider producing the progress report on a triennial basis as opposed to conducting it annually, allowing for a more comprehensive assessment of its contributions to intermediate outcomes. Annual reporting could potentially be maintained in a more streamlined format, focused primarily on quantitative data and essential programmatic information based on the common reporting standards. Upon enquiry, the Committee was informed that implementing entities find that a triennial comprehensive review would provide a more in-depth assessment of the programme's performance in terms of its contributions to intermediate outcomes at the country level through a combination of specific performance indicators, broader evaluations with attention to the programme's work and/or specific assessments or evaluations of a sample of support interventions. The Committee was further informed that in the streamlined reporting format, the current quantitative data would continue to be

reported annually, including the number of requests and the responses provided by the entity, such as advisory services, capacity-building events (and their participants), the number of knowledge products, geographic information, the countries that received support and the linkages with the resident coordinator offices and country teams.

V.113 The Advisory Committee finds that the progress report provides detailed and useful information, including an overview of the roles and purposes of the programme and the weaknesses encountered, and recommends that the report be presented to the General Assembly, along with the report of the Secretary-General, for its consideration. In view of the ongoing challenges of the programme, the Committee recommends that the Assembly request the Secretary-General to present progress reports annually, at this stage.

Evaluation of the regular programme of technical cooperation

V.114 In response to recommendations made by the Advisory Committee in its report on the proposed programme budget for 2023 (A/77/7, paras. V.103, V.111 and V.112), which were endorsed by the General Assembly in its resolution 77/262, OIOS undertook an evaluation of the regular programme of technical cooperation in 2023, including its relevance, effectiveness, efficiency and coherence. The evaluation report was published as a programme manager's report in February 2024. As indicated in the evaluation report, it was found that, through the regular programme of technical cooperation, implementing entities' technical cooperation support contributed substantially to Member States' capacity development and policymaking. It was also found that the flexibility of the regular programme of technical cooperation enabled implementing entities to deploy their normative tools and advice in response to Member States' technical cooperation requests, often in a catalytic manner. OIOS also made recommendations, which were accepted by the management, to improve the sharing of good practices among implementing entities, improve internal guidelines, improve communication with the Department of Management Strategy, Policy and Compliance and evaluate regular programme of technical cooperation contributions to outcomes (A/79/6 (Sect. 23), paras. 23.23 and 23.24). Upon enquiry, the Committee was provided with information on the actions being taken by the entities to implement the recommendations of OIOS.

V.115 Upon enquiry, regarding the tracking of the contributions of the programme to development outcomes, the Advisory Committee was informed that this poses inherent challenges due to the complex and multifaceted nature of capacity-building initiatives and the short-term focus of the programme-funded activities. The introduction of the common reporting standards and their integration into programme reporting guidelines and templates constitute an important step forward in this direction. These standards provide a common framework for reporting on the activities in relation to specific national outcomes. The Department of Economic and Social Affairs continuously seeks to improve its monitoring and evaluation frameworks to better capture the impact of activities. According to the Secretariat, collecting feedback from the Member States ensures that the activities under the regular programme of technical cooperation are effectively tailored to their needs. This feedback is crucial for identifying areas of success and opportunities for improvement, ensuring that activities remain relevant and impactful. Post-event surveys are administered across modalities, and in many cases feedback is collected before the event as well as after a period has passed, to assess the longer-term uptake of capacity development support.

V.116 In response to the Advisory Committee's recommendation that the Secretary-General develop a common evaluation framework, including comprehensive policy and evaluation guidelines, to ensure the standardization of the monitoring and

evaluation mechanisms across all entities (A/78/7, para. V.142), according to the supplementary information, the Department of Economic and Social Affairs plans to implement a multifaceted approach to improve its assessment methodologies. This approach includes developing performance indicators as part of the progress report exercise to establish a more systematic way of measuring outcomes. The Department also plans to employ alternative forms of assessment, such as feedback collection, short-term impact studies or internal reviews, for activities that do not meet the formal evaluation criteria. In addition, the Department will enhance collaboration with other entities and leverage existing reporting mechanisms to share insights and lessons learned. This collaborative effort aims to contribute to a broader understanding of the impact and effectiveness of the programme support, ensuring that it continues to meet the evolving needs of Member States effectively.

V.117 The Advisory Committee welcomes the development of common reporting standards. The Committee notes, however, that the performance evaluation activities are currently reflected in the progress report in general terms and are limited to an evaluation of the number of requests for assistance, advisory services provided, training events or feedback from Member States. The Committee, considering the importance of evaluating the impact of the programme in ascertaining whether the programme funds benefit the recipient countries in the manner for which it is intended, again recommends that the General Assembly request the Secretary-General to develop a common evaluation framework, which includes meaningful, measurable and quantifiable indicators of achievement across all implementing entities and to report thereon in the next budget submission (see also A/78/7, para. V.142).

Outreach activities and support to Member States

V.118 In his report, the Secretary-General describes the outreach activities undertaken by the different implementing entities (A/79/6 (Sect. 23), paras. 23.29–23.31, 23.46, 23.57–23.59, 23.68, 23.82, 23.92, 23.106, 23.119, 23.136–23.138, 23.148, 23.167 and 23.168). It is also indicated in the ninth progress report that the implementing entities received 981 requests for assistance from 164 countries, including 46 least developed countries (100 per cent of least developed countries), 32 landlocked developing countries (100 per cent of landlocked developing countries) and 35 small island developing States (90 per cent of small island developing States). All outreach activities are linked to the overall outreach strategy for capacity development within each entity. Most implementing entities have promoted the programme during intergovernmental meetings, conferences or departmental workshops, through direct and informal communication with Member States. This was complemented by specific outreach activities. For example, the Department of Economic and Social Affairs, ECE, ECLAC, ESCAP and ESCWA have a section on their websites dedicated to the promotion of the regular programme. The progress report continues to indicate, however, that it is clear that many entities find it extremely difficult to provide a reliable figure of outreach activities, as their systems have not yet been tweaked to enable meaningful tracking of such activities and that the very notion of the programme's outreach is questioned, as most implementing entities talk about their technical cooperation portfolio as a whole, rather than dividing it by funding source. It is mentioned in the supplementary information that the entities will explore options for improving performance in this area, including identifying a lead to orchestrate the implementation of the necessary actions, including the drafting of terms of reference for the regular programme of technical cooperation outreach focal points network. Upon enquiry, the Advisory Committee was provided with information on the outreach activities undertaken by each entity in 2023, which is reflected in table V.15, compared with activities in 2021 and 2022. The Committee notes that the table seems to show more than double or triple the

number of beneficiary countries of outreach activities, since it recalls that there are currently 45 economies designated by the United Nations as least developed countries, while the table shows more than that, for example under the Department of Economic and Social Affairs. **The Advisory Committee notes the irregularities in the information on the number of countries under some economic groupings and trusts that more accurate information on the outreach activities by country, economic grouping and resources allocated to them will be provided in future budget submissions.**

V.119 **The Advisory Committee expresses its concern that there continues to be a fragmented approach to outreach to Member States and, therefore, reiterates its recommendation that the General Assembly request the Secretary-General to develop a consolidated outreach plan, in line with Assembly resolution 78/252, in which the Assembly endorsed the Committee's recommendation in this regard, and to report thereon in the next budget submission (see also A/78/7, para. V.147).**

V.120 Upon enquiry, regarding the tracking of requests for assistance from Member States, the Advisory Committee was informed that the Department of Economic and Social Affairs had developed a capacity development requests log. Requests received from national Governments, resident coordinators or other United Nations entities are recorded in the requests log and assigned a status for action. The log captures details such as the nature of the request and the desired support and is regularly updated to reflect the status and actions taken in response. This log provides a transparent and accountable way to track, monitor and manage Member States' requests and facilitates the planning and programming of capacity development activities and effective allocation of resources.

V.121 The Advisory Committee recalls that it expressed serious concerns over the lack of ability of the programme to track the projects and identify the beneficiary countries (A/78/7, para. V.146). According to the Secretariat, the ninth progress report features the tracking and identification of the beneficiary countries. Furthermore, it is indicated by the Secretariat that pictures and graphs were used to support the information presented in the report. Graphs, tables and maps were, inter alia, used to illustrate the results of the outreach of the programme; which countries are benefiting from the programme, and which countries are not; countries receiving the most support; whether activities are developed at the national, subregional, regional and/or global level; the number of requests received and number of requests that led to support; and the number of interventions per country.

V.122 **The Advisory Committee acknowledges the efforts of the Department of Economic and Social Affairs to develop a requests log and expects that such efforts will be further strengthened and replicated by the implementing entities. The Committee is of the view that, as a starting point to appropriately develop an effective outreach plan, evaluate the outcomes of the projects as indicators of the effectiveness of the programme as a whole, and address other weaknesses of the programme, it is imperative to have in place an efficient tracking system of its projects and beneficiary countries. The Committee thus recommends that the General Assembly request the Secretary-General to develop a uniform tracking system across all entities and to include in future budget submissions and progress reports comprehensive information on the implementation of this system, the beneficiary countries, the projects funded through the regular programme of technical cooperation and the allocated resources at the entity, country and project levels.**

Table V.15
Details of outreach activities by entity, 2021–2023

<i>Entity</i>	<i>2021</i>				<i>2022</i>				<i>2023</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>	<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>	<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>
Department of Economic and Social Affairs	97	154	116	105	104	27	29	32	176	162	109	101
UNCTAD	35	20	10	3	25	20	10	5	25	20	5	10
UN-Habitat	16	10	12	4	18	–	–	–	14	7	–	9
UNODC	35	40	10	10	35	75	25	25	35	75	25	25
OHCHR	30	11	11	6	45	13	9	5	88	16	10	27
OCHA	5	35	–	4	10	27	2	2	13	31	8	15
ECA	7	33	16	6	–	–	–	–	34	35	3	16
ECE	91	–	9	–	91	–	9	9	60	–	–	9
ECLAC	33	1	2	16	33	1	2	16	33	1	16	2
ESCAP	48	24	23	15	50	57	29	28	57	29	12	24
ESCWA	24	4	–	1	50	4	–	1	45	4	1	–
Total	421	332	209	170	4 618	224	115	114	580	380	189	238

V.123 The Advisory Committee, taking into consideration the above-identified weaknesses, reiterates its recommendation that the General Assembly discuss, at the appropriate level and platform, the effectiveness of the regular programme for technical cooperation, concrete plans to strengthen its role and ensure its efficacy, including by reviewing the number of implementing entities and the distribution of resources among them, the soundness of its management and the content and periodicity of the progress and performance reporting, among other things, with a view to repositioning the programme as an important tool and a dividend for development in the context of the development reform efforts in order to support the countries in need in implementing the 2030 Agenda. In this regard, the Committee further recommends that the Assembly request the Secretary-General to present a report to the Assembly to allow this discussion, and to provide an update thereon in the next budget submission (see also [A/78/7](#), para. V.146).

Complementarity with the United Nations Development Account

V.124 The Secretary-General explains in his report that the implementing entities have used the complementarity of the regular programme of technical cooperation and the United Nations Development Account, as well as extrabudgetary resources, to create multiplier effects that contribute to longer-term sustained development results ([A/79/6 \(Sect. 23\)](#), para. 23.21). Upon enquiry, the Committee was informed that the regular programme of technical cooperation and the Development Account are integral funding mechanisms of capacity-building. The regular programme of technical cooperation focuses on immediate, short-term support to address urgent needs, providing rapid responses and targeted advisory services that help to establish a foundation for further development. In contrast, the Development Account is aimed at longer-term support. Often, the transition from short-term to long-term support is seamless, allowing for a cohesive and integrative response to the needs of Member States. Funding decisions for the regular programme of technical cooperation are driven by the most urgent requests from Member States and involve a review process that allocates resources based on urgent needs, departmental priorities and mandates. The Development Account requires more extensive planning to complement and expand on the regular programme interventions, aligning projects with national development plans and the broader objectives of the United Nations Sustainable Development Cooperation Framework. Overall, the regular programme of technical cooperation provides the necessary rapid assistance, while the Development Account builds on these efforts to offer comprehensive, long-term support. This complementarity ensures that Member States receive both immediate and enduring assistance, enhancing the impact of capacity-building initiatives. **The Advisory Committee notes that no assessment of the complementarity and the impact of the two mechanisms has taken place ([A/78/7](#), paras. V.151 and XIII.43). The Committee trusts that the recommended discussions to strengthen the Development Account and the regular programme of technical cooperation will also address the strengthening of the complementarity between the two mechanisms to maximize the combined impact of the activities implemented through them (see para. V.123 above and para. XIII.8 below).**

Coordination with the resident coordinator system

V.125 The Secretary-General reports on the complementarity with the resident coordinator system under section 23 to deliver a coherent, effective, efficient and accountable response to Member States' needs and indicates that, in the case of the Department of Economic and Social Affairs, for example, all country-level interventions, including activities funded by the regular programme of technical cooperation, are governed by the new departmental policy for country-level support

in the context of the resident coordination system and related standard operating procedures for country-level engagement, adopted in May 2023 and May 2020, respectively (A/79/6 (Sect. 23), paras. 23.10 and 23.32). Another example is ECA, which, according to the Secretary-General, has developed and endorsed a strategy towards enhancing close collaboration with the resident coordinator system at all levels. Based on this strategy, designing project proposals has to meet certain criteria, one of which is related to consultation and sustained collaboration with the resident coordinator system (ibid., paras. 23.103 and 23.104). Upon enquiry, the Advisory Committee was informed that all the implementing entities coordinate their capacity development support through the resident coordinator system. The Department of Economic and Social Affairs institutionalized the involvement of resident coordinators in its project cycle through updated standard operating procedures that emphasize a more structured and systematic engagement with them in the planning of the Department's country-level activities, including those funded by the regular programme of technical cooperation. Resident coordinators play a crucial role in ensuring that the Department's response is in alignment with national priorities and is complementary to the ongoing efforts and support provided by the United Nations country team. The resident coordinators also help to facilitate government engagement and ensure that the assistance provided complements other development efforts. The standard operating procedures have proven to guide the Department's interaction with the resident coordinators for all in-country activities. **The Advisory Committee notes the information on the efforts and arrangements in place to ensure coordination between some implementing entities and the resident coordinator system and trusts that such efforts will be further strengthened to ensure that activities, including in the area of outreach to Member States, are fully coordinated, taking into account the system-wide coordination role of the resident coordinator system (see also A/78/7, para. 153).**

Table V.16
Section 18A, Economic Commission for Africa: evolution of overall financial resources by object of expenditure and funding source
 (Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	55 011.4	56 662.0	62 106.5	26 880.2	62 106.5	–	5 045.9	4 002.6	5 189.5	5 189.5	–	60 057.3	61 713.3	67 296.0	67 296.0	–
Other staff costs	4 972.9	4 268.6	5 811.3	2 026.8	5 732.2	(79.1)	1 381.1	929.7	1 675.0	1 648.0	(27.0)	6 354.0	4 318.3	7 486.3	7 380.2	(106.1)
Hospitality	22.7	22.7	23.9	22.6	23.9	–	40.0	195.0	–	–	–	62.7	22.7	23.9	23.9	–
Consultants	1 197.8	1 867.0	1 289.5	879.7	1 246.7	(42.8)	6 694.1	5 445.6	9 684.1	6 380.2	(3 303.9)	7 891.9	7 514.0	10 973.6	7 626.9	(3 346.7)
Experts	2 556.5	1 364.6	2 626.6	387.3	2 681.3	54.7	–	–	–	–	–	2 556.5	1 364.6	2 626.6	2 681.3	54.7
Travel of staff	1 338.6	1 688.2	1 385.2	736.3	1 467.1	81.9	734.8	2 784.2	2 120.1	2 037.9	(82.2)	2 073.4	2 889.1	3 505.3	3 505.0	(0.3)
Contractual services	7 368.7	8 092.9	8 375.3	4 889.6	8 930.7	555.4	1 429.1	3 725.8	2 602.9	2 275.3	(327.6)	8 797.8	9 519.3	10 978.2	11 206.0	227.8
General operating expenses	6 962.4	7 395.7	7 052.3	4 502.2	6 635.1	(417.2)	481.5	2 068.8	880.8	706.2	(174.6)	7 443.9	7 861.5	7 933.1	7 341.3	(591.8)
Supplies and materials	1 270.8	569.7	981.4	182.5	979.5	(1.9)	2 048.7	763.0	997.5	1 012.4	14.9	3 319.5	1 471.2	1 978.9	1 991.9	13.0
Furniture and equipment	2 771.2	3 240.3	3 177.5	1 633.9	3 110.7	(66.8)	80.5	408.7	291.5	396.4	104.9	2 851.7	3 262.8	3 469.0	3 507.1	38.1
Construction, alteration and maintenance	64.5	70.1	68.3	310.6	69.8	1.5	177.0	51.6	642.6	319.9	(322.7)	241.5	470.1	710.9	389.7	(321.2)
Grants and contributions	3 642.0	3 679.4	1 802.2	281.6	588.9	(1 213.3)	2 530.4	1 775.9	506.9	941.3	434.4	6 172.4	4 331.8	2 309.1	1 530.2	(778.9)
Other costs	–	11.1	–	–	–	–	1 849.0	1 811.5	2 423.0	1 326.4	(1 096.6)	1 849.0	1 755.8	2 423.0	1 326.4	(1 096.6)
Total	87 179.5	88 932.3	94 700.0	42 733.3	93 572.4	(1 127.6)	22 492.1	23 962.4	27 013.9	22 233.5	(4 780.4)	109 671.6	106 494.5	121 713.9	115 805.9	(5 908.0)

Table V.17

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>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January-June)</i>	<i>2025 estimate</i>	<i>Variance (2024- 2025)</i>	<i>2023 estimate</i>	<i>2023 expenditure</i>	<i>2024 estimate</i>	<i>2025 estimate</i>	<i>Variance (2024- 2025)</i>	<i>2023 appropriation/ estimate</i>	<i>2023 expenditure</i>	<i>2024 appropriation/ estimate</i>	<i>2025 estimate</i>	<i>Variance (2024- 2025)</i>
Posts	876.4	700.2	712.7	629.2	712.7	-	-	-	-	-	-	876.4	700.2	712.7	712.7	-
Other staff costs	11.8	-	12.2	-	12.2	-	-	-	-	-	-	11.8	-	12.2	12.2	-
Hospitality	2.2	-	2.3	-	2.3	-	-	-	-	-	-	2.2	-	2.3	2.3	-
Travel of staff	13.4	18.0	13.8	-	13.8	-	-	-	-	-	-	13.4	18.0	13.8	13.8	-
Contractual services	17.4	9.6	17.9	12.5	17.9	-	-	-	-	-	-	17.4	9.6	17.9	17.9	-
General operating expenses	8.7	4.3	9.0	3.7	9.0	-	-	-	-	-	-	8.7	4.3	9.0	9.0	-
Supplies and materials	3.8	-	3.9	-	3.9	-	-	-	-	-	-	3.8	-	3.9	3.9	-
Furniture and equipment	6.6	5.8	6.8	0.7	6.8	-	-	-	-	-	-	6.6	5.8	6.8	6.8	-
Total	940.3	737.9	778.6	646.1	778.6	-	-	-	-	-	-	940.3	737.9	778.6	778.6	-

Table V.18
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)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	48 577.4	47 058.3	50 570.6	23 177.6	50 649.8	79.2	3 261.1	3 915.7	5 496.3	5 657.9	161.6	51 838.5	50 974.0	56 066.9	56 307.7	240.8
Other staff costs	820.5	444.3	744.7	183.4	560.1	(184.6)	6 430.6	6 784.0	7 254.4	6 353.4	(901.0)	7 251.1	7 228.3	7 999.1	6 913.5	(1 085.6)
Hospitality	5.6	4.7	5.7	3.9	7.6	1.9	3.5	3.0	4.0	4.0	–	9.1	7.7	9.7	11.6	1.9
Consultants	244.0	294.3	314.2	120.6	261.6	(52.6)	4 481.9	4 874.8	4 883.6	2 939.2	(1 944.4)	4 725.9	5 169.1	5 197.8	3 200.8	(1 997.0)
Experts	440.6	312.5	417.9	90.6	445.7	27.8	–	–	–	–	–	440.6	312.5	417.9	445.7	27.8
Travel of staff	455.7	460.5	447.9	219.9	462.8	14.9	1 212.2	1 325.8	1 624.5	1 033.3	(591.2)	1 667.9	1 786.3	2 072.4	1 496.1	(576.3)
Contractual services	1 274.6	1 204.3	1 404.3	581.2	1 249.7	(154.6)	2 374.3	2 630.4	2 750.8	2 113.8	(637.0)	3 648.9	3 834.7	4 155.1	3 363.5	(791.6)
General operating expenses	2 190.5	2 373.0	2 131.3	1 575.6	2 241.9	110.6	1 030.5	982.4	1 423.4	1 031.6	(391.8)	3 221.0	3 355.4	3 554.7	3 273.5	(281.2)
Supplies and materials	98.1	50.7	149.3	23.6	167.1	17.8	63.1	19.7	53.5	31.1	(22.4)	161.2	70.4	202.8	198.2	(4.6)
Furniture and equipment	428.4	726.2	329.4	102.3	469.0	139.6	104.0	230.4	804.7	204.7	(600.0)	532.4	956.6	1 134.1	673.7	(460.4)
Improvement of premises	46.8	42.6	48.2	2.2	48.2	–	–	–	3.0	1.0	(2.0)	46.8	42.6	51.2	49.2	(2.0)
Grants and contributions	556.5	557.7	253.6	270.8	–	(253.6)	5 962.1	5 839.3	5 874.6	3 760.5	(2 114.1)	6 519.3	6 397.0	6 128.2	3 760.5	(2 367.7)
Other costs	–	13.6	–	–	–	–	–	6.5	–	–	–	–	20.1	–	–	–
Total	55 138.7	53 542.7	56 817.1	26 351.6	56 563.5	(253.6)	24 923.9	26 612.0	30 172.8	23 130.5	(7 042.3)	80 062.6	80 154.7	86 989.9	79 694.0	(7 295.9)

Table V.19

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>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January–June)</i>	<i>2025 estimate</i>	<i>Variance (2024– 2025)</i>	<i>2023 estimate</i>	<i>2023 expenditure</i>	<i>2024 estimate</i>	<i>2025 estimate</i>	<i>Variance (2024– 2025)</i>	<i>2023 appropriation/ estimate</i>	<i>2023 expenditure</i>	<i>2024 appropriation/ estimate</i>	<i>2025 estimate</i>	<i>Variance (2024– 2025)</i>
Posts	35 590.1	36 173.2	37 726.2	17 601.9	37 919.8	193.6	1 247.8	887.0	1 029.8	1 065.9	36.1	36 837.9	37 060.2	38 756.0	38 985.7	229.7
Other staff costs	162.1	161.5	605.6	(0.5)	605.6	–	9 844.7	9 509.8	10 095.7	10 125.4	29.7	10 006.8	9 671.3	10 701.3	10 731.0	29.7
Hospitality	5.6	5.5	5.7	–	5.7	–	–	–	–	–	–	5.6	5.5	5.7	5.7	–
Consultants	148.0	153.2	169.9	10.0	137.1	(32.8)	2 217.0	2 644.8	3 666.7	3 031.3	(635.4)	2 365.0	2 798.0	3 836.6	3 168.4	(668.2)
Experts	59.5	69.7	40.0	(0.8)	40.2	0.2	42.6	(10.6)	17.0	18.7	1.7	102.1	59.1	57.0	58.9	1.9
Travel of representatives	–	–	–	–	–	–	–	32.6	–	–	–	–	32.6	–	–	–
Travel of staff	155.5	156.0	188.0	44.0	199.7	11.7	833.5	920.5	994.2	923.1	(71.1)	989.0	1 076.5	1 182.2	1 122.8	(59.4)
Contractual services	799.6	774.0	824.8	123.2	824.7	(0.1)	1 426.6	1 027.4	1 440.5	1 431.5	(9.0)	2 226.2	1 801.4	2 265.3	2 256.2	(9.1)
General operating expenses	68.0	65.5	69.0	12.9	81.0	12.0	967.3	1 067.5	1 102.6	1 141.2	38.6	1 035.3	1 133.0	1 171.6	1 222.2	50.6
Supplies and materials	29.2	29.1	40.6	–	28.6	(12.0)	18.2	6.8	22.4	22.4	–	47.4	35.9	63.0	51.0	(12)
Furniture and equipment	211.8	211.5	200.6	–	196.7	(3.9)	346.1	21.6	90.6	91.9	1.3	557.9	233.1	291.2	288.6	(2.6)
Grants and contributions	–	–	–	–	–	–	6 394.5	6 612.3	9 542.1	6 884.1	(2 658.0)	6 394.5	6 612.3	9542.1	6 884.1	(2 658.0)
Other costs	–	4.9	–	–	–	–	–	(3.2)	–	–	–	–	1.7	–	–	–
Total	37 229.4	37 804.1	39 870.4	17 790.7	40 039.1	168.7	23 338.3	22 716.5	28 001.6	24 735.5	(3 266.1)	60 567.7	60 520.6	67 872.0	64 774.6	(3 097.4)

Table V.20
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)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	49 250.2	51 189.6	53 872.6	23 613.2	53 854.4	(18.2)	1 000.0	642.3	1 145.2	1 145.2	–	50 250.2	51 831.9	55 017.8	54 999.6	(18.2)
Other staff costs	1 543.1	1 356.4	1 655.5	366.8	1 655.5	–	2 438.6	2 216.6	2 051.8	1 950.6	(101.1)	3 981.7	3 573	3 707.3	3 606.1	(101.1)
Hospitality	5.0	0.5	5.2	0.0	5.2	–	–	–	–	–	–	5.0	0.5	5.2	5.2	–
Consultants	347.9	320.7	371.7	94.1	371.7	–	4 314.2	5 622.6	5 359.2	5 093.1	(266.1)	4 662.1	5 943.3	5 730.9	5 464.8	(266.1)
Experts	404.6	292.0	416.4	160.6	416.4	–	58.6	5.5	7.4	7.1	(0.4)	463.2	297.5	423.8	423.5	(0.4)
Travel of staff	729.0	697.6	750.1	279.8	750.1	–	1 487.6	1 155.0	1 139.2	1 086.0	(53.2)	2 216.6	1 852.6	1 889.3	1 836.1	(53.2)
Contractual services	1 940	2 087.2	2 072.8	839.3	2 072.8	–	1 037.3	1 450.3	1 156.1	1 113.0	(43.1)	2 977.3	3 537.5	3 228.9	3 185.8	(43.1)
General operating expenses	3 978.2	3 548.0	3 978.9	3 105.5	3 978.9	–	439.3	597.7	765.7	752.4	(13.3)	4 417.5	4 145.7	4 744.6	4 731.3	(13.3)
Supplies and materials	160.6	114.7	170.7	33.1	170.7	–	10.9	32.3	15.7	15.2	(0.5)	171.5	147.0	186.4	185.9	(0.5)
Furniture and equipment	332.5	995.2	568.2	54.2	568.2	–	37.8	309.7	21.3	20.2	(1.1)	370.3	1 304.9	589.5	588.4	(1.1)
Improvement of premises	25.3	9.9	27	2.1	27	–	0.0	–	–	–	–	25.3	9.9	27	27	–
Grants and contributions	24.8	24.8	475.1	475.1	–	(475.1)	471.6	1 281.4	1 064.3	1 011.1	(53.2)	496.4	1 306.2	1 539.4	1 011.1	(528.3)
Other costs	–	27.6	–	–	–	–	0.9	–	3.2	3	(0.2)	0.9	27.6	3.2	3.0	(0.2)
Total	58 741.2	60 664.2	64 364.2	29 023.8	63 870.9	(493.3)	11 296.8	13 313.3	12 729.0	12 196.9	(532.1)	70 038.0	73 977.4	77 093.2	76 067.8	(1 025.4)

Table V.21
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)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	38 209.3	39 681.3	39 443.3	19 077.0	39 443.3	–	–	–	2 000.0	2 000.0	–	38 209.3	39 681.3	41 443.3	41 443.3	–
Other staff costs	1 132.5	2 525.7	1 488.2	1 059.0	1 684.5	196.3	5 031.0	5 962.1	4 950.0	5 325.0	375.0	6 163.5	8 487.8	6 438.2	7 009.5	571.3
Hospitality	9.9	3.3	10.2	0.5	10.2	–	–	–	–	–	–	9.9	3.3	10.2	10.2	–
Consultants	759.4	923.9	781.5	343.8	781.5	–	1 221.5	1 112.2	1 149.0	1 079.0	(70.0)	1 980.9	2 036.1	1 930.5	1 860.5	(70.0)
Experts	1 482.8	624.0	1 525.8	224.3	1 209.8	(316.0)	–	–	–	–	–	1 482.8	624.0	1 525.8	1 209.8	(316.0)
Travel of staff	295.6	459.8	433.4	230.6	433.4	–	372.1	252.7	433.0	600.0	167.0	667.7	712.5	866.4	1 033.4	167.0
Contractual services	1 718.4	2 153.9	1 507.8	2 053.2	1 825.4	317.6	1 192.9	1 066.2	940.0	1 175.0	235.0	2 911.3	3 220.1	2 447.8	3 000.4	552.6
General operating expenses	4 818.2	2 084.2	4 621.0	1 513.1	4 030.0	(591.0)	832.3	575.1	660.0	860.0	200.0	5 650.5	2 659.3	5 281.0	4 890.0	(391.0)
Supplies and materials	201.1	1 381.6	21.9	12.8	21.9	–	51.1	1.3	–	–	–	252.2	1 382.9	21.9	21.9	–
Furniture and equipment	304.3	687.5	313.2	272.8	706.3	393.1	117.4	141.4	150.0	450.0	300.0	421.7	828.9	463.2	1 156.3	693.1
Improvement of premises	–	–	–	8.0	–	–	–	11.4	–	–	–	–	11.4	–	–	–
Grants and contributions	–	–	–	122.5	–	–	608.6	1 247.5	1 007.0	1 077.0	70.0	608.6	1 247.5	1 007.0	1 077.0	70.0
Other costs	–	10.6	–	–	–	–	–	–	–	–	–	–	10.6	–	–	–
Total	48 931.5	50 535.8	50 146.3	24 917.6	50 146.3	–	9 426.9	10 370.0	11 289.0	12 566.0	1 277.0	58 358.4	60 905.8	61 435.3	62 712.3	1 277.0

Table V.22

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>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure (January–June)</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>	<i>2023 estimates</i>	<i>2023 expenditure</i>	<i>2024 estimate</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2025 estimate</i>	<i>Variance (2024–2025)</i>
Other staff costs	23 889.4	21 597.1	24 754.9	10 781.4	23 880.5	(874.4)	–	–	–	–	–	23 889.4	21 597.1	24 754.9	23 880.5	(874.4)
Consultants	5 237.5	6 549.2	5 970.5	1 670.3	6 667.2	696.7	–	–	–	–	–	5 237.5	6 549.2	5 970.5	6 667.2	696.7
Experts	–	1,060.6	–	238.7	–	–	–	–	–	–	–	–	1 060.6	–	–	–
Travel of representatives	–	52.9	–	21.6	–	–	–	–	–	–	–	–	52.9	–	–	–
Travel of staff	2 588.6	3 732.5	3 174.0	1 124.6	3 618.8	444.8	–	–	–	–	–	2 588.6	3 732.5	3 174.0	3 618.8	444.8
Contractual services	1 456.6	2 082.8	1 645.9	847.3	2 359.9	714.0	–	–	–	–	–	1 456.6	2 082.8	1 645.9	2 359.9	714.0
General operating expenses	518.1	1 440.3	427.3	339.1	637.9	210.6	–	–	–	–	–	518.1	1 440.3	427.3	637.9	210.6
Supplies and materials	0.5	67.2	0.7	52.2	0.7	–	–	–	–	–	–	0.5	67.2	0.7	0.7	–
Furniture and equipment	22.7	581.3	58.6	9.6	99.9	41.3	–	–	–	–	–	22.7	581.3	58.6	99.9	41.3
Improvement of premises	–	1.7	–	–	–	–	–	–	–	–	–	–	1.7	–	–	–
Grants and contributions	9 661.1	5 685.1	10 209.8	2 159.7	10 976.8	767.0	–	–	–	–	–	9 661.1	5 685.1	10 209.8	10 976.8	767.0
Other costs	–	12.6	–	–	–	–	–	–	–	–	–	–	12.6	–	–	–
Total	43 374.5	42 884.1	46 241.7	17 251.6	48 241.7	2 000.0	–	–	–	–	–	43 374.5	42 884.1	46 241.7	48 241.7	2 000.0

Part VI

Human rights and humanitarian affairs

Section 24

Human rights

Regular budget

Appropriation for 2023 ^a	\$176,186,300
Expenditure for 2023 ^b	\$164,716,700
Appropriation for 2024 ^c	\$196,146,000
Expenditure as at 30 June 2024	\$75,303,700
Proposed resources for 2025 ^d	\$240,210,200

Other assessed^e

Appropriation for 2023	\$2,357,300
Expenditure for 2023	\$2,495,200
Estimate for 2024	\$2,452,600
Expenditure as at 30 June 2024	\$1,308,500
Proposal for 2025 ^f	\$2,503,300

Extrabudgetary resources

Available for 2023	\$264,520,000
Expenditure for 2023	\$273,024,500
Estimate for 2024	\$280,010,200
Expenditure as at 30 June 2024	\$156,222,300
Projected for 2025	\$294,010,700

Note: Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).

^a Including \$752,600 for the Committee on Missing Persons in Cyprus.

^b Including \$515,300 for the Committee on Missing Persons in Cyprus.

^c Including \$656,400 for the Committee on Missing Persons in Cyprus and \$2,967,200 for the Independent Institution on Missing Persons in the Syrian Arab Republic. The appropriation for 2024 comprises the amount appropriated under the proposed programme budget for 2024 and under the related revised estimates reports.

^d Including \$656,400 for the Committee on Missing Persons in Cyprus and \$11,311,000 for the Independent Institution on Missing Persons in the Syrian Arab Republic. An additional appropriation in connection with the revised estimates will be presented by the Secretary-General in the fourth quarter of 2024. The amount of the appropriation under the proposed programme budget and the revised estimates, both as approved by the General Assembly, will constitute the appropriation for 2025.

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

^f Does not reflect the decisions taken by the General Assembly in its resolution [78/293](#) on the support account for peacekeeping operations.

I. Introduction

VI.1 Total proposed resources for section 24 for 2025 amount to \$240,210,200 before recosting, comprising \$228,242,800 for OHCHR, \$656,400 for the Committee on Missing Persons in Cyprus and \$11,311,000 for the Independent Institution on Missing Persons in the Syrian Arab Republic, representing an increase of \$44,064,200, or 22.5 per cent, compared with the appropriation for 2024. The Secretary-General will also submit revised estimates for 2025 in respect of OHCHR in the fourth quarter of 2024, which will result in an additional appropriation. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.24 below. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

II. Office of the United Nations High Commissioner for Human Rights

VI.2 The fascicle indicates that the proposed amount for OHCHR of \$228,242,800 before recosting reflects a net increase of \$35,720,400, or 18.6 per cent, compared with the approved budget for 2024. The proposed resource changes are attributed to two factors, summarized as follows:

(a) Technical adjustments: a net increase of \$27,738,700, mainly under subprogramme 3, Advisory services, technical cooperation and field activities (increase of \$27,884,900); subprogramme 4, Supporting the Human Rights Council, its subsidiary bodies and mechanisms (increase of \$792,100); and subprogramme 2, Supporting human rights treaty bodies (increase of \$481,600);

(b) New and expanded mandates: a net increase of \$7,981,700, mainly under subprogramme 3, Advisory services, technical cooperation and field activities (increase of \$4,164,400), attributable primarily to the establishment of 36 posts, the conversion of 6 posts from extrabudgetary to regular budget funding and the redeployment of 2 posts; and subprogramme 1, Human rights mainstreaming, right to development, and research and analysis (increase of \$2,552,300), attributable primarily to the establishment of 4 posts and other staff costs ([A/79/6 \(Sect. 24\)](#) and [A/79/6 \(Sect. 24\)/Corr.1](#), paras. 24.98 and 24.99).

VI.3 Total estimated resources of \$524,756,700 comprise the amounts of \$228,242,800 from proposed regular budget resources, \$2,503,300 from other assessed resources and \$294,010,700 from projected extrabudgetary resources.

VI.4 Upon enquiry, the Advisory Committee was informed that the proposed programme budget for 2025 represented the second phase of a two-year proposal, which had been communicated to the General Assembly in the proposed programme budget for 2024 and endorsed by the Assembly in its resolution [78/252](#). In preparation for the proposed budget for 2025, OHCHR had conducted two related exercises: an organizational review and a spending review. The organizational review had examined all posts and positions, including their levels and locations, as well as the operational model for best implementing mandates in a cost-effective manner. The spending review had focused on non-post resources, on the basis of expenditure experience and expectation. The spending review had resulted in a proposal for the redeployment of resources across budget classes, after the identification of a need to invest more in digital systems, through contractual services and furniture and equipment, which would be offset by reductions in supplies and other staff costs. That

initial round of redeployments from the spending review had amounted to \$400,000 and the Office envisioned continuing with spending reviews in future years. Further reallocations of resources might be proposed in future budget submissions as OHCHR continued to optimize the use of existing resources.

VI.5 The Advisory Committee was provided, upon enquiry, with table VI.1 showing the total resource requirements from the biennium 2018–2019 to 2024.

Table VI.1

Resource requirements from the biennium 2018–2019 to 2025

(Thousands of United States dollars)

<i>Budget period</i>	<i>Proposed programme budget (before recosting)</i>	<i>Revised estimates report</i>	<i>Appropriation</i>	<i>Commitment authority</i>	<i>Expenditure</i>
2025	228 242.8	To be proposed	–	–	–
2024	142 497.0	47 089.0	192 522.4	16 713.9 ^a	74 914.0 ^b
2023	113 919.4 ^c	51 636.1	175 433.7	–	164 201.6
2022	109 907.2	26 426.2	136 150.5	13 142.8	141 641.7
2021	100 351.7	22 517.9	129 346.6	8 561.9	107 087.7
2020	94 718.6	18 488.7	114 571.4	2 600.0	105 824.6
2018–2019	198 499.1	34 057.4	206 847.0	20 140.7	227 516.0

^a Eleven commitment authorities under consideration by the Advisory Committee.

^b Expenditure for 2024 as at 30 June 2024.

^c The proposed programme budget figure for 2023 excludes the “front-loaded” amount of \$30,349,500, which was removed from the proposed programme budget and included in the revised estimates report following the recommendation of the Advisory Committee ([A/77/7/Add.27](#)).

VI.6 **The Advisory Committee notes that the 2025 proposed budget of \$228,242,800, compared with the proposed budget for the biennium 2018–2019 of \$198,499,100, represents an increase of \$128,993,250, or 130.0 per cent, on an annual basis. The Committee also notes that the fascicle provides a comparison between the 2025 proposed budget and the combined 2024 proposed programme budget and revised estimates, reflecting an increase of \$35,720,400, or 18.6 per cent. The Committee further notes the upcoming revised estimates for 2025 to be submitted in the fourth quarter of 2024, which will result in an additional increase.**

VI.7 Upon enquiry, the Advisory Committee was provided with table VI.2, showing a breakdown of the related amounts for the proposed consolidation of 26 resolutions of the Human Rights Council with a total of 34 mandates in the proposed budget for 2025.

Table VI.2
Resources related to renewable mandates included in the full consolidation of Human Rights Council resolutions for 2025

(United States dollars)

<i>Human Rights Council resolution</i>	<i>Resolution title</i>	<i>Amount</i>
47/21	Promotion and protection of the human rights and fundamental freedoms of Africans and of people of African descent against excessive use of force and other human rights violations by law enforcement officers through transformative change for racial justice and equality	470 600
54/25	A world of sports free from racism, racial discrimination, xenophobia and related intolerance	545 200
54/27	From rhetoric to reality: a global call for concrete action against racism, racial discrimination, xenophobia and related intolerance	318 400
51/1	Promoting reconciliation, accountability and human rights in Sri Lanka	3 770 000
51/29	Situation of human rights in the Bolivarian Republic of Venezuela	3 780 500
51/35	Technical assistance and capacity-building to address the human rights implications of the nuclear legacy in the Marshall Islands	674 500
52/1	Advancing human rights in South Sudan	5 989 400
52/2	Promotion and protection of human rights in Nicaragua	3 617 800
52/28	Situation of human rights in the Democratic People's Republic of Korea	1 055 300
52/29	Situation of human rights in Belarus in the run-up to the 2020 presidential election and in its aftermath	3 071 100
52/30	Situation of human rights in the Syrian Arab Republic	5 983 200
52/31	Situation of human rights in Myanmar	466 000
52/32	Situation of human rights in Ukraine stemming from the Russian aggression	4 639 000
52/39	Technical assistance and capacity-building to improve the human rights situation in Haiti, in connection with a request from the authorities of Haiti for coordinated and targeted international action	1 203 700
52/41	Technical assistance and capacity-building to improve human rights in Libya	1 683 000
52/43	Technical assistance and capacity-building for South Sudan	696 200
53/22	Enhancement of technical cooperation and capacity-building in the field of human rights in Colombia to implement the recommendations of the Commission for the Clarification of Truth, Coexistence and Non-Repetition	3 067 300
53/26	Situation of human rights of Rohingya Muslims and other minorities in Myanmar	373 600
54/1	Situation of human rights in Afghanistan	208 900
54/2	Responding to the human rights and humanitarian crisis caused by the ongoing armed conflict in the Sudan	4 085 600
54/29	Technical assistance and capacity-building for Yemen in the field of human rights	505 600
54/30	Penitentiary system, security and justice: enhancement of technical cooperation and capacity-building to protect human rights in Honduras	2 536 200
54/34	Technical assistance and capacity-building in the field of human rights in the Democratic Republic of the Congo	6 821 900
54/9	Working Group on the rights of peasants and other people working in rural areas	353 900
S-35/1	Deteriorating situation of human rights in the Islamic Republic of Iran, especially with respect to women and children	4 110 900
Total		61 673 800

VI.8 The Committee was informed that, of the total amount of \$61.7 million for 2025, \$28.8 million reflected an increase over 2024 due to including for the first time the full year requirements of the renewable mandates, as detailed in table VI.3. **The Committee notes that, of the \$228,242,800 proposed for 2025, \$61,673,800 relates to the consolidation of resources, of which \$28,792,000 relates to requirements for renewable mandates.**

Table VI.3
Additional recurrent requirements for 2025, by mandate

(United States dollars)

<i>Human Rights Council resolution</i>	<i>Resolution title</i>	<i>Additional recurrent requirements for 2025 to cover the full year</i>
47/21	Promotion and protection of the human rights and fundamental freedoms of Africans and of people of African descent against excessive use of force and other human rights violations by law enforcement officers through transformative change for racial justice and equality	142 800
54/25	A world of sports free from racism, racial discrimination, xenophobia and related intolerance	183 700
54/27	From rhetoric to reality: a global call for concrete action against racism, racial discrimination, xenophobia and related intolerance	14 800
51/1	Promoting reconciliation, accountability and human rights in Sri Lanka	1 474 700
51/35	Technical assistance and capacity-building to address the human rights implications of the nuclear legacy in the Marshall Islands	168 800
52/1	Advancing human rights in South Sudan	4 841 400
52/2	Promotion and protection of human rights in Nicaragua	1 114 000
52/29	Situation of human rights in Belarus in the run-up to the 2020 presidential election and in its aftermath	2 369 300
52/30	Situation of human rights in the Syrian Arab Republic	4 498 300
52/31	Situation of human rights in Myanmar	122 500
52/32	Situation of human rights in Ukraine stemming from the Russian aggression	3 630 100
52/39	Technical assistance and capacity-building to improve the human rights situation in Haiti, in connection with a request from the authorities of Haiti for coordinated and targeted international action	787 000
52/41	Technical assistance and capacity-building to improve human rights in Libya	956 000
52/43	Technical assistance and capacity-building for South Sudan	534 400
53/22	Enhancement of technical cooperation and capacity-building in the field of human rights in Colombia to implement the recommendations of the Commission for the Clarification of Truth, Coexistence and Non-Repetition	409 400
53/26	Situation of human rights of Rohingya Muslims and other minorities in Myanmar	94 800
54/1	Situation of human rights in Afghanistan	52 200
54/2	Responding to the human rights and humanitarian crisis caused by the ongoing armed conflict in the Sudan	1 324 200
54/29	Technical assistance and capacity-building for Yemen in the field of human rights	54 000
54/30	Penitentiary system, security and justice: enhancement of technical cooperation and capacity-building to protect human rights in Honduras	712 600
54/34	Technical assistance and capacity-building in the field of human rights in the Democratic Republic of the Congo	2 176 200
S-35/1	Deteriorating situation of human rights in the Islamic Republic of Iran, especially with respect to women and children	3 130 800
Total		28 792 000

VI.9 The Advisory Committee notes the trend of increases in the proposed programme budget for OHCHR. While the Committee affirms the importance of mandate implementation, it considers that this should be achieved in an efficient manner, and the consolidation of resources and the establishment of a core capacity should have resulted in efficiencies. The Committee is also of the view that the high number of vacancies in OHCHR (see para. VI.30 below) and the trend of underexpenditure (see table VI.1) do not support continual proposed increases to the budget of this magnitude. The Committee trusts that OHCHR will conduct an in-depth review of existing mandated activities and capacities, as well as a detailed analysis of expenditure patterns, analyse workload requirements, seek efficiencies while avoiding duplication of efforts, and ensure greater clarity and transparency in the presentation of future budget submissions (see para. VI.6 above). The Committee further discusses spending reviews in chapter I above.

VI.10 In respect of the upcoming revised estimates, the Committee was informed upon enquiry that it was not possible to provide a meaningful estimate of the amounts that might be proposed, as only the decisions and resolutions of the Human Rights Council at its fifty-fifth and fifty-sixth sessions were known, and the Secretariat was not in a position to advise what States members of the Council might adopt at the fifty-seventh session, or at any special session that might be convened during 2024, although it was clear that the consolidation of the renewable mandate resources would lead to a significant decrease. **The Advisory Committee notes that the 2024 revised estimates, as well as the two statements of programme budget implications contained in [A/C.5/78/22](#) and [A/C.5/78/24](#), amounted to \$47,089,000, and that, taking into consideration the consolidation of resources proposed in 2025, based on the revised criteria presented at the seventy-eighth session of the General Assembly, the expected 2025 revised estimates would reflect an additional resource increase (see para. VI.6 above).**

VI.11 The Advisory Committee recalls that it was previously informed that the Secretariat did not have a mechanism in place to separately track expenditure related to the funding approved under the revised estimates reports and that related to the funding approved under the proposed programme budget. The Committee considered that there was a need to account for all funds provided by Member States in a detailed and transparent manner ([A/78/7](#), para. VI.4), which had been endorsed by the General Assembly in resolution [78/252](#). Upon enquiry, the Committee was informed again that the Secretariat did not have a mechanism in place for comprehensive tracking of the human resources and expenditure related to individual mandates. **The Advisory Committee notes with concern that the Secretariat has not established a system to track expenditure related to the revised estimates reports and that related to the proposed programme budget, without which resource utilization and efficiencies cannot be monitored. The Committee emphasizes the importance of transparency and accountability in the utilization of Member States' resources, and trusts that the next programme budget submission will include information on performance based on the establishment of a tracking system.** The Committee further discusses the establishment of a tracking mechanism in the context of the submissions related to programme budget implications.

VI.12 In addition, OHCHR has submitted 11 requests for the concurrence of the Advisory Committee to enter into commitments during 2024 totalling \$21,617,100, or a net commitment authority of \$16,713,900, under section 24, relating to resolutions of the fifty-fifth session of the Human Rights Council that require additional activities in 2024, for which the resources are not included in the approved programme budget for 2024. The requests are currently under consideration by the Committee.

Table VI.4
Staffing resources

(Number of posts)

	<i>Number</i>	<i>Details</i>
Approved for 2024	602	1 USG, 2 ASG, 3 D-2, 12 D-1, 47 P-5, 153 P-4, 218 P-3, 42 P-2/1, 4 GS (PL), 96 GS (OL), 10 LL and 14 NPO
Establishment	53	6 D-1, 1 P-5, 5 P-4, 10 P-3, 12 P-2, 1 GS (OL) and 18 NPO
Reclassification	–	1 Chief of Staff (P-5) to Chief of Staff (D-1) and 1 Speechwriter (P-4) to Senior Speechwriter (P-5) in executive direction and management
Conversion	6	3 Senior Human Rights Officers (P-5) and 3 Human Rights Officers (P-3) from extrabudgetary to regular budget funding in subprogramme 3
Redeployment	–	1 Chief of Service, Human Rights (D-1), from Geneva to Panama City 1 Chief of Service, Human Rights (D-1), from Geneva to Bangkok
Proposed for 2025	661	1 USG, 2 ASG, 3 D-2, 19 D-1, 51 P-5, 157 P-4, 231 P-3, 54 P-2/1, 4 GS (PL), 97 GS (OL), 10 LL and 32 NPO

Comments and recommendations on posts

VI.13 The Secretary-General proposes a total of 661 posts (of which 37 are temporary posts), excluding 51 posts for the Independent Institution on Missing Persons in the Syrian Arab Republic (see section IV). These comprise 518 posts in the Professional and higher categories and 143 posts in the General Service and related categories, reflecting a proposed increase of 59 posts compared with 2024, with the following proposed staffing changes: (a) establishment of 53 posts (6 D-1, 1 P-5, 5 P-4, 10 P-3, 12 P-2, 1 General Service (Other level) and 18 National Professional Officer); (b) conversion of 6 extrabudgetary posts to the regular budget (3 Senior Human Rights Officers (P-5) and 3 Human Rights Officers (P-3)); (c) reclassification of two posts (1 P-5 to D-1, and 1 P-4 to P-5); and (d) redeployment of two posts (D-1). A detailed summary of the proposed staffing changes and related justifications is provided in annex II.A to the fascicle.

Establishment

Executive direction and management

VI.14 Under executive direction and management, it is proposed that one post of Senior Programme Management Officer (P-5) and one post of Programme Management Officer (P-4) be established.

VI.15 The Senior Programme Management Officer would ensure the implementation of the strategic action plan for addressing racism and promoting dignity for all in the United Nations Secretariat. Upon enquiry, the Advisory Committee was informed that the incumbent would act as the Senior Adviser on Diversity and Inclusion and would provide leadership on the achievement of related targets, including on addressing racism and all forms of discrimination and fostering an inclusive workplace culture, as well as provide policy guidance on issues of racism in the workplace, strategies to address it, inclusive leadership and issues related to prohibited conduct. **While the Advisory Committee notes the importance of addressing racism, it is of the view that the functions could be performed using existing capacity, including the promotion of cultural change by the leadership of OHCHR. The Committee therefore recommends against the proposed establishment of one post of Senior Programme Management Officer (P-5).**

VI.16 The Programme Management Officer in Geneva would support programme delivery for the human rights mechanisms, engagement at the regional and country levels, thematic work and management, administration and communications for global operations. Upon enquiry, the Advisory Committee was informed that the incumbent would ensure that resources were used in the most effective and efficient way when designing and implementing United Nations human rights programmes in the field that provided support to requesting States in the implementation of the recommendations of the international human rights mechanisms. **Noting the current capacity in the executive direction and management component, including the management, administration and communications functions of the proposed post, the Advisory Committee is of the view that the functions could be performed using existing capacity and recommends against the proposed establishment of one post of Programme Management Officer (P-4).**

Subprogramme 1, Human rights mainstreaming, right to development, and research and analysis

VI.17 Under subprogramme 1, it is proposed that one post of Human Rights Officer (P-4), two posts of Human Rights Officer (P-3) and one post of Associate Human Rights Officer (P-2), all of a programmatic nature, be established as part of the core capacity. Upon enquiry, the Advisory Committee was informed that the proposed core capacity programmatic positions would flexibly support the Human Rights Council's thematic mandates by providing regular, general expertise. That would include preparing guidelines, holding consultations, conducting thorough studies, preparing various reports and helping with the administrative and logistical aspects of meetings and workshops.

VI.18 In its revised estimates report related to the programme budget for 2023, the Advisory Committee recalled that the General Assembly, in its resolution [77/262](#), had endorsed the recommendation of the Committee for the establishment of a core capacity for administrative, human resources, media and communications, archival and security support ([A/77/7](#), para. VI.36). In section 24 of the proposed programme budget for 2024, the Secretary-General indicated that the proposed budget included proposed new posts under the core capacity to meet current and future needs ([A/78/6 \(Sect. 24\)](#), para. 24.115). The Committee noted with regret that its recommendation, later endorsed by the Assembly, had not been implemented in full, given that the administrative-related new posts were only for the investigative bodies. The Committee therefore recommended that the Assembly request the Secretary-General to conduct a review of the core capacity for administrative support covering all OHCHR mandates, taking into account its existing capacity, with a view to establishing a robust core administrative capacity required to manage and support all OHCHR mandates in an efficient and cost-effective manner. The Committee also trusted that, subject to the review of the improved service delivery model, a further update on the overall efficiency and improvement of the core capacity and the support to field OHCHR entities would be provided, as appropriate ([A/78/7/Add.39](#), para. 36). **Taking into account its previous observations and recommendations regarding core administrative capacity, noting the programmatic functions of the proposed posts and further noting that the proposed consolidation of mandates of \$61.7 million does not reflect any cost avoidance due to the core capacity for thematic mandates, the Advisory Committee recommends against the proposed establishment of one post of Human Rights Officer (P-4), two posts of Human Rights Officer (P-3) and one post of Associate Human Rights Officer (P-2) (see paras. VI.24 and VI.25 below).**

Subprogramme 3, Advisory services, technical cooperation and field activities

VI.19 Under subprogramme 3, it is proposed that the following posts be established: (a) one post of Chief of Service, Human Rights (D-1), one post of Human Rights Officer (P-4), one post of Human Rights Officer (P-3) and one post of Associate Human Rights Officer (P-2) for rationalized support for human rights inquiries; (b) five posts of Principal Human Rights Officer (D-1), nine posts of Associate Human Rights Officer (P-2), six posts of Human Rights Officer (National Professional Officer) and six posts of Administration Officer (National Professional Officer) for effective implementation through regional presences; and (c) six posts of Programme Management Officer (National Professional Officer) for strengthened programme management and evaluation.

VI.20 The proposed staffing for rationalized support for human rights inquiries (1 Chief of Service, Human Rights (D-1), 1 Human Rights Officer (P-4), 1 Human Rights Officer (P-3) and 1 Associate Human Rights Officer (P-2)) would strengthen capacity, together with combining operations and existing resources and posts in the Emergency Response Section into a single branch, thereby enabling more effective and efficient efforts to prevent and end human rights violations and abuses. It is indicated that the incumbents would monitor, investigate and document efforts, engage with Governments, conduct public reporting and advocacy efforts, and support independent United Nations investigative mechanisms approved through the Human Rights Council (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, para. 24.102 (c) and annex II.A). **The Advisory Committee considers that more detailed justifications for these posts should have been provided and is not fully convinced of the requirements at this stage. The Committee therefore recommends against the proposed establishment of one post of Chief of Service, Human Rights (D-1), one post of Human Rights Officer (P-4), one post of Human Rights Officer (P-3) and one post of Associate Human Rights Officer (P-2), and trusts that any future proposals in this regard will be accompanied by full justifications.**

VI.21 In respect of the proposal for regional presences, to establish five posts of Principal Human Rights Officer (D-1), nine posts of Associate Human Rights Officer (P-2), six posts of National Human Rights Officer (National Professional Officer) and six posts of Administration Officer (National Professional Officer) in specific field locations, it is indicated that the incumbents would provide, among other things, oversight and coordination functions, programme management and administrative support (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, annex II.A). The Committee was informed upon enquiry that the aim was to establish regular budget-funded core capacity in each regional office, with the following composition: one D-1, one P-5, one P-3, two P-2s and three National Professional Officers. The proposed budget for 2025 was aimed at strengthening the regional offices in the following six regions: East Africa; West Africa; South-East Asia; the Middle East and North Africa; Europe; and Central America. OHCHR has the following 13 regional presences and centres:

- (a) Regional Office for East Africa in Addis Ababa;
- (b) Regional Office for West Africa in Dakar;
- (c) Regional Office for Southern Africa in Pretoria;
- (d) Subregional Centre for Human Rights and Democracy in Central Africa/Central Africa Regional Office in Yaoundé;
- (e) Regional Office for South-East Asia in Bangkok;
- (f) Regional Office for the Pacific in Suva;
- (g) Regional Office for the Middle East and North Africa in Beirut;

- (h) United Nations Human Rights Training and Documentation Centre for South-West Asia and the Arab Region in Doha;
- (i) Regional Office for Europe in Brussels;
- (j) Regional Office for Central Asia in Bishkek;
- (k) Regional Office for Central America and the Dominican Republic in Panama City;
- (l) Regional Office for South America in Santiago;
- (m) Regional Office for the Caribbean Community in Nassau (currently being set up).

VI.22 **The Advisory Committee recalls that, by its resolution 72/262 B, the General Assembly did not approve the previously proposed regional restructuring of OHCHR. The Committee is also not convinced by a one-size-fits-all approach to the staffing of the regional offices and considers that staffing proposals should be tailored to the specific workload indicators for each office, taking into account the need to seek efficiencies, in particular in relation to administrative functions. The Committee also considers that there should be more clarity on the organizational structure of headquarters and regional offices, including on the appropriate post level for leadership of regional offices, reporting lines and oversight. For these reasons, the Committee recommends against the proposed establishment of five posts of Principal Human Rights Officer (P-5). Taking into consideration its comments above on administrative functions, the Committee recommends against the proposed establishment of six posts of Administration Officer (National Professional Officer) at this stage, and trusts that any future proposal in this regard will provide more detailed information on the provision of administrative support across OHCHR (see paras. VI.26 and VI.29 below).**

VI.23 **The Advisory Committee trusts that P-2 posts would provide opportunities for nationals of unrepresented and underrepresented Member States and for the rejuvenation of the Secretariat, while National Professional Officer posts would further contribute to national capacity-building.**

Subprogramme 4, Supporting the Human Rights Council, its subsidiary bodies and mechanisms

VI.24 Under subprogramme 4, it is proposed that one post of Human Rights Officer (P-3) and one post of Programme Management Assistant (General Service (Other level)), both of a programmatic nature, be established as part of enhancing the core capacity. **Taking into account its previous observations and recommendations regarding the core capacity, and noting the programmatic functions of the proposed posts, the Advisory Committee recommends against the proposed establishment of one post of Human Rights Officer (P-3) and one post of Programme Management Assistant (General Service (Other level)) (see paras. VI.18 and VI.25).**

Programme support

VI.25 Under programme support, it is proposed that one post of Finance Officer (P-4), one post of Information Technology Officer (P-4), two posts of Administrative Officer (P-3), two posts of Human Resources Officer (P-3), one post of Information Systems Officer (P-3), one post of Security Coordination Officer (P-3) and one post of Associate Finance and Budget Officer (P-2), all of an administrative support nature, be established as part of the core capacity. **Taking into account its previous**

observations and recommendations regarding the core capacity, while noting the administrative support functions of the proposed posts, the Advisory Committee recommends against the proposed establishment of one post of Finance Officer (P-4), one post of Information Technology Officer (P-4) and one post of Human Resources Officer (P-3) (see paras. VI.18 and VI.24 above).

Conversion

VI.26 Under subprogramme 3, it is proposed to convert six extrabudgetary posts to the regular budget (3 posts of Senior Human Rights Officer (P-5) and 3 posts of Human Rights Officer (P-3)). The Committee was informed upon enquiry that the proposal would provide for one post at the P-5 level and one post at the P-3 level in three regional offices – Beirut, Addis Ababa and Pretoria – which would allow those offices to benefit from a minimal core structure funded from the regular budget. **Taking into account its observations and recommendations in its first report on the proposed programme budget for 2024 (A/78/7, para. 41) and above on regional offices, the Advisory Committee recommends against the proposed conversion of three posts of Senior Human Rights Officer (P-5) and three posts of Human Rights Officer (P-3) (see paras. VI.22 above and VI.28 below).**

Reclassification

VI.27 It is proposed to reclassify two posts (1 Chief of Staff (P-5 to D-1) and 1 Speechwriter to Senior Speechwriter (P-4 to P-5)) under executive direction and management to provide an integrated executive office function encompassing the OHCHR Geneva headquarters and the Assistant Secretary-General for Human Rights at the OHCHR office in New York. Upon enquiry as to the post of Chief of Staff, the Committee was informed that the integrated structure followed from the review of staffing positions conducted in 2023, which had identified inefficiencies in the support provided for the executive leadership of OHCHR, with the main challenges related to coordination between Geneva and New York. The new structure would extend the Chief of Staff's oversight and coordination responsibilities, and the reclassification would reflect the additional shared functions and management of resources. That would be a core step towards increasing clarity, as the incumbent would be responsible for managing the executive office in Geneva and New York, and for providing oversight and coordination in the integrated executive office. **Noting the existing capacity within executive direction and management, and its observations on the proposed increase to the budget of OHCHR (see para. VI.9 above), as well as its concerns about the proportion of senior posts at the level of D-1 and above (see A/78/7, para. 83), the Advisory Committee recommends against the proposed reclassification of the post of Chief of Staff from the P-5 to the D-1 level.**

VI.28 With respect to the post of Speechwriter, the Committee was informed upon enquiry that crafting the High Commissioner's speeches required close interaction with the High Commissioner and the heads of every thematic and geographic section of OHCHR, as well as heads of field presences. The complexity, sensitivity and important outreach of those speeches required a senior speechwriter at the P-5 level, as they were a crucial policy formulation and communication tool for the Office. **The Advisory Committee is not fully convinced that the proposed functions justify an upward reclassification and recommends against the proposed reclassification of one post of Speechwriter (P-4) to Senior Speechwriter (P-5).**

Redeployment

VI.29 Under subprogramme 3, it is proposed to redeploy two posts of Chief of Service, Human Rights (D-1), from headquarters to Bangkok and Panama City. The

Committee was informed upon enquiry that the two posts proposed to be redeployed were the current Chief of the Asia, Pacific, Middle East and North Africa Branch (to Bangkok) and the Chief of the Americas, Europe and Central Asia Branch (to Panama City). After the redeployment of those two D-1 posts, the restructured branches would remain at headquarters, under the leadership of the Chiefs of Section at the P-5 level. The chiefs of those branches oversaw the implementation of human rights programmes and initiatives across those regions. **Taking into account its observations and recommendations above on regional offices, in particular on the organizational structure of Headquarters and regional offices, including the appropriate post level for leadership of regional offices, reporting lines and oversight, the Advisory Committee recommends against the proposed redeployment of two posts of Chief of Service, Human Rights (D-1) (see paras. VI.22 and VI.25 above).**

Vacant posts

VI.30 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, OHCHR had 169 vacancies, including 112 new positions established in 2024, with no posts vacant for more than two years. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible 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.31 The Advisory Committee requested and received table VI.5, showing information on the approved posts and vacancy rates for 2023 and from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for OHCHR.

Table VI.5
Number of posts and vacancy rates for the Office of the United Nations High Commissioner for Human Rights, 2023–2025

Category	2023				2024					2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	387	11.4	13.9	15.5	513	478	337	12.5	30.5	29.5	518	12.5
General Service and related	99	8.2	8.2	10.1	137	124	81	5.5	27.4	34.7	143	5.5

VI.32 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 30.5 and 29.5 per cent, respectively, and that a rate of 12.5 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 27.4 and 34.7 per cent, respectively, while a rate of 5.5 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

Special post allowance

VI.33 Upon enquiry, the Committee was provided with information showing that, as at 30 June 2024, seven posts (1 P-5, 1 P-4 and 5 P-3) had been filled using special post allowance for more than one year, and none for over two years. **The Advisory**

Committee reiterates its concern regarding cases of temporary assignments of staff members to higher-level positions for lengthy periods and trusts that a justification will be provided to the General Assembly at the time of its consideration of the present report, as well as in the next programme budget submission. The Advisory Committee further discusses special post allowance in chapter I above.

VI.34 Subject to its recommendations in paragraphs VI.15, VI.16, VI.18, VI.20, VI.22, VI.24, VI.25, VI.26, VI.27, VI.28 and VI.29 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources for OHCHR. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

VI.35 The proposed non-post resources for 2025 for OHCHR amount to \$111,580,200, representing an increase of \$21,742,600 compared with 2024 (see table VI.6).

Table VI.6

Non-post resources for the Office of the United Nations High Commissioner for Human Rights

(Thousands of United States dollars)

	2023 approved	2023 expenditure	2024 approved	2024 expenditure (January–June)	2025 proposed budget (before recosting)	Variance
Other staff costs	52 412.8	43 871.7	46 210.3	20 389.7	63 852.2	17 641.9
Hospitality	2.2	0.1	2.3	–	2.3	–
Consultants	1 342.4	1 366.6	2 620.1	304.4	2 561.8	(58.3)
Experts	–	12.8	–	16.4	–	–
Travel of representatives	17 614.0	13 515.7	18 343.2	6 336.8	18 893.9	550.7
Travel of staff	4 159.9	4 592.6	4 562.0	1 287.8	5 555.5	993.5
Contractual services	2 475.5	3 691.0	2 266.7	689.6	3 430.2	1 163.5
General operating expenses	6 283.6	5 659.4	6 442.0	1 635.1	7 987.5	1 545.5
Supplies and materials	276.8	105.0	378.6	20.5	238.4	(140.2)
Furniture and equipment	440.2	1 166.4	1 574.7	122.0	1 558.4	(16.3)
Improvement of premises	–	1.4	–	6.9	–	–
Grants and contributions	6 134.0	4 076.4	7 437.7	1 065.4	7 500.0	62.3
Other	–	116.8	–	–	–	–
Total	91 141.4	78 175.9	89 837.6	31 874.6	111 580.2	21 742.6

Other staff costs

VI.36 Proposed requirements for other staff costs amount to \$63,852,200, representing an increase of \$17,641,900 compared with 2024, while expenditure in 2023 amounted to \$43,871,700 against the appropriation of \$52,412,800, and expenditure as at 30 June 2024 amounted to \$20,389,700 against the appropriation of \$46,210,300. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 10 per cent, or \$1,764,200, to the proposed increase in resources for other staff costs for 2025.**

VI.37 Upon enquiry as to general temporary assistance positions, the Advisory Committee was provided with lists of general temporary assistance staff of OHCHR

with a duration of 12 months or more, all OHCHR positions funded under other staff costs, general temporary assistance positions in OHCHR approved for 12 months or more in 2024 and general temporary assistance positions in OHCHR of different durations approved in 2023. The Committee notes that the lists and the information they provide do not tally with each other, and the presentation did not facilitate an in-depth analysis of the positions. **Taking into consideration the large number of general temporary assistance positions in OHCHR, and the need for clarity and transparency in the utilization of resources, the Advisory Committee trusts that the next programme budget submission will include detailed and coherent information about all positions, including those for 12 months or more and shorter-term positions, funded through other staff costs, by mandate, date of establishment, duration, level/title with incumbency status, if any, and office/component, together with detailed expenditure information.**

Consultants

VI.38 Proposed requirements under consultants amount to \$2,561,800, representing a decrease of \$58,300 compared with 2024, while expenditure in 2023 amounted to \$1,366,600 against the appropriation of \$1,342,400, and expenditure as at 30 June 2024 amounted to \$304,400 against the appropriation of \$2,620,100. **Taking into account the expenditure pattern, and noting the need to develop in-house capacity to reduce the need for external expertise, the Advisory Committee recommends a reduction of 10 per cent, or \$256,200, to the proposed resources for consultants for 2025.**

Travel of staff

VI.39 Proposed requirements under travel of staff amount to \$5,555,500, representing an increase of \$993,500 compared with 2024, while expenditure in 2023 amounted to \$4,592,600 against the appropriation of \$4,159,900, and expenditure as at 30 June 2024 amounted to \$1,287,800 against the appropriation of \$4,562,000. **Taking into account the expenditure pattern, and the importance of maximizing the use of virtual meetings, online platforms and remote training tools, the Advisory Committee recommends a reduction of 5 per cent, or \$277,800, to the proposed resources for travel of staff for 2025.**

Contractual services

VI.40 Proposed requirements under contractual services amount to \$3,430,200, representing an increase of \$1,163,500 compared with 2024, while expenditure in 2023 amounted to \$3,691,000 against the appropriation of \$2,475,500, and expenditure as at 30 June 2024 amounted to \$689,600 against the appropriation of \$2,266,700. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 3 per cent, or \$102,900, to the proposed resources for contractual services for 2025.**

General operating expenses

VI.41 Proposed requirements under general operating expenses amount to \$7,987,500, representing an increase of \$1,545,500 compared with 2024, while expenditure in 2023 amounted to \$5,659,400 against the appropriation of \$6,283,600, and expenditure as at 30 June 2024 amounted to \$1,635,100 against the appropriation of \$6,442,000. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 2 per cent, or \$159,800, to the proposed resources for general operating expenses for 2025.**

VI.42 Subject to its recommendations in paragraphs VI.34, VI.36, VI.38, VI.39, VI.40 and VI.41 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources for OHCHR.

Other matters

Extrabudgetary funding and resource mobilization

VI.43 Upon enquiry as to extrabudgetary funding of OHCHR, the Advisory Committee was informed that the level of voluntary contributions received reflected an overall upward trend, although most of those amounts were earmarked contributions. Unearmarked contributions as a percentage of total contributions showed a downward trend in recent years: 27 per cent in 2020, 38 per cent in 2021, 33 per cent in 2022 and 30 per cent in 2023. For 2024, it was too early to estimate the level of earmarked and unearmarked contributions that OHCHR might receive for the year. OHCHR continued to suffer from a large funding gap, namely between the amount of voluntary contributions that were required to address needs not funded from the regular budget, and the contributions received. That funding gap had been increasing over the years: \$159.1 million in 2020, \$175.0 million in 2021, \$178.2 million in 2022 and \$171.6 million in 2023. The Committee was also provided with a list of extrabudgetary-funded posts from 2022 to 2025 and table VI.7, showing extrabudgetary resources from 2020 to 2025.

Table VI.7

Estimated extrabudgetary resources and actual expenditure, by budget section and budget period

(Thousands of United States dollars)

<i>Budget section</i>	<i>2020</i>		<i>2021</i>		<i>2022</i>		<i>2023</i>		<i>2024</i>		<i>2025</i>
	<i>Estimate</i>	<i>Expenditure</i>	<i>Estimate</i>	<i>Expenditure</i>	<i>Estimate</i>	<i>Expenditure</i>	<i>Estimate</i>	<i>Expenditure</i>	<i>Estimate</i>	<i>Expenditure (as at 31 May)</i>	<i>Estimate</i>
OHCHR	191 980.6	184 264.6	220 626.1	213 870.2	244 719.4	234 089.3	264 520.0	273 024.5	280 010.1	135 377.3	294 010.6
Committee on Missing Persons in Cyprus	–	–	–	–	–	–	–	–	–	–	–
Independent Institution on Missing Persons in the Syrian Arab Republic	–	–	–	–	–	–	–	–	–	–	–
Total	191 980.6	184 264.6	220 626.1	213 870.2	244 719.4	234 089.3	264 520.0	273 024.5	280 010.1	135 377.3	294 010.6

VI.44 **The Advisory Committee trusts that OHCHR will continue to strengthen its efforts to increase extrabudgetary funding and to broaden its donor base to achieve sufficient, predictable and sustained levels of unearmarked funding. The Committee trusts that the next programme budget submission will include an update on these efforts.**

Equitable geographical representation

VI.45 The Advisory Committee requested and received information on the geographical representation of OHCHR. As at 30 June 2024, incumbents of the 319 posts in the Professional and higher categories came from 101 Member States, of which Western European and other States were represented by 132, Asia-Pacific States by 56, Africa by 54, Latin American and the Caribbean States by 41 and Eastern European States by 36. The Committee was informed that 163 staff were expected to retire in the next 10 years, including 50 in the next 5 years. **The Advisory Committee notes the imbalance of representation of staff from Member States and trusts that OHCHR will intensify its efforts to achieve a more equitable geographical representation of Member States among its staff, and considers that the existing vacancies, future vacancies due to retirements and proposed new posts provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

VI.46 The Advisory Committee requested and received information on the gender balance in the Office. As at 30 June 2024, women represented 60.4 per cent of the total staff. **The Advisory Committee notes the representation of women and men and stresses that efforts should be intensified to achieve gender balance in accordance with the approved targets.** The Committee further discusses gender balance in chapter I above.

III. Committee on Missing Persons in Cyprus

VI.47 The Committee on Missing Persons in Cyprus is composed of two members appointed by the leaders of the two Cypriot communities and a third member (United Nations member) selected by ICRC and appointed by the Secretary-General. It is indicated that, on the basis of existing information regarding suspected burial sites, the Committee is expected to continue at the current level of activity for at least another four to five years. The Committee's scientific and technical operations are financed under a separate budget (using funds raised by the Committee and financially managed by UNDP), while the United Nations regular budget covers the three core responsibilities of the office of the third member at the D-1 level ([A/79/6 \(Sect. 24\)](#) and [A/79/6 \(Sect. 24\)/Corr.1](#), paras. 24.124, 24.127 and 24.128).

VI.48 The proposed regular budget resources for the Committee on Missing Persons in Cyprus for 2025 amount to \$656,400 (all non-post) before recosting, reflecting no change compared with the appropriation for 2024. The Advisory Committee was informed upon enquiry that, as at 30 June 2024, expenditure amounted to \$135,500.

Table VI.8
Committee on Missing Persons in Cyprus: evolution of financial resources

(Thousands of United States dollars)

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 proposed budget (before recosting)	Variance
Other staff costs	706.9	480.7	610.9	120.7	610.9	–
Hospitality	0.8	0.2	0.8	–	0.8	–
Travel of staff	13.3	9.9	13.7	–	15.1	1.4
Contractual services	3.8	–	4.0	–	3.6	(0.4)
General operating expenses	24.5	20.9	23.7	13.6	22.7	(1.0)
Supplies and materials	2.5	2.2	2.3	1.2	2.3	–
Furniture and equipment	0.8	1.4	1.0	–	1.0	–
Total	752.6	515.3	656.4	135.5	656.4	–

Travel of staff

VI.49 Proposed requirements under travel of staff amount to \$15,100, representing an increase of \$1,400 compared with 2024, while expenditure in 2023 amounted to \$9,900 against the appropriation of \$13,300, and there was no expenditure as at 30 June 2024 against the appropriation of \$13,700. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 10 per cent, or \$1,500, to the proposed resources for travel of staff for 2025.**

VI.50 **Subject to its recommendation in paragraph VI.49 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for the Committee on Missing Persons in Cyprus.**

IV. Independent Institution on Missing Persons in the Syrian Arab Republic

VI.51 By its resolution 77/301, the General Assembly established the Independent Institution on Missing Persons in the Syrian Arab Republic. The Independent Institution is established on the basis of a phased approach: an initial staffing structure was created in 2024 to commence the Institution's initial core functions effective 1 April 2024; and the staffing structure will be expanded in 2025 to include the number and level of posts required for the Institution to operationalize its mandate in full (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, paras. 24.131 and 24.135).

VI.52 The overall resources proposed for 2025 amount to \$11,311,000 before recosting, reflecting a net increase of \$8,343,800 (or 281.2 per cent) compared with the approved budget for 2024. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.25 below.

VI.53 Resource changes result from technical adjustments and new and expanded mandates:

(a) Technical adjustments: a net increase of \$3,387,200, due mainly to an increase of \$3,409,600 under posts relating to the higher provision for the entire 2025 budget period, at continuing vacancy rates for the 28 posts (1 Assistant Secretary-General, 1 D-1, 3 P-5, 7 P-4, 9 P-3, 4 P-2, 1 General Service (Principal level) and

2 General Service (Other level)) established in 2024 for nine months, pursuant to General Assembly resolution 78/273, which were subject to a 50 per cent vacancy rate in accordance with the established practice for newly established posts;

(b) New and expanded mandates: an increase of \$4,956,600 as part of the build-up of the Independent Institution to its full operational capacity in 2025, owing mainly to an increase of \$2,266,700 under posts for the establishment of 23 posts (3 P-4, 11 P-3, 4 P-2 and 5 General Service (Other level)), subject to a 50 per cent vacancy rate in accordance with the established practice for newly established posts (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, paras. 24.145 and 24.146).

Table VI.9

Staffing resources

(Number of posts)

	Number	Details
Approved for 2024	28	1 ASG, 1 D-1, 3 P-5, 7 P-4, 9 P-3, 4 P-2/1, 1 GS (PL), 2 GS (OL)
Establishment	23	3 P-4, 11 P-3, 4 P-2/1, 5 GS (OL)
Proposed for 2025	51	1 ASG, 1 D-1, 3 P-5, 10 P-4, 20 P-3, 8 P-2/1, 1 GS (PL), 7 GS (OL)

Comments and recommendations on posts

VI.54 The Secretary-General proposes a total of 51 posts, comprising 43 posts in the Professional and higher categories and 8 posts in the General Service and related categories, reflecting an increase of 23 posts proposed for establishment compared with 2024. A detailed summary of the proposed staffing changes and related justifications is provided in annex II.B to the fascicle.

Establishment

VI.55 The Secretary-General proposes the establishment of 23 new posts (3 P-4, 11 P-3, 4 P-2/1 and 5 General Service (Other level)). **The Advisory Committee notes that, of the 28 approved posts, 19 are currently vacant (see para. VI.62 below). Taking also into account the average length of the recruitment process, the Committee is of the view that a phased approach should continue to be applied to 2025, which is reflected in its recommendations below.**

Executive Office

VI.56 Under the Executive Office, it is proposed that one post of Human Rights Officer (P-4), one post of Security Coordination Officer (P-4) and one post of Staff Assistant (General Service (Other level)) be established. The fascicle indicates that the Security Coordination Officer would be responsible for developing and implementing a comprehensive security framework, identifying and promoting security best practices, conducting staff briefings on security measures, providing pre-travel briefings on country situations and supporting the safety and security of staff (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, annex II.B). **Noting the existing capacity in the Executive Office, the Advisory Committee recommends against the proposed establishment of one post of Security Coordination Officer (P-4) at this stage.**

Search and Data Analysis Section

VI.57 Under the Search and Data Analysis Section, it is proposed that one post of Human Rights Officer (P-3), one post of Data Analyst (P-3), one post of Data Scientist (P-3), one post of Information Management Officer (P-3), one post of Information

Systems Officer (P-3), one post of Associate Information Management Officer (P-2), one post of Associate Human Rights Officer (P-2) and one post of Programme Assistant (General Service (Other level)) be established.

VI.58 In respect of the posts of Data Analyst and Data Scientist, it is indicated that the Data Analyst would coordinate, lead and carry out analytical work relating to search objectives of the Independent Institution, including contextual analysis and individual search analysis, while the Data Scientist would implement technical solutions in the areas of process automation, applied artificial intelligence within investigative and analytical processes, the development and deployment of training models, and the testing and integration of innovative search technology into enterprise architecture (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, annex II.B). **The Advisory Committee is not fully convinced of the need for the proposed post at this stage and recommends against the proposed establishment of one post of Data Scientist (P-3). The Committee trusts that more information on the use of artificial intelligence in the work of the Independent Institution will be provided in the next programme budget submission.**

VI.59 Regarding the proposed posts of Information Management Officer, Information Systems Officer and Associate Information Management Officer, the fascicle indicates that the Information Management Officer would operationalize investigative and analytical processes across all data types. The Information Systems Officer would be responsible for supporting bespoke information technology systems relied upon by the Independent Institution to fulfil its mandate. The Associate Information Management Officer would assist in operationalizing investigative and analytical processes across all data types and would participate in search activities (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, annex II.B). **The Advisory Committee is not fully convinced regarding the functions of the proposed post at this stage and recommends against the proposed establishment of one post of Information Management Officer (P-3) and one post of Information Systems Officer (P-3).**

Victim Participation and Support Section

VI.60 Under the Victim Participation and Support Section, it is proposed to establish four posts of Human Rights Officer (P-3), one post of Psychologist (P-3), one post of Legal Officer (P-3), one post of Associate Human Rights Officer (P-2), one post of Associate Translator, Arabic (P-2), and one post of Programme Assistant (General Service (Other level)). Three of the Human Rights Officers would conduct outreach and awareness-raising activities with victim and survivor communities, civil society and other relevant partners such as United Nations agencies and diplomatic missions in Jordan, Lebanon and Türkiye, with one Human Rights Officer assigned for each country (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, annex II.B). **The Advisory Committee is not fully convinced by the justifications provided that three posts of Human Rights Officer (P-3) are required and, also noting the existing capacity in the Section, therefore recommends against the establishment of one of the three proposed posts at this stage.**

Administrative Services Section

VI.61 Under the Administrative Services Section, it is proposed to establish one post of Administrative Officer (P-4), one post of Finance and Budget Assistant (General Service (Other level)) and one post of Administrative Assistant (General Service (Other level)). The fascicle indicates that the Administrative Assistant would support a wide range of administrative functions within the Section (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, annex II.B). **Taking note of existing capacity in the Section, the proposed functions of the post, and its observations on a phased**

approach, the Advisory Committee recommends against the proposed establishment of one post of Administrative Assistant (General Service (Other level)) at this stage. The Committee also trusts that the next programme budget submission will include information on the use of the core capacity by the Independent Institution.

Vacant posts

VI.62 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, the Independent Institution had 19 vacancies. The Institution was on track to recruit against all 28 posts by the end of 2024. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible 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.63 The Advisory Committee requested and received table VI.10, showing information on approved posts and vacancy rates for 2023 and from January to June 2024, as well as on proposed posts and budgeted vacancy rates for 2025, for the Independent Institution. The Committee discusses vacancy rates in chapter I above.

Table VI.10

Number of posts and vacancy rates for the Independent Institution on Missing Persons in the Syrian Arab Republic, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	–	–	–	–	25	25	4	n/a	88.5	72.0	43	11.1
General Service and related	–	–	–	–	3	3	2	n/a	33.3	33.3	8	9.1

VI.64 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 88.5 and 72.0 per cent, respectively, and that a rate of 11.1 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 33.3 and 33.3 per cent, respectively, while a rate of 9.1 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

VI.65 Subject to its recommendations in paragraphs VI.56, VI.58, VI.59, VI.60 and VI.61 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources for the Independent Institution. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

VI.66 The proposed non-post resources for 2025 for the Independent Institution amount to \$3,434,500, representing an increase of \$2,667,500 compared with 2024 (see table VI.11).

Table VI.11
Non-post resources for the Independent Institution on Missing Persons in the Syrian Arab Republic

(Thousands of United States dollars)

	2023 approved	2023 expenditure	2024 approved	2024 expenditure (January–June)	2025 proposed budget (before recosting)	Variance
Other staff costs	–	–	–	–	498.2	498.2
Consultants	–	–	70.5	–	169.2	98.7
Travel of staff	–	–	72.8	5.0	325.8	253.0
Contractual services	–	–	217.0	–	1 121.0	904.0
General operating expenses	–	–	278.0	18.6	733.8	455.8
Supplies and materials	–	–	1.8	–	11.0	9.2
Furniture and equipment	–	–	22.4	–	220.1	197.7
Grants and contributions	–	–	104.5	0.9	355.4	250.9
Total	–	–	767.0	24.5	3 434.5	2 667.5

Other staff costs

VI.67 Upon enquiry, the Advisory Committee was informed that, for peak workload requirements, the Independent Institution had proposed funding the equivalent of six months of general temporary assistance, on the basis of the average for the cost of the posts, amounting to approximately \$90,000 in total. The amount of \$315,000 had been budgeted under other staff costs to provide short-term replacement staff to cover for parental leave and other similar extended staff absences.

Consultants

VI.68 Proposed requirements under consultants amount to \$169,200, representing an increase of \$98,700 compared with 2024, while there was no expenditure as at 30 June 2024 against the appropriation of \$70,500. **Taking into account the proposed increase, the phased approach and expenditure in 2024, the Advisory Committee recommends a reduction of 25 per cent, or \$42,300, to the proposed resources for consultants for 2025.**

Travel of staff

VI.69 Proposed requirements under travel of staff amount to \$325,800, representing an increase of \$253,000 compared with 2024, while expenditure as at 30 June 2024 amounted to \$5,000 against the appropriation of \$72,800. **Taking into account the proposed increase, the phased approach and expenditure in 2024, the Advisory Committee recommends a reduction of 20 per cent, or \$65,200, to the proposed resources for travel of staff for 2025.**

Contractual services

VI.70 Proposed requirements under contractual services amount to \$1,121,000, representing an increase of \$904,000 compared with 2024, while there was no expenditure as at 30 June 2024 against the appropriation of \$217,000. **Taking into account the proposed increase, the phased approach and expenditure in 2024, the Advisory Committee recommends a reduction of 10 per cent, or \$112,100, to the proposed resources for contractual services for 2025.**

General operating expenses

VI.71 Proposed requirements under general operating expenses amount to \$733,800, representing an increase of \$455,800 compared with 2024, while expenditure as at 30 June 2024 amounted to \$18,600 against the appropriation of \$278,000. **Taking into account the proposed increase, the phased approach and expenditure in 2024, the Advisory Committee recommends a reduction of 10 per cent, or \$73,400, to the proposed resources for general operating expenses for 2025.**

Furniture and equipment

VI.72 Proposed requirements under furniture and equipment amount to \$220,100, representing an increase of \$197,700 compared with 2024, while there was no expenditure as at 30 June 2024 against the appropriation of \$22,400. **Taking into account the proposed increase, the phased approach and expenditure in 2024, the Advisory Committee recommends a reduction of 10 per cent, or \$22,000, to the proposed resources for furniture and equipment for 2025.**

VI.73 **Subject to its recommendations in paragraphs VI.65, VI.68, VI.69, VI.70, VI.71 and VI.72 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources for the Independent Institution.**

*Other matters**Cost-recovery services*

VI.74 Upon enquiry, the Advisory Committee was provided with table VI.12 on services provided by the United Nations Office at Geneva to the Independent Institution. **The Advisory Committee trusts that the next programme budget submission will include more detailed information on cost-recovery services provided to the Independent Institution.**

Table VI.12

Summary of cost-recovery services provided by the United Nations Office at Geneva to the Independent Institution on Missing Persons in the Syrian Arab Republic

(United States dollars)

<i>Service</i>	<i>Amount</i>
Payroll services	9 500
Medical services	10 900
Mental health services	7 100
Treasury services	9 900
Maintenance of bank details	2 200
Accounts payable approval as governed by the Financial Rules and Regulations of the United Nations to ensure segregation of duties as the Independent Institution performs the creation and certifying functions	45 000
Accounting services approval as governed by the Financial Rules and Regulations of the United Nations to ensure segregation of duties as the Independent Institution performs the creation and certifying functions	5 500
Human resources partner UMOJA actions (General Services staff)	7 900
Human resources partner UMOJA actions (Professional staff)	73 400
Human resources job opening approval as per segregation of duties, with the Independent Institution creating (23 new posts)	42 600
Human resources legal and policy advisory services	6 000

<i>Service</i>	<i>Amount</i>
Human resources reference checks (23 new posts)	6 200
Other services (cards)	2 500
Mobile phone subscriptions for all staff	32 700
Diplomatic privileges	2 000
Mail pouch services	5 000
Procurement as per segregation of duties, with the Independent Institution creating and certifying (purchase order approval, granting of exceptions to solicitation rules, contract amendment and contract administration, among other things)	88 800
Travel request approval as per segregation of duties, with the Independent Institution creating and certifying	5 000
Asset management	4 800
Lease package for computer equipment and services	104 300
Lease package for computer screens and docking stations	9 500
UMOJA role mapping	6 300
Information technology hosting and professional services	13 000
Printing services	900
Staff language training and professional development	40 000
Other miscellaneous services (5 per cent of the amount budgeted for cost-recovery services, for unforeseen or ad hoc cost-recovery charges)	27 000
Contract management (2 per cent of total billing amount)	11 400
Total	579 400

Coordination and cooperation with other entities

VI.75 The fascicle indicates that the activities of the Independent Institution in 2025 would include undertaking a mapping of all existing relevant actors, international and national, as well as an analysis of the forms of support that they already provide, to identify strengths and gaps, ensuring complementarity and non-duplication (A/79/6 (Sect. 24) and A/79/6 (Sect. 24)/Corr.1, para. 24.139 (b)). **The Advisory Committee trusts that the Independent Institution will collaborate and coordinate with entities on the Syrian Arab Republic, as well as United Nations and non-United Nations entities, in order to generate efficiencies and avoid duplication of efforts, and trusts that an update will be included the next programme budget submission.**

Section 25
International protection, durable solutions and assistance to refugees

Regular budget	
Appropriation for 2023	\$44,633,900
Expenditure for 2023	\$44,664,500
Appropriation for 2024	\$47,175,700
Expenditure as at 30 June 2024	\$21,457,200
Proposal for 2025	\$47,175,700

Extrabudgetary resources	
Available for 2023	\$10,166,623,300
Expenditure for 2023	\$4,942,209,600
Estimate for 2024	\$10,574,492,600
Expenditure as at 30 June 2024	\$2,654,112,300
Proposal for 2025	\$10,574,492,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

VI.76 The total amount of regular budget resources, including grants and contributions, requested by the Secretary-General for section 25 for 2025 amounts to \$47,175,700 before recosting and reflects no change compared with the appropriation for 2024 (A/79/6 (Sect. 25), table 25.2). Of the total resources for 2025 in the amount of \$10,621,668,300, an amount of \$10,574,492,600, or 99.6 per cent, is derived from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.26. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

Table VI.13
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	2	1 USG and 1 ASG
Proposed for 2025	2	1 USG and 1 ASG
Extrabudgetary		
Estimated for 2024	16 858	2 ASG, 34 D-2, 134 D-1, 409 P-5, 1,166 P-4, 1,852 P-3, 1,026 P-2/1, 920 GS (PL), 9,403 GS (OL) and 1,912 NPO
Projected for 2025	16 858	2 ASG, 34 D-2, 134 D-1, 409 P-5, 1,166 P-4, 1,852 P-3, 1,026 P-2/1, 920 GS (PL), 9,403 GS (OL) and 1,912 NPO

VI.77 The total amount of regular budget resources, including grants and contributions, requested for 2025, amounts to \$47,175,700, comprising:

(a) Regular budget resources for the posts of High Commissioner and Deputy High Commissioner (\$755,000);

(b) Grants and contributions (\$46,420,700), 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-2/1, 25 General Service (Principal level) and 85 General Service (Other level)) in the management and administrative category, as well as to contribute to costs for contractual services, general operating expenditure and contributions to joint United Nations activities (A/79/6 (Sect. 25), tables 25.2 and 25.10). Upon enquiry, the Advisory Committee was informed that the grant would be fully utilized to first cover the cost of the 218 posts, and the remaining balance used to cover the cost of other expenditure, namely

the rent for and maintenance of the headquarters building, security services and contributions to joint United Nations activities.

VI.78 The fascicle indicates that, as part of its proposed programme budget exercise for 2025, UNHCR conducted a spending review, focused on the use of the grant over a five-year period, between 2019 and 2023, pursuant to paragraph 20 of General Assembly resolution 77/262. The results show that expenditure related to the 218 posts, which averaged \$38.4 million annually, remained stable. The distribution of the 218 posts has been maintained within the core management and administration functions of UNHCR and the distribution by grade has remained stable. The 218 posts cover management and administration functions in core areas which by nature do not vary significantly year on year. Article 20 of the Statute states that, unless the General Assembly decides otherwise, no expenditure, other than administrative expenditures relating to the functioning of the Office of the High Commissioner, shall be borne on the budget of the United Nations, and all other expenditure relating to the activities of the High Commissioner shall be financed by voluntary contributions. Therefore, the Secretary-General proposes no changes to the current arrangements, and any adjustments to the grant up to the level of 50.8 per cent would depend on the decision of the General Assembly on the matter (A/79/6 (Sect. 25), paras. 25.25, 25.34, 25.37, 25.41 and 25.44–47). The Advisory Committee recalls that it previously noted the lack of clarity as to what constitutes “administrative expenditures” and, given the centrality of that concept to the grant modality under section 25, was of the view that it should be precisely defined (A/78/7, para. VI.60).

VI.79 Upon enquiry, the Advisory Committee was informed that the review had also taken into account the Committee’s previous request for additional information about the proportion of administrative expenses covered by the grant in relation to the total amount of administrative and management expenses that were covered by extrabudgetary resources in the preceding year, detailed in a breakdown by category of expenditure of the related non-post requirements. Approximately 23 per cent of management and administrative costs were funded by the grant, representing about one fourth of total costs in that category. The analysis of the 218 posts had revealed an optimal structure, representing core functions critical for the Office’s smooth operation. The Committee was also provided with table VI.14, showing the regular budget share of UNHCR management and administrative costs.

Table VI.14

United Nations regular budget share of the management and administrative costs of the Office of the United Nations High Commissioner for refugees

(Thousands of United States dollars)

<i>Description</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
United Nations regular budget expenditure	43 132.1	42 211.0	44 664.5
UNHCR management and administration expenditure	196 513.5	193 524.0	193 524.0
Share of expenditure covered by the United Nations regular budget (percentage)	21.9	21.8	23.1

VI.80 **The Advisory Committee acknowledges the additional information provided, and trusts that the next budget proposal will include detailed information on the functions, job titles, levels and locations of the 218 posts and their relation to the definition of “administrative expenditures”, as well as a detailed update on their incumbency status, dates of the filling of vacancies, and the selection process.** The Advisory Committee further discusses grants and contributions in chapter I above.

VI.81 **In addition, while the Committee takes note of the results of the spending review, it is of the view that it could be further refined, and that more information should have been provided on the use of the grant.** The Committee further discusses spending reviews in chapter I above.

VI.82 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post and non-post resources.**

Other matters

Equitable geographical representation

VI.83 Upon enquiry, the Advisory Committee was provided with information on the geographical representation of Member States among UNHCR staff, showing that, as at 30 June 2024, incumbents of the 220 posts came from 57 Member States, of which Western European and other States were represented by 115, Asia-Pacific States by 40, Eastern European States by 38, African States by 21 and Latin American and Caribbean States by 6. The Committee was informed that 70 staff members were expected to reach the mandatory retirement age in the next 10 years, including 17 in the next 5 years.

VI.84 **Noting the imbalance of geographical representation of staff in UNHCR, the Advisory Committee reiterates that efforts should be intensified to achieve a more equitable geographical representation of Member States among its staff, and considers that future vacancies, including due to retirement, provide a concrete opportunity to this effect.** The Advisory Committee further discusses equitable geographical representation in chapter I above.

Gender balance

VI.85 The Advisory Committee was provided with information regarding the gender composition of the 220 posts, showing that, as at 30 June 2024, there were 134 women and 86 men encumbering the posts. The Committee further discusses gender balance in chapter I above.

Section 26 Palestine refugees

Regular budget	
Appropriation for 2023	\$39,704,000
Expenditure for 2023	\$37,978,500
Appropriation for 2024	\$71,543,000
Expenditure as at 30 June 2024	\$33,527,900
Proposal for 2025	\$73,928,800

Extrabudgetary resources	
Available for 2023	\$1,082,704,000
Expenditure for 2023	\$802,493,400
Estimate for 2024	\$1,075,719,000
Expenditure as at 30 June 2024	\$567,350,100
Projected for 2025	\$997,477,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

VI.86 The regular budget resources requested by the Secretary-General for section 26 for 2025 amount to \$73,928,800 before recosting, reflecting a net increase of \$2,385,800, or 3.3 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 26), table 26.9). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VI.27. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation. Furthermore, of the total resources for 2025 in the amount of \$1,071,406,500, an amount of \$997,477,700, or 93.1 per cent, derives from projected extrabudgetary resources.

Situation in the Occupied Palestinian Territory and resource requirements

VI.87 As indicated in paragraphs 26.3 and 26.4 of the fascicle, following the onset of the latest conflict in Gaza, which began in October 2023, regular UNRWA operations in Gaza were suspended or adapted to cater for emergency interventions, including the provision of food supplies, water, fuel, shelter, primary health care and psychosocial support to the vast majority of the local refugee and non-refugee population. Therefore, the 2023 actual performance under the six subprogrammes includes the latest available data for Gaza, collected prior to the suspension of regular operations, while targets for 2024 and 2025 have been based on the resumption of regular operations, likely requiring transitional periods; however, the scale and nature of services in Gaza in 2025 remain unknown.

VI.88 Upon enquiry, the Advisory Committee was informed that UNRWA has not been able to undertake an assessment or full physical stocktaking of assets damaged as a result of the conflict. Therefore, it is not possible to calculate the financial cost until access to all installations is restored and personnel are able to conduct an audit and technical inspections after the cessation of hostilities. In the meantime, coordination and collaboration with other entities continues, including with IOM, OHCHR, UNICEF, WFP and WHO. While the impact on both regular and extrabudgetary resources cannot be foreseen, reconstruction of UNRWA installations and the resumption of key services would take place within a United Nations-wide early recovery framework, with close partnerships with UNDP and UNOPS. Therefore, in the absence of a clear path forward, the proposed programme budget 2025 was prepared in April 2024 on the assumption of regular operations resuming in Gaza. Future regular or extrabudgetary resource requirements may also arise in connection with the current independent (“Colonna”) review, with the recommended action plan’s costing to be provided to Member States during the third quarter of 2024. The Committee was furthermore informed that UNRWA and the Secretariat will continue to assess the evolution of the conflict and the related financial requirements, and may possibly present revised estimates for the consideration of the General

Assembly during the main part of its seventy-ninth session. **The Advisory Committee acknowledges the difficult situation and notes that a liminal time period will precede the resumption of future regular operations. The Committee notes that revised estimates may be presented for consideration by the General Assembly during the main part of its seventy-ninth session.**

VI.89 The Advisory Committee received information upon enquiry and also from UNRWA's publicly available situation reports on the situation in Gaza and the West Bank, including East Jerusalem, since 7 October 2023, with more recent updates available on the UNRWA website (www.unrwa.org). As at 31 July 2024: (a) 202 UNRWA staff members have been killed, and approximately 40,000 people have been killed overall, both in Gaza and the West Bank, including dependants of UNRWA staff members; (b) there are an estimated 1.9 million internally displaced persons, and 563 internally displaced persons have been killed and 1,789 injured while sheltering in UNRWA installations; (c) 190 UNRWA installations have been damaged; (d) 10 of 26 UNRWA health centres and hospitals remain operational, and 18,977 persons have received care and about 500,000 children have received psychosocial support from UNRWA.

VI.90 **The Advisory Committee expresses its concern regarding the ongoing threat to the life, health, and safety and security of UNRWA personnel and their families. The Committee pays tribute to all UNRWA personnel and their families who, in increasing numbers, are losing their lives or are being injured in the service of peace. The Committee commends all United Nations and affiliated personnel employed at UNRWA for their work under challenging circumstances during the unresolved situation in the area of operations. The Committee also expresses concern regarding the destruction of UNRWA installations and assets, such as vehicles, equipment and supplies. The Committee trusts that, at the appropriate time, detailed information on deaths and injuries will be provided, and a damage and financial impact assessment will be conducted. The Committee trusts that information thereon will be included in the next budget submission.**

Funding modalities and implementation of General Assembly resolution 78/252: increase in regular budget allocation

VI.91 In paragraph 53 of its resolution [77/262](#), the General Assembly took note of paragraph VI.74 of the report of the Advisory Committee, and recalled its decision to consider a gradual increase in the United Nations regular budget allocation to the Agency that would, in addition to covering international staff requirements, in accordance with resolution [3331 B \(XXIX\)](#), be utilizable to support expenses for operational costs related to executive and administrative management functions of the Agency, and its invitation to the Secretary-General to submit proposals for consideration by the relevant committees at the seventy-eighth session. In its resolution [77/122](#) on the operations of UNRWA, the Assembly decided to consider a gradual increase in the United Nations regular budget allocation in order to address the Agency's financial shortfalls. The Secretary-General subsequently proposed that an increase could take place over a period of two years, that is, to start in 2024 and to end in 2025 ([A/78/7](#), paras. VI.74–VI.77). In paragraph 61 of its resolution [78/252](#) on the proposed programme budget for 2024, the Assembly then decided to reallocate the remaining 50 per cent of resources related to executive and administrative management functions envisaged to be proposed by the Secretary-General in the 2025 budget to the 2024 budget, thereby allocating 100 per cent in 2024 in lieu of 50 per cent each in 2024 and 2025. **The Advisory Committee notes the increase in the United Nations regular budget allocation to UNRWA, aimed at easing its financial shortfalls.**

VI.92 The Secretary-General attributes the net increase of \$2,385,800 to other changes (A/79/6 (Sect. 26), table 26.12 (1)) under the following:

(a) Posts: an increase of \$185,800 for (i) the proposed establishment of one post at the P-4 level in the Gaza Field Office; and (ii) the proposed upward reclassification of the post of Deputy Director of Operations in the Gaza Field Office from the P-5 to the D-1 level, both in connection with the strengthening of the management of UNRWA operations in Gaza; and (iii) the proposed redeployment of a P-3 post from Amman to the Gaza Field Office (*ibid.*, para. 26.95 (a), table 26.10 and annex II, and para. VI.93 below);

(b) Non-post resources: an increase of \$2,200,000 under grants and contributions to support increased expenses for operational costs related to executive and administrative management functions for: (i) repairs of structural damage to buildings used by the executive management and administrative staff resulting from the conflict in Gaza; (ii) initial activities and configuration (including licensing and subscription, business process re-engineering, data cleansing and data warehousing) of the new enterprise resource planning solution selected to replace the solution currently in use at the Agency, which will not be technically supported after 2026 (see para. VI.104 below); and (iii) strengthening information and communications technology security to ensure protection from increased cyberthreats resulting from the conflict in Gaza.

Table VI.15
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	217	1 USG, 1 ASG, 9 D-2, 16 D-1, 38 P-5, 92 P-4, 44 P-3, 4 P-2/1 and 12 GS (OL)
New	1	1 P-4
Reclassification	–	Upward reclassification of 1 post from P-5 to D-1
Redeployment (geographical)	–	1 P-3 from Amman to Gaza
Proposed for 2025	218	1 USG, 1 ASG, 9 D-2, 17 D-1, 37 P-5, 93 P-4, 44 P-3, 4 P-2/1 and 12 GS (OL)
Extrabudgetary^a		
Estimated for 2024	53	2 D-2, 3 P-5, 14 P-4, 28 P-3, and 6 P-2/1
Projected for 2025	110	1 ASG, 2 D-2, 1 D-1, 8 P-5, 20 P-4, 68 P-3 and 10 P-2/1

^a As indicated in the footnote to table 26.13 of the budget document, approximately 30,000 local area staff and 261 individual service providers (international and area staff) are funded from extrabudgetary resources.

Comments and recommendations on posts

VI.93 The Secretary-General proposes a total of 218 posts, an increase of 1 post, comprising 206 posts in the Professional and higher categories and 12 posts in the General Service and related categories. Overall staffing for UNRWA also includes a total of 110 posts, an increase of 57 posts from 53 posts previously, funded from extrabudgetary resources, including one Deputy Commissioner General, Operational Support (Assistant Secretary-General) post, as well as one Director of Education (D-2) post, funded by UNESCO, and one Director of Health (D-2) post, funded by WHO. Annex II of the report of the Secretary-General provides related justifications for the proposed staffing changes, which include:

(a) Establishment of one Procurement Officer, Gaza Field Office (P-4) post to oversee recovery and reconstruction-related procurement activities, including procurement planning, contract management and contract administration, with respect

to food and medicines, and non-food items, such as construction materials and supplies, and services;

(b) The upward reclassification of the Deputy Director of Operations post in the Gaza Field Office from the P-5 to the D-1 level, in view of the increased level of emergency and humanitarian operations in Gaza and the scope of responsibility covering all programmes, including education, health, relief and social services, food assistance, infrastructure, camp improvement and microfinance services. The heightened level of humanitarian operations would require cooperation with other agencies, funds and programmes. Upon enquiry, the Advisory Committee was informed that the Deputy Director of Operations (P-5) post has been vacant since 20 December 2023;

(c) The redeployment of one Data Analyst (P-3) post from Amman to the Gaza Field Office, after an assessment identified an information technology security gap as a result of the ongoing conflict in Gaza. Upon enquiry, the Committee was informed that it is essential for the incumbent to be physically present in Gaza to conduct onsite risk assessments, undertake security planning and develop emergency communication systems.

Vacant posts

VI.94 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were 29 vacant posts (1 D-2, 6 P-5, 17 P-4, 3 P-3 and 2 General Service) and that 2 posts (2 General Service) had been vacant for more than two years, since 2015. **The Advisory Committee trusts that the vacant posts, including long-vacant ones, will be filled as soon as possible 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 underscores again the importance of the Arabic language qualification in the recruitment of UNRWA personnel in order to ensure effective communications among the staff, as well as with the stakeholders, in the area of operations (see A/78/7, para. VI.84).** The Committee further discusses posts vacant for 24 months or longer in chapter I above.

Vacancy rates

VI.95 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2023 and from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 26 (see table VI.16). The Committee further discusses vacancy rates in chapter I above.

Table VI.16
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December 2023	Proposed posts	Approved posts	Encumbered as at 30 June 2024	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June 2024	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	205	21.7	18.7	15.5	205	205	180	18.5	13.4	12.2	206	18.5
General Service and related	12	34.3	25.1	25.0	12	12	8	29.5	23.3	20.0	12	29.5

Special post allowance

VI.96 The Advisory Committee notes from the information received that, as at 30 June 2024, six posts (1 D-1, 2 P-5, 3 P-4) were filled by special post allowance. The Committee further discusses special post allowance in chapter 1 above.

VI.97 The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.

Comments and recommendations on non-post resources

VI.98 The total proposed non-post resources for 2025 amount to \$32,236,000, reflecting an increase of \$2,200,000, or 7.3 per cent, compared with the apportionment for 2024 under grants and contributions for operational costs related to executive and administrative management functions, as described in paragraph VI.92 above. Upon enquiry, the Advisory Committee received a breakdown of the non-post resources for 2024 and 2025, as summarized in table VI.17.

Table VI.17

Non-post resources for 2024 and 2025

(Thousands of United States dollars)

<i>Object of expenditure</i>	2024			2025
	<i>Approved amount for operational costs related to executive and administrative management functions of the Agency</i>	<i>Approved amount under other staff costs</i>	<i>Total approved non-post resources for 2024</i>	<i>Estimated non-post resources (before recosting)</i>
Other staff costs	–	43.5	43.5	–
Grants and contributions	29 992.5	–	29 992.5	32 192.5
Supplies	5 570.5	–	5 570.5	5 570.5
Utilities	3 164.4	–	3 164.4	3 164.4
Maintenance of premises	1 624.5	–	1 624.5	2 624.5
Rental of premises	732.1	–	732.1	732.1
Equipment and construction	3 527.3	–	3 527.3	4 727.3
Training	291.4	–	291.4	291.4
Travel	1 210.3	–	1 210.3	1 210.3
Administrative support services	2 966.7	–	2 966.7	2 966.7
Consultants	2 691.5	–	2 691.5	2 691.5
Miscellaneous services	8 213.8	–	8 213.8	8 213.8
Total	29 992.5	43.5	30 036.0	32 192.5

Maintenance of premises

VI.99 For the maintenance of premises, an amount of \$2,624,500 is proposed for 2025, with related expenditure as at 31 May 2024 amounting to \$116,600. Upon enquiry, the Advisory Committee received a breakdown, as shown in table VI.18.

Table VI.18
Maintenance of premises

(Thousands of United States dollars)

<i>Description</i>	<i>2024 expenditure (January to May)</i>	<i>2025 estimate</i>
Building and facility maintenance and repair service	116.6	2 582.5
Direct service-minor maintenance of premises	0.0	42.0
Total	116.6	2 624.5

VI.100 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other matters

Funding gap and mobilization of extrabudgetary resources

VI.101 The Advisory Committee recalls that UNRWA carried forward liabilities and loans from the Central Emergency Response Fund as follows: (a) 2019 to 2020: \$25 million in liabilities and \$30 million in loans; (b) 2020 to 2021: \$45 million in liabilities and \$30 million in loans; (c) 2022 to 2023: \$65 million in liabilities and \$30 million in loans; and (d) for 2024, as informed upon enquiry: \$35 million in liabilities carried over, and thus far \$25 million paid in 2024, with \$10 million remaining, and \$10 million in loans (A/78/7, para. VI.103). Upon enquiry, the Committee was informed that the decision by a major donor to limit funding to the Agency until March 2025 accounts for 87 per cent of all suspended funding and that the corresponding impact is about \$160 million against the operating budget. As a result, the funding gap would become critical after August 2024, affecting the ability of UNRWA to operate and maintain operations, including the payment of staff salaries. The Committee was also informed that pledges in the amount of €5 million from Italy and \$30 million from Kuwait had been received and are aimed at financing the core operations of UNRWA until August 2024.

VI.102 Upon enquiry, the Advisory Committee was informed that, aimed at addressing the most critical humanitarian needs until the end of 2024, the emergency appeal of \$1.2 billion has so far yielded contributions of \$192 million (16 per cent). The Committee was also informed that a number of returning and new donors are offering financial support to UNRWA. Furthermore, private sector partners have donated \$125 million, including an amount of \$141,000 from individual donors in connection with the “#KeepUNRWAworking” campaign and the Ramadan campaign. The Committee was informed that, as at 23 July 2024, received and confirmed pledged contributions, including in-kind contributions, amounted to approximately \$839 million.

VI.103 The Advisory Committee expresses its gratitude to all Member States, and all other public and private sector donors, for their contributions to UNRWA. The Committee notes the long-standing challenges faced by UNRWA in obtaining extrabudgetary resources and trusts that an update on donor pledges and payments, including regarding the emergency appeals, 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 trusts that UNRWA will continue to utilize lessons learned and best practices of proven fundraising strategies of other United Nations entities, and continue its 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 Assembly in its resolution

71/93 (see also A/78/7, paras. VI.102 and VI.103). The Committee trusts that the Secretary-General will provide an update on the financial situation of UNRWA, including on the liabilities and loans, to the Assembly at the time of its consideration of the present report, as well as in the next budget proposal.

Enterprise resource planning solution

VI.104 The Advisory Committee recalls that the UNRWA enterprise resource planning solution (REACH) was implemented in 2015 and would no longer be technically supported after 2026 (A/78/7, para. VI.100). The Committee was informed, upon enquiry, that the selection process for a new enterprise resource planning solution is under way and that, while UMOJA was deemed not adequate for the business needs of the Agency, the system used by WFP is considered compatible with the needs of UNRWA, with licences to be shared, leading to cost savings. The Committee was also informed that a donation of \$5 million had been received from a Member State for the new enterprise resource planning system. Furthermore, it is planned to recruit a Project Manager (P-5), funded from extrabudgetary resources, whose functions would entail, inter alia, implementing the system, acting as the main focal point for the enterprise resource planning steering committee, and collaborating with stakeholders and vendors. The Project Manager function would complement the existing regular budget posts of Chief, Information Technology (D-1) and Senior Information Systems Officer (P-5). **The Advisory Committee stresses the need for the Agency's new enterprise resource planning solution to permit interoperability with the Secretariat's Umoja system for all regular budget resources, including those received as grants and contributions, to be presented in a transparent manner. The Committee trusts that lessons learned from the Secretariat, as well as United Nations agencies, funds and programmes, will be applied when choosing a new system. The Committee notes that the selection process for the new UNRWA enterprise resource planning system is ongoing and looks forward to an update on its implementation, as well as the long-term resource implications, in the next budget submission.**

Equitable geographical representation

VI.105 As at 30 June 2024, of 173 staff, 84 (49 per cent) were women and 89 (51 per cent) were men. As at the same date, of the incumbents of the 172 geographical and non-geographical posts in the Professional and higher categories, 105 (61 per cent) were from Western European and other States, 32 (19 per cent) from Asia-Pacific States, 23 (14 per cent) from African States, 9 (5 per cent) from Eastern European States and 2 (1 per cent) from Latin American and Caribbean States. Under the programme budgets for 2022 and 2023, 62 new posts were approved and as at 30 June 2024, 53 posts were filled. Of these, 49 are geographical posts at the Professional and higher categories, comprising 33 (67 per cent) incumbents from Western European and other States, 8 (17 per cent) from African States, 6 (12 per cent) from Asia-Pacific States, 2 (4 per cent) from Eastern European States, and none from Latin American and Caribbean States. The Advisory Committee was informed that 44 staff members in UNRWA will reach their mandatory retirement age in the next 10 years, including 27 staff members in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of geographical staff at UNRWA, trusts that efforts will be made to achieve a more equitable geographical representation of Member States among the Agency's staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect (see also A/78/7, para. VI.99).** The Committee discusses equitable geographical representation in chapter I above.

Section 27

Humanitarian assistance

Regular budget	
Appropriation for 2023 ^a	\$27,125,400
Expenditure for 2023 ^b	\$23,314,400
Appropriation for 2024 ^c	\$28,741,000
Expenditure as at 30 June 2024 ^d	\$10,889,700
Proposal for 2025 ^e	\$19,410,200
Extrabudgetary resources	
Available for 2023	\$414,482,200
Expenditure for 2023	\$393,557,700
Expenditure as at 30 June 2024	\$242,634,700
Estimate for 2024	\$426,403,200
Projected for 2025 ^f	\$425,769,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	
^a Including \$1,263,600 for the United Nations Office for Disaster Risk Reduction.	
^b Including \$1,414,500 for the United Nations Office for Disaster Risk Reduction.	
^c Including \$1,605,200 for the United Nations Office for Disaster Risk Reduction.	
^d Including \$1,306,700 for the United Nations Office for Disaster Risk Reduction.	
^e Including \$1,605,200 for the United Nations Office for Disaster Risk Reduction.	
^f Excludes the estimated allocations (estimated at \$1.8 billion in 2025) to fund country-based pooled funds, the Central Emergency Response Fund and the special designated contributions, which are used by United Nations and non-United Nations entities to support humanitarian action and response efforts in humanitarian emergencies and relief efforts (A/79/6 (Sect. 27) and A/79/6 (Sect. 27)/Corr.1 , table 27.17 (2), footnote).	

VI.106 The regular budget resources requested for section 27 for 2025 amount to \$19,410,200 before recosting, reflecting a decrease of \$9,330,800, or 32.5 per cent compared with the appropriation for 2024. The proposal comprises \$17,805,000 for the requirements of OCHA and \$1,605,200 for the requirements of the United Nations Office for Disaster Risk Reduction ([A/79/6 \(Sect. 27\)](#) and [A/79/6 \(Sect. 27\)/Corr.1](#)), tables 27.14 and 27.28). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VI.28 below. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation. Upon enquiry, the Committee was informed that resources in support of Security Council resolution [2720 \(2023\)](#) on Gaza for 2025 would be presented in the context of a revised estimates report, once a determination regarding the requirements of the Office beyond 30 September 2024 was finalized.

VI.107 The overall resources proposed for 2025 for the United Nations Office for Disaster Risk Reduction reflect no change compared with the approved budget for 2024, while the requirements for OCHA reflect a decrease of \$9,330,800, or 34.4 per

cent. As explained in paragraphs 27.76 and 27.77 of the budget submission, the decrease represents the combined effect of: (a) technical adjustments, reflecting the removal of all requirements to support: (i) the United Nations Monitoring Mechanism for the Syrian Arab Republic (a decrease of \$2,447,000), following the non-renewal of the mandate by the Security Council beyond 10 July 2023; and (ii) the Black Sea Initiative support office (a decrease of \$8,637,500), following the non-renewal of the Initiative beyond 17 July 2023; and (b) other changes, reflecting an increase of \$1,753,700 for the monitoring of all humanitarian relief consignments of United Nations humanitarian agencies and their implementing partners to the north-west of the Syrian Arab Republic, as supported by the General Assembly in its resolution [78/222](#).

Structural changes

VI.108 Annex I to the budget proposal reflects the following structural changes for OCHA: (a) the removal of the Black Sea Initiative support office and the United Nations Monitoring Mechanism for the Syrian Arab Republic, for which no resources are requested for 2025; (b) the creation of a planning and performance branch reporting to the Assistant Secretary-General and Deputy Emergency Relief Coordinator, which would incorporate the performance monitoring, evaluation, oversight and learning functions and include existing regular budget-funded posts (2 P-5) and the redeployment of 22 extrabudgetary-funded posts (1 D-1, 8 P-4, 8 P-3 and 5 General Service (Other level)) from the Executive Office; and (c) the creation of a climate team, composed of three extrabudgetary posts (1 P-5, 1 P-4 and 1 P-3), under the Office of the Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator, to catalyse, coordinate and support the delivery by OCHA of its commitments relating to climate change. **The Advisory Committee trusts that an update on the impact of the proposed structural changes will be included in future budget submissions.**

VI.109 Regarding the Black Sea Initiative support office, the Advisory Committee was informed, upon enquiry, that the approved budget for 2023 was \$8,109,400 and expenditure for that year amounted to \$4,738,000, including \$510,100 spent during the period from 1 September to 31 December 2023, after the non-renewal of the Initiative beyond 17 July 2023. The Committee was further informed that the staffing component of the office had been progressively reduced to nine positions (1 D-1, 2 P-5, 1 P-4, 1 P-3, 2 National Professional Officer and 2 Local level) by 1 January 2024. Those positions remained encumbered as of 6 June 2024, with most remaining staff contracts concluding by 30 September 2024. According to the Secretariat, the purpose of maintaining a United Nations presence has been to support high-level engagement on the possible resumption of the Initiative or a subsequent agreement seeking to mitigate global food insecurity and its humanitarian impact by enabling safe navigation of shipping in the Black Sea, while ensuring a minimum level of readiness to rapidly provide any technical support requested in any such agreement. The nine-person team has undertaken residual activities in support of that engagement, as well as activities related to requests from the General Assembly for Secretariat engagement on matters pertaining to global food security, famine prevention and food and agricultural supply chains related to global food security dynamics (see, for example, General Assembly resolutions [77/28](#) and [78/119](#)). It was anticipated that, as from 30 September 2024, any outstanding substantive activities would have been completed, and that all assets would have been disposed of, or transferred appropriately. A three-person team would remain in place until 31 October 2024 to complete any final financial, administrative or other reporting obligations. On the basis of the current planning assumptions, including the closure of the office by 31 October 2024, the projected expenditure for the year was estimated at \$1,265,000, against an approved budget of \$8,637,500. **While noting the purpose of**

maintaining a United Nations presence, the Advisory Committee considers that the planning assumptions could have been adapted and resulted in further efficiencies, and trusts that the Secretary-General will provide an update to the General Assembly during its consideration of the present report.

VI.110 Regarding the United Nations Monitoring Mechanism for the Syrian Arab Republic, the Advisory Committee was informed, upon enquiry, that expenditure for 2023 had amounted to \$1,929,200 against approved resources of \$3,014,500. For 2024, a provision of \$2,447,000 had been approved for the Mechanism. An amount of \$0.4 million had been spent on the liquidation of the mechanism over the period from January to March 2024. As at 1 April 2024, regular budget funding allocated under the Mechanism was being used for the continued monitoring of humanitarian relief consignments through the United Nations Humanitarian Inspection Unit placed within the Türkiye country office of OCHA (see para. VI.120 below). The requirements for the Unit for April to December 2024 were estimated at \$976,200, including \$658,200 for staff costs and \$318,000 for non-staff costs.

Table VI.19
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024 ^a	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2/1, 2 GS (PL) and 15 GS (OL)
Proposed for 2025 ^a	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2/1, 2 GS (PL) and 15 GS (OL)
Extrabudgetary		
Estimated for 2024 ^b	2 370	1 ASG, 1 D-2, 38 D-1, 112 P-5, 320 P-4, 368 P-3, 30 P-2, 674 NPO, 86 GS (PL) and 740 GS (OL)
Establishment	1	D-1
Projected for 2025	2 371	1 ASG, 1 D-2, 39 D-1, 112 P-5, 320 P-4, 368 P-3, 30 P-2, 674 NPO, 86 GS (PL) and 740 GS (OL)

^a Includes 71 regular budget posts for OCHA and 1 post for the United Nations Office for Disaster Risk Reduction.

^b Includes 2,244 extrabudgetary positions for OCHA and 126 positions for the United Nations Office for Disaster Risk Reduction.

Comments and recommendations on posts

VI.111 The Secretary-General proposes a total of 72 regular budget-funded posts for section 27, comprising 71 posts for the Office of the Coordination of Humanitarian Affairs and 1 post for the United Nations Office for Disaster Risk Reduction, reflecting no change compared with the posts approved for 2024.

Vacant posts

VI.112 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 10 regular budget-funded posts (2 P-5, 2 P-3, 1 P-2 and 5 General Service (Other level)) were vacant for section 27, all in OCHA. No post had been vacant for more than two years. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible and that an update on their recruitment status 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.113 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and for the period from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025, for section 27 (see table VI.20).

Table VI.20

Number of posts and vacancy rates, 2023–2025 for the Office for the Coordination of Humanitarian Affairs

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	54	11.9	9.4	9.3	54	54	49	10.0	12.5	9.3	71	10.0
General Service and related	17	16.9	10.3	5.9	17	17	12	5.2	20.5	29.4	17	5.2

VI.114. The Advisory Committee notes that the average vacancy rate from January to June 2024 and the actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 12.5 per cent and 9.3 per cent respectively, and that a rate of 10.0 per cent is proposed for 2025. The average and actual vacancy rates for the General Service and related categories were 20.5 per cent and 29.4 per cent respectively, and a rate of 5.2 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

VI.115 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VI.116 The proposed non-post resources for OCHA for 2025 amount to \$3,595,600 before recosting, reflecting a decrease of \$9,330,800, or 72.2 per cent, compared with the level approved for 2024 ([A/79/6 \(Sect. 27\)](#) and [A/79/6 \(Sect. 27\)/Corr.1](#), table 27.19).

General operating expenses

VI.117 The proposed requirements under general operating expenses for OCHA amount to \$170,700, reflecting a decrease of \$249,900, or 59.4 per cent, compared with the 2024 approved budget. Expenditure amounts to \$258,000 for 2023 and \$89,600 as at 30 June 2024, against provisions of \$512,600 for 2023 and \$420,600 for 2024. **Taking into account the discontinuation of mandates and the opportunity for further efficiencies (see paras. VI.107 above and VI.122 below), as well as the level of expenditure, the Advisory Committee recommends a reduction of 10 per cent (\$17,100) to the proposed requirements under general operating expenses for OCHA.**

Supplies and materials

VI.118 The proposed requirements under supplies and materials for the Office amount to \$67,700, representing a decrease of \$4,400, or 6.1 per cent, compared with the 2024 approved budget. Expenditure amounts to \$21,000 for 2023 and \$8,600 as at 30 June 2024, against provisions of \$68,600 for 2023 and \$72,100 for 2024. **Taking into account the discontinuation of mandates and the opportunity for further efficiencies (see paras. VI.107 above and VI.122 below), as well as the level of expenditure, the Advisory Committee recommends a reduction of 20 per cent (\$13,500) to the proposed requirements under supplies and materials.**

Grants and contributions

VI.119 The proposed requirements of \$836,400 under grants and contributions for the Office reflect a decrease of \$3,458,500, or 80.5 per cent, compared with the 2024 approved budget, related to the discontinuation of the Black Sea Initiative. Upon enquiry, the Advisory Committee was informed that the proposed resources would provide for emergency cash funds, at the same level as in 2024, to support relief efforts in the immediate aftermath of a natural or other major disaster in line with General Assembly resolution [2816 \(XXVI\)](#) of 14 December 1971 and subsequent resolutions [38/202](#) and [59/141](#), in which the Assembly, inter alia, raised the maximum limit of an emergency cash grant to \$100,000 per country in the case of any one disaster. In 2023, the Office had received requests to fund \$364,200 in disaster assistance. Grant expenditure in 2022 had amounted to \$616,500. **The Advisory Committee trusts that OCHA will proactively communicate the availability of emergency cash funds to support relief efforts in the immediate aftermath of a disaster to Member States, including through the resident coordinator offices, and that performance information, with details on the allocation and use of the funds, will be provided in the context of future budget submissions.**

United Nations Humanitarian Inspection Unit

VI.120 In paragraph 16 of its resolution [78/222](#), the General Assembly stated that it supports the United Nations in its endeavours for the continuation of the monitoring of all humanitarian relief consignments of the United Nations humanitarian agencies and their implementing partners to the north-west of the Syrian Arab Republic in the future, while underscoring the role of the United Nations Monitoring Mechanism for the Syrian Arab Republic in confirming the humanitarian nature of those relief consignments. Upon enquiry, the Advisory Committee was informed that OCHA was making efforts to carry out the continuation of the monitoring of all humanitarian relief consignments referred to in Assembly resolution [78/222](#), within its overall approved resources, on the basis of the understanding reached with the Government of the Syrian Arab Republic on the terms in which the United Nations and its partners would continue to use the Bab al-Hawa border crossing, and in line with the Office's mandate as provided in Assembly resolution [46/182](#). To that end, the Office had integrated a United Nations Humanitarian Inspection Unit within its Türkiye country office. The core functions of the Unit include inspection of the loading of relief consignments of United Nations agencies and their partners in Türkiye and their passage into the Syrian Arab Republic via border crossings authorized by the latter country. Staff of the Unit also provide data on the cross-border movements of United Nations humanitarian assistance to inform the Office's public reporting.

VI.121 An amount of \$1,753,700 is included in the budget proposal for the Office for 2025 to support the requirements for the United Nations Humanitarian Inspection Unit and would provide for 10 general temporary assistance positions (2 P-4, 1 P-3, 2 P-2, 1 National Professional Officer, 1 General Service (Principal level) and 3 Local level) and 3 International United Nations Volunteers (\$1,336,500), as well as other non-post requirements, including for travel of staff (\$198,400) and general operating expenses (\$119,300) ([A/79/6 \(Sect. 27\)](#) and [A/79/6 \(Sect. 27\)/Corr.1](#), para. 27.77). Upon enquiry, the Advisory Committee was informed that the requirements proposed for the Unit for 2025 represented a reduction of \$693,300 compared with the \$2,447,000 approved for the United Nations Monitoring Mechanism for the Syrian Arab Republic for 2024, as reflected in the table below.

Table VI.21
Comparison of resources between the United Nations Monitoring Mechanism for the Syrian Arab Republic and the United Nations Humanitarian Inspection Unit
 (Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2024 approved budget of the Mechanism</i>	<i>2025 proposed budget for the Unit</i>	<i>Variance</i>
Other staff costs	2 107.6	1 336.5	(771.1)
Travel of staff	132.5	198.4	65.9
Contractual services	13.8	37.0	23.2
General operating expenses	99.9	119.3	19.4
Supplies and materials	31.5	62.5	31.0
Furniture and equipment	61.7	–	(61.7)
Total	2 447.0	1 753.7	(693.3)

VI.122 The Advisory Committee was also informed that the staffing component of the Unit is smaller than that of the Mechanism, with 10 general temporary assistance positions for 2025, compared with the 16 approved under the Mechanism for 2024, and that the Unit is led at the P-4 level, while the Mechanism is headed by a D-1. According to the Secretariat, the proposed amount reflects efficiency gains developed over time, the placement of the Unit under the oversight of the OCHA Head of Office in Türkiye and the reliance on national staff for the performance of various functions. **The Advisory Committee notes that while staffing requirements for the United Nations Humanitarian Inspection Unit have been reduced compared with those under the United Nations Monitoring Mechanism for the Syrian Arab Republic, some non-post requirements have increased, and trusts that OCHA will make efforts to identify further efficiencies.**

VI.123 **Subject to its recommendations in paragraphs VI.117 and VI.118 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

VI.124 For 2025, extrabudgetary resources (including in-kind contributions) for OCHA are estimated at \$360,888,900 and would provide for 2,245 posts (36 D-1, 100 P-5, 290 P-4, 333 P-3, 28 P-2, 664 National Professional Officer, 8 General Service (Principal level), 101 General Service (Other level) and 685 Local level) and non-post resources to support the coordination and delivery of humanitarian assistance (A/79/6 (Sect. 27) and A/79/6 (Sect. 27)/Corr.1, para. 27.78). Extrabudgetary resources for the United Nations Office for Disaster Risk Reduction are estimated at \$64,880,200 and would provide for 126 posts (1 ASG, 1 D-2, 3 D-1, 12 P-5, 30 P-4, 35 P-3, 2 P-2, 10 National Professional Officer, 2 General Service (Principal level) and 30 General Service (Other level)) and non-post resources to support the implementation, follow-up and review of the Sendai Framework for Disaster Risk Reduction 2015–2030, and to provide technical assistance, capacity development, coordination and policy guidance on the implementation of the Sendai Framework at the global, regional, national and local levels (ibid., para. 27.126). Upon enquiry, the Advisory Committee received information regarding extrabudgetary expenditure and estimates for section 27 for the period 2022–2025, as well as extrabudgetary posts for the period 2020–2025, as reflected in tables VI.22 and VI.23 below.

Table VI.22
Section 27, extrabudgetary estimates and expenditure, 2020–2025
 (Millions of United States dollars)

	2020		2021		2022		2023		2024			2025
	<i>Estimates</i>	<i>Expenditure</i>	<i>Estimates</i>	<i>Expenditure</i>	<i>Estimates</i>	<i>Expenditure</i>	<i>Estimates</i>	<i>Expenditure</i>	<i>Estimates</i>	<i>Expenditure as at 31 May 2024</i>	<i>2024 budget utilization (percentage)</i>	<i>Estimated</i>
OCHA	285.9	303.9	298.5	292.8	337.7	324.2	352.1	343.4	360.9	189.5	52.5	360.9
United Nations Office for Disaster Risk Reduction	47.0	31.4	47.7	39.8	59.3	50.3	62.4	50.2	65.5	21.7	0.3	64.9
Total	332.9	335.3	346.2	332.6	397.0	374.5	414.5	393.6	426.4	211.2	49.5	425.8

Table VI.23
Section 27, extrabudgetary posts, 2022–2025

	2022		2023		2024		2025
	<i>Estimates</i>	<i>Actual</i>	<i>Estimates</i>	<i>Actual</i>	<i>Estimates</i>	<i>Actual as at 31 May 2024</i>	<i>Estimates</i>
OCHA	2 069	1 943	2 217	1 981	2 244	2 229	2 245
United Nations Office for Disaster Risk Reduction	116	129	129	126	126	127	126
Total	2 185	2 072	2 346	2 107	2 370	2 356	2 371

VI.125 As indicated in a footnote to table 27.17 (2) of the fascicle, the extrabudgetary resources presented in the budget proposal for OCHA exclude resources to fund country-based pooled funds, the Central Emergency Response Fund and special designated contributions that are used by United Nations and non-United Nations entities to support humanitarian action and response efforts in humanitarian emergencies and relief efforts. Special designated contributions are not part of the Office's programme budget but rather pass-through donor-earmarked funding for specific purposes. The combined 2023 expenditure amounted to \$1.8 billion, and the estimates for 2024 and 2025 amount to \$1.7 billion and \$1.8 billion, respectively. Upon enquiry, the Advisory Committee was informed that the inclusion of that footnote, disclosing the estimated extrabudgetary resources for the Central Emergency Response Fund, country-based pooled funds and special designated contributions in the proposed programme budget document for 2025, stemmed from the recommendation of the Board of Auditors that the Administration make appropriate disclosure on the funds received in its budget documents to ensure transparency (A/78/5 (Vol. I), para. 29). Information provided to the Committee indicates that the Board considered the recommendation implemented.

VI.126 In response to a query requesting a breakdown of Central Emergency Response Fund and country-based pooled fund expenditure for 2023, actual amounts for 2024 and projected funds for 2025, by location and project, along with an indication of the implementing partners for each project, the Advisory Committee received a breakdown by country of Central Emergency Response Fund and country-based pooled fund expenditure for 2023 and as at 31 May 2024 (see table VI.29).

VI.127 Upon enquiry, the Advisory Committee was informed that, on the basis of its founding General Assembly resolutions and relevant Secretary-General bulletins, OCHA is considered a department of the Secretariat of the United Nations. Furthermore, the Office's founding resolutions do not specify the requirement that an external body review and approve its extrabudgetary resources. As such, and as is the case for other Secretariat entities, the Office's extrabudgetary resources are presented to the General Assembly for information purposes, and not for approval. For those entities the extrabudgetary resources and budget of which are subject to review and oversight by an external body, that requirement is mandated by relevant resolutions and/or statutes.

VI.128 The Advisory Committee was further informed that, while donors do not have an oversight role over the activities or extrabudgetary fund allocations of the Office, in view of its growing extrabudgetary requirements over the years, the Office established a group of supporting donors – the Office's donor support group – which de facto represents its top 30 donors and which provides a platform to engage on policy and programmatic issues related to the Office, consolidate donor trust in the Office's articulation of its mandate, and share relevant information on funding

projections. The donor group does not, however, review or approve the Office's budget, which is the prerogative of the head of entity.

VI.129 Information provided to the Advisory Committee, upon enquiry, regarding existing oversight, reporting and accountability mechanisms, included the following:

(a) The extrabudgetary resources of OCHA are audited by the Office of Internal Oversight Services and the Board of Auditors, and reflected in the financial statements for Volume I and the related supplementary information on trust funds. In addition, they are subject to external verification of expenditure by donors, and their implementation may be subject to evaluation by donors. They are included in reports to the General Assembly, such as the annual report of the Secretary-General on the Central Emergency Response Fund (see, for example, [A/78/365](#)) or the annual report to the General Assembly and Economic and Social Council on strengthening the coordination of emergency humanitarian assistance (see, for instance, [A/78/73-E/2023/61](#)). The Office also regularly briefs Member States on its work, including through monthly briefings in Geneva for all Member States, and publishes online information on the use of resources;

(b) The implementation of the extrabudgetary resources for the Office's mandated activities follows the Financial Regulations and Rules of the United Nations and other applicable rules of the Organization. Their use is approved by the head of entity after a rigorous internal planning process, supported by an internal budget steering committee chaired by the Assistant Secretary-General for Humanitarian Affairs and Deputy Emergency Relief Coordinator. In compliance with the relevant Financial Regulations and Rules and related to administrative issuances, the Office has implemented an internal control framework since 2014, which includes guidance on accountability and transparency, segregation of duties, delegation of authority, and checks and balances;

(c) The Under-Secretary-General and Emergency Relief Coordinator manages the Central Emergency Response Fund on behalf of the Secretary-General and is supported by the Fund's secretariat, which ensures that funds are allocated properly and disbursed in a timely manner, and that their use is reported appropriately and transparently. In addition, the Central Emergency Response Fund Advisory Group, which was established by the General Assembly in 2005, provides the Secretary-General with periodic policy guidance and expert advice on the use and impact of the Fund;

(d) Regarding the pooled funds, the Under-Secretary-General and Emergency Relief Coordinator holds authority over and is accountable for the country-based pooled funds, making decisions on their establishment and closure, and monitors their performance. The global pooled fund working group, which comprises contributing Member States and donors, representatives of United Nations agencies and the NGO community, and is co-chaired by the Office and a Member State or donor, provides policy guidance and expert advice on the use and impact of the country-based pooled funds;

(e) Allocation of funding was determined at the country level by the Resident Coordinator/Humanitarian Coordinator, supported by an advisory board that includes representatives of contributing Member States and donors, United Nations agencies and the NGO community. A specific strategy for each allocation process is developed in consultation with the advisory board and humanitarian stakeholders.

VI.130 The Advisory Committee notes that annual reports containing information on the extrabudgetary resources of OCHA are submitted to the General Assembly for information purposes and that the Office's extrabudgetary funds are audited by the United Nations oversight bodies. While recalling the

engagement and limited guidance of Member States, including through the Office's donor support group, taking also into account the potential for reputational risks, such as those related to implementing partners, the Committee will continue to keep under review the consideration of strengthened accountability and oversight mechanisms for the Office's extrabudgetary resources (see also [A/78/7](#), para. VI.138). To this end, the Committee trusts that more detailed information on posts and non-posts resources, as well as any important structural initiatives of the Central Emergency Response Fund and country-based pooled funds, will be included in future programme budget submissions.

Concurrence for extrabudgetary positions at the D-1 level and above

VI.131 The Advisory Committee recalls that the Board of Auditors recommended that the Administration ensure that all positions at the D-1 level and above to be established for a duration of more than one year were sufficiently reviewed and approved by the governing bodies ([A/77/5 \(Vol. I\)](#), chap. II, para. 283). Information provided to the Committee, upon enquiry, indicated that this recommendation remained under implementation. In addition, the Committee was provided with a list of high-level posts to be financed from extrabudgetary resources in 2025, which included three D-1 level posts established prior to 2018 with no time limitations and for which records indicating that the concurrence of the Committee had been sought and obtained were not available. **The Advisory Committee has repeatedly expressed its serious concern that the concurrence of the Committee in accordance with section II, paragraph 2, of General Assembly resolution 35/217 was not sought prior to the establishment of a number of high-level positions funded through extrabudgetary sources. The Committee recalls that the General Assembly requested the Secretary-General to take all the measures necessary to avoid the repetition of a similar situation and to ensure that all future extrabudgetary positions at the D-1 level and above will be submitted to the Committee for its concurrence as a matter of routine. The Committee also trusts that the positions for which no records are available will be presented for the consideration of the Committee as soon as possible (see [A/78/578](#), para. 46, [A/77/574](#), para. 60, and resolutions [77/253 A and B](#) and [78/242 A and B](#); see also [A/78/7](#), paras. 94 and VI.140 and resolution [78/252](#)).**

Integration of staff administered by the United Nations Development Programme into the Secretariat

VI.132 Upon enquiry, the Advisory Committee was informed that OCHA received services from UNDP in the areas of general administration, including human resources, finance, procurement, protocol and customs clearance services, as well as ICT services. As at 31 May 2024, there were 1,375 Office staff administered by UNDP (19 P-3, 5 P-2, 666 National Professional Officer and 685 Local level). The Committee recalls that the Board of Auditors recommended that the Administration continue to support entities in expediting the process of integrating UNDP-administered staff into the Secretariat in a progressive and seamless manner, with due regard to ensuring transparency and fairness of the selection process, in accordance with the Organization's regulatory framework ([A/78/5 \(Vol. I\)](#), chap. II, para. 330; see also [A/77/5 \(Vol. I\)](#), chap. II, para. 278). The estimated target date for the implementation of this recommendation had been the second quarter of 2024 ([A/78/333](#), para. 93). The Committee was informed that the Office was gathering lessons learned from other entities that had transitioned from external service providers to ensure a smooth integration into the Secretariat, in particular of national staff, who represented the majority of the Office's personnel in the field, and minimize any impact on its critical humanitarian operations. **The Advisory Committee again**

encourages the Secretariat to make greater efforts to complete the expeditious integration of the remaining UNDP-administered staff into the Secretariat (see also A/78/745, para. 52). The Committee discussed related matters in its most recent report on the Board (A/78/578).

System-wide efficiency initiatives

VI.133 Upon enquiry, the Advisory Committee was informed that OCHA was fully committed to participating in United Nations system-wide common business operations where they improved mandate delivery, increased efficiency or improved services delivered in line with paragraph 10 of General Assembly resolution 76/4. For example, in the context of the United Nations Sustainable Development Group efficiency road map for the period 2022–2024, the Office had reported a total of \$3.2 million in realized efficiencies, inclusive of cost avoidance, as part of the Secretariat's overall total of \$13.8 million of realized efficiencies, inclusive of cost avoidance, through the business operations strategies initiative. The Office is also present in the first established common back office, which had been launched in Kenya at the start of 2024. Furthermore, the Office has about 110 agreements with United Nations funds and programmes and Secretariat entities for common premises and services. In addition, it participates in the United Nations Humanitarian Air Service, which has been critical in implementing the Office's mandate in remote locations, and leases vehicles from UN Fleet, which has proven beneficial during emergencies and where operations are established for short periods of time. **The Advisory Committee trusts that updated information on Office's participation in system-wide efficiency initiatives will be provided in future budget submissions.**

Harmful information

VI.134 Upon enquiry, the Advisory Committee was informed that, during the period 2023–2024, approximately 15 OCHA offices had responded to harmful information campaigns targeting the Office, its staff, the humanitarian sector or the United Nations. Responses required the development and operationalization of multifaceted strategies across the United Nations system and included community engagement, as well as political and media outreach, with most responses being local and offline, rather than online. Among other initiatives, the Office had created and started to roll out a community of practice on harmful information to build awareness and capacity-building across various offices. It was also working closely on that matter with United Nations and other entities, such as ICRC. In 2025, the Office would hold a global training session on harmful information specifically tailored to its functions. The Committee further discusses matters related to misinformation, disinformation and hate speech in chapter I above.

Equitable geographical representation

VI.135 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of the 49 staff encumbering regular budget-funded posts in the Professional and higher categories in section 27, 32 staff were from Western European and other States, 8 from Asia-Pacific States, 7 from African States and 2 from Latin American and Caribbean States. There were no staff from Eastern European States. A total of 22 staff were nationals of overrepresented Member States, 11 of underrepresented States and 16 of States within range. The Committee was further informed that 15 staff members encumbering regular budget posts in the Professional and higher categories were expected to reach the mandatory retirement age in the next 10 years, including 7 in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff in section 27, trusts that further efforts will be made to achieve a more equitable geographical representation of Member**

States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect (see [A/78/7, para. VI.129](#)). The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

VI.136 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of the 49 staff encumbering regular budget-funded posts in the Professional and higher categories, 26 were women and 23 were men. The Committee further discusses gender balance in chapter I above.

Table VI.24

Section 24, Human rights: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a						Extrabudgetary						Total					
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate (before recosting)	Variance (2024–2025)	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)	2023 estimate/ appropriation	2023 expenditure	2024 estimate	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)
Posts	84 292.3	86 025.5	104 885.0	43 269.1	124 539.1	19 654.1	1 816.8	1 704.4	1 880.9	860.4	1 941.0	60.1	94 026.5	95 475.9	101 677.7	54 257.7	106 761.6	5 083.9	180 135.6	183 205.8	208 443.6	98 387.2	233 241.7	24 798.1
Other staff costs	53 119.7	44 352.4	46 821.2	20 510.4	64 961.3	18 140.1	365.2	411.1	391.3	200.0	393.9	2.6	69 818.9	78 249.1	78 594.6	46 416.9	82 524.3	3 929.7	123 303.8	123 012.6	125 807.1	67 127.3	147 879.5	22 072.4
Hospitality	3.0	0.3	3.1	–	3.1	–	–	–	–	–	–	–	0.3	0.2	0.2	–	0.2	–	3.3	0.5	3.3	–	3.3	–
Consultants	1 342.4	1 366.6	2 690.6	304.4	2 731.0	40.4	–	–	–	–	–	–	11 766.6	9 850.2	9 893.7	4 302.3	10 388.4	494.7	13 109.0	11 216.8	12 584.3	4 606.7	13 119.4	535.1
Experts	–	12.8	–	16.4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	12.8	–	16.4	–	–
Travel of representatives	17 614.0	13 515.7	18 343.2	6 336.8	18 893.9	550.7	–	–	–	–	–	–	674.8	484.5	486.6	376.0	510.9	24.3	18 288.8	14 000.2	18 829.8	6 712.8	19 404.8	575.0
Travel of staff	4 173.2	4 602.5	4 648.5	1 292.8	5 896.4	1 247.9	155.4	132.9	160.5	123.5	148.2	(12.3)	7 618.0	7 580.1	7 613.6	3 496.0	7 994.3	380.7	11 946.6	12 315.5	12 422.6	4 912.3	14 038.9	1 616.3
Contractual services	2 479.3	3 691.0	2 487.7	689.6	4 554.8	2 067.1	13.0	7.8	13.0	7.0	13.3	0.3	8 857.5	7 576.3	7 609.7	4 066.1	7 990.2	380.5	11 349.8	11 275.1	10 110.4	4 762.7	12 558.3	2 447.9
General operating expenses	6 308.1	5 680.3	6 743.7	1 667.3	8 744.0	2 000.3	–	2.3	5.5	1.0	5.5	–	14 792.1	16 185.2	16 256.7	9 122.2	17 069.5	812.8	21 100.2	21 867.8	23 005.9	10 790.5	25 819.0	2 813.1
Supplies and materials	279.3	107.2	382.7	21.7	251.7	(131.0)	1.4	0.2	1.4	0.3	1.4	–	916.5	774.6	778.0	446.8	816.9	38.9	1 197.2	882.0	1 162.1	468.8	1 070.0	(92.1)
Furniture and equipment	441.0	1 167.8	1 598.1	122.0	1 779.5	181.4	5.5	7.6	–	–	–	–	2 805.0	1 726.7	1 734.3	915.8	1 821.0	86.7	3 251.5	2 902.1	3 332.4	1 037.8	3 600.5	268.1
Improvements of premises	–	1.4	–	6.9	–	–	–	–	–	–	–	–	–	30.2	30.4	6.0	31.9	1.5	–	31.6	30.4	12.9	31.9	1.5
Grants and contributions	6 134.0	4 076.4	7 542.2	1 066.3	7 855.4	313.2	–	–	–	–	–	–	53 243.8	55 091.5	55 334.7	32 816.5	58 101.5	2 766.8	59 377.8	59 167.9	62 876.9	33 882.8	65 956.9	3 080.0
Other	–	116.8	–	–	–	–	–	228.9	–	116.3	–	–	–	–	–	–	–	–	–	345.7	–	116.3	–	–
Total	176 186.3	164 716.7	196 146.0	75 303.7	240 210.2	44 064.2	2 357.3	2 495.2	2 452.6	1 308.5	2 503.3	50.7	264 520.0	273 024.5	280 010.2	156 222.3	294 010.7	14 000.5	443 063.6	440 236.4	478 608.8	232 834.5	536 724.2	58 115.4

Note: Includes the resources for the Committee on Missing Persons in Cyprus and the Independent Institution on Missing Persons in the Syrian Arab Republic.

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

Table VI.25

Independent Institution on Missing Persons in the Syrian Arab Republic: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

<i>Object of expenditure</i>	2023 <i>expenditure^a</i>	2024 <i>appropriation</i>	<i>Changes</i>				<i>Total</i>	<i>Percentage</i>	2025 <i>estimate</i> (before <i>recosting</i>)
			<i>Technical adjustments</i>	<i>New/expanded mandates</i>	<i>Other</i>				
Posts	–	2 200.2	3 409.6	2 266.7	–	5 676.3	258.0	7 876.5	
Other staff costs	–	–	–	498.2	–	498.2	–	498.2	
Consultants	–	70.5	–	98.7	–	98.7	140.0	169.2	
Travel of staff	–	72.8	–	253.0	–	253.0	347.5	325.8	
Contractual services	–	217.0	–	904.0	–	904.0	416.6	1 121.0	
General operating expenses	–	278.0	–	455.8	–	455.8	164.0	733.8	
Supplies and materials	–	1.8	–	9.2	–	9.2	511.1	11.0	
Furniture and equipment	–	22.4	(22.4)	220.1	–	197.7	882.6	220.1	
Grants and contributions	–	104.5	–	250.9	–	250.9	240.1	355.4	
Total	–	2 967.2	3 387.2	4 956.6	–	8 343.8	281.2	11 311.0	

^a Given that the Independent Institution began its work in 2024, no expenditure was incurred in 2023.

Table VI.26

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>				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	699.8	730.4	755.0	354.8	755.0	–	1 580 736.0	1 344 653.2	1 615 495.9	1 615 495.9	–	1 581 435.8	1 345 383.6	1 616 250.9	1 616 250.9	–
Other staff costs	–	–	–	–	–	–	136 459.4	121 003.2	139 265.7	139 265.7	–	136 459.4	121 003.2	139 265.7	139 265.7	–
Consultants	–	–	–	–	–	–	133 920.4	11 918.3	122 576.1	122 576.1	–	133 920.4	11 918.3	122 576.1	122 576.1	–
Travel	–	–	–	–	–	–	100 315.6	85 692.9	101 528.8	101 528.8	–	100 315.6	85 692.9	101 528.8	101 528.8	–
Contractual services	–	–	–	–	–	–	3 456 578.6	650 587.2	3 400 097.9	3 400 097.9	–	3 456 578.6	650 587.2	3 400 097.9	3 400 097.9	–
General operating expenses	–	–	–	–	–	–	831 436.0	225 420.9	2 571 388.8	2 571 388.8	–	831 436.0	225 420.9	2 571 388.8	2 571 388.8	–
Supplies and materials	–	–	–	–	–	–	1 260 313.3	312 453.9	1 344 516.6	1 344 516.6	–	1 260 313.3	312 453.9	1 344 516.6	1 344 516.6	–
Furniture and equipment	–	–	–	–	–	–	325 124.1	112 814.4	317 838.2	317 838.2	–	325 124.1	112 814.4	317 838.2	317 838.2	–
Joint United Nations contributions	–	–	–	–	–	–	22 828.3	4 461.5	25 869.6	25 869.6	–	22 828.3	4 461.5	25 869.6	25 869.6	–
Grants and contributions	43 934.1	43 934.1	46 420.7	21 102.4	46 420.7	–	–	–	–	–	–	43 934.1	42 468.3	46 420.7	46 420.7	–
Other expenditure	–	–	–	–	–	–	2 318 911.6	2 073 204.2	935 915.0	935 915.0	–	2 318 911.6	2 074 670.0	935 915.0	935 915.0	–
Total	44 633.9	44 664.5	47 175.7	21 457.2	47 175.7	–	10 166 623.3	4 942 209.6	10 574 492.6	10 574 492.6	–	10 211 257.2	4 986 874.1	10 621 668.3	10 621 668.3	–

Table VI.27

Section 26, Palestine 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>				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate (before recosting)	Variance (2024–2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024–2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	39 661.7	37 935.8	41 507.0	22 731.7	41 692.8	185.8	631 336.7	596 266.1	686 660.1	712 532.0	25 871.9	670 998.4	634 201.9	728 167.1	754 224.8	26 057.7
Other staff costs	42.3	42.7	43.5	117.4	43.5	–	–	10 678.0	317.4	336.4	19.0	42.3	10 720.7	360.9	379.9	19.0
Consultants	–	–	–	–	–	–	38 904.2	8 405.2	24 710.3	26 184.6	1 474.3	38 904.2	8 405.2	24 710.3	26 184.6	1 474.3
Travel of staff	–	–	–	–	–	–	1 238.0	2 036.8	68.3	70.8	2.5	1 238.0	2 036.8	68.3	70.8	2.5
Contractual services	–	–	–	–	–	–	45 131.7	39 952.3	73 703.2	59 057.7	(14 645.5)	45 131.7	39 952.3	73 703.2	59 057.7	(14 645.5)
General operating expenses	–	–	–	–	–	–	56 321.5	22 842.1	18 923.4	19 274.7	351.3	56 321.5	22 842.1	18 923.4	19 274.7	351.3
Supplies and materials	–	–	–	–	–	–	45 864.1	43 915.9	80 356.7	77 745.1	(2 611.6)	45 864.1	43 915.9	80 356.7	77 745.1	(2 611.6)
Furniture and equipment	–	–	–	–	–	–	198 800.0	25 793.3	150 173.0	59 923.5	(90 249.5)	198 800.0	25 793.3	150 173.0	59 923.5	(90 249.5)
Improvement of premises	–	–	–	–	–	–	23 432.0	5 364.3	1 110.2	1 160.6	50.4	23 432.0	5 364.3	1 110.2	1 160.6	50.4
Fellowships, grants and contributions	–	–	29 992.5	14 052.4	32 192.5	2 200.0	41 675.8	47 239.5	39 696.6	41 192.3	1 495.7	41 675.8	29 992.5	69 689.1	73 384.8	3 695.7
Total	39 704.0	37 978.5	71 543.0	36 901.5	73 928.8	2 385.8	1 082 704.0	802 493.4	1 075 719.0	997 477.7	(78 241.5)	1 122 408	840 471.9	1 147 262.0	1 071 406.5	(75 855.5)

Table VI.28

Section 27, Humanitarian affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January-June)	2025 estimate	Variance (2024-2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024-2025)	2023 estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024-2025)
Posts	12 887.1	14 383.7	14 518.1	6 752.3	14 518.1	-	270 721.9	256 265.8	273 452.6	273 967.4	(514.8)	283 609.0	270 649.5	287 970.7	288 485.5	(514.8)
Other staff	6 992.5	3 837.7	6 869.9	2 342.7	1 631.1	5 238.8	17 351.8	12 010.5	18 675.3	20 562.5	(1 887.2)	24 344.3	15 848.2	25 545.2	22 193.6	3 351.6
Hospitality	6.2	-	6.3	-	2.9	3.4	134.8	6.5	172.3	172.3	-	141.0	6.5	178.6	175.2	3.4
Consultants	52.6	-	54.1	(0.1)	-	54.1	9 806.3	8 660.2	11 909.0	9 770.9	2 138.1	9 858.9	8 660.2	11 963.1	9 770.9	2 192.2
Travel of representatives	-	-	-	-	-	-	6 767.0	3 253.1	4 742.5	5 587.1	(844.6)	6 767.0	3 253.1	4 742.5	5 587.1	(844.6)
Travel of staff	654.5	560.5	644.8	499.1	448.3	196.5	14 646.7	21 827.6	15 771.2	15 518.9	252.3	15 301.2	22 388.1	16 416.0	15 967.2	448.8
Contractual	308.0	362.3	309.1	5.1	425.0	(115.9)	13 903.4	9 898.9	18 638.1	18 722.5	(84.4)	14 211.4	10 261.2	18 947.2	19 147.5	(200.3)
General operating expenses	528.9	271.6	437.2	100.6	187.3	249.9	37 821.9	38 148.1	39 744.9	39 616.6	128.3	38 350.8	38 419.7	40 182.1	39 803.9	378.2
Supplies and materials	69.0	21.0	72.5	8.6	68.1	4.4	3 271.3	2 076.2	3 532.3	3 983.6	(451.3)	3 340.3	2 097.2	3 604.8	4 051.7	(446.9)
Furniture and equipment	190.0	30.4	256.8	51.4	15.7	241.1	2 836.9	4 389.8	3 323.8	3 293.9	29.9	3 026.9	4 420.2	3 580.6	3 309.6	271.0
Improvement of premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions	5 436.6	3 848.3	5 572.2	1 130.1	2 113.7	3 458.5	37 220.2	37 020.9	36 441.2	34 573.4	1 867.8	42 656.8	40 869.2	42 013.4	36 687.1	5 326.3
Other	-	(1.0)	-	-	-	-	-	-	-	-	-	-	(1.0)	-	-	-
Total	27 125.4	23 314.5	28 741.0	10 889.8	19 410.2	9 330.8	414 482.2	393 557.6	426 403.2	425 769.1	634.1	441 607.6	416 872.1	455 144.2	445 179.3	9 964.9

Table VI.29
**Central Emergency Response Fund and country-based pooled fund
 expenditure, 2023 and as at 31 May 2024**

(United States dollars)

	2023	As at 31 May 2024
Central Emergency Response Fund		
Afghanistan	53 009 998.0	612 107.0
Armenia	3 997 630.0	–
Bangladesh	18 000 000.0	–
Burkina Faso	18 011 217.0	641 500.0
Burundi	1 400 003.0	–
Cameroon	6 000 000.0	349 999.0
Central African Republic	10 499 997.0	500 000.0
Chad	23 003 652.0	–
Colombia	6 525 950.0	–
Comoros	–	499 950.0
Democratic Republic of the Congo	56 515 074.0	20 438 500.0
Djibouti	2 500 000.0	–
Egypt	5 800 103.0	–
Eritrea	5 002 073.0	–
Ethiopia	45 503 654.0	25 000 002.0
Haiti	25 489 406.0	12 789 993.0
Honduras	6 499 852.0	5 992 670.0
Iran (Islamic Republic of)	1 000 020.0	–
Kenya	8 001 346.0	1 950 021.0
Lebanon	8 000 000.0	7 700 001.0
Libya	10 000 000.0	–
Madagascar	12 499 950.0	3 000 000.0
Malawi	13 800 022.0	–
Mali	15 000 000.0	11 000 014.0
Mauritania	–	2 999 982.0
Mongolia	–	1 550 025.0
Mozambique	16 495 213.0	7 800 001.0
Myanmar	18 995 197.0	7 406 092.0
Nigeria	9 000 000.0	–
Pakistan	6 484 314.0	–
Panama	3 545 672.0	–
Peru	6 867 917.0	–
Congo	–	3 596 823.0
Sudan	60 082 064.0	34 998 358.0
Rwanda	1 500 000.0	–
Somalia	35 000 010.0	1 999 315.0
South Sudan	36 000 009.0	10 000 000.0
Syrian Arab Republic	40 000 000.0	–

	2023	As at 31 May 2024
Timor-Leste	–	2 070 819.0
Türkiye	10 200 241.0	–
Uganda	6 000 001.0	500 000.0
Vanuatu	2 763 281.0	–
Venezuela (Bolivarian Republic of)	8 000 002.0	245 000.0
Yemen	58 034 282.0	7 000 000.0
Zambia	–	8 030 846.0
Zimbabwe	996 521.0	4 999 538.0
Occupied Palestinian Territory	18 000 000.0	700 000.0
Subtotal	694 024 671.0	184 371 556.0
Country-based pooled funds		
Afghanistan	114 742 526.1	19 155 317.1
Burkina Faso	29 540 378.2	2 390 098.1
Central African Republic	22 520 866.0	3 906 164.5
Democratic Republic of the Congo	39 818 025.6	10 241 498.8
Ethiopia	97 629 827.1	4 090 150.6
Iraq	1 413 134.7	2 288 451.4
Jordan	(36 866.7)	928 490.9
Lebanon	30 737 070.1	13 656 258.1
Mali	5 497 159.9	73 244.8
Myanmar	33 935 465.0	6 312 005.5
Niger	20 086 731.6	5 455 152.1
Nigeria	13 852 095.9	7 644 610.5
Pakistan	(1 359 989.2)	1 342 211.9
Somalia	59 070 086.7	2 575 714.5
South Sudan	30 762 426.2	7 191 150.2
Sudan	56 584 868.7	7 715 507.7
Syrian Arab Republic	46 871 815.3	9 092 066.8
Türkiye	155 437 829.5	32 915 026.5
Ukraine	189 829 240.2	14 926 981.7
Venezuela (Bolivarian Republic of)	12 213 606.4	1 955 678.0
Yemen	116 210 071.9	32 707 622.1
Occupied Palestinian Territory	34 629 312.8	6 571 343.4
Multi-donor contribution pending	–	–
Non-OCHA country-based pooled funds	5 880.7	–
Regional fund for Central and West Africa	–	–
Regional fund for Colombia	–	–
Regional fund for Haiti	–	–
Subtotal	1 109 991 562.5	193 134 745.2
Total	1 804 016 233.5	377 506 301.2

Part VII Global communications

Section 28 Global communications

Regular budget	
Appropriation for 2023	\$101,807,000
Expenditure for 2023	\$105,109,100
Appropriation for 2024	\$117,916,700
Expenditure as at 30 June 2024	\$49,825,400
Proposal for 2025	\$118,031,100
Other assessed^a	
Appropriation for 2023	\$857,100
Expenditure for 2023	\$695,900
Estimate for 2024	\$883,200
Expenditure as at 30 June 2024	\$743,200
Proposal for 2025 ^b	\$868,300
Extrabudgetary resources	
Available for 2023	\$12,318,700
Expenditure for 2023	\$9,318,900
Estimate for 2024	\$12,607,000
Expenditure as at 30 June 2024	\$7,328,900
Projected for 2025	\$15,415,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	

VII.1 The regular budget resources requested by the Secretary-General for section 28 for 2025 amount to \$118,031,100 before recosting, which reflects an increase of \$114,400, or 0.1 per cent, compared with the appropriation for 2024 ([A/79/6 \(Sect. 28\)](#), table 28.5). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VII.3. The Advisory Committee discusses recosting in chapter I above as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

VII.2 As explained in paragraphs 28.58 and 28.59 of the budget proposal, the net increase of \$114,400 results from the combined effect of: (a) technical adjustments,

representing a decrease of \$123,500 relating to the removal of non-recurrent provisions; and (b) new and expanded mandates, reflecting an increase of \$237,900, pursuant to General Assembly resolutions [78/271](#), [78/238](#), [78/223](#), [78/47](#), [78/20](#) and [77/335](#).

Table VII.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2024	686	1 USG, 3 D-2, 18 D-1, 34 P-5, 71 P-4, 105 P-3, 57 P-2/1, 7 GS (PL), 197 GS (OL), 143 LL and 50 NPO
Establishment	–	
Reassignment	–	
Redeployment	–	
Proposed for 2025	686	1 USG, 3 D-2, 18 D-1, 34 P-5, 71 P-4, 105 P-3, 57 P-2/1, 7 GS (PL), 197 GS (OL), 143 LL and 50 NPO
Other assessed		
Estimated for 2024	4	2 P-4, 1 P-2/1 and 1 GS (OL)
Projected for 2025	4	2 P-4, 1 P-2/1 and 1 GS (OL)
Extrabudgetary		
Estimated for 2024	7	1 P-3 and 6 GS (OL)
Projected for 2025	7	1 P-3 and 6 GS (OL)

Comments and recommendations on posts

VII.3 The Secretary-General proposes a total of 686 regular budget-funded posts for 2025, comprising 289 posts in the Professional and higher categories and 397 posts in the General Service and related categories, reflecting no change compared with the posts approved for 2024.

VII.4 Regarding posts involved in data analytics and data management, the Advisory Committee was informed, upon enquiry, that staff throughout the Department engage in data analysis and information management as part of their daily work. Specific examples provided include the Evaluation and Communications Research Unit that analyses data on communications outcomes across online news, multimedia, flagship websites and other platforms, and the Social Media Unit that analyses metrics on engagement and account follower growth on a near-daily basis. The Committee makes further observations on data analysis and data management in chapter I above.

Vacant posts

VII.5 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 78 regular budget-funded posts (1 D-1, 1 P-5, 1 P-4, 12 P-3, 16 P-2, 4 National Professional Officer, 1 General Service (Principal level), 24 General Service (Other level) and 18 Local level) were vacant, including one Team Assistant (Local level) post that had been vacant for more than two years, since 1 January 2022, for which candidates were under review. **The Advisory Committee trusts that the vacant posts, including the long-vacant post, will be filled as soon as possible and that an update on their recruitment status 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 posts vacant for 24 months or longer in chapter I above.

Vacancy rates

VII.6 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and for the period from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 28 (see table VII.2).

Table VII.2
Number of posts and vacancy rates, 2023–2025

Category	2023				2024			2025				
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	289	11.3	8.8	9.0	326	289	258	8.1	10.2	10.7	289	8.1
General Service and related	397	14.0	10.1	10.1	414	397	350	7.7	11.4	11.8	397	7.7

VII.7 The Advisory Committee notes that the average vacancy rate from January to June 2024 and the actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 10.2 per cent and 10.7 per cent, respectively, and a rate of 8.1 per cent is proposed for 2025. The average and actual vacancy rates for the General Service and related categories were 11.4 per cent and 11.8 per cent, respectively, and a rate of 7.7 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

Special post allowance

VII.8 The Advisory Committee notes from information provided to it that, as at 31 May 2024, 13 posts (5 P-5, 3 P-4, 3 P-3, 1 P-2 and 1 General Service (Other level)) were filled by staff receiving a special post allowance, for more than one year, including 7 (4 P-5, 2 P-4 and 1 P-3) for over two years. **The Advisory Committee again reiterates its concern regarding cases of temporary assignments of staff members to higher-level positions for lengthy periods and trusts that a justification will be provided to the General Assembly at the time of its consideration of the present report as well as in the next programme budget (see also A/78/7, para. VII.17).** The Committee further discusses special post allowances in chapter I above.

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

Comments and recommendations on non-post resources

VII.10 The proposed non-post resources for 2025 amount to \$26,443,500, before recosting, reflecting an increase of \$114,400, or 0.4 per cent, compared with the level approved for 2024 (A/79/6 (Sect. 28), table 28.10).

General temporary assistance positions

VII.11 The Secretary-General proposes the continuation of 38 general temporary assistance positions, including 20 positions (4 P-4, 8 P-3 and 8 General Service (Other level)) approved by the General Assembly in its resolution 78/252 for a pilot programme for the production of press releases and coverage of meetings in Arabic, Chinese, Russian and Spanish, in addition to the previously existing English and

French capacity. Upon enquiry, the Advisory Committee was informed that recruitment for the 20 positions had been put on hold owing to the liquidity situation and, as at July 2024, the positions had not been filled. It was, however, the intention of the Department of Global Communications to proceed with the hiring and the commencement of the pilot programme as soon as the liquidity constraints have been lifted.

VII.12 In considering the Secretary-General's initial proposal for the production of multilingual press releases (A/78/6 (Sect. 28), para. 28.66), the Advisory Committee expressed concerns that the envisaged business model, whereby the language teams would work in parallel to create original content in each language, rather than translating from the English or French versions, did not address the issues of quality, accuracy and potential risks for incoherent messaging across the six official languages. The Committee therefore expressed the view that the production of press releases should be predicated on a translation model and saw merit in exploring that solution as well as the deployment of reliable translation technology (A/78/7, paras. VII.10–VII.12). During its consideration of the 2025 budget submission, the Committee was not provided with sufficiently clear, precise and concrete information as to whether these options had been explored and as regards their feasibility and any potential for efficiencies.

VII.13 **The Advisory Committee notes that the 20 positions approved by the General Assembly in resolution 78/252 for the production of multilingual press releases have not been filled and the related pilot programme has not started (see para. VII.11 above). The Committee recalls that the General Assembly requested the Secretary-General to conduct a review of the issuance of press releases in the six official languages in the context of the independent and impartial review of the Department (see para. VII.21 below), in full coordination with the Department for General Assembly and Conference Management and OICT, and to provide the outcome thereof at the eightieth session of the Assembly (see also A/78/7, para. VII.12).**

Contractual services

VII.14 The proposed requirements under contractual services amount to \$8,382,400, reflecting an increase of \$64,100, or 0.8 per cent, compared with the approved budget for 2024. Expenditures amount to \$6,724,000 for 2023 and \$1,954,000 as at 30 June 2024, against provisions of \$7,827,300 for 2023 and \$8,318,300 for 2024. **Taking into account the lower-than-budgeted expenditures for 2023 and the first six months of 2024, the Advisory Committee recommends a reduction of 5 per cent (\$419,100) to the proposed requirements under contractual services.**

Supplies and materials

VII.15 The proposed requirements under supplies and materials amount to \$668,700, representing an increase of \$99,000, or 17.4 per cent, compared with the approved budget for 2024. Information provided to the Advisory Committee shows a trend of underexpenditures under this budget class, with expenditures amounting to \$201,500 for 2023, \$182,000 for 2022, \$157,200 for 2021 and \$100,600 for 2020. Expenditures as at 30 June 2024 amount to \$53,100 against a provision of \$569,700. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 25 per cent (\$167,200) to the proposed requirements under supplies and materials.**

Furniture and equipment

VII.16 The proposed requirements under furniture and equipment amount to \$709,300, representing a decrease of \$24,900, or 3.4 per cent, compared with the approved budget for 2024, and include a provision for the replacement of three obsolete vehicles (\$80,700). Upon enquiry, the Advisory Committee was informed that the vehicles earmarked for replacement in 2025 were a 16-year-old vehicle with 46,000 km in Manila, a 16-year-old vehicle with 306,000 km in Antananarivo and a 10-year-old vehicle with 72,000 km in Cairo, as part of the Department's plan to replace 3 of its 36 vehicles each year until 2027. The Committee was informed that the replacement of existing undamaged vehicles used primarily in urban areas occurs after a vehicle has been in use for five years or driven 128,000 km, whichever comes first. Expenditures amount to \$649,000 for 2023 and \$72,100 as at 30 June 2024, against an approved budget of \$682,700 for 2023 and \$734,200 for 2024. **The Advisory Committee trusts that the upcoming review of the United Nations information centres will identify efficiencies in operational costs, including regarding the Department's vehicle fleet (see para. VII.29 below). Taking also into account the level of expenditure for 2023 and the first six months of 2024, the Committee recommends a reduction of 10 per cent (\$70,900) to the proposed requirements under furniture and equipment.**

Grants and contributions

VII.17 Requirements of \$720,300 under grants and contributions, reflecting a marginal decrease of \$3,900, or 0.5 per cent, compared with the 2024 appropriation, would relate mainly to travel for meeting participants under the Shireen Abu Akleh Training Programme for Palestinian Journalists, the Reham al-Farra Memorial Journalism Fellowship, the United Nations International Media Seminar on Peace in the Middle East, and events related to the Remember Slavery and Holocaust outreach programmes. Upon enquiry, the Advisory Committee was informed that, in 2025, the Reham al-Farra Memorial Journalism Fellowship programme is anticipated to host 12 fellows and be conducted in person, assuming sufficient liquidity. In 2024, owing to the liquidity situation, the programme will be a hybrid model with virtual sessions and in-person presence at United Nations Headquarters during the high-level week of the General Assembly in September. According to the Secretariat, although a virtual programme is less costly and allows for more participants, an in-person programme is more impactful. Expenditure under this budget class has been significantly lower than budgeted, with expenditures amounting to \$243,000 for 2023, \$149,400 for 2022, \$24,600 for 2021 and \$40,900 for 2020, in part because various programmes and events were conducted virtually and, more recently, owing to liquidity issues.

VII.18 Subject to its recommendations in paragraphs VII.14 to VII.16 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters*Independent and impartial review of the Department of Global Communications*

VII.19 The Advisory Committee recalls that the General Assembly, in its resolution [77/262](#), endorsed the recommendation of the Committee that the Secretary-General conduct, within existing resources, an independent review of the Department to identify and achieve rationalization of its resources and report on the outcome in the following budget submission ([A/77/7](#), para. VII.3). In its subsequent report, the Committee expressed concern that the review had not been conducted as requested, and, emphasizing its continued need, recommended again that the Secretary-General conduct an independent and impartial review of the Department, including

information centres and the cost-efficient model of press releases, and provide the outcome of the review for the consideration of the Assembly in the context of the programme budget to be submitted to the eightieth session (A/78/7, para. VII.4). This recommendation was endorsed by the Assembly in its resolution 78/252.

VII.20 Upon enquiry, the Advisory Committee was informed that the Department will not be able to undertake the independent and impartial review of the Department as requested by the General Assembly owing to the liquidity crisis and its reduced regular budget spending ceiling, which includes only 52 per cent of the approved resources under non-post objects of expenditure. According to the Secretariat, the review within existing resources can be undertaken if the liquidity crisis improves and the full budget allotment is provided.

VII.21 The Advisory Committee recalls the request of the General Assembly that the Secretary-General will conduct the independent and impartial review of the Department and provide the outcome in the context of the programme budget to be submitted to the Assembly at its eightieth session. The Committee emphasizes the need for a meaningful, data-driven and forward-looking review of this key and large department without any further delay (see also A/78/7, para. VII.4). The Committee also stresses that the review should be grounded on a clear strategic vision and an in-depth workforce and workload analysis of all existing communication-related resources within the Department and across the Secretariat. Furthermore, the review should be aimed at improving and modernizing the Secretariat, in particular the Department's operating models; strengthening complementarity and coordination among the Department and Secretariat and non-Secretariat entities to achieve greater impact and efficiency gains; maximizing the use of reliable and cost-efficient technological tools, also based on the experiences and best practices of other Secretariat entities; and, ultimately, ensuring that the Department fulfils its crucial function of communicating United Nations activities and messages globally, efficiently and effectively. In addition, the Committee notes that relevant findings of oversight bodies should also inform the independent review. The Committee highlights in the following paragraphs some of the elements and areas that should be included in the review.

Overall resources dedicated to public information and communication

VII.22 In response to requests of the Advisory Committee for comprehensive information on all Secretariat public information and communication resources (post and non-post), the Committee was informed that the proposed programme budget for 2025 includes 635 regular budget-funded posts across the Secretariat (excluding special political missions), of which 444 in the Department, under the job family "Public information" within the job network "Public information and conferences network". These figures, however, do not account for posts in other job networks and job families that may be involved in public information, such as an Administrative Assistant or Information Technology Assistant performing public information-related activities. Similarly, while a proposed amount of \$5,369,700 in non-post resources could be directly and uniquely associated with public information, this figure excludes resources that are linked to public information but budgeted under different objects of expenditure.

VII.23 The Advisory Committee was also informed that resources related to communications and public information vary across entities, and, in some instances, perform functions beyond public information, such as editorial, interpretation and conference services. For example, in the Economic Commission for Latin America and the Caribbean, the Public Information Unit is composed of 6 staff members, and the Publications and Web Services Division, comprising 39 staff members, performs

various functions beyond public information, including editorial, interpretation and conference services. Conversely, in ECE, the Information Unit has four staff members carrying out public information and communication functions, while library services are provided by the United Nations Office at Geneva and conference and documentation services by the Department for General Assembly and Conference Management.

VII.24 The Advisory Committee was informed that the Department provides centralized communications guidance and ensures strategic coordination of the United Nations system by sharing guidelines, compiling a strategic planning calendar and key messages, bringing together communicators from across the United Nations system through regular meetings of the United Nations Communications Group and convening crisis cells in emergency situations. Staff across the Department, including in its field offices, engage in various coordination mechanisms and collaborate with other entities, as relevant, through the course of their daily work. In addition, under programme support, the Department has three staff members dedicated to strategic communications and crisis communications functions, including coordination. Entities such as regional commissions follow the central strategic communication guidelines to promote cohesive messaging, and adapt them to fit their specific contexts and issues.

VII.25 The Advisory Committee notes a lack of comprehensive, precise and clear information regarding the overall resources for public information and communication across the Secretariat, the division of labour between the Department and communication resources in various entities, and as to how the current coordination arrangements maximize the effective and efficient use of resources. The Committee therefore recommends that the independent and impartial review of the Department (see para. VII.21 above) include a full and transparent accounting of all Secretariat resources (post and non-post) dedicated to public information and communication, across all funding sources, along with an in-depth analysis and proposals aimed at optimizing the use of existing capacity, leveraging comparative advantages, maximizing impact and reach, as well as achieving efficiencies.

United Nations information centres

VII.26 Upon enquiry, the Advisory Committee was informed that the Department's field presence consists of a network of United Nations Information Services branches, United Nations information centres and United Nations offices. The Department has 60 field offices, of which 59 are operational. A host country agreement has been signed with the Government of Angola for the establishment of a United Nations information centre in Luanda, expected to serve Lusophone African countries, and discussions are ongoing with the host Government for its operationalization. Currently, 44 of the 50 information centres are fully integrated with resident coordinator offices; 6 are not integrated but work closely with and provide communications support to the relevant resident coordinator offices; and 9 field offices are in countries with no resident coordinators. The present configuration of the network of United Nations information centres is the result of a historic process related to the growth in the number of Member States. Some centres were established by a resolution and others following an exchange of letters with Member States expressing their willingness to host them. Tables VII.4 to VII.6 provide additional information on United Nations information centres and United Nations Information Services branches, including their locations, staffing and budget allocation.

VII.27 With regard to opportunities for efficiencies, information provided to the Advisory Committee includes the following: (a) where United Nations information centres are integrated with resident coordinator offices, the Development

Coordination Office does not allocate funds for communications to those offices; (b) 64 per cent of the United Nations information centres integrated with resident coordinator offices are also co-located in the same complex, while some of the other information centres are in locations with rent-free premises or receive government contributions for full or partial rent payment, with the Department pursuing co-location opportunities on the basis of cost-benefit analysis; (c) the Department is reviewing the need to maintain information centre libraries and has downsized, discontinued or digitized those libraries that are not justified based on the number of public visitors; and (d) the directors leading larger information centres have been tasked with supporting smaller information centres headed by National Information Officers, in their respective regions.

VII.28 The Advisory Committee recalls that the General Assembly, in its resolution [78/80](#), emphasized the importance of the network of United Nations information centres and stressed that the Department should continue to review the allocation of both staff and financial resources to the information centres in developing countries, taking into account the specific needs of the least developed countries in this regard, and requested the Secretary-General to include in the next report comprehensive information on the functioning of the information centres, including the outcome of the review of the effective and efficient allocation of staff and financial resources to them and possible measures to improve the operation of the centres in developing countries (resolution [78/80](#), paras. 57 and 67).

VII.29 Recalling paragraph 67 of General Assembly resolution [78/80](#), the Advisory Committee again recommends that the Assembly request the Secretary-General to ensure that the independent and impartial review of the Department (see para. VII.21 above) include a comprehensive data-driven assessment of the effective and efficient allocation of staff and financial resources to United Nations information centres, aimed at calibrating the centres more purposely and strengthening programmatic as well as operational synergies with field missions, other offices, the resident coordinator system and regional and subregional organizations, for enhanced impact and greater efficiency gains (see also [A/78/7/Add.46](#), para. 42, and [A/78/7](#), para. VII.30).

Websites

VII.30 Upon enquiry, the Advisory Committee was informed that the Department is responsible for the websites under its purview. However, in line with the administrative instruction on United Nations website publishing ([ST/AI/2022/2](#)), the Department is not responsible, with a few exceptions, for the content, technical provisions, maintenance, accuracy, compliance with copyright, accessibility and multilingualism standards, or any other responsibilities, relating to the websites of other Secretariat entities. For example, Department of Global Communications producers do not assist entities in translating website content. Entities must either provide content in all six languages or commission the Department for General Assembly and Conference Management or an outside entity to translate it. Similarly, the Department of Global Communications reviews all United Nations websites prior to launch to assess compliance with branding, multilingualism, accessibility and other standards as set out in [ST/AI/2022/2](#), but the entities are responsible for implementing any necessary changes as requested by the Department before launch. The Committee was also informed that resources for websites within the Department included 88 staff members involved in multimedia aspects of various operations and additional staff working on related aspects such as content creation (see para. VII.25 above). **The Advisory Committee is concerned that the arrangement set forth in administrative instruction [ST/AI/2022/2](#), whereby the responsibility for managing and updating websites rests with the respective entities, including**

small offices that may lack the necessary technical, editorial and multilingual capacity, would lead to a proliferation of requests for additional resources and limit or delay the publication of updated multilingual content. The Committee therefore recommends that the General Assembly request the Secretary-General to revisit [ST/AI/2022/2](#), with a view to enhancing the provision of support by the Department, in cooperation with OICT as appropriate, to Secretariat entities in the management of their websites, including by optimizing the Department's existing resources, its working methods and available technological tools, and to include concrete proposals in the upcoming independent and impartial review of the Department (see para. VII.21 above).

VII.31 The Advisory Committee was also informed, upon enquiry, that the website landscape across the Secretariat was the result of the gradual roll-out of digital communications over the past 25 years and remained fragmented. The Department was identifying opportunities to consolidate individual website properties into fewer websites, to improve the overall user experience and ensure efficient use of existing resources. As of July 2024, all websites from the Outreach Division had been consolidated into un.org, and all media services websites into a single "[media.un.org](#)" platform. However, according to the Secretariat, significant work remained to be done. **The Advisory Committee reiterates that the Secretary-General should continue his efforts to rationalize United Nations websites to reduce costs, minimize exposure to security risks and improve user experience. The Committee trusts that the information on time-bound plans for the rationalization of United Nations websites, along with anticipated efficiencies, will be provided in the context of the next budget submission (see also [A/77/7/Add.22](#) para. 42, and [A/77/7](#), para. VIII.75).**

Impact assessment

VII.32 Regarding the assessment of the impact of the Department's work, the Advisory Committee was informed, upon enquiry, that the Department had set up a communications evaluation framework, based on measurement tools and evaluation strategies developed by the International Association for the Measurement and Evaluation of Communications. The tools used to measure the impact of communications encompass qualitative and quantitative media and social media analysis, web analytics and audience research. The Department also conducts ongoing data collection, for example through regular surveys of participants in United Nations information centre briefing programmes, and tracks placements of press articles and op-eds by senior officials since 2020. To reach various audiences, the Department has continued to leverage celebrity advocacy, through the Messengers of Peace and Goodwill Ambassador programmes, and engaged with over 75 social media influencers since 2021. The Department has never made payments to influencers. **The Advisory Committee trusts that the Department will further strengthen its efforts to comprehensively and accurately measure and assess the impact of its messaging, in terms of effectiveness and audience reach, including by quantifying the actual contribution of field offices, celebrities who reflect the ethnic, cultural, regional and linguistic diversity of the Member States (see also [A/78/7](#), para. VII.33), and social media influencers. The Committee recommends that the General Assembly request that key findings and detailed statistical information, disaggregated by language where relevant, be included in the independent and impartial review of the Department (see para. VII.21 above), along with lessons learned and an analysis of areas for further improvement.**

Misinformation, disinformation and hate speech

VII.33 Upon enquiry, the Advisory Committee was informed that the Department recognized the pressing need for a global, concerted effort across the United Nations system to coordinate its approach to misinformation, disinformation, hate speech and other challenges to the integrity of information, in particular as related activities vary widely among entities. In its decision 2023/17, the Executive Committee decided to establish a central information integrity unit, serving the whole United Nations system, to develop innovative strategies and approaches to combat hate speech, misinformation and disinformation about the Organization's substantive priorities or targeting the United Nations and its personnel. As part of the ongoing efforts to implement this decision, a temporary team, housed under the Office of the Under-Secretary-General for Global Communications, is developing the United Nations Global Principles for Information Integrity and chairs the United Nations system working group on information integrity, which meets every quarter. In May 2024, guidance on strengthening information integrity during a crisis was shared with United Nations information centres and other relevant United Nations system entities. The temporary information integrity team also developed and piloted a new methodology for detecting and assessing the degree of risk of false, misleading or threatening narratives about the Organization and its work, in particular in crisis settings. The Committee was, however, informed that the Department does not have resources to procure a paid tool or sufficient staffing capacity for comprehensive monitoring, analysis, mitigation, response and capacity-building. The Committee recalls that various entities across the Secretariat, including peacekeeping missions and special political missions, are working on preventing, responding to and combating hate speech, misinformation and disinformation, and that the Office of the Special Adviser to the Secretary-General on the Prevention of Genocide serves as the focal point for coordinating the implementation of the United Nations Strategy and Plan of Action on Hate Speech (for example, [A/78/7](#), para. VII.26, and [A/78/7/Add.2](#), para. 22). The Committee also recalls that, pursuant to General Assembly resolution [76/274](#), the Department of Peace Operations was developing an overarching policy on information integrity, misinformation, disinformation and hate speech ([A/78/744](#), para. 63). **Stressing the importance of avoiding duplication of resources and ensuring coherent approaches, the Advisory Committee recommends that the General Assembly request the Secretary-General to provide, in the next budget submission, a clear and comprehensive accounting of the resources within the Department and the Secretariat, across all funding sources, related to combating misinformation, disinformation and hate speech, along with a description of the respective areas of responsibility and cooperation mechanisms among different entities.**

Extrabudgetary resources

VII.34 For 2025, extrabudgetary resources for the Department are estimated at \$15,415,400 and would provide for seven posts (1 P-3 and 6 General Service (Other level)) and non-post resources, reflecting an increase of \$2,808,400, or 22.3 per cent, compared with 2024, attributable mainly to the Department's participation in Expo 2025 in Japan ([A/79/6 \(Sect. 28\)](#), para. 28.61). Upon enquiry, the Advisory Committee was informed that the revenue under cost recovery for the Department for the period from 1 January to 31 December 2023 amounted to \$7,161,800 and expenses amounted to \$6,463,600, resulting in a fund balance of \$698,200 for the year. The revenues covered the costs of services provided by the Department, including live and on-demand coverage of meetings and events on the UN Web TV platform at the request of United Nations entities and permanent missions, website press and video services, and productions in the Sustainable Development Goals Studio. The amount approved

for the resources of the Studio in 2024 under the regular budget was \$840,200, to cover its usage by the Secretary-General, the Deputy Secretary-General and the Department's productions. All other clients are charged through cost recovery. Owing to the liquidity constraints, the Department decided to limit the use of the Studio in 2024. In the first quarter of the year, approximately \$67,000 was spent on 18 productions, including \$50,655.59 paid by cost recovery. By comparison, the Studio was used for 146 productions in 2023 at a total cost of approximately \$685,000, with \$116,700 covered by cost recovery. **The Advisory Committee trusts that comprehensive information on the costs, revenues, utilization rate and impact generated by the Sustainable Development Goals Studio since its inception will be provided in the next programme budget submission (see also A/78/7, para. VII.32).**

Equitable geographical representation

VII.35 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of the 258 staff encumbering regular budget-funded posts in the Professional and higher categories, 152 staff were from Western European and other States, of whom 67 were nationals of the same Member State; 39 from Asia-Pacific States; 26 from African States; 21 from Eastern European States; and 20 from Latin American and Caribbean States. Furthermore, information provided to the Committee on the recruitment of staff in the Department since 2019 shows a significantly higher number of nationals from the largest regional group, namely 53 from Western European and other States, compared with a total of 29 from all other groups combined. The Committee was informed that 83 staff members encumbering regular budget-funded posts in the Department were expected to reach the mandatory retirement age in the next five years, including 36 in the Professional and higher categories. **The Advisory Committee notes the continued imbalance of geographical representation of staff in the Department, trusts that further efforts will be made to achieve equitable geographical representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect (see also A/78/7, para. VII.22).** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

VII.36 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of the 608 staff encumbering regular budget-funded posts, 345, or 57 per cent, were women and 263, or 43 per cent, were men. In the Professional and higher categories, 136, or 53 per cent, were women and 141, or 47 per cent, were men. The Committee further discusses gender balance in chapter I above.

Table VII.3
Section 28, Global communications: evolution of overall financial resources by object of expenditure and funding source
(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	81 624.8	86 282.2	91 587.6	43 220.0	91 587.6	–	787.1	624.0	828.0	812.9	(15.1)	3 348.0	1 191.4	936.1	1 062.9	126.8	85 759.9	88 097.6	93 351.7	93 463.4	111.7
Other staff costs	4 323.6	4 845.9	9 960.8	1 648.2	9 938.3	(22.5)	–	–	–	–	–	2 871.1	2 885.0	4 163.5	4 802.9	639.4	7 194.7	7 730.9	14 124.3	14 741.2	616.9
Hospitality	27.3	14.0	28.0	–	28.0	–	–	–	–	–	–	–	–	–	–	–	27.3	14.0	28.0	28.0	–
Consultants	–	86.0	–	60.7	–	–	–	–	–	–	–	31.4	–	–	–	–	31.4	86.0	–	–	–
Travel of representatives	–	4.2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4.2	–	–	–
Travel of staff	280.9	570.5	289.3	104.8	295.6	6.3	25.8	31.6	19.5	19.5	–	168.3	115.8	253.5	407.0	153.5	475.0	717.9	562.3	722.1	159.8
Contractual services	7 827.3	6 724.0	8 318.3	1 954.0	8 382.4	64.1	41.3	40.3	31.6	31.8	0.2	4 488.4	3 803.5	5 753.2	5 721.2	(32.0)	12 357.0	10 567.8	14 103.1	14 135.4	32.3
General operating expenses	5 607.4	5 498.3	5 704.6	2 697.7	5 700.9	(3.7)	2.0	–	2.0	2.0	–	1 088.1	761.2	888.9	2 814.7	1 925.8	6 697.5	6 259.5	6 595.5	8 517.6	1 922.1
Supplies and materials	548.1	201.5	569.7	53.1	668.7	99.0	0.9	–	0.9	0.9	–	6.0	0.7	0.9	0.9	0.0	555.0	202.2	571.5	670.5	99.0
Furniture and equipment	682.7	649.0	734.2	72.1	709.3	(24.9)	–	–	1.2	1.2	–	25.8	257.2	191.3	188.7	–2.6	708.5	906.2	926.7	899.2	(27.5)
Improvement of premises	–	7.9	–	3.1	–	–	–	–	–	–	–	–	–	–	–	–	–	7.9	–	–	–
Grants and contributions	884.9	243	724.2	11.7	720.3	–3.9	–	–	–	–	–	291.6	148.7	255.2	234.8	(20.4)	1 176.5	391.7	979.4	955.1	(24.3)
Other	–	(17.4)	–	–	–	–	–	–	–	–	–	–	155.3	164.4	182.4	17.9	0.0	137.9	164.4	182.4	17.9
Total	101 807.0	105 109.1	117 916.7	49 825.4	118 031.1	114.4	857.1	695.9	883.2	868.3	(14.9)	12 318.7	9 318.9	12 607.0	15 415.4	2 808.4	114 982.8	115 123.9	131 406.9	134 314.8	2 907.9

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

Table VII.4

Overall budget allocation for United Nations information centres and offices and United Nations Information Services, 2024

(Thousands of United States dollars)

<i>Category</i>	<i>Post allocation</i>	<i>Non-post allocation^a</i>	<i>Total</i>	<i>Number of regular budget-funded posts</i>
Department of Global Communications, Headquarters				
Information Centres Service	3 400.4	36.9	3 437.3	1 D-1, 2 P-5, 3 P-4, 2 P-3, 2 P-2, 11 GS (OL)
Subtotal, Headquarters	3 400.4	36.9	3 437.3	
United Nations Information Services				
Geneva	4 679.1	1 335.8	6 014.9	1 D-1, 2 P-5, 3 P-4, 4 P-3, 3 P-2, 1 GS (PL), 12 GS (OL)
Nairobi	–	52.1	52.1	1 D-1, 1 P-4, 1 P-3, 3 LL
Vienna	1 390.7	60.5	1 451.2	1 D-1, 1 P-4, 2 P-3, 1 P-2, 1 GS (PL), 4 GS (OL)
Subtotal, United Nations Information Services	6 069.8	1 448.4	7 518.2	
United Nations information centres and offices	17 568.3	2 287.3	19 855.6	6 D-1, 14 P-5, 6 P-4, 7 P-3, 43 NPO, 140 LL
Information Centres Service for United Nations offices	715.2	314.7	1 029.9	1 P-4, 7 NPO
Security-related provision for United Nations information centres	–	–	–	
Subtotal, United Nations information centres and offices	18 283.5	2 602.0	20 885.5	
Total	27 753.7	4 087.3	31 841.0	

^a The non-post allocation reflects the reduced financial ceiling due to the liquidity crisis in the regular budget. Based on the requirements of each United Nations information centre, Information Centres Services at Headquarters implemented a “not to exceed” budget for each United Nations information centre and United Nations Information Services office.

Table VII.5

Regional view of budget allocation for United Nations information centres and offices and United Nations Information Services, 2024

(Thousands of United States dollars)

<i>Region</i>	<i>Location</i>	<i>Number of regular budget-funded posts</i>	<i>Non-post allocation^a</i>	<i>Total</i>
Africa	Abuja, Accra, Antananarivo, Asmara, Brazzaville, Bujumbura, Dakar, Dar es Salaam (United Republic of Tanzania), Harare, Lomé, Luanda, Lusaka, Nairobi, Ouagadougou, Pretoria, Windhoek and Yaoundé	1 D-1, 4 P-5, 1 P-4, 1 P-3, 15 NPO and 39 LL	776.3	4 654.9
Americas	Asunción, Bogotá, Buenos Aires, La Paz, Lima, Mexico City, Panama City, Port of Spain, Rio de Janeiro (Brazil) and Washington, D.C.	1 D-1, 5 P-5, 1 P-4, 10 NPO and 29 LL	588.9	4 501.1
Arab States	Algiers, Beirut, Cairo, Khartoum, Manama, Rabat, Sana'a and Tunis	1 D-1, 1 P-5, 2 P-4, 1 P-3, 6 NPO and 22 LL	243.5	2 839.7

<i>Region</i>	<i>Location</i>	<i>Number of regular budget-funded posts</i>	<i>Non-post allocation^a</i>	<i>Total</i>
Asia and the Pacific	Canberra, Colombo, Dhaka, Islamabad, Jakarta, Kathmandu, Manila, New Delhi, Tehran, Tokyo and Yangon	2 D-1, 3 P-5, 1 P-4, 10 NPO and 33 LL	417.8	3 849.7
Europe and the Commonwealth of Independent States	Almaty (Kazakhstan), Ankara, Baku, Brussels, Geneva, Kyiv, Minsk, Moscow, Prague, Tashkent, Tbilisi, Vienna, Warsaw and Yerevan	4 D-1, 3 P-5, 7 P-4, 12 P-3, 4 P-2, 2 GS (PL), 16 GS (OL), 9 NPO and 20 LL	2 013.6	12 656.9
Total		9 D-1, 16 P-5, 12 P-4, 14 P-3, 4 P-2, 2 GS (PL), 16 GS (OL), 50 NPO and 143 LL	4 040.1	28 502.3

^a The non-post allocation reflects the reduced financial ceiling due to the liquidity crisis in the regular budget. Based on the requirements of each United Nations information centre, Information Centres Services at Headquarters implemented a “not to exceed” budget for each United Nations information centre and United Nations Information Services office.

Table VII.6

Post and non-post resources for United Nations information centres and offices

(Thousands of United States dollars)

<i>No.</i>	<i>Location</i>	<i>Year of establishment</i>	<i>Non-post allocation^a</i>	<i>Value of rent-free premises</i>	<i>Value of extrabudgetary contribution</i>	<i>Number of regular budget-funded posts</i>
1	Abuja	1963	70.2	78.0	–	1 P-5, 1 NPO and 3 LL
2	Accra	1958	35.8	25.0	–	1 NPO and 4 LL
3	Algiers	1963	47.9	–	–	1 NPO and 2 LL
4	Almaty, Kazakhstan	1993	0.0	9.6	–	1 P-4
5	Ankara	1975	5.8	–	–	1 NPO and 1 LL
6	Antananarivo	1963	22.9	47.4	–	1 NPO and 1 LL
7	Asmara	1993	1.2	–	–	1 NPO
8	Asunción	1962	38.2	–	–	1 NPO and 2 LL
9	Baku	1992	18.3	12.0	–	1 NPO
10	Beirut	2010	48.1	37.5	–	1 P-4, 1 P-3, 1 NPO and 3 LL
11	Bogotá	1954	50.5	–	–	1 P-5, 1 NPO and 3 LL
12	Brazzaville	1988	35.1	42.0	–	1 NPO and 1 LL
13	Brussels	2004	162.2	445.3	300.1	1 D-1, 1 P-5, 2 P-4, 6 P-3 and 12 LL
14	Buenos Aires	2009	15.8	–	–	1 P-5, 1 NPO and 3 LL
15	Bujumbura	1961	53.6	37.8	–	1 NPO and 2 LL
16	Cairo	1997	29.9	–	–	1 D-1, 1 NPO and 5 LL
17	Canberra	1948	63.2	–	–	1 P-5, 1 NPO and 3 LL
18	Colombo	1996	3.2	21.0	–	1 LL
19	Dakar	1980	90.2	30.0	–	1 P-5, 1 NPO and 4 LL
20	Dar es Salaam, United Republic of Tanzania	1961	33.6	34.4	–	1 NPO and 3 LL
21	Dhaka	1981	5.3	–	–	1 NPO and 3 LL
22	Harare	1982	62.7	84.4	–	1 NPO and 3 LL
23	Islamabad	1951	33.4	–	–	1 P-5, 1 NPO and 3 LL
24	Jakarta	1985	54.9	–	–	1 P-5, 1 NPO and 3 LL
25	Kathmandu	1964	29.7	–	–	1 NPO and 2 LL
26	Khartoum	1963	50.0	11.3	–	1 NPO and 3 LL

No.	Location	Year of establishment	Non-post allocation ^a	Value of rent-free premises	Value of extrabudgetary contribution	Number of regular budget-funded posts
27	Kyiv	1992	277.4	45.0	–	1 NPO
28	La Paz	1967	15.0	–	–	1 NPO and 2 LL
29	Lima	2005	47.6	–	–	1 NPO and 2 LL
30	Lomé	1962	20.2	10.7	–	1 NPO and 2 LL
31	Luanda	2023	34.9	–	–	1 P-5
32	Lusaka	1975	31.7	–	–	1 NPO and 2 LL
33	Manama	1991	13.0	4.5	99.0	1 P-5 and 1 LL
34	Manila	1953	24.3	–	–	1 NPO and 3 LL
35	Mexico City	1947	95.8	–	45.3	1 P-5, 1 NPO and 6 LL
36	Minsk	1992	5.0	18.0	–	1 NPO
37	Moscow	1948	142.1	–	–	1 D-1, 1 NPO and 5 LL
38	New Delhi	1947	40.7	21.6	–	1 D-1, 1 NPO and 5 LL
39	Ouagadougou	1982	95.5	26.4	–	1 NPO and 3 LL
40	Panama City	1982	–	–	37.2	1 NPO
41	Port of Spain	1962	75.8	–	–	1 P-4, 1 NPO and 3 LL
42	Prague	1999	2.9	97.0	23.2	1 NPO and 2 LL
43	Pretoria	1995	48.2	53.3	–	1 P-5, 1 NPO and 4 LL
44	Rabat	2022	21.5	–	–	1 P-4 and 2 LL
45	Rio de Janeiro, Brazil	1987	23.9	51.2	–	1 P-5, 1 NPO and 4 LL
46	Sana'a	1959	17.3	–	–	1 NPO and 3 LL
47	Tashkent	1993	3.7	–	–	1 NPO
48	Tbilisi	1993	8.0	–	–	1 NPO
49	Tehran	1950	64.0	–	–	1 P-4, 1 NPO and 2 LL
50	Tokyo	1958	43.6	94.9	115.6	1 D-1, 1 NPO and 5 LL
51	Tunis	1960	15.8	–	–	1 NPO and 3 LL
52	Warsaw (funded by extrabudgetary resources)	1991	–	65.0	198.0	–
53	Washington, D.C.	1946	226.2	–	–	1 D-1, 1 P-5, 1 NPO and 4 LL
54	Windhoek	1992	29.2	22.4	–	1 NPO and 2 LL
55	Yangon	1959	55.5	–	–	1 NPO and 3 LL
56	Yaoundé	1965	60.3	21.2	–	1 NPO and 2 LL
57	Yerevan	1992	10.0	7.2	–	1 NPO
Total			2 610.8	1 460.9	620.4	6 D-1, 14 P-5, 7 P-4, 7 P-3, 50 NPO and 140 LL

^a The non-post allocation reflects the reduced financial ceiling due to the liquidity crisis in the regular budget. Based on the requirements of each United Nations information centre, Information Centres Services at Headquarters implemented a “not to exceed” budget for each United Nations information centre and United Nations Information Services office.

Part VIII Common support services

Section 29 Management and support services

Regular budget	
Appropriation for 2023	\$327,850,700
Expenditure for 2023	\$333,141,500
Appropriation for 2024	\$345,003,600
Expenditure as at 30 June 2024	\$172,823,800
Proposal for 2025	\$342,073,300
Other assessed^a	
Appropriation for 2023	\$207,144,900
Expenditure for 2023	\$202,065,900
Estimate for 2024	\$213,446,600
Expenditure as at 30 June 2024	\$211,011,200
Proposal for 2025 ^b	\$210,761,600
Extrabudgetary resources	
Available for 2023	\$257,275,500
Expenditure for 2023	\$259,266,700
Estimate for 2024	\$272,250,800
Expenditure as at 30 June 2024	\$145,408,000
Projected for 2025	\$266,908,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	

VIII.1 Part VIII of the proposed programme budget for 2025 covers section 29, Management and support services, which comprises six sections: 29A through 29C, under the responsibility of the Department of Management Strategy, Policy and Compliance, the Department of Operational Support and OICT, respectively; and 29D through 29F, under the responsibility of the United Nations Offices at Nairobi, Geneva and Vienna, respectively. Each section is addressed separately below.

VIII.2 The regular budget resources requested by the Secretary-General for section 29 for 2025 amount to \$342,073,300 before recosting, reflecting a net decrease of \$2,930,300, or 0.8 per cent, compared with the appropriation for 2024. The Advisory Committee further discusses recosting in chapter I above and in its reports on the

financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

Section 29A Department of Management Strategy, Policy and Compliance

Regular budget	
Appropriation for 2023	\$60,885,200
Expenditure for 2023	\$62,288,400
Appropriation for 2024	\$66,795,800
Expenditure as at 30 June 2024	\$30,144,200
Proposal for 2025	\$67,034,900
Other assessed^a	
Appropriation for 2023	\$58,361,800
Expenditure for 2023	\$57,755,200
Estimate for 2024	\$58,254,200
Expenditure as at 30 June 2024	\$59,029,300
Proposal for 2025 ^b	\$59,571,700
Extrabudgetary resources	
Available for 2023	\$31,343,500
Expenditure for 2023	\$28,320,800
Estimate for 2024	\$35,309,900
Expenditure as at 30 June 2024	\$19,034,200
Projected for 2025	\$34,110,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	

VIII.3 The regular budget resources requested for section 29A for 2025 amount to \$67,034,900 before recosting, reflecting a net increase of \$239,100, or 0.4 per cent, compared with the appropriation for 2024. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.23. The Advisory Committee further discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

VIII.4 The Secretary-General attributes the net increase of \$239,100 ([A/79/6](#) (Sect. 29A), paras. 29A.146–29A.147) to:

(a) Technical adjustments (\$166,300) owing to the continuing vacancy rates for three posts (1 P-5, 1 P-3 and 1 General Service (Other level)) established in 2024, pursuant to General Assembly resolution 78/253, subject to a 50 per cent vacancy rate, offset in part by the removal of non-recurrent provisions under consultants, furniture and equipment;

(b) Other changes (\$72,800) for consultancies to strengthen the use of evaluations as a management tool by increasing the conduct of evaluations by smaller Secretariat entities, offset in part by the discontinuation of two enterprise risk management consultancies.

Table VIII.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	275	1 USG, 2 ASG, 8 D-2, 18 D-1, 36 P-5, 49 P-4, 42 P-3, 25 P-2/1, 20 GS (PL), 73 GS (OL), 1 LL
Proposed for 2025	275	1 USG, 2 ASG, 8 D-2, 18 D-1, 36 P-5, 49 P-4, 42 P-3, 25 P-2/1, 20 GS (PL), 73 GS (OL), 1 LL
Reassignment	–	1 GS (OL) within subprogramme 3, component 1
Other assessed		
Estimated for 2024	182	1 D-2, 3 D-1, 13 P-5, 57 P-4, 41 P-3, 7 P-2/1, 5 GS (PL), 55 GS (OL)
Estimated for 2025	180	1 D-2, 3 D-1, 13 P-5, 57 P-4, 40 P-3, 7 P-2/1, 5 GS (PL), 54 GS (OL)
Extrabudgetary		
Estimated for 2024	124	9 P-5, 24 P-4, 21 P-3, 7 P-2/1, 13 GS (PL), 40 GS (OL), 10 LL
Projected for 2025	124	9 P-5, 24 P-4, 21 P-3, 7 P-2/1, 13 GS (PL), 40 GS (OL), 10 LL

Comments and recommendations on posts

VIII.5 The proposed resources for posts for 2025 amount to \$49,005,800 before recosting, which reflects an increase of \$231,400 compared with the appropriation for 2024. Those resources would provide for 275 posts (181 in the Professional and higher categories and 94 in the General Service and related categories, including 1 Local level) (A/79/6 (Sect. 29A), tables 29A.43 and 29A.44 and annex II). One staffing change is proposed, namely, the reassignment within subprogramme 3, component 1, Global strategy and policy, of one General service (Other level) post of Human Resources Assistant as Data Analysis Assistant. Upon enquiry, the Advisory Committee was informed that the Staffing Diversity Outreach Section in the Office of Human Resources relies heavily on data analysis for informed decision-making and to address increasing requests of Member States and Secretariat senior management for data analysis on recruitment and workforce trends relating to equitable geographical distribution, gender parity, workforce rejuvenation and other diversity priorities. More capacity in this area is required to keep up with requests from Member States and intergovernmental bodies and for internal talent outreach activities conducted by the Section to support diversity mandates.

Vacant posts

VIII.6 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were 47 (1 D-2, 3 P-5, 5 P-4, 9 P-3, 6 P-2/1 and 23 General Service (Principal and Other level)) vacant posts. Of these, eight (1 P-5, 1 P-4, 2 P-3, 1 P-2/1 and 3 General Service (Principal and Other level)) posts were vacant but encumbered

temporarily because the lien-holders were on temporary assignments, to return during 2024 or 2025, while the others were in various stages of recruitment, including one General Service post that had been vacant for more than two years, with the selection of candidates pending the improvement in regular budget liquidity. Under subprogramme 5, Addressing racism in the workplace, of nine approved posts, four (2 P-5, 1 P-3 and 1 General Service (Other level)) were vacant and in various stages of recruitment. Upon enquiry, the Committee was informed that the structure, including staffing, and placement of the activity under subprogramme 5 will be reviewed by the General Assembly during the first part of its resumed eightieth session, in accordance with its resolution 78/253. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible and that an update on their recruitment status 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 posts vacant for 24 months or longer in chapter I above.

Vacancy rates

VIII.7 The Advisory Committee received information on the approved posts and vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 29A (see table VIII.2).

Table VIII.2
Number of posts and vacancy rates, 2023–2025

Category	2023				2024					2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	172	14.9	11.2	11.0	182	181	157	10.7	11.8	13.3	181	10.7
General Service and related	93	13.1	17.0	20.4	94	94	71	16.1	23.4	24.5	94	16.1

VIII.8 The information provided shows that the average vacancy rate from January to June 2024 and the actual vacancy rate as at 30 June 2024 for the Professional and higher categories were 11.8 and 13.3 per cent, respectively, and that a rate of 10.7 per cent is proposed for 2025. The average and actual vacancy rates for the General Service and related categories were 23.4 and 24.5 per cent, respectively, and a rate of 16.1 per cent is proposed for 2025. The Advisory Committee further discusses vacancy rates in chapter I above.

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

Comments and recommendations on non-post resources

VIII.10 The proposed non-post resources for 2025 amount to \$18,029,100 before recosting, reflecting a net increase of \$7,700, or 0.04 per cent, compared with the apportionment for 2024 (A/79/6 (Sect. 29A), table 29A.47).

Other staff costs

VIII.11 The proposed requirements for other staff costs for 2025 amount to \$3,159,100 and remain unchanged, compared with 2024. Expenditure in 2023 amounted to \$4,855,900 against the appropriation of \$4,304,500 and was \$1,184,700, or 37.5 per cent, as at 30 June 2024 against the appropriation of \$3,159,100. The

requirements for 2025 would provide, inter alia, for the continuation of 14 general temporary assistance positions (3 P-5, 5 P-4, 2 P-3, 2 P-2/1, 1 General Service (Principal level) and 1 General Service (Principal level)) under subprogramme 1, component 1, Enterprise resource planning solution, primarily in connection with the regular budget share of the Umoja business support resources and the implementation of the human capital management solution, including those to advance the implementation of the staff selection 2.0 programme (A/78/7, para. VIII.12). Upon enquiry, the Advisory Committee was informed that the recent overexpenditure in 2022 and 2023 related primarily to subprogramme 3, Human resources, component 1, Global strategy and policy, given that the budget for the central learning fund was consolidated under contractual services, with expenditure incurred under all non-post classes, including other staff costs. Overexpenditure in 2022 also related to unbudgeted temporary positions under subprogramme 3, Human resources, component 1, Global strategy and policy, for the staff mobility programme and the mental health programme implementation, as well as for unbudgeted temporary positions in connection with the anti-racism task force. **The Advisory Committee notes the pattern of overexpenditure in both 2022 and 2023 and emphasizes the need for realistic budgeting and budgetary discipline.**

Consultants

VIII.12 The proposed requirements under consultants amount to \$556,300, reflecting a decrease of \$176,200, or 24 per cent, compared with the appropriation for 2024. Expenditure in 2023 amounted to \$1,258,800 against the appropriation of \$478,700 and was \$140,600, or 19.2 per cent, as at 30 June 2024 against the appropriation of \$732,500. The decrease relates mainly to the removal of non-recurrent provisions under consultants and the net effect of the redeployment of resources to contractual services for an institutional contractor for expert advice and support in the design and implementation of anti-racism training and learning programmes. **The Advisory Committee notes the pattern of significant overexpenditure for consultants since 2020. In that context, the Committee emphasizes the need for realistic budgeting and budgetary discipline. Furthermore, the Committee trusts that every effort will be made to utilize in-house expertise and to consolidate knowledge in order to minimize the need for external consultancies. The Committee looks forward to an update on efforts in this regard in the next budget submission.**

Travel of staff

VIII.13 The proposed requirements for travel of staff for 2025 amount to \$413,000, representing a decrease of \$8,000, or 0.2 per cent, compared with appropriation for 2024. Expenditure in 2023 amounted to \$1,293,300 against the appropriation of \$381,300 and was \$191,200, or 46.2 per cent, as at 30 June 2024 against the appropriation of \$413,800. Upon enquiry, the Advisory Committee was informed that, under subprogramme 5, Addressing racism in the workplace, the travel expenses of the Special Adviser on Addressing Racism in the Workplace are covered through voluntary contributions and that travel costs for accompanying staff are covered by regular budget resources. The Committee was informed that, in 2023, the Special Adviser and accompanying staff visited eight locations, namely, Addis Ababa, Bangkok, Beirut, Geneva, Santiago, Vienna, UNIFIL and MINUSMA. The Committee was informed that \$73,800 is proposed for 2025 for two staff members accompanying the Special Adviser to visit six locations, namely, Geneva, Jerusalem, Kabul, Laayoune, Port of Spain and Vienna for the purpose of meetings with senior leaders, staff representatives and United Nations personnel to assess progress and support the mainstreaming and sustainability of the efforts to address racism and racial discrimination. **The Advisory Committee notes the overexpenditure in both 2022 and 2023 and emphasizes the need for realistic budgeting and budgetary**

discipline. Furthermore, the Committee trusts that the Department of Management Strategy, Policy and Compliance will maximize the use of virtual meetings and online platforms (see also A/78/7, para. VIII.14).

Contractual services

VIII.14 The proposed requirements under contractual services amount to \$9,118,900, reflecting an increase of \$186,000, or 2.1 per cent, compared with the 2024 appropriation. Expenditure in 2023 amounted to \$5,824,200 against the appropriation of \$8,650,200 and was \$1,113,600, or 12.5 per cent, as at 30 June 2024 against the appropriation of \$8,932,900. The Advisory Committee was informed that most training-related services fall under contractual services. The proposed requirements for training-related activities under contractual services amount to \$7,295,300, an increase of \$189,000 compared with the 2024 amount of \$7,106,300. Expenditure as at 30 June 2024 was \$272,600, or 3.8 per cent, of the appropriation for training. The Committee was also informed that underexpenditure under contractual services overall for 2022 and 2023 was due mainly to the consolidation of approximately \$7 million in central learning resources, while actual expenditure was also recorded under other expenditure classes. **Taking into account the patterns of expenditure, the Advisory Committee recommends a reduction of 5 per cent (\$455,900) to the proposed resources for contractual services for 2025. The Committee also notes that, in order to maintain budgetary transparency and comparability of data, the actual expenditure should be consistently recorded under the same budget class for which the appropriation was originally approved.**

Furniture and equipment

VIII.15 The proposed requirements for furniture and equipment for 2025 amount to \$204,100, representing a decrease of \$1,300, or 0.6 per cent, compared with the appropriation for 2024. Expenditure in 2023 amounted to \$356,800 against the appropriation of \$173,100 and was \$149,100, or 72.6 per cent as at 30 June 2024 against the appropriation of \$205,400. **The Advisory Committee notes the overexpenditure in 2023 and that, to date in 2024, 72.6 per cent of the appropriation has already been expended. The Committee emphasizes the need for realistic budgeting and budgetary discipline.**

Supplies and materials

VIII.16 The proposed requirements for supplies and materials for 2025 amount to \$65,100, which remains unchanged, compared with 2024. Expenditure in 2023 amounted to \$13,300 against the appropriation of \$71,400 and was \$500, or 0.8 per cent, as at 30 June 2024 against the appropriation of \$65,100. **Taking into account the pattern of significant underexpenditure since 2020, the Advisory Committee recommends a reduction of 20 per cent (\$13,000) to the proposed resources for supplies and materials for 2025.**

VIII.17 **Subject to its recommendations in paragraphs VIII.14 and VIII.16 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Roles and responsibilities among the Department of Management Strategy, Policy and Compliance, the Department of Operational Support and the Office of Internal Oversight Services

VIII.18 The Advisory Committee recalls that the roles and responsibilities between the Department of Management Strategy, Policy and Compliance and the Department of Operational Support are delineated in Secretary-General's bulletin [ST/SGB/2019/2](#), including with respect to the delegation of authority. The Committee also recalls that, according to information received in the context of section 29B below, as at 2 July 2024 the Secretary-General's bulletins on the organization of both Departments had been drafted and were currently under legal review. Upon enquiry, the Committee was informed that there are areas under the purview of the Department of Management Strategy, Policy and Compliance, while both Departments are jointly involved in other areas, as follows:

(a) Property management: the Department of Management Strategy, Policy and Compliance establishes the organizational framework for property management through the issuance of policy and guidance in accordance with the financial regulations and rules, including guidelines for physical verification, property assignment and disposal, as well as proper financial reporting and monitoring frameworks, and the delegation of property management authority, in line with [ST/SGB/2019/2](#). Throughout the property life cycle, both the Department of Operational Support and the Department of Management Strategy, Policy and Compliance provide overarching guidance, while entities have delegated authority to procure, manage, utilize and dispose of their property;

(b) Human resources and performance management: the Department of Management Strategy, Policy and Compliance provides high-level strategic and policy guidance and sets strategic objectives based on performance management results, oversight reports, self-assessment questionnaires generated by internal control, and the delegation of authority accountability framework. The Department of Operational Support provides operational and transactional guidance to entities. Upon enquiry, the Advisory Committee was informed that, as at 2 July 2024, there was no exhaustive list of human resources functions attributed specifically to either Department. The Committee discusses the delineation of human resources functions between the two departments in section 29B below.

VIII.19 With regard to spending reviews, the Advisory Committee was informed that these are under the purview of the Department of Management Strategy, Policy and Compliance pursuant to General Assembly resolution [77/262](#), wherein the Assembly requested the Secretary-General to ensure that each programme of the regular budget undergoes a spending review at least once every five years, starting with the proposed programme budget for 2024. The Department provides the broad principles and guidance and any needed support, while the methodology and criteria of individual spending reviews are defined by each programme, as the "owner" of their review (see also [A/78/7](#), para. VIII.25). The Committee was also informed, upon enquiry, that the next spending review cycle is aimed at enhancing objectivity through engagement with the accountability framework's second and third lines of defence stakeholders. **The Advisory Committee considers that a clear delineation of roles, including in terms of the second line of defence, is needed between the Department of Management Strategy, Policy and Compliance and the Department of Operational Support with respect to spending reviews, human resources management and asset management to avoid the overlapping of functions, gaps in responsibilities and a negative impact on accountability.** The Committee looks forward to receiving information thereon in the next progress report on accountability.

The Committee further discusses spending reviews, also in the context of the culture of efficiency, in chapter I above.

VIII.20 With respect to evaluation activities, the Advisory Committee was informed, upon enquiry, that the evaluation section of the Business Transformation and Accountability Division is responsible for supporting Secretariat entities in the conduct and use of self-evaluations in accordance with administrative instruction [ST/AI/2021/3](#), and for supporting the Evaluation Management Committee, a sub-committee of the Management Committee. The Division works in partnership with the Inspection and Evaluation Division of OIOS, which provides methodological guidance and support, while the Division provides management guidance and support. The Committee was further informed that one of the major challenges identified since [ST/AI/2021/3](#) was published in August 2021 is the availability of qualified evaluation expertise, in particular for smaller entities, and that additional resources under consultants are requested for 2025 in connection with the effort by the Division to provide such support. **The Advisory Committee, while noting the effort to provide the evaluation support to smaller entities, emphasizes the need for a clear delineation of roles in terms of the third line of defence and associated resources between the Department of Management Strategy, Policy and Compliance and OIOS. The Committee notes that the upcoming review of the administrative instruction on evaluation in the United Nations Secretariat ([ST/AI/2021/3](#), para. 7.3) might present an opportunity to address this issue.**

Resources related to the improvement of the service delivery model

VIII.21 Upon enquiry, the Advisory Committee was informed that, in the context of the management reform and the creation of the Department of Management Strategy, Policy and Compliance and the Department of Operational Support, as well as General Assembly resolution [71/272](#), a team comprising six currently encumbered positions was established, as follows: one Principal Programme Management Officer (D-1) located at the Department of Operational Support; three Programme Management Officers (P-4), with one located at the Department of Management Strategy, Policy and Compliance and two at the Department of Operational Support; and two Programme Management Officers (P-3) located at the Department of Operational Support in order to review service and improve service delivery across the global Secretariat. The Committee was also informed that both Departments were are working in close collaboration to advance initiatives and the efficiency model for management services, including improving service delivery through the development of the Secretariat's global operational support architecture for which the Secretary-General set out his vision in his report on improving service delivery in the United Nations ([A/78/391](#)). **The Advisory Committee trusts that an update on the progress related to improvement of the service delivery model in the global Secretariat, as well as on the utilization of the related resources, 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.**

Equitable geographical representation

VIII.22 The Advisory Committee was informed, upon inquiry, that, as at 30 June 2024, of the incumbents of 155 posts in the Professional and higher categories, 71 (45.8 per cent) originated from Western European and other States, 45 (29.0 per cent) from Asia-Pacific States, 16 (10.3 per cent) from Latin American and Caribbean States, 13 (8.4 per cent) from African States and 9 (5.8 per cent) from Eastern European States. The Committee was also informed that, while the Department of Management Strategy, Policy and Compliance has, to date, not consistently reached the target of 50 per cent of new staff from unrepresented and underrepresented

countries, it is continuing strategic outreach initiatives to draw applicants from relevant Member States and collaborating with hiring entities and other departments, such as the Development Coordination Office and the Department of Global Communications. The Committee was also informed that 61 staff members in the Department of Management Strategy, Policy and Compliance will reach their mandatory retirement age in the next 10 years, including 33 staff members in the next 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of geographical staff at the Department of Management Strategy, Policy and Compliance and stresses the critical role that the Department plays in the improvement of the geographical representation in the Organization. The Committee trusts that efforts will be made to achieve a more equitable geographical representation of Member States among the Department's staff and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee discusses equitable geographical representation in chapter I above.

Extrabudgetary resources

VIII.23 For 2025, extrabudgetary resources are estimated at \$34,110,800, providing for 124 posts (9 P-5, 24 P-4, 21 P-3, 7 P-2/1, 13 General Service (Principal level), 40 General Service (Other level) and 10 Local level) and non-post resources, reflecting a decrease of \$1,199,100, owing mainly to a one-time payment in 2024 for application development and maintenance and the ad hoc nature of voluntary contributions, offset in part by an increase in post costs in the Office of the Controller. The extrabudgetary funding comprises: (a) voluntary contributions; (b) central programme support costs to fund the extrabudgetary share of Organization-wide costs, such as the Umoja enterprise resource planning solution (including business support resources); (c) a system-wide jointly financed resource that would, inter alia, fund local salary surveys; and (d) a fund to backstop operations funded from cost recoveries ([A/79/6 \(Sect. 29A\)](#), tables 29A.45 (3) and 29A.46 (3), and paras. 29A.149–150).

Section 29B Department of Operational Support

Regular budget	
Appropriation for 2023	\$96,878,000
Expenditure for 2023	\$96,696,600
Appropriation for 2024	\$96,246,000
Expenditure as at 30 June 2024	\$51,739,700
Proposal for 2025	\$96,003,700
Other assessed^a	
Appropriation for 2023	\$112,984,500
Expenditure for 2023	\$113,368,100
Appropriation for 2024	\$118,262,800

Expenditure as at 30 June 2024	\$117,137,300
Proposal for 2025 ^b	\$116,337,500
Extrabudgetary resources	
Available for 2023	\$71,643,300
Expenditure for 2023	\$66,576,900
Estimate for 2024	\$66,488,400
Expenditure as at 30 June 2024	\$41,716,600
Projected for 2025	\$63,121,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	

VIII.24 The regular budget resources requested under section 29B, Department of Operational Support, for 2025 amount to \$ 96,003,700, reflecting a net decrease of \$242,300, or 0.3 per cent, compared to the appropriation for 2024 ([A/79/6 \(Sect. 29B\)](#), table 29B.27). The Advisory Committee further discusses recosting in chapter I above and in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation. Information on the evolution of overall financial resources by object of expenditure is contained in table VIII.24.

VIII.25 The overall decrease results mostly from the removal, under general operating expenses of subprogramme 4, Administration, New York, of a non-recurrent provision for office space alterations for 38 posts and temporary positions established under sections 8, 9, 10 and 28 (*ibid.*, para. 29B.110 (b); see also para. VIII.31 (a) below).

Table VIII.3
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	366	1 USG, 2 ASG, 5 D-2, 6 D-1, 12 P-5, 16 P-4, 16 P-3, 13 P-2/1, 16 GS (PL), 186 GS (OL), 93 TC
Proposed for 2025	366	1 USG, 2 ASG, 5 D-2, 6 D-1, 12 P-5, 16 P-4, 16 P-3, 13 P-2/1, 16 GS (PL), 186 GS (OL), 93 TC
Other assessed		
Authorized for 2024	445	2 D-2, 9 D-1, 33 P-5, 89 P-4, 123 P-3, 10 P-2/1, 20 GS (PL), 159 GS (OL)
Abolishment	11	1 P-5, 3 P-3, 2 P-3, 5 GS (OL)
Establishment	2	2 P-2/1
Proposed for 2025	436	2 D-2, 9 D-1, 32 P-5, 86 P-4, 121 P-3, 12 P-2/1, 20 GS (PL), 154 GS (OL)
Extrabudgetary		
Estimated for 2024	82	5 P-5, 9 P-4, 12 P-3, 5 P-2/1, 12 GS (PL), 36 GS (OL), 3 TC
Projected for 2025	82	5 P-5, 9 P-4, 12 P-3, 5 P-2/1, 12 GS (PL), 36 GS (OL), 3 TC

Comments and recommendations on posts

VIII.26 The proposed regular budget resources for posts for 2025 amount to \$42,164,800 before recosting, reflecting an increase of \$160,500, or 0.4 per cent, compared to the appropriation for 2024. These resources would provide for the continuation of 366 posts (71 Professional and above and 295 General Service and related), reflecting no change compared with 2024. The proposed increase of \$160,500 is due to the higher provision at continuing vacancy rates for two posts (1 P-5 and 1 P-3) that were established in 2024, pursuant to General Assembly resolution 78/252, and subjected to a 50 per cent vacancy rate (A/79/6 (Sect. 29B), para. 29B.110 (b) and tables 29B.27 and 29B.28).

Vacant posts

VIII.27 The Advisory Committee was informed that, as at 30 June 2024, 81 regular budget posts were vacant (1 D-2, 2 D-1, 3 P-5, 3 P-4, 8 P-3, 4 P-2/1, 2 General Service (Principal level)), 43 General Service (Other level) and 15 Trades and Crafts) including 1 General Service (Other level) post of Mail Assistant, which has been vacant for more than two years. **The Advisory Committee notes the high number of vacant posts and trusts that all vacant posts, including the long-vacant ones, will be filled as soon as possible and that an update on their recruitment status 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 long-vacant posts in chapter 1 above.

Vacancy rates

VIII.28 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2023 and from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 29B (see table VIII.4).

Table VIII.4
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	68	14.3	17.8	19.1	71	71	50	17.5	26.9	29.6	71	17.5
General Service and related	299	12.7	19.0	19.7	295	295	235	16.6	19.0	20.3	295	16.6

VIII.29 The Advisory Committee noted that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories (26.9 and 29.6 per cent, respectively) and the General Service and related categories (19.0 and 20.3 per cent, respectively) were higher than the budgeted rates for 2025 (17.5 and 16.6 per cent, respectively). The Committee further discusses vacancy rates in chapter I above.

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

Comments and recommendations on non-post resources

VIII.31 The proposed non-post resources from the regular budget for 2025 amount to \$53,838,900, reflecting a net decrease of \$402,800, or 0.7 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 29B), table 29B.32). The information provided to the Advisory Committee indicates that the proposed resource requirements reflect the following changes:

(a) General operating expenses: a net decrease of \$341,400 is attributable to a decrease of \$526,100 relating to the removal of a non-recurrent provision for office space alterations for 38 posts and temporary positions established under sections 8, 9, 10 and 28. This decrease would be offset in part by provisions for office space alteration for five posts proposed for establishment under section 10 (\$71,000) and six general temporary assistance positions proposed for establishment in New York (\$85,200) and an increase in the Secretariat share of the costs of administrative services for the United Nations Medical Directors (\$28,500) (see also para. VIII.32 below).

(b) Furniture and equipment: a decrease of \$68,200 is attributable to a reduction of \$50,200 due to lower requirements for specialized e-learning licences in support of multilingualism and a reduction of \$18,000 due to reduced requirements for software applications;

(c) Other staff costs: a decrease of \$29,400 reflects the proposed redeployment of one general temporary assistance position of Senior Medical Officer (P-5) from New York to Brindisi, Italy;

(d) Consultants: a decrease of \$43,400 is attributable mainly to the removal of a non-recurrent provision for consultancy services for the expansion of the contract performance rating tool and instant feedback system to all Secretariat entities, including offices away from Headquarters and the regional commissions in 2024, and reduced requirements for consultancy services for a women's health training project;

(e) These reductions would be offset in part by an increase of \$22,200 under consultants due to additional requirements for specialized services in support of multilingualism, enhanced training for high-level operational support and advanced training for heads of operational support, and an increase of \$57,400 under contractual services due to higher requirements for technical services in support of multilingualism and operational and capacity development programmes.

General operating expenses

VIII.32 The proposed requirements for general operating expenses amount to \$41,195,700, reflecting a reduction of \$341,400 compared with the appropriation for 2024. The information provided to the Advisory Committee indicates that, of an appropriation of \$44,344,200 for 2023, only \$41,393,600 was expended, reflecting underexpenditure of \$2,950,600 and a utilization rate of 93.3 per cent. **In view of the underexpenditure for 2023, the Advisory Committee recommends a reduction of 2 per cent (\$823,900) to the proposed resources for general operating expenses.**

VIII.33 **Subject to its recommendation in paragraph VIII.32 above, the Advisory Committee recommends the approval of the Secretary-General's proposal on the non-post resources.**

Other matters

Equitable geographical representation

VIII.34 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of the 50 staff members at the Professional and higher categories, African States were represented by 1, Asia-Pacific States by 17, Eastern European States by 1, Latin American and the Caribbean States by 3 and Western European and other States by 28. The Committee was also informed that, of the six staff members recruited in the Professional and above categories in 2022 and 2023, African States were represented by one, Asia-Pacific States by three, Latin American and the Caribbean States by one and Western European and other States by one. Of the five recruitments of Professional and above staff in 2024, as at 10 July 2024 three were from underrepresented countries. In terms of retirement projection, the Committee was informed that, in a five-year period, from 2024 to 2028, 48 staff members on regular budget posts and 34 on support account-funded posts would be retiring from the Department of Operational Support. **The Advisory Committee notes the imbalance of geographical representation of staff and stresses the critical role that the Department of Operational Support plays in the improvement of the geographical representation in the Organization. The Committee trusts that efforts will be intensified to achieve equitable geographical distribution of Member States among the staff of the Department and considers that the vacancies, including due to retirements, provide a concrete opportunity in that regard (see also A/78/7, para. VIII.64).** The Committee further discusses more equitable geographical distribution, projected retirements and workforce planning in chapter I above.

Gender balance

VIII.35 Upon enquiry, the Advisory Committee was informed that, as at 10 July 2024, female staff members encumbered 55 per cent of Department of Operational Support posts and positions. **The Advisory Committee trusts that the Department of Operational Support will continue to maintain gender balance among its staff.**

Extrabudgetary resources

VIII.36 The extrabudgetary resources for 2025, estimated at \$63,121,100, represent a reduction of \$3,367,300, or 5.1 per cent, compared with the 2024 estimate. The extrabudgetary resources for positions are estimated at \$14,070,700, reflecting a decrease of \$474,300 compared with 2024, and would provide for the continuation of 82 positions. The extrabudgetary resources will be used to: (a) strengthen capacities for renewable energy in peacekeeping operations; (b) provide support and services to agencies, funds and programmes in human resources, capacity development and health-care management; (c) support procurement action in the areas of corporate support services for field and Headquarters operations and the continuation of the project to implement gender-sensitive designs for infrastructure; and (d) support the triangular partnership programme, which is a capacity-building model aimed at training uniformed personnel (see A/79/6 (Sect. 29B), para. 29B.114, and tables 29B.30 (3) and 29B.31 (3)).

VIII.37 With regard to the recovery of costs for services provided to other entities, the Advisory Committee was informed, upon enquiry, that the costs to be recovered in 2024 and 2025 were estimated at \$45,711,800 for each year. Moreover, The Committee was provided with a table on the breakdown of the extrabudgetary-funded positions at the Professional and above levels by source of funding and regional group of the incumbents as at 10 July 2024 (see table VIII.5).

Table VIII.5
Breakdown of extrabudgetary-funded positions at the Professional and higher categories by source of funding and regional groups

(Number of positions)

<i>Type of funding</i>	<i>Africa</i>	<i>Asia-Pacific</i>	<i>Eastern Europe</i>	<i>Latin America and the Caribbean</i>	<i>Western Europe and other States</i>	<i>Total</i>
Cost recovery	4	4	3	8	38	57
Voluntary contributions	5	4	–	1	7	17
Total	9	8	3	9	45	74

Human resources management

VIII.38 Upon enquiry, the Advisory Committee was informed on 2 July 2024 that there was no exhaustive list of human resources functions attributable specifically to the Department of Operational Support and to the Department of Management Strategy Policy and Compliance. However, details on roles and responsibilities between the Human Resources Services Division in the Department and the Office of Human Resources in the Department of Management Strategy, Policy and Compliance are provided in the reports of the Secretary-General on shifting the management paradigm in the United Nations ([A/72/492/Add.2](#)) and on a comparative assessment of human resources structures ([A/73/366](#)). The Committee was also informed on 2 July 2024 that the Secretary-General's bulletins on the organization of both Departments had been drafted and were under legal review. According to the information provided, there was no overlaps of functions or unresolved gaps between the two Departments.

VIII.39 The Advisory Committee was further informed that the Human Resources Services Division provided a crucial link to supporting managers in exercising their human resources delegation of authority. It is client-facing when it comes to providing human resources support and guidance to entities. When clients require advice on the exercise of their delegated authority, their business partners in the Division will be their first point of contact and, for cases requiring exceptional policy clarification, the Department of Operational Support would seek guidance from the Department of Management Strategy, Policy and Compliance. With respect to the role of the Headquartered entities as a second line of defence, the Committee was informed that the related responsibilities were assigned primarily to the Department of Management Strategy, Policy and Compliance. However, the Department of Operational Support helps managers who have delegated authority to understand what is expected from them. In circumstances in which capacity gaps exist, the Department of Operational Support may step in to exercise the delegated authorities and, where appropriate, work with the senior manager concerned until such time as the required capacity has been developed to the satisfaction of the Department of Management Strategy, Policy and Compliance (see also [A/78/5 \(Vol. II\)](#), chap II, paras. 156, 525 and 534–535). With regard to the rostering function, the Committee was informed that, in 2023, the Secretary-General decided that the rostering would be managed centrally through generic job openings and that a roster time limit of four years for men and six years for women would be put in place. The Committee was also informed that the Department of Management Strategy, Policy and Compliance was expected to promulgate the policy changes in 2024 and that the Department of Operational Support would implement those changes.

VIII.40 **The Advisory Committee notes the lack of an exhaustive list of human resources functions attributable to either the Department of Operational Support**

or the Department of Management Strategy, Policy and Compliance and stresses again the importance of cooperation, coordination and clear delineation of functions between the human resources services of the two Departments to avoid an overlapping of functions, gaps in responsibilities and a negative impact on accountability (see also [A/78/7](#), para. VIII.54, and [A/75/538](#), para. 10).

Organizational standards

VIII.41 As regards the role of the Department of Operational Support in the context of promulgating standards for organizational design, the Advisory Committee was informed, upon inquiry, that the Department had developed the products on organizational design inventory (2020), organizational design (2023) and mission support structures guiding principles for small special political missions and offices (2023). The organizational design inventory was developed to provide an inventory of existing United Nations guidelines and references to be considered in the organizational design process for United Nations Secretariat field and non-field entities. The organizational design guide was developed to provide a broad overview on organizational design and the process of deciding how an organization should be structured and function in order to achieve its goals, along with practical examples to support United Nations staff in planning roles to implement an organizational design process at the entity level, while ensuring a consistent and uniformed approach. The purpose of mission support structures guiding principles for small special political missions and offices is to support entities that are unable to apply the standard three-pillar support structure to address issues relating to the implementation of supply chain management, service delivery and operations and resource management pillars with guiding principles that can be applied in lieu of a set structure. The main discussions held between the Department of Operational Support and entities to facilitate the implementation of these guidelines have centred on support for entities in the alignment of their strategy, structure and processes. The Committee was further informed that there was no definition of what executive direction and management was supposed to cover in the aforementioned products developed by the Department. While the Department does not maintain a monitoring role on entities that do not comply with existing organizational design standards, it does review support structures of field missions during civilian staffing reviews for alignment with the approved mission support structures guidance and provides the guidance necessary to ensure the realignment of existing structures.

VIII.42 The Advisory Committee stresses the importance of active engagement of Headquarters departments in standard-setting and monitoring in the context of organizational design and workforce planning (see also [A/78/7](#), para. VIII.55).

VIII.43 Taking into account information provided in paras. VIII.38 and VIII.39 above and its observations in paras. VIII.40 and VIII.42 above, the Advisory Committee notes that there is scope to further clarify and enhance the role of the Department of Operational Support in fulfilling its role as a second line of defence and an active operational support provider.

Standard cost of office space alteration

VIII.44 Upon enquiry, the Advisory Committee was informed that the standard cost for office space alteration was a one-time fee charged as part of the establishment of new posts and that the standard cost had been reduced significantly over the past years, taking into account the evolution of office space and the introduction of a flexible workplace. The current rate of \$14,200 per new Professional or General Service and other post or position, introduced in the context of the programme budget for 2024, reflects a 31 per cent reduction compared with the previous rate, established in 2019. The Committee was also informed that, owing to the flexible workplace approach,

those non-recurrent costs were applicable only if space was needed for more than four staff in the existing space occupied by an entity or when a new group was established. The calculation of the standard is based on a medium-sized project that involves converting the office space into a flexible workplace. The calculation takes into account the actual costs of reworking space for new staff members and is not based on expenditure patterns.

VIII.45 With regard to the management of the United Nations real estate portfolio in New York, the Advisory Committee was informed, upon enquiry, that the Headquarters office space included several leased buildings in which most of the floors had offices and cubicles and not a flexible workplace environment. The Department of Operational Support conducted a thorough assessment of its office space requirements, including the possibility of early termination of the then-current leases. On the basis of that analysis, the Department made the decision to vacate the DC-1 building upon the expiration of the lease in March 2023 and relocate some 850 Secretariat staff to other locations, most of them through the assignment to flexible workplace environments in the Secretariat Building. The Committee was also informed that, as at 15 July 2024, the Administration was in the process of negotiations for the renewal of the DC-2 building lease, which was expected to be finalized by the end of 2024. In that context, significant building infrastructure upgrades will be undertaken by the landlord in the DC-2 building. **The Advisory Committee trusts that detailed information on the standard cost for office space alternation, including comparisons between appropriation and expenditure for space alteration for new staff, will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission (see also *ibid.*, paras. VIII.57–VIII.58).**

Energy efficiency

VIII.46 Upon enquiry, the Advisory Committee was informed that the Administration had continuously pursued opportunities to integrate environmental sustainability into its operations and facilities management. The most recent examples include a waste management contract, which has increased the collection of compostable waste and recycling of other waste streams significantly, with 88 per cent of total waste being diverted to a recyclable product; the design to replace the lighting in the General Assembly Hall with code-compliant energy-efficient fixtures; and the upgrade of the building management system to support efficiency gains in the management of heating, ventilation and air conditioning systems. **The Advisory Committee notes again the efforts of the Secretary-General and trusts that information on the planned environmental initiatives, including estimated costs and efficiency gains, will be provided in the context of future budget proposals (see also *ibid.*, para. VIII.62).**

Procurement

VIII.47 Upon enquiry, the Advisory Committee was provided with information on total purchase order volume for women-owned registered businesses on the United Nations Global Marketplace over the past three years, broken down by region, showing an increase of approximately 46.3 per cent from 2021 to 2023 (see table VIII.6).

Table VIII.6
Purchase orders from women-owned businesses on the United Nations Global Marketplace, 2021–2023

(Millions of United States dollars)

<i>Region</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>
Africa	17	15.5	7.4
Americas	42.2	31.6	34.1
Asia	12.6	10.1	6.2
Europe	2.9	3.8	3.5
Oceania	–	0.1	–
Total	74.8	61.1	51.2

VIII.48 The Advisory Committee was also informed that the Department of Operational Support, through the Enabling and Outreach Service within the Office of Supply Chain Management, was committed to promoting a more inclusive procurement process in partnership with UN-Women and the ITC SheTrades initiative. SheTrades provides women entrepreneurs and producers with access to key knowledge, resources and networks at the multilateral, regional and national levels to ensure that their needs and interests are addressed effectively. For 2025, the Department plans to have another webinar with ITC/SheTrades, expanding its reach with sessions in French and Spanish to increase accessibility and engagement from women-owned and disability-inclusive businesses across diverse linguistic backgrounds. **The Advisory Committee encourages again the Secretary-General to pursue further efforts to maximize diversity in the Secretariat’s vendor base, including from developing countries, countries with economies in transition and countries with low participation in the United Nations procurement and women-owned businesses, in compliance with all applicable regulations. In this connection, the Committee trusts that the Department of Operational Support will leverage multilingualism and make full use of electronic capabilities to promote procurement opportunities among a wide pool of vendors and ensure adequate competition and more transparent selection processes (see also A/78/7, para. VIII.59).**

VIII.49 With regard to the disruption of the supply chain in recent years, the Advisory Committee was informed, upon enquiry, that the Office of Supply Chain Management, since its establishment through the management reform in 2019, had been challenged by many external factors disrupting the global and the United Nations Secretariat supply chains, including the COVID-19 pandemic, the fuel and transportation crisis and the disruption of supply chains relating to peace and security conditions. As regards the pandemic, the Office was able to source and deliver the required medical and safety supplies and equipment through close collaboration among logistics, procurement, the United Nation Logistics Base and other stakeholders. With respect to the transportation crisis, the Committee was informed that attacks in the Red Sea had affected the delivery of some United Nations shipments and resulted in increases in costs because vessels had to take a longer route. A ship carrying United Nations contingent-owned equipment was attacked in May 2024, sustaining damage, but with no damage to the cargo. In addition, the volatility in the maritime industry, the developments in Eastern Europe and the state of the global economy with raising inflation across the globe pose significant challenges to the supply chain of peacekeeping operations and result in increased commodity prices and increased costs of transportation. For example, fuel service costs for all missions doubled in 2022. The

current economic environment has contributed to the performance failure of some suppliers, such as the MINUSCA fuel supplier in the midst of a general shortage of fuel in the region in 2022, which forced the Office to make emergency arrangements, including the procurement of fuel by trucks from Cameroon or by boat from the Democratic Republic of the Congo and the airlift of fuel from South Sudan and Uganda (see also [A/78/804](#), paras. 91–98).

Section 29C Office of Information and Communications Technology

Regular budget	
Appropriation for 2023	\$53,425,900
Expenditure for 2023	\$54,305,800
Appropriation for 2024	\$53,855,400
Expenditure as at 30 June 2024	\$23,693,000
Proposal for 2025	\$53,789,000
Other assessed^a	
Appropriation for 2023	\$35,798,600
Expenditure for 2023	\$30,942,600
Estimate for 2024	\$36,929,600
Expenditure as at 30 June 2024	\$34,844,600
Proposal for 2025 ^b	\$34,852,400
Extrabudgetary resources	
Available for 2023	\$66,853,000
Expenditure for 2023	\$71,511,000
Estimate for 2024	\$69,206,700
Expenditure as at 30 June 2024	\$31,582,300
Projected for 2025	\$67,180,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	

VIII.50 The regular budget resources requested by the Secretary-General for section 29C, Office of Information and Communications Technology, for 2025 amount to \$53,789,000 before recosting, reflecting a net decrease of \$66,400, or 0.1 per cent, compared with the appropriation for 2024 ([A/79/6 \(Sect. 29C\)](#), tables 29C.13 and 29C.16 (1)). The Advisory Committee further discusses recosting in chapter I above,

as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

VIII.51 The proposed net decrease before recosting under section 29C relates primarily to the impact of technical adjustments, reflecting a decrease of \$152,600 for the removal of non-recurrent provisions, and new and expanded mandates, reflecting an increase of \$86,200 for conference services support. The Secretary-General includes further details of the related changes in paragraphs 29C.58 and 29C.59 of his report. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.25.

Table VIII.7
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024 ^a	178	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 9 P-2/1, 16 GS (PL), 69 GS (OL), 2 LL
Proposed for 2025 ^a	178	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 9 P-2/1, 16 GS (PL), 69 GS (OL), 2 LL
Other assessed		
Estimated for 2024	52	1 D-2, 1 D-1, 2 P-5, 13 P-4, 11 P-3, 3 P-2/1, 5 GS (PL), 16 GS (OL)
Projected for 2025	52	1 D-2, 1 D-1, 2 P-5, 13 P-4, 11 P-3, 3 P-2/1, 5 GS (PL), 16 GS (OL)
Extrabudgetary		
Estimated for 2024	13	1 P-4, 1 P-3, 2 GS (PL), 9 GS (OL)
Projected for 2025	13	1 P-4, 1 P-3, 2 GS (PL), 9 GS (OL)

^a Includes one temporary post (P-4) under subprogramme 2.

Comments and recommendations on posts

VIII.52 The regular budget resources for posts proposed for 2025 amount to \$25,891,500, representing no change compared with the appropriation for 2024 (ibid., table 29C.18). The resources would provide for the continuation of 178 posts.

Vacant posts

VIII.53 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were a total of 37 vacant posts (2 D-1, 2 P-5, 7 P-4, 8 P-3, 2 P-2/1 and 16 General Service (Other level)) and that no posts had been vacant for more than two years. The Committee was also informed, upon enquiry, that four long-vacant posts had been filled as at 31 May 2024. **The Advisory Committee trusts that OICT will intensify its efforts to fill all vacant posts as soon as possible and will provide an update on the recruitment status of all vacant posts to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Vacancy rates

VIII.54 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 29C (see table VIII.8).

Table VIII.8
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	93	15.5	18.0	21.5	91	70	17.0	20.9	23.1	91	17.0
General Service and related	89	18.3	16.8	15.7	87	71	13.9	15.0	18.4	87	13.9

VIII.55 The Advisory Committee notes that the average and actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 20.9 and 23.1 per cent, respectively, and a rate of 17.0 per cent is proposed for 2025, while, for the General Service and related categories, the rates were, respectively, 15.0 and 18.4 per cent, and a rate of 13.9 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

Special post allowance

VIII.56 The Advisory Committee notes from the information provided to it that, as at 31 March 2024, OICT had one post of Senior Information Systems Officer (P-5) encumbered through the granting of a special post allowance to the temporary incumbent for more than one year. The Committee was informed that the post had been filled as from 1 June 2024 and the allowance discontinued. The Committee further discusses special post allowances in chapter I above.

VIII.57 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VIII.58 The proposed requirements for non-post resources for 2025 amount to \$27,897,500, reflecting a net decrease of \$66,400, or 0.2 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 29C), table 29C.18). As indicated in the report, the proposed level of non-post resources reflects the net impact of a decrease in the amount of \$152,600 under technical adjustments, relating to the removal of non-recurrent requirements under contractual services (*ibid.*, para. 29C.58), and an increase in the amount of \$86,200 under new and expanded mandates, reflecting additional requirements under contractual services (*ibid.*, para. 29C.59).

Travel of staff

VIII.59 The proposed provision for travel of staff for 2025 amounts to \$157,700, representing no change compared with the appropriation for 2024 (*ibid.*, table 29C.13). Expenditure in 2023 amounted to \$127,500 against an appropriation of \$153,300 and was \$44,600 as at 30 June 2024 against an appropriation of \$157,700. **Taking into account the patterns of expenditure in 2023 and so far in 2024, the Advisory Committee recommends a reduction of 5 per cent (\$7,900) to the proposed provision for travel of staff.**

General operating expenses

VIII.60 The proposed provision for general operating expenses for 2025 amounts to \$10,313,200, representing no change compared with the appropriation for 2024 (ibid.). Expenditure in 2023 amounted to \$5,643,900 against an appropriation of \$11,401,400 and was \$3,261,400 as at 30 June 2024 against an appropriation of \$10,313,200. **Taking into account the patterns of expenditure in 2023 and so far in 2024, the Advisory Committee recommends a reduction of 3 per cent (\$309,400) to the proposed provision for general operating expenses.**

Supplies and materials

VIII.61 The proposed provision for supplies and materials for 2025 amounts to \$68,700, representing no change compared with the appropriation for 2024 (ibid.). Expenditure in 2023 amounted to \$20,600 against an appropriation of \$66,800 and was \$8,900 as at 30 June 2024 against an appropriation of \$68,700. **Taking into account the patterns of expenditure in 2023 and so far in 2024, the Advisory Committee recommends a reduction of 10 per cent (\$6,900) to the proposed provision for supplies and materials.**

VIII.62 **Subject to its recommendations in paragraphs VIII.59 to VIII.61 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters*Equitable geographical representation*

VIII.63 As at 30 June 2024, of the incumbents of 70 posts funded by the regular budget at the Professional level and above, 20 (28.6 per cent) originated from Asia-Pacific States, 32 (45.7 per cent) from Western European and other States, 6 (8.6 per cent) from Eastern European States, 5 (7.1 per cent) from Latin American and Caribbean States and 7 (10.0 per cent) from African States.

VIII.64 The Advisory Committee was also provided with information on the nationalities of the incumbents of the posts and notes that, within the regional groupings, a large number of Member States are overrepresented. Upon enquiry, the Committee was informed that the 50 per cent target for recruitment of nationals of unrepresented and underrepresented member States nationals was not met owing to liquidity constraints and that OICT had set up a LinkedIn page and shared all job listings with the Office of Human Resources to address the issue. The Committee was further informed that 54 staff members at the Office would reach their mandatory retirement age in the coming 10 years, including 25 staff members in the coming 5 years. **The Advisory Committee notes the continued imbalance of geographical representation of staff at OICT (see A/78/7, para. VIII.98) and trusts that greater efforts will be made to achieve a more equitable geographical representation of Member States among the staff of the Office, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

VIII.65 As at 30 June 2024, at the Professional and above category, OICT was composed of 26 per cent women and 74 per cent men. **The Advisory Committee trusts that OICT will strengthen its efforts to achieve greater gender parity among its staff, including through workforce planning for upcoming retirements (see para. VIII.64 above).** The Advisory Committee further discusses gender balance in chapter I above.

Information and communications technology strategy

VIII.66 The Advisory Committee recalls that the General Assembly, by its resolution [78/243](#), took note of the report of the Secretary-General on the revised ICT strategy ([A/77/489](#)) and requested him to submit refined elements of the strategy no later than at its seventy-ninth session, alongside an update on the implementation of oversight body recommendations (see resolution [78/243](#), para. 4; see also [A/77/7/Add.22](#), annex). Upon enquiry, it was confirmed to the Committee that the refined ICT strategy would be submitted in accordance with that timeline and would address all items requested by the Assembly and all endorsed recommendations of the Committee. The Committee was further informed that the implementation road map requested by the Assembly (see resolution [78/243](#), para. 3) was being developed through a participatory process involving all Secretariat entities by way of a working group led by the Office of Communications and Information Technology. While the previous five-year strategy (see [A/74/353](#)) addressed defragmentation and infrastructure improvements, aiding the transition to pandemic-related working practices, the refined strategy's implementation road map will also address system and application interoperability. **The Advisory Committee recalls its earlier recommendation (see [A/77/7/Add.22](#), para. 6) and looks forward to the upcoming report of the Secretary-General on the refined ICT strategy.**

Central control, operational freedom and accountability

VIII.67 The Advisory Committee was provided, upon request, with a clarification of several key concepts salient to the refined ICT strategy and notes that OICT views centralization as the establishment of overarching standards and policies, such as those set by the Architecture Review Board, which can be applied at various levels and does not necessarily equate to the centralized provision of services. Decentralization relates to operational flexibility, which emphasizes interoperability, defined as seamless integration of different brands and technologies without additional cost or disproportionate effort; compatibility is seen as the basic ability of devices to work together, while interoperability is a more advanced concept and refers not just to connection, but to the efficient and effective cooperation among diverse technologies. The Committee was further informed that, in 2024, the Office had formed a working group to establish parameters for effective technology integration.

VIII.68 Upon enquiry, the Advisory Committee was provided with information on standards and guidelines applicable to conference equipment, the use of cloud and physical data centres, cybersecurity-related expenditure, ICT equipment requirements related to construction under section 33 of the programme budget, and AI applications use and development. The Committee notes that the Information and Communications Technology Steering Committee approves initiatives of a value of \$1 million and more over four years and that OICT provides a technical review of ICT requirements within the agreed budgetary processes managed by the Department of Management Strategy, Policy and Compliance. With regard to the former, it was indicated to the Committee that not all contracts were subject to Steering Committee approval because not all were linked to projects requiring the Committee's review and, accordingly, the Office has no oversight of such contracts prior to their finalization. With regard to the latter, the Committee notes from the supplementary information provided to it that 47 entities, or 60 per cent, complied with the requirement for the Office to review and technically clear draft budget submissions for ICT initiatives and operations of the

Secretariat, and in that regard was provided with an updated list of 51 entities complying with the technical clearance requirement.⁶

VIII.69 It was indicated to the Advisory Committee, upon enquiry, that OICT continued the development of an ICT accountability framework (see also [A/78/7](#), para. VIII.84), whereby the Chief Information Technology Officer would act as the central authority for ICT within the Secretariat. The Committee was also informed that the Office anticipated several phases to strengthen the technical clearance of ICT budget requirements. Initially, improvements will align with the accountability framework in coordination with the Controller; the authority of the Chief Information Technology Officer to approve ICT expenditure, in particular that more than \$1 million, will also be clarified, aligning budget processes with ICT governance. In parallel, each entity will be engaged year-round to ensure compliance, focusing on educating and preparing clients, and continual improvements will be made to outreach, agenda-setting and integration of budgeted projects of \$1 million and above into ICT governance mechanisms.

VIII.70 The Advisory Committee recalls its earlier recommendation (see [A/77/7/Add.22](#), para. 19) emphasizing the authority, responsibilities and accountability of the Chief Information Technology Officer in the ICT space of the Organization, as well as the related request for clarification by the General Assembly (see resolution [78/243](#), para. 8), and trusts that appropriate updates required to governance mechanisms, administrative procedures and processes will be clearly spelled out in the upcoming report of the Secretary-General on the refined ICT strategy and in the ICT accountability framework.

System-wide information and communications technology collaboration

VIII.71 With regard to system-wide collaboration on ICT issues, the Advisory Committee was informed, upon enquiry, that the Digital and Technology Network was co-chaired by the Chief Information Technology Officer and, currently, the Chief Information Officer of the International Monetary Fund, with co-Chairs from the agencies, funds and programmes serving on a rotational basis. Current topics under review include digital strategy, ICT and data architecture, cloud approaches, information technology security, AI and the responsible use of data and technology. The agenda, formed by the co-Chairs on the basis of members' input, covers, inter

⁶ BINUH, CEB, Cameroon-Nigeria Mixed Commission, Department of Economic and Social Affairs, Department for General Assembly and Conference Management, Department of Operational Support, Department of Peace Operations, Department of Political and Peacebuilding Affairs, ECA, ECE, ECLAC, Executive Office of the Secretary-General, ESCAP, Independent, Impartial and Independent Mechanism, Independent Institution on Missing Persons in the Syrian Arab Republic, MINURSO, MINUSMA, Office of Administration of Justice, OCHA, OHCHR, OIOS, Office of Legal Affairs, Office of the Special Adviser to the Secretary-General on Cyprus, Office of the Special Envoy of the Secretary-General for Syria, Office of the Special Envoy of the Secretary-General for the Horn of Africa, Office of the Special Envoy of the Secretary-General for Yemen, Special Representative of the Secretary-General for Children and Armed Conflict, Special Representative of the Secretary-General on Sexual Violence in Conflict, Special Representative of the Secretary-General on Violence against Children, Office of the Special Adviser to the Secretary-General on the Prevention of Genocide, UNAMA, UNAMI, UNCTAD, United Nations Office for Disaster Risk Reduction, UNEP, UN-Habitat, UNMHA, UNMOGIP, UNODC, United Nations Office at Geneva, United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, United Nations Office at Nairobi, United Nations Office at Vienna, UNOWAS, United Nations Regional Centre for Preventive Diplomacy for Central Asia, United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory, Office of the Special Coordinator for the Middle East Peace Process, Office of the United Nations Special Coordinator for Lebanon, UNSMIL, UNTSO and United Nations Verification Mission in Colombia.

alia, challenges in having the management of ICT make the transition to a value-oriented approach, generative AI and intellectual property, the evolving role of the Chief Information Officer, and updates on the United Nations ICT security posture, open-source solutions, mutual recognition and the United Nations 2.0 initiative.

VIII.72 The Advisory Committee was further informed that collaborative efforts within the CEB/High-level Committee on Management mechanism had led to significant gains, including the harmonization and adoption of best practices for the responsible use of AI, development of common AI guidelines and policies, the establishment of ICT security baselines and mutual recognition principles. Several system-wide ICT initiatives are under way, including the United Nations digital ID project, which would provide a universal system-wide identity for United Nations staff, developing a common playbook for cyberincident responses, analysing digital activities for cost reduction and collaboration, and sharing insights on enterprise resource planning systems. **The Advisory Committee notes the leadership role of the Chief Information Technology Officer in the coordination of digital technologies across the United Nations system as co-Chair of the High-level Committee on Management/Digital and Technology Network. The Committee, accordingly, trusts that every effort will be made to avoid the duplication and creation of additional structures and that priority will be given instead to the harmonization and improvement of practices, standards and cooperation on ICT issues, as well as the enhancement of the role of the Chief Information Technology Officer, in close cooperation with other United Nations entities.**

Data Strategy of the Secretary-General for Action by Everyone, Everywhere

VIII.73 The Advisory Committee was informed, upon enquiry, that the Data Strategy of the Secretary-General for Action by Everyone, Everywhere envisioned a data-driven digital Organization, emphasizing master data management to ensure uniformity, accuracy and accountability for reference identifiers used across the Secretariat. This approach reduces data silos and discrepancies, enhances data interoperability and improves decision-making efficiency. The Committee was informed that the role of OICT involved developing a technology environment to support the strategy, focusing on core activities tied to end-to-end data architecture implementation, and that the Office collaborated with the Envoy of the Secretary-General on Technology to emphasize data governance, management, quality, integration, sharing and analytics. The Committee was further informed that authoritative master data sets existed but were managed in a distributed and uncoordinated manner. A coordinated master data management approach will clarify roles and responsibilities, reduce redundancies and streamline procedures for data creation, management and provisioning. **The Advisory Committee, mindful of the critical importance of high-quality and efficiently managed master data to a modern, data-driven organization, trusts that further clarification and related improvements will be included in the upcoming report on the refined ICT strategy.**

Applications

VIII.74 Upon enquiry, the Advisory Committee was informed that OICT provided support to other entities in developing solutions on SharePoint and ensured that any new ICT system, including AI-based solutions, adhered to established ICT governance and security requirements. These systems must implement adequate security measures on the basis of business security needs and data sensitivity, undergo security assessments before production use and address any significant security concerns. The Committee was further informed that AI models providing functionality within systems were reviewed by the technical architecture task force

for suitability in production environments, ensuring comprehensive security and reliability.

VIII.75 The Advisory Committee, upon enquiry, received a list of applications in use by entities financed by the regular budget, including special political missions, and requested clarification regarding use of the same applications by peacekeeping operations. **The Advisory Committee trusts that an update on the overlap in applications used by regular budget entities, including special political missions, and peacekeeping operations will be provided to the General Assembly in the context of the upcoming report on the refined ICT strategy.**

Artificial intelligence

VIII.76 The Advisory Committee was provided with an update in respect of efforts by OICT to establish guidelines and standards in the use of generative AI and other related tools. The Office published a primer on generative AI in August 2023, defining core concepts and the value proposition of the technology, and the Office regularly issues such guidance on iSeek, including recent publications on quantum computing and Web3. In addition, several AI guidelines have been published or are in progress, including principles for the ethical use of AI in the United Nations system, a draft AI policy for the Secretariat and operational guidance such as the responsible tech playbook and guidelines for public generative AI and Microsoft Copilot tools. The Committee was also informed that an AI cross-functional working group and the Information and Communications Technology Steering Committee offered continuous guidance owing to the rapid evolution of the technology. With regard to collaboration on AI, the Office is collaborating with various entities on AI projects, with a registry system being set up in 2024 for reporting AI use cases, prototypes and production systems and notable pilot projects, including tools for the General Assembly, analysis of the Sustainable Development Goals, job profile generation and conversational AI for crisis management. The Committee was further informed that, while the existing staffing complement of the Office handled a limited number of AI initiatives and that the Office did not, in general, involve itself in entity-led prototypes if these adhered to AI guidelines and had low costs, the scaling of the technology would be dependent on the availability of additional resources. **The Advisory Committee is of the opinion that the approach to harnessing the opportunities offered by AI is yet to be consolidated or formalized at the Organization-wide level and looks forward to clarifications of the required scope, architecture and platforms being set out in the context of the upcoming report on the refined ICT strategy, or the foreword and introduction of the next proposed programme budget, as appropriate.**

Contractors

VIII.77 The Advisory Committee requested updated information on contractors employed by OICT, as well as the overall strategy for the division of labour between staff and contracted personnel in delivering on the Office's mandate. The Committee was informed that the United Nations International Computing Centre engaged in using discrete service delivery agreements between it and the Office under a memorandum of understanding between it and the United Nations, and offered technical support for service desk operations, applications, infrastructure, training management and SAP Basis support, operating from the United Nations Global Service Centre in Brindisi, Italy, and Valencia, Spain. UNOPS, with locations in New York and the Global Service Centre, provides project management, ICT operational support, strategic data analytics, visualization services, enterprise applications and ICT security services based on financial agreements between the Office and UNOPS under a memorandum of understanding signed between the United Nations and

UNOPS. Other contractual service providers, engaged through systems contracts, operate across New York, the Global Service Centre and Bangkok, offering network, server, storage, audiovisual, ICT analysis, physical security, enterprise applications, ICT security project management, and communications and outreach services, among others. Currently, 205 contractual personnel are engaged through systems contracts.

VIII.78 By contrast, OICT staff are responsible for delivering all United Nations ICT services under the programme budget and supporting the Organization's strategic goals through ICT. The Office manages and maintains the primary data centre at Headquarters, videoconferencing systems, more than 50 enterprise applications and more than 200 websites, and establishes standards, policies and guidelines in a number of areas, including digital transformation and ICT security. It was further indicated to the Advisory Committee that the Office engaged contractual services for specialized and resource-intensive ICT support to deliver services to global clients, leveraging the flexibility of contractual arrangements for on-demand support. Contractors are particularly useful for immediate needs, short-term projects and highly specialized tasks requiring extensive training, where it would not be cost-effective to use or develop in-house capacity. The Committee was also informed that the use of contractual services was integrated into the operating model of the Office and served to augment capacity and to ensure that the needed skill sets were readily available. However, high turnover due to below-market rates and external competition remains a primary risk. **The Advisory Committee acknowledges the additional details provided regarding the modalities of engagement of contractual personnel and underscores its view (see [A/78/7](#), para. VIII.91) that effective control mechanisms and managerial oversight of contractual personnel are essential, given the Organization's reliance on such services. In the light of the trade-off in resources between the use of contractual personnel and investment in in-house capacity, the Committee recommends that the General Assembly request the Secretary-General to conduct a cost-benefit analysis and to present his findings in the context of the next budget submission.**

Information and communications technology security

VIII.79 Upon enquiry, the Advisory Committee was informed that the Secretariat had taken several measures to upgrade its ICT security architecture, primarily through a network segmentation project, which prevents threat actors from compromising ICT assets across various locations. Additional improvements include migrating authentication mechanisms to a modern centralized provider, making the transition to advanced endpoint detection solutions, implementing web content filtering for all user endpoints, improving architecture and security review processes, and moving applications from legacy data centres to the cloud. The Committee was also informed that, in 2023, there was a significant increase in both the number and sophistication of security attacks, including one relevant security intrusion attack per week on average, with phishing and social engineering attacks being the most prevalent.

VIII.80 With respect to the main ICT security risks, it was indicated to the Advisory Committee that these included: (a) ICT security gaps due to resource limitations and AI-amplified threats; (b) failure to perform upgrades, with 60 per cent of equipment exceeding their useful life and therefore affecting ICT infrastructure and service delivery; and (c) challenges in paying vendors on time, resulting in frozen services and new initiatives being halted. **The Advisory Committee notes the main risks related to ICT security and trusts that the necessary information on the related causes, consequences and mitigating action will be included in the upcoming report on the refined ICT strategy.**

Cost recovery

VIII.81 With regard to cost recovery undertaken for the provision of centralized ICT services, the Advisory Committee was informed, upon enquiry, that recovered funds were used to pay vendors and service providers, in addition to funding 12 extrabudgetary posts that were approved to undertake cost-recovery-related activities. The Committee was also provided with a list of the related ICT services for the regular budget and special political missions and was informed that the total cost-recovery collection for services provided in 2023 amounted to \$36.3 million (see table VIII.9). In addition, the Committee was informed that funding obtained from peacekeeping operations for the provision of ICT services was considered as extrabudgetary by OICT, while, at the same time, being part of the budgets of the relevant peacekeeping operations, and that the closure of missions therefore had a deleterious impact on the levels of extrabudgetary funding at the Office.

Table VIII.9

Cost recovery

(United States dollars)

<i>Item</i>	<i>Revenue</i>
Cloud data	440 725
Desktop telephone	1 129 057
Hosting	1 023 625
ICT support services	3 105 230
ICT videoconferencing	441 000
Miscellaneous ICT services	433 732
Mobile office service	160 260
Personal computing	11 172 605
Hosting – physical server provisioning	58 500
Secure file transfer protocol	40 000
Secure socket layer (SSL) certificate	33 116
Unite web	85 500
Wide area network	126 250
Wireless cellular service	1 527 168
Share drive	15 780
Manage output services	741 097
Enterprise software licence	1 609 210
Microsoft secondary licences	698 939
Microsoft 365 and enterprise apps	7 011 731
Broadcasting services (on demand)	2 757 501
ICT ad hoc projects service (on demand)	3 678 605
Total	36 289 631

VIII.82 The Advisory Committee was further informed that a project on cost analysis of ICT services, total cost of ownership and rate cards was in progress and that high balances in ICT cost recovery were in a revolving fund that served, inter alia, as an operational reserve to ensure business continuity and to support long-term staff, contractual and operating liabilities.

VIII.83 The Advisory Committee points out that, in accordance with the principles and current policy guidelines governing cost recovery for goods and services provided to internal and external entities,⁷ cost recovery must be undertaken in advance of services rendered. The associated funds, in accordance with approved rate cards, must be allocated in full by the entities at the start of the relevant fiscal period. The Committee therefore recommends that the General Assembly request the Secretary-General to strictly implement the provisions of the existing cost-recovery policy and is of the opinion that this would enable OICT to have sufficient cashflow to meet its operational and contractual commitments and settle all financial obligations in a timely manner, thereby reducing its risk exposure (see para. VIII.80 above) and aligning expenditure within the fiscal period. The Committee also trusts that more detailed information on the sources, cost analysis and management of resources, including surpluses, related to cost-recovery income will be included in the next programme budget submission under section 29C.

Section 29D Administration, Nairobi

Regular budget	
Appropriation for 2023	\$19,014,600
Expenditure for 2023	\$20,324,700
Appropriation for 2024	\$18,354,000
Expenditure as at 30 June 2024	\$11,935,900
Proposal for 2025	\$15,492,600
Extrabudgetary resources	
Available for 2023	\$25,360,700
Expenditure for 2023	\$24,176,000
Estimate for 2024	\$27,422,800
Expenditure as at 30 June 2024	\$14,846,600
Projected for 2025	\$27,422,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

VIII.84 The regular budget resources requested for section 29D for 2025 amount to \$15,492,600 before recosting, reflecting a net decrease of \$2,861,400 (or 15.6 per cent) compared with the appropriation for 2024 (A/79/6 (Sect. 29D), table 29D.11). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.26. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance

⁷ The policy guidelines are available through the Office of the Controller.

report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

VIII.85 The decrease of \$2,861,400 relates to the removal of non-recurrent requirements approved for 2024 by the General Assembly in its resolution [78/253](#) relating to the provision for project management costs of the major construction projects for the replacement of office blocks A to J (\$770,200) and addressing the deteriorating conditions and limited capacity of the conference services facilities (\$2,091,200). The related resource requirements for 2025 will be reflected in the progress reports of the construction projects during the main part of the seventy-ninth session of the Assembly (*ibid.*, para. 29D.72).

Table VIII.10
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P-2/1, 1 NPO, 66 LL
Proposed for 2025	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P-2/1, 1 NPO, 66 LL
Extrabudgetary		
Estimated for 2024	299	1 P-5, 9 P-4, 12 P-3, 12 NPO, 265 LL
Projected for 2025	299	1 P-5, 9 P-4, 12 P-3, 12 NPO, 265 LL

Comments and recommendations on posts

VIII.86 The regular budget resources for posts proposed for 2025 amount to \$9,875,600, representing no change compared with the appropriation for 2024 (*ibid.*, table 29D.11). The resources would provide for 112 posts for 2025, comprising 45 posts in the Professional and higher categories and 67 posts in the General Service and related categories, reflecting no change compared with the posts approved for 2024.

Vacant posts

VIII.87 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2024, 14 regular budget funded posts (1 P-4, 1 P-2/1, 6 General Service (Principal level) and 6 General Service (Other level)) were vacant. No post had been vacant for more than two years. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible and that an update on their recruitment status 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.88 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 29D (see table VIII.11).

Table VIII.11
Number of posts and vacancy rates, 2023–2025

Category	2023				2024			2025				
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	45	24.2	5.2	2.2	46	45	43	5.2	4.1	4.4	45	5.2
General Service and related	67	10.5	9.3	7.5	68	67	57	10.2	12.3	14.9	67	10.2

VIII.89 The information provided shows that the average vacancy rate from January to June 2024 and the actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 4.1 and 4.4 per cent, respectively, and a rate of 5.2 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 12.3 and 14.9 per cent, respectively, as at 30 June 2024, and a rate of 10.2 per cent is proposed for 2025. The Advisory Committee further discusses vacancy rates in chapter I above.

VIII.90 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VIII.91 The proposed non-post resources for 2025, in the amount of 5,617,000, reflect a decrease of \$2,861,400 (or 33.7 per cent) before recosting compared with the appropriation for 2024 (A/79/6 (Sect. 29D), table 29D.16). The resource changes relate to the removal of non-recurrent requirements approved for 2024 by the General Assembly in its resolution 78/253 relating to the provision for project management costs of the major construction projects for the replacement of office blocks A to J (\$770,200) and addressing the deteriorating conditions and limited capacity of the conference services facilities (\$2,091,200). The related resource requirements for 2025 will be reflected in the progress reports of the construction projects during the main part of the seventy-ninth session of the Assembly (ibid., para. 29D.72).

General temporary assistance

VIII.92 The Secretary-General proposes the continuation of two general temporary assistance positions, of Programme Management Officer (P-4) and Administrative Assistant (Local level), in the Organizational Resilience Management Unit. Upon enquiry, the Advisory Committee was informed that the Unit consisted only of those two positions and that the Secretariat considered the posts to be of a continuous nature and critical, thereby warranting conversion to posts as part of United Nations Office at Nairobi executive direction and management functions. The Committee recalls its recommendation regarding the proposed conversion of the posts (see A/78/7, para. VIII.108). Upon enquiry, the Committee was also informed that, following the Committee's recommendation against the conversion of the two positions pending the provision of additional information and clarity, the Secretariat did not propose the conversion of the two positions from general temporary assistance to posts in the context of the proposed programme budget for 2025.

VIII.93 The Advisory Committee recalls the information provided in the previous report of the Secretary-General (A/78/6 (Sect. 29D), annex III) that the two temporary positions had been established in the Organizational Resilience Management Unit in June 2013 pursuant to General Assembly resolution 67/254 and were an essential

ongoing requirement for the Office to ensure resilience, business continuity and risk mitigation, and that the criticality of the functions had been proved, especially during critical security threats and health emergencies. Upon enquiry, the Committee was informed that, since 2022, another corporate function was added to the Programme Management Officer (P-4) position, to act as the United Nations Office at Nairobi focal point during preparation of the Office's evaluation policy, under the guidance of the Business Transformation and Accountability Division and the Evaluation Division of OIOS. In addition, the Programme Management Officer (P-4) is involved in the preparatory work for the evaluation on the impact of the Kenya common back office scheduled for 2025. **The Advisory Committee reiterates its view that further clarity as to the workload relating to the provision of services to clients by the Programme Management Officer (P-4) function is required, both as it relates to direct support to entities with significant staff capacity financed from extrabudgetary resources and to coordination functions for system-wide entities (see also A/78/7, para. VIII.108).** The Committee further discusses general temporary assistance in chapter I above.

General operating expenses

VIII.94 The proposed requirements under general operating expenses in the amount of \$4,553,300 remain at the same level as the appropriation for 2024. The expenditure amounted to \$4,399,600 against the provision of \$5,017,200 for 2023. Upon enquiry, the Advisory Committee was informed that the underexpenditure in 2023 was due to implementation of the requirements budgeted for the maintenance of the campus under other budget classes, including contractual services, supplies and materials and furniture and equipment. As at 30 June 2024, expenditure amounted to \$2,715,800 against a provision \$4,553,300 for 2024. **Taking into account the pattern of expenditure, the Advisory Committee recommends a reduction of 5 per cent (\$227,700) to the proposed requirements under general operating expenses.**

Furniture and equipment

VIII.95 The proposed requirements under furniture and equipment in the amount of \$17,100 remain at the same level as the appropriation for 2024. The Advisory Committee notes from the supplementary information provided to it that, as at 30 June 2024, expenditure amounted to \$155,400 against the provision of \$17,100 (or 908.8 per cent). Upon enquiry, the Committee was informed that overexpenditure was mainly on the maintenance and remedial requirements to enhance the working environment that had been planned under general operating expenses. The Committee also notes from the supplementary information provided to it that, in 2021, expenditure amounted to \$398,000 against a provision of \$18,700 (or 2,128.3 per cent); in 2022, expenditure amounted to \$519,900 against a provision of \$17,700 (or 2,937.3 per cent); and in 2023, expenditure amounted to \$431,800 against a provision of \$18,400 (or 2,346.7 per cent). **The Advisory Committee notes that significant overexpenditure has persisted over several years under furniture and equipment. The Committee trusts that the United Nations Office at Nairobi will improve its budgeting accuracy and that future proposed programme budgets for the Office will reflect realistic projected resource requirements.** The Committee further discusses overexpenditure in its report on the financial performance report on the programme budget for 2023.

VIII.96 **Subject to its recommendation in paragraph VIII.94 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Equitable geographical representation

VIII.97 Upon enquiry, the Advisory Committee was informed that, of the 43 staff encumbering regular budget-funded posts in the Professional and higher categories as at 31 May 2024, 19 were from African States, 12 from Western European and other States, 8 from Asia-Pacific States, 3 from Eastern European States and 1 from Latin American and Caribbean States. The Advisory Committee was informed that 30 staff members in United Nations Office at Nairobi were expected to reach the mandatory retirement age in the coming 10 years, including 9 in the coming 5 years. **The Advisory Committee notes the imbalance of geographical representation of staff at the United Nations Office at Nairobi and trusts that efforts will be intensified to achieve equitable geographical representation of Member States among the staff of the Office and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

VIII.98 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2024, of the 99 staff encumbering regular budget-funded posts, 49 (or 49.5 per cent) were women and 50 (or 50.5 per cent) were men. Of the 43 staff encumbering posts in the Professional and higher categories, 24 (or 55.8 per cent) were women and 19 (or 44.2 per cent) were men. The Committee further discusses gender balance in chapter I above.

Vehicle acquisition plan

VIII.99 Supplementary information provided to the Advisory Committee indicates that, of the 23 vehicles reported by the United Nations Office at Nairobi at the end of 2023, 7 (4 sedans and 3 4x4 sport utility vehicles) were operating leases from the UN Fleet. For the planned increases in 2024 until 2027, the Office would continue to lease the vehicles from the UN Fleet, to the extent possible. **The Advisory Committee trusts that a cost-benefit analysis of the vehicle acquisition plans of the United Nations Office at Nairobi, including the rationale, a comparative analysis of the vehicle fleet leasing and owning options, the actual costs incurred, and the cost savings and efficiencies gained from the operational leasing of vehicles from the UN Fleet, will be provided in the next budget submission.**

Extrabudgetary resources

VIII.100 The extrabudgetary resources are estimated at \$27,422,800. The resources would complement regular budget resources and would be used mainly to provide for 299 posts (1 P-5, 9 P-4, 12 P-3, 12 National Professional Officer and 265 Local level) and to support various activities relating to administrative support, common back offices, common services and commercial operations provided to UNEP, UN-Habitat, the resident coordinator system and all United Nations agencies, funds and programmes located in Kenya (A/79/6 (Sect. 29D), para. 29D.74). Upon enquiry, the Advisory Committee was informed that, over the past five years, the operational staff funded from extrabudgetary resources in United Nations Office at Nairobi's Division of Administrative Services had increased by 33 per cent (from 224 in 2020 to 298 in 2024) as a result of the growth in the mandates of its client organizations and, subsequently, in the volume of transactions serviced.

VIII.101 With regard to senior management staff providing strategic direction, management, oversight and cross-cutting administrative support to multiple service

lines, the Advisory Committee was informed that United Nations Office at Nairobi had postponed the implementation of related staffing changes to ensure the sustainability of the cost-recovery overhead revenue that would fund the positions. As a result, with the exception of one P-5 position created initially as general temporary assistance in 2021 and converted to a post in 2023 that was funded from the cost-recovery fund, senior management posts in the Division of Administrative Services and the subprogrammes had remained unchanged since 2018, notwithstanding the increased demand of client requirements, new services and the increased number of staff being supervised. The Committee was also informed that, with the ongoing implementation of the Kenya common back office services (see para. VIII.106 below), the Office would monitor the impact of the growing demand of client requirements and new services and the timing to gradually right-size the number of staff funded from extrabudgetary resources, both at the operational and senior management levels. The Committee further discusses extrabudgetary resources in chapter I above.

Cost recovery

VIII.102 Upon enquiry, the Advisory Committee was informed that the United Nations Office at Nairobi adapted its cost-recovery services to suit its local context. For example, Office services such as host country facilitation, including accreditation, diplomatic identification, import clearances and tax exemptions, are adapted to the conditions set out in the host country agreement. Other services, including medical services, staff transportation and domestic security inspections, have evolved to meet inter-agency demand. In addition, the Office's cost-recovery arrangements with its client organizations, reflected as transactional and subscriber service rates, are driven by local costs, including local staff salaries and local non-staff costs such as fuel, rent and market conditions (e.g. with regard to contractual services).

VIII.103 Upon enquiry, the Advisory Committee was provided with a list of client entities supported by the United Nations Office at Nairobi, a list of the services offered, an overview of the workload volume for each service and the evolution of the rate card over the past three years. The Committee was also provided with the information on the Office's cost-recovery income and expenditure for 2023 and as at 31 May 2024 (see table VIII.12).

Table VIII.12
Cost-recovery income and expenditure for 2023 and 2024

(United States dollars)

	2023				2024 (as at 31 May 2024)			
	IPSAS net assets	Commitment	Property, plant and equipment	fund balance	IPSAS net assets	Commitment	Property, plant and equipment	Fund balance
United Nations Office at Nairobi cost-recovery fund 10RCR, business area S300								
10RCR S300 United Nations Office at Nairobi global administrative services	11 122 279	45 426	683	11 076 170	7 273 253	123 529	683	7 149 041
10RCR S300 United Nations Office at Nairobi Information and Communications Technology Service (Kenya common back office)	10 856 046	178 087	3 109 252	7 568 707	11 434 587	467 031	3 052 967	7 914 589
10RCR S300 United Nations Office at Nairobi (other Kenya common back office services)	4 463 311	296 652	98 575	4 068 083	4 613 740	890 342	321 121	3 402 278

	2023				2024 (as at 31 May 2024)			
	IPSAS net assets	Commitment	Property, plant and equipment	fund balance	IPSAS net assets	Commitment	Property, plant and equipment	Fund balance
United Nations Office at Nairobi cost-recovery fund 10RCR, business area S300								
10RCR S300 United Nations Office at Nairobi commercial operations	1 328 677	86 932	–	1 241 745	1 152 393	79 939	–	1 072 454
10RCR S300 United Nations Office at Nairobi corporate and overhead	7 546 258	66 612	–	7 479 646	8 386 337	49 974	–	8 336 363
10RCR S300 United Nations Office at Nairobi facilities management	11 118 204	2 218 851	3 124 613	5 774 740	10 377 107	2 800 798	3 023 118	4 553 191
Subtotal	46 434 775	2 892 560	6 333 123	37 209 092	43 237 418	4 411 613	6 397 889	32 427 916
10RCR S300 Department for General Assembly and Conference Managements, Nairobi (Sect. 2)	16 795 124	–	670 302	16 124 822	17 523 855	–	649 630	16 874 225
10RCR S300 Department of Safety and Security, Nairobi (Sect. 34)	4 694 254	227 401	56 670	4 410 183	4 651 238	261 961	51 032	4 338 244
10RCR S300 (other clients)	4 496 196	214 755	3 640 794	640 648	4 214 941	198 633	–	4 016 308
Subtotal	25 985 575	442 156	4 367 766	21 175 653	26 390 033	460 594	700 662	25 228 777
Total	72 420 349	3 334 716	10 700 889	58 384 745	69 627 451	4 872 207	7 098 551	57 656 693

VIII.104 The information indicates that the accounting balance of the United Nations Office at Nairobi's Division of Administrative Services (Sect. 29D) cost-recovery fund was \$46.4 million at the end of 2023; less commitments raised and property, plant and equipment comprising inventory to be expensed and plant, property and equipment to be depreciated in future years, the remaining fund balance amounted to \$37.2 million. The Advisory Committee was informed that the fund balance served mainly as an operational reserve, pre-financing the costs of service delivery because the Office's cost-recovery model did not rely on advance funding from its client organizations. The cost-recovery fund also provides for multi-year projects and plans, as well as long-term liabilities relating to staff funded from the cost-recovery fund. The Committee was also informed that, in line with the operational guidance from the Controller, a new fund centre for the reserve would be established to provide for future financial liabilities associated with staff funded by cost-recovery activities. Furthermore, the Office would review the accrued funding for the long-term staff liabilities since 2017.

VIII.105 With regard to accumulated fund balances in the cost-recovery fund, the Advisory Committee was informed that the United Nations Office at Nairobi considered the accumulated fund balances to be spendable and required to cover all the requirements and responsibilities of the Office in line with the Office's mandates, relating to the above-mentioned operational reserve, the long-term staff liabilities and multi-year projects and plans. Therefore, a net-zero reimbursement modality for cost-recovery services was not possible. **The Advisory Committee recalls its observations on the increasing cost-recovery surpluses on an annual basis at the United Nations Office at Nairobi and reiterates its view that greater clarity regarding the budgeting for short- and long-term liabilities is required (see also A/78/7, para. VIII.127).** The Committee further discusses cost recovery in chapter I above and in its financial performance report on the programme budget for 2023.

Kenya common back office

VIII.106 Upon enquiry, the Advisory Committee was informed that, in January 2024, United Nations Office at Nairobi common services, comprising host country, medical, ICT, diplomatic pouch and mail, transportation and common premises-related services, underwent a transition to the Kenya common back office. Since then, the Office has been providing 66 mandatory and 13 optional categories of 223 common back office services. The Committee was informed that the Office had already implemented common back office-related initiatives such as a comprehensive and inter-agency consultative process of the review of services and rates, the renewal of service-level agreements, the development of key performance indicator reports, the development of the Kenya service hub portal as a single entry point for all service requests, the launch of common back office rosters and the launch of common back office procurements. As regards funding, the Committee was informed that there was no additional assessed funding for the common back office initiative and that the common back office services were provided on a cost-recovery basis. Moreover, the common service rates applied to the common back office services were reviewed and endorsed by the common service management team and further endorsed by the common back office executive committee and the common services Board. With respect to staffing for the common back office, the Committee was informed that the Office applied a scalability model to its human resources and administration support services and prudently estimated its staffing level requirement for new services, in order to minimize the financial risks for the cost-recovery fund. Currently, common back office positions are advertised for an initial one-year period, and the service pillars, which will not have generated sufficient revenue by the end of 2024, would be required to adjust their staffing table in 2025.

Services provided by the United Nations Office at Nairobi to special political missions

VIII.107 Upon enquiry, the Advisory Committee was informed that the United Nations Office at Nairobi, in consultation with the Department of Operational Support and in line with the global operational support architecture, had been providing services to some special political missions and peacekeeping support operations operating from Kenya. The Committee was also informed that the expansion of services provided by the Office was a fundamental principle of its existence and its mandate arising from General Assembly resolution [53/242](#), in which the Assembly encouraged the Director-General to take steps to increase the level of utilization of the Office.

Rental of premises

VIII.108 Upon enquiry, the Advisory Committee was provided with a list of United Nations Office at Nairobi tenants, the total rent received in 2023 and the percentage of rent returned to Member States as income. The Committee was also provided with a list of prospective additional tenants in 2024 and 2025, including the following: (a) UNICEF, which had been assigned office space for 160 staff members with headquarters functions relocating from New York to Nairobi as from May 2024; (b) UNFPA, which had requested space to accommodate approximately 115 staff members from New York with headquarters functions in 2025; and (c) UNOPS, which had requested space to accommodate 130 staff members, including from its multi-country office in Kenya, by the first quarter of 2025. The Committee was informed that, as the Office moved towards the conclusion of the replacement of office blocks A to J capital construction project and the refurbishing of all existing office space, and after taking into consideration the implementation of flexible workplace strategies, it would re-evaluate considerations such as the operational and maintenance costs of the Office complex and its facilities and continue to seek the guidance of the Controller on the appropriate funding mechanism, including rental

billing methodologies. Furthermore, the Committee was informed that the impact of the relocation of new or additional offices to the Office complex would be elaborated further in the upcoming progress report of the Secretary-General on the replacement of the office blocks A to J capital construction project to be presented to the General Assembly during the main part of its seventy-ninth session.

Provision of hybrid meetings

VIII.109 Upon enquiry, the Advisory Committee was provided with information on the number and arrangement of meetings serviced by the United Nations Office at Nairobi in 2023. The Committee was informed that the number of in-person meetings had increased, while hybrid meetings remained stable and virtual meetings had declined; however, there would be a significant reduction in the use of the hybrid meeting format with interpretation in 2024 owing to the decision of the Department for General Assembly and Conference Management to discontinue the meeting modality. The Committee was also informed that the discontinuation was due to reasons such as the lack of mandates on the use of those meeting formats, which inhibited the Secretariat from addressing the procedural, budgetary and technical issues in continuing the servicing of such meetings, challenges of remote simultaneous interpretation platforms to meet confidentiality requirements, and the lack of universal access to remote simultaneous interpretation platforms. Furthermore, the liquidity situation has had no bearing on the Department's decision to discontinue the meeting modality. 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.

Section 29E
Administration, Geneva

Regular budget	
Appropriation for 2023	\$77,706,400
Expenditure for 2023	\$79,310,000
Appropriation for 2024	\$89,386,400
Expenditure as at 30 June 2024	\$44,180,000
Proposal for 2025	\$89,387,100
Extrabudgetary resources	
Available for 2023	\$42,807,700
Expenditure for 2023	\$48,643,400
Estimate for 2024	\$49,590,500
Expenditure as at 30 June 2024	\$26,488,200
Projected for 2025	\$50,670,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

VIII.110 The regular budget resources requested for section 29E for 2025 amount to \$89,387,100 before recosting, which represents a net increase of \$700 (less than 0.01 per cent) compared with the appropriation for 2024 (A/79/6 (Sect. 29E), table 29E.23). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.27. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

VIII.111 The resource changes are attributable to technical adjustments (a decrease of \$21,500), new and expanded mandates (an increase of \$62,700) and other changes (a net decrease of \$40,500) (*ibid.*, paras. 29E.86–29E.88).

Table VIII.13
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	298	1 D-2, 4 D-1, 10 P-5, 16 P-4, 22 P-3, 22 P-2/1, 16 GS (PL), 207 GS (OL)
Proposed for 2025	298	1 D-2, 4 D-1, 10 P-5, 16 P-4, 23 P-3, 22 P-2/1, 16 GS (PL), 206 GS (OL)
Establishment	1	1 P-3 under subprogramme 5, Library services
Abolishment	(1)	GS (OL) under subprogramme 5, Library services
Reassignment	–	1 P-4 under subprogramme 4, from Telecommunications Officer to Programme Management Officer
	–	1 GS (OL) under subprogramme 3, from Property Management Assistant to Programme Analysis Assistant
Extrabudgetary		
Estimated for 2024	178	3 P-5, 20 P-4, 35 P-3, 2 P-2/1, 3 GS (PL), 115 GS (OL)
Projected for 2025	178	3 P-5, 20 P-4, 35 P-3, 2 P-2/1, 3 GS (PL), 115 GS (OL)

Comments and recommendations on posts

VIII.112 The regular budget resources for posts proposed for 2025 amount to \$50,565,800, representing a decrease of \$52,400 (0.1 per cent) compared with the appropriation for 2024 (*ibid.*, table 29E.28). The proposed resources would provide for 298 posts, comprising 76 in the Professional and higher categories and 222 in the General Service and related categories. The proposed staffing changes include the establishment of one post of Librarian (P-3), the abolishment of one post of Assistant Librarian (General Service (Other level)) and the reassignments of one post of Telecommunications Officer (P-4) and one post of Property Management Assistant (General Service (Other level)) (*ibid.*, annex II).

Establishment

VIII.113 With regard to the proposed establishment of the post of Librarian (P-3), the Advisory Committee was informed, upon enquiry, that the post was required to manage the increasing complexities of digital collection development and maintenance of library resources. The incumbent would lead the collections team and streamline the hybrid collections, analyse the publishing market, with a focus on digital resources, make recommendations for acquisitions strategy and implementation, and work with library networks and consortia for best value and efficiencies. The Committee notes that subprogramme 5, Library services, already has a staff complement of 46 posts (1 D-1, 2 P-5, 1 P-4, 7 P-3, 9 P-2/1, 1 General Service

(Principal level)) and 25 General Service (Other level)), of which 5 are vacant (2 P-2/1 and 3 General Service (Other level)). **The Advisory Committee considers that adequate staffing capacity exists in subprogramme 5, Library services, and that the envisaged functions can be performed through existing resources, and therefore recommends against the establishment of one post of Librarian (P-3).**

Abolishment

VIII.114 With regard to the proposed abolishment of the post of Library Assistant (General Service (Other level)), the Advisory Committee was informed, upon enquiry, that the incumbent of the post processed incoming print collections and that those processing activities continued to diminish as the library replaced print collections with digital resources. The Committee was also informed that the proposed abolishment was linked to the proposed establishment of the aforementioned post of Librarian (P-3). The Committee recalls that, in the budget submission for 2023, the Secretary-General proposed the establishment of one post of Mechanical Engineer (P-3) and the abolishment of one post of Senior Engineering Assistant (General Service (Principal level)) (A/77/7, para. VIII.85). The Committee also recalls that, in the budget submission for 2022, the Secretary-General proposed the establishment of one post of Electrical Engineer (P-3) and the abolishment of one post of Senior Electrical Assistant (General Service (Principal level)) (A/76/7, para. VIII.75). The Committee further recalls that, in the budget submission for 2020, the Secretary-General proposed the establishment of one post of Sound Engineer (P-3) and the abolishment of one post of Senior Engineering Assistant (General Service (Principal level)) (A/74/7, para. VIII.66 (a)). **The Advisory Committee, while noting the continued efforts by the United Nations Office at Geneva to propose changes to its workforce configuration, reiterates its concern about the lack of comprehensive information on the workforce strategy and plans of the Office (see also A/77/7, para. VIII.90). The Committee reiterates its view that proposals for the abolishment and establishment of posts should be supported by systematic workload analysis based on workload indicators, while ensuring that all structural changes and proposed reclassifications and reassignments of functions reflect the consistent application of organizational policies and standards (see also A/78/7, para. 84). Accordingly, the Committee recommends against the abolishment of the post of Library Assistant (General Service (Other level)).**

Reassignment

VIII.115 With regard to the post of Telecommunications Officer (P-4) proposed for reassignment as Programme Management Officer (P-4), the Advisory Committee was informed, upon enquiry, that the reassignment was intended to update the title of the post, given that it no longer reflected any role in the related technology industry nor adequately represented the managerial responsibilities associated with a P-4 position in the Division of Administration. The Committee recalls that the Secretary-General proposed, in the budget submission for the biennium 1990–1991, among others, the establishment of a post of Telecommunications Officer (P-3) to staff the then Telecommunications Operations Unit (see A/44/7, para. 28F.7). The Committee also recalls that, in the budget submission for the biennium 1994–1995, the Secretary-General proposed the upward reclassification of the post from a P-3 to P-4 level (see A/48/7, paras. 62–63 and VIII.2, and A/48/7/Add.11, paras. 2 and 9). Upon enquiry, the Committee was informed that the functions of the post had evolved over the years and that action was necessary to bring the job title and job description in line with the work of the incumbent, who performed the functions of a Programme Management Officer. The Committee was also informed that the proposed reassignment was part of an ongoing transformation, reflecting the reality that professional posts managed different programmes within the broad spectrum of the ICT field. Furthermore, the

United Nations Office at Geneva expects that this transition will continue and, as other positions with the title of Information Systems Officer become vacant in the coming years, the job descriptions would be reclassified so that the Office can recruit candidates with the correct profile. **The Advisory Committee notes that the proposal of the Secretary-General to reassign the post of Telecommunications Officer (P-4) as Programme Management Officer (P-4) constitutes a change of function and job network and considers that it should have been better considered as an abolishment of the post and establishment of a new post with a clear job description. Taking this into account and noting a trend of a similar nature across the Secretariat, the Committee recommends against the approval of the proposed reassignment.** The Committee makes further observations on reassignments in chapter I above.

VIII.116 Furthermore, the Advisory Committee was informed, upon enquiry, that the United Nations Office at Geneva Information Communication and Technology Service had previously changed the titles of 10 General Service (Other level) posts from Telecommunications Assistant to Information Systems Assistant within the same job network, the rationale being that the technology had changed and the job descriptions no longer reflected the reality of the work carried out by the incumbents. The Committee was also informed that the classification of “Information Systems Assistant” better reflected the responsibilities of the staff in the areas of data management, technical support, system configuration, documentation and training, while the old classification of “Telecommunication Assistant” limited the responsibilities to equipment maintenance, installation support, troubleshooting and technical assistance. **The Advisory Committee notes that, while the Telecommunication Assistant posts were reclassified as Information Systems Assistant posts within the same job network, the Telecommunication Officer post is proposed for reassignment as a Programme Management Officer in a different job network (see para. VIII.115 above). Accordingly, the Committee considers that the reassignment of posts in the United Nations Office at Geneva Information Communication and Technology Service should be to the appropriate job network, such as the Information and Telecommunications Technology Network, to ensure adequate technical capacity. The Committee trusts that more information will be provided in the next budget submission.**

VIII.117 With regard to the proposed reassignment of the post of Property Management Assistant (General Service (Other level)) as Programme Analysis Assistant (General Service (Other level)) under subprogramme 3, Support services, the Secretary-General indicates that the proposed reassignment would address new demands of the subprogramme in line with the Secretary-General’s initiatives emphasizing the importance of data and data analysis (A/79/6 (Sect. 29E), annex II). Upon enquiry, the Advisory Committee was informed that the subprogramme was automating various processes and making wider use of technology tools through the embedding of data analysis functions in the subprogramme and that the reassigned post of Programme Analysis Assistant would contribute to capacity-building in analytics and generate data-driven analysis to support decision-making. The Committee was also informed that the functions of the current post of Property Management Assistant would be addressed through a mix of existing staff and the use of contractual services.

Vacant posts

VIII.118 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2024, 28 regular budget-funded posts (1 P-4, 2 P-3, 6 P-2/1, 1 General Service (Principal level)) and 18 General Service (Other level)) were vacant. No post had been vacant for more than two years. **The Advisory Committee trusts that the**

vacant posts will be filled as soon as possible and that an update on their recruitment status 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.119 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 29F (see table VIII.14).

Table VIII.14
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	75	7.5	9.7	12.0	77	75	66	8.4	11.4	13.3	76	8.4
General Service and related	223	5.0	5.5	6.3	223	223	207	4.3	7.3	7.2	222	4.3

VIII.120 Information provided to the Advisory Committee shows that the average vacancy rate from January to June 2024 and the actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 11.4 and 13.3 per cent, respectively, and a rate of 8.4 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 7.3 and 7.2 per cent, respectively, and a rate of 4.3 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

VIII.121 Subject to its recommendations in paragraphs VIII.113 to VIII.116 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.122 The proposed non-post resources for 2025 in the amount of \$38,821,300 reflect a net increase of \$53,100 (0.1 per cent) before recosting compared with the appropriation for 2024 ((A/79/6 (Sect. 29E), table 29E.28).

General temporary assistance

VIII.123 Upon enquiry, the Advisory Committee was informed that the United Nations Office at Geneva had 31 encumbered positions funded through general temporary assistance (3 P-4, 4 P-3, 1 P-1, 14 Language Teachers and 9 General Service (Other level)), which were proposed for continuation. Information provided to the Committee indicates that a majority of these positions have been established for a long time, including 11 established in January 1990, 3 established in January 1992 and 5 established in January 2012. **The Advisory Committee recalls that general temporary assistance is intended for additional support during periods of exceptional and/or peak workload and the replacement of staff on maternity leave or prolonged sick leave. The Committee therefore recommends that the General Assembly request the Secretary-General to undertake a review of the current positions with a view to determining the need for their continuation, and**

to include the outcome of the review in the next budget submission. The Committee further discusses general temporary assistance in chapter I above.

VIII.124 With regard to the general temporary position of Programme Management Officer (Business Continuity Coordinator) (P-4), the Advisory Committee recalls that, in the budget submission for 2024, the Secretary-General proposed converting the temporary position to a post, to which the Committee recommended against pending the provision of detailed accounting of the actual costs of the organizational resilience management system and the costs relating to emergency management and preparedness, disaster recovery and business continuity, as well as further clarity on the support provided to entities with a significant number of extrabudgetary staff (see [A/78/7](#), para. VIII.134). The General Assembly endorsed the recommendation in its resolution [78/252](#).

VIII.125 Supplementary information provided to the Advisory Committee indicates that the primary responsibility of the position of Programme Management Officer (Business Continuity Coordinator) (P-4) is to ensure business continuity for the United Nations Office at Geneva in the light of the Division of Administration's role as landlord to all entities at the Palais des Nations. The information also indicates that, while the position leads the inter-agency group for business continuity in Geneva, comprising members from all Geneva-based United Nations entities, the Office indicates that it would be difficult to justify cost-sharing with these entities because the overall amount of time spent by the incumbent of the position on this aspect of the work was limited (approximately 5 per cent), given that the other entities had staff managing their own business continuity needs. Furthermore, most of the business continuity services are provided to entities funded by the regular budget, with only approximately 10 per cent of the overall tenancy of the Palais des Nations funded through extrabudgetary resources. As a result, the Office considers that the amount that could be cost-recovered would not justify the administrative overhead involved. **The Advisory Committee reiterates its view that further clarity on the workload relating to the provision of services to clients by the above functions is required, both as it relates to direct support to entities with significant staff capacity financed from extrabudgetary resources and to coordination functions for system-wide entities (see also [A/78/7](#), para. VIII.134).**

General operating expenses

VIII.126 The proposed requirements under general operating expenses amount to \$27,449,200, reflecting an increase of \$58,000 (0.2 per cent) compared with the 2024 appropriation. The proposed resources include a provision of \$11,213,500 for utilities for the Palais des Nations and its annexes. Upon enquiry, the Advisory Committee was provided with information on the budget for utilities at the United Nations Office at Geneva for the period 2023–2025. The Committee was informed that, following volatility in the market price for energy in Europe, the price per kWh for electricity for the Office rose from \$0.224 in 2022 to \$0.572 in 2023, and that the increase was taken into account in the 2024 recosting exercise (see [A/78/614](#), annex II, para. 14).

VIII.127 Upon enquiry, the Advisory Committee was informed that the United Nations Office at Geneva had recently closed larger and less-efficient buildings that were awaiting the strategic heritage plan renovations, primarily the tower of Building E and the Library (Building B). The Office also relocated staff to new or renovated energy-efficient buildings (H and D). As a result of that action, it is estimated that the Office will accrue savings in the amount of \$10 million in 2024, including \$4.5 million from reduced utilities, \$1.5 million from reduced cleaning and \$2.2 million from reduced maintenance. However, the Office indicates that these anticipated savings result from austerity measures taken in response to the liquidity situation in 2024 and cannot be replicated in 2025; therefore, these savings are not

reflected in the proposed programme budget for 2025. The Committee notes that, notwithstanding the closure of larger and less-efficient buildings, as well as the relocation of staff to new or renovated energy-efficient buildings, the Office anticipates that the quantity of utilities consumed will remain constant in 2025.

VIII.128 The Advisory Committee trusts that updated information on the costs of utilities, reflecting the efficiencies achieved and cost savings resulting from the use of new and renovated energy-efficient buildings and from the closure of buildings undergoing renovations during the strategic heritage plan project, will be provided to the General Assembly at the time of its consideration of the present report. In view of the overall proposed resources under general operating expenses, as well as its observations on utilities-related costs in the paragraphs above, the Committee recommends a reduction of 5 per cent (\$1,372,500) under general operating expenses.

Furniture and equipment

VIII.129 The proposed requirements under furniture and equipment amount to \$1,569,600, reflecting an increase of \$103,400 (7.1 per cent) compared with the 2024 appropriation. The proposed resources include a provision of \$125,000 for the replacement of two vehicles that have exceeded their useful lives. The Advisory Committee was informed, upon enquiry, that the United Nations Office at Geneva vehicle fleet comprised 19 vehicles (9 utility vehicles, 3 passenger cars, 1 sports utility vehicle, 1 van and 5 maintenance vehicles). The Committee was also informed that, when a vehicle met the conditions for replacement as set out in the policy on the provision and use of official cars (ST/AI/2006/1), the Central Support Services at the Office identified a fully electric or hybrid equivalent, with a similar or lower total cost of ownership. The Committee was also informed that, if budgets allowed and vehicles were replaced as planned, the entire vehicle fleet of the Office would be electric or hybrid alternatives by the end of 2026. Furthermore, the Committee was informed that the Security and Safety Service had reduced its fleet from 13 to 8 vehicles, of which 5 were fully electric and 1 a hybrid, and that the team now had 13 bicycles, of which 5 were electric, all of which were used to patrol the Palais des Nations and its annexes. **The Advisory Committee acknowledges the efforts by the United Nations Office at Geneva to integrate environmental sustainability into its operations, including through the replacement of the Security and Safety Service vehicles that reach the end of their useful lives with bicycles. The Committee trusts that an update on the cost savings and the efficiencies gained will be provided to the General Assembly during its consideration of the present report and in the next budget submission.**

VIII.130 **Subject to its recommendation in paragraph VIII.128 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Equitable geographical representation

VIII.131 Upon enquiry, the Advisory Committee was informed that, of the 70 staff encumbering regular budget-funded posts in the Professional and higher categories as at 31 May 2024, 45 were from Western European and other States, 10 from African States, 7 from Eastern European States, 4 from Asia-Pacific States and 4 from Latin American and Caribbean States. The Committee was also informed that 101 staff members in the United Nations Office at Geneva were expected to reach the mandatory retirement age in the coming 10 years, including 38 in the coming 5 years. **The Advisory Committee notes the imbalance of geographical representation of**

staff in the United Nations Office at Geneva and trusts that efforts will be intensified to achieve a more equitable geographical representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect. The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

VIII.132 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2024, of the 294 staff encumbering regular budget-funded posts, 128 (43.5 per cent) were women and 166 (56.5 per cent) were men. Of the 70 staff encumbering posts in the Professional and higher categories as at 31 May 2024, 35 (50 per cent) were women and 35 (50 per cent) were men. The Committee further discusses gender balance in chapter I above.

Extrabudgetary resources

VIII.133 For 2025, extrabudgetary resources for the United Nations Office at Geneva are estimated at \$50,670,500, reflecting an increase of \$1,080,700 compared with the estimate of \$49,590,500 for 2024. The resources would provide mainly for 178 posts (3 P-5, 20 P-4, 35 P-3, 2 P-2/1, 3 General Service (Principal level) and 115 General Service (Other level)) and \$26,333,900 for non-post resources to perform the various functions in the Office (A/79/6 (Sect. 29E), para. 29E.89). Upon enquiry, the Advisory Committee was informed that the extrabudgetary posts proposed for 2025 were the same as the 2024 approved amount; however, the detailed extrabudgetary cost plan for 2025 would be prepared later in the year. The Committee further discusses extrabudgetary resources in chapter I above.

Cost recovery

VIII.134 Upon enquiry, the Advisory Committee was provided with the list of client entities supported by the Division of Administration, the list of the services offered and an overview of the workload volume for each service, and the evolution of the rate card over the past five years. The Committee was also provided with the summary of the Office's cost-recovery income for 2023, as reflected in table VIII.15.

Table VIII.15
United Nations Office at Geneva cost-recovery income for 2023

(United States dollars)

<i>Cost-recovery service</i>	<i>Total</i>
Financial resources management service	7 030 532
Human resources services	8 056 001
Central support services	11 688 283
Information and communications technology services	14 582 409
General management services	392 892
Library and archives services	323 527
Total	42 073 603

VIII.135 Upon enquiry, the Advisory Committee was provided with the list of investments made from cost-recovery fund surpluses over the past five years, which included strengthening the United Nations Office at Geneva's coordination and communication in view of its landlord functions, the replacement of cost-recovery-

funded staff on long-term sick leave and temporary staff to support the enterprise risk management functions. The Committee was informed that the investments made from cost-recovery fund surpluses were considered spendable because they were generated using cost-recovery staff and non-staff resources and they were recovered from extrabudgetary-funded client entities and activities. Almost all cost-recovery activities of the Office relate to recoveries in support of extrabudgetary activities. With regard to non-spendable revenue, the Committee was informed that the non-spendable income generated in 2023 amounted to \$2,324,880, relating to the rental of office and conference space.

VIII.136 The Advisory Committee was also informed that, as at 30 April 2024, the balance of the United Nations Office at Geneva's cost-recovery fund amounted to \$34.4 million, of which approximately \$7 million would be set aside for future staff termination indemnities, leaving a net balance of \$27.4 million. The Committee was also informed that, in line with the guidelines on cost recovery issued by the Controller, the fund balance ceiling should not exceed one year of expenses, calculated on the basis of the average annual expenditure over the preceding three-year period. In that regard, it was determined that the cost-recovery fund balance ceiling should amount to \$37 million in 2024. The Committee was further informed that, given the size of the cost-recovery operations, working capital of approximately \$20 million was required to ensure that the cost-recovery operations were fully self-sustaining, without creating liabilities for other funding sources. Considering the foregoing, the Office does not anticipate returning any balance to Member States in 2024. The Committee further discusses cost recovery in chapter I above and in its financial performance report on the programme budget for 2023.

Provision of hybrid meetings

VIII.137 Upon enquiry, the Advisory Committee was provided with information on the number and arrangement of meetings serviced by the United Nations Office at Geneva from 1 January 2022 to 31 May 2024, as reflected in table VIII.16. The Committee was informed that the Division of Administration continued to provide services for meetings held in hybrid format in which a mandate and funding were received. 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.16
Number of meetings serviced by the United Nations Office at Geneva

Meeting type	2022			2023			2024 (January–May)		
	With interpretation	Without interpretation	Total	With interpretation	Without interpretation	Total	With interpretation	Without interpretation	Total
In person	941	3 533	4 474	1 840	4 102	5 942	1 091	1 163	2 254
Virtual	19	84	103	4	29	33	–	10	10
Hybrid	2 176	1 226	3 402	1 212	1 291	2 503	25	304	329
Total	3 136	4 843	7 979	3 056	5 422	8 478	1 116	1 477	2 593

Section 29F Administration, Vienna

Regular budget	
Appropriation for 2023	\$19,940,600
Expenditure for 2023	\$20,216,000
Appropriation for 2024	\$20,366,000
Expenditure as at 30 June 2024	\$11,133,000
Proposal for 2025	\$20,366,000
Extrabudgetary resources	
Available for 2023	\$19,265,300
Expenditure for 2023	\$20,038,600
Estimate for 2024	\$24,232,500
Expenditure as at 30 June 2024	\$11,740,100
Projected for 2025	\$24,402,800
<i>Note: Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).</i>	

VIII.138 The regular budget resources requested for section 29F for 2025 amount to \$20,366,000 before recosting, reflecting no change compared with the appropriation for 2024 (A/79/6 (Sect. 29F), table 29F.17). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.28. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

Table VIII.17
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2/1, 6 GS (PL), 57 GS (OL)
Proposed for 2025	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2/1, 6 GS (PL), 57 GS (OL)
Extrabudgetary		
Estimated for 2024	90	2 D-1, 8 P-4, 14 P-3, 4 P-2/1, 4 GS (PL), 58 GS (OL)
Projected for 2025	90	2 D-1, 8 P-4, 14 P-3, 4 P-2/1, 4 GS (PL), 58 GS (OL)

Comments and recommendations on posts

VIII.139 The regular budget resources for posts proposed for 2025 amount to \$10,020,100, representing no change compared with the appropriation for 2024 (ibid., table 29F.17). The proposed resources would provide for 83 posts, comprising 20 in the Professional and higher categories and 63 in the General Service and related categories, reflecting no change compared with the posts approved for 2024.

Vacant posts

VIII.140 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2024, eight regular budget-funded posts (1 P-5, 1 General Service (Principal level) and 6 General Service (Other level)) were vacant. No post had been vacant for more than two years. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible and that an update on their recruitment status 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.141 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 29F (see table VIII.18).

Table VIII.18
Number of posts and vacancy rates, 2023–2025

Category	2023				Proposed posts	2024				2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	20	0.0	4.5	10.0	20	20	19	8.3	5.2	5.0	20	8.3
General Service and related	63	3.1	6.0	9.5	63	63	56	6.2	10.6	11.1	63	10.5

VIII.142 Information provided shows that the average vacancy rate from January to June 2024 and the actual vacancy rates as at 30 June 2024 for the Professional and higher categories were 5.2 and 5.0 per cent, respectively, and a rate of 8.3 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 10.6 and 11.1 per cent, respectively, and a rate of 10.5 per cent is proposed for 2025. The Advisory Committee further discusses vacancy rates in chapter I above.

Special post allowance

VIII.143 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2024, there was one post (General Service (Other level)) with the incumbent in receipt of a special post allowance for one year. The Committee further discusses special post allowances in chapter I above.

VIII.144 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VIII.145 The proposed non-post resources for 2025 in the amount of \$10,345,900 before recosting remain at the same level as the resources approved in 2024 ([A/79/6](#) (Sect. 29F), table 29F.22).

General temporary assistance

VIII.146 The Secretary-General proposes the continuation of four general temporary assistance positions: Budget Assistant (General Service (Other level)) in subprogramme 1; Library Assistant (General Service (Other level)) in subprogramme 2; and Administrative Assistant (General Service (Other level)) and Team Assistant (General Service (Other level)) in subprogramme 4. The Advisory Committee notes from the supplementary information provided to it that the proposed resource requirements under other staff costs amount to \$782,600 and include provisions for, in addition to the four general temporary assistance positions mentioned above, the following: (a) \$35,200 under executive direction and management, to provide for the replacement of staff on parental or extended sick leave, recruitment of temporary staff during periods of peak workload and administrative support to the staff council; (b) \$54,800 under subprogramme 2, to provide for general temporary assistance for support in the area of staff counselling and human resources policy; (c) \$153,900 under subprogramme 3, to provide for general temporary assistance in library services, replacement of staff on parental or extended sick leave and during periods of peak workload; and, (d) \$84,500 under subprogramme 4, to provide for temporary staff for data migrations, project implementation and ad hoc services for other Vienna-based United Nations Secretariat entities, and the replacement of staff on parental or extended sick leave. **The Advisory Committee considers that the resource requirements for general temporary assistance need to be presented in a consolidated and coherent manner so as to ensure transparency and accountability.** The Committee further discusses general temporary assistance in chapter I above.

Contractual services

VIII.147 The proposed requirements under contractual services amount to \$800,000, reflecting a decrease of \$15,000 (or 1.8 per cent) compared with the appropriation for 2024. Expenditure amounted to \$816,300 for 2023 and \$202,800 as at 30 June 2024 against provisions of \$936,500 for 2023 and \$815,000 for 2024. **Taking into account the pattern of expenditure, the Advisory Committee recommends a reduction of 3 per cent (\$24,000) to the proposed requirements under contractual services.**

General operating expenses

VIII.148 The proposed requirements under general operating expenses amount to \$929,700, reflecting an increase of \$15,000 (or 1.6 per cent) compared with the appropriation for 2024. Expenditure amounted to \$931,700 for 2023 and \$529,200 as at 30 June 2024 against provisions of \$1,012,700 for 2023 and \$914,700 for 2024. **Taking into account the pattern of expenditure, the Advisory Committee recommends a reduction of 3 per cent (\$27,900) to the proposed requirements under general operating expenses.**

VIII.149 **Subject to its recommendations in paragraphs VIII.147 and VIII.148 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters*Equitable geographical representation*

VIII.150 Upon enquiry, the Advisory Committee was informed that, of the 19 staff encumbering regular budget-funded posts in the Professional and higher categories as at 31 May 2024, 11 were from Western European and other States, 5 from Asia-

Pacific States, 2 from Latin American and Caribbean States and 1 from African States, while there were no staff from Eastern European States. The Committee was informed that 28 staff members in the United Nations Office at Vienna were expected to reach the mandatory retirement age in the coming 10 years, including 14 in the coming 5 years. **The Advisory Committee notes the imbalance of geographical representation of staff in the United Nations Office at Vienna and trusts that efforts will be intensified to achieve a more equitable geographical representation of Member States among the staff of the Office and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

VIII.151 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2024, of the 75 staff encumbering regular budget-funded posts, 38 (50.7 per cent) were women and 37 (49.3 per cent) were men. Of the 19 staff encumbering posts in the Professional and higher categories as at 31 May 2024, 11 (57.9 per cent) were women and 8 (42.1 per cent) were men. The Committee further discusses gender balance in chapter I above.

Extrabudgetary resources

VIII.152 For 2025, extrabudgetary resources of the United Nations Office at Vienna are estimated at \$24,402,800, to be used mainly for delivering administrative services. The resources would provide for 90 positions (2 D-1, 8 P-4, 14 P-3, 4 P-2/1, 4 General Service (Principal level) and 58 General Service (Other level)) (A/79/6 (Sect. 29F), para. 29F.67). The Advisory Committee further discusses extrabudgetary resources in chapter I above.

Cost recovery

VIII.153 Upon enquiry, the Advisory Committee was provided with a list of client entities supported by the Division of Administration, a list of the services offered, an overview of the workload volume for each service and the evolution of the rate card over the past five years. The Committee was also provided with the summary of the Office's cost-recovery income (see table VIII.19) and the cost-recovery expenditure (see table VIII.20).

Table VIII.19

United Nations Office at Vienna income for services rendered

(Thousands of United States dollars)

<i>Service</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>As at 31 May 2024</i>
Office of Director, Financial Resources					
Management Service, Human Resources					
Management Service	888.6	936.0	960.8	781.7	400.3
Language courses	140.3	97.1	65.4	106.4	–
General Support Section	1 267.7	1 351.4	1 155.4	1 560.8	755.5
Garage	608.3	632.4	576.6	582.1	195.2
Information Technology Service	3 040.4	3 575.6	3 028.7	3 033.8	121.4
Remote simultaneous interpretation	–	–	236.8	220.5	4.1
Total	5 945.3	6 592.5	6 023.6	6 285.4	1 476.5

Table VIII.20
United Nations Office at Vienna expenditure for services rendered

(Thousands of United States dollars)

<i>Service</i>	2020	2021	2022	2023	<i>As at 31 May 2024</i>
Office of Director, Financial Resources					
Management Service, Human Resources					
Management Service	562.4	698.1	691.9	1 026.8	466.1
Language courses	124.3	81.6	77.2	77.4	33.5
General Support Section	332.4	490.8	1 019.4	1 752.2	691.8
Garage	443.8	547.7	521.3	560.1	194.2
Information Technology Service	2 644.6	3 088.3	2 505.9	2 857.6	1 422.9
Remote simultaneous interpretation	–	–	198.8	171.8	5.7
Total	4 107.5	4 906.5	5 014.4	6 445.9	2 814.2

VIII.154 Upon enquiry, the Advisory Committee was informed that the balance of the United Nations Office at Vienna cost-recovery fund amounted to \$11.2 million as at 30 April 2024, of which approximately \$2.13 million would need to be set aside for future termination indemnities for the staff funded through cost recovery, leaving a net balance of \$9.07 million. The cost-recovery fund expenditure included salary expenditure of personnel providing the cost-recovery services, as well as the Office's share pertaining to client organizations for extrabudgetary-funded activities, such as building management (including garage operations and office space reconfigurations and renovations), medical services, replacement of equipment and additional security services for extrabudgetary meetings. The Committee was also informed that there were no investments made by the Office and that there was no income generated to benefit the Office from the cost-recovery fund. Furthermore, the cash surpluses for the cost-recovery fund were managed by United Nations Headquarters through the cash pool modality.

VIII.155 The Advisory Committee recalls that the Board of Auditors noted that the negotiations between the United Nations Office at Vienna and its clients on the services to be provided and costs to be covered were not conducted in a timely manner; the Board also noted that there were delays in the payments from four internal clients and five external clients (A/78/5 (Vol. I), chap. II., paras. 140–143). The Committee also recalls that the Board recommended that the Administration carry out prompt negotiations and agree with its clients on the services provided and related cost recoveries, and establish a periodic control mechanism to recover the costs of the services rendered (*ibid.*, paras. 145–146). Upon enquiry, the Committee was informed that the Office had implemented the recommendations of the Board in full. The Committee was also informed that there were no issues with the Office's ability to recover service costs and that, for 2023 and 2024, all clients had paid all invoices upon the receipt of billing documents. The Committee further discusses cost recovery in chapter I above and in its financial performance report on the programme budget for 2023.

Services provided by the United Nations Office at Vienna to other international organizations based at the Vienna International Centre

VIII.156 The Secretary-General indicates that, under the terms of the tripartite memorandum of understanding of 1977 and subsequent amendments to it, the United Nations Office at Vienna provides support and administrative services, garage

operations, language training and communication services on a common services basis to other international organizations based in the Vienna International Centre, namely, the IAEA, UNIDO and the Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization (A/79/6 (Sect. 29F), para. 29F.1). Upon enquiry, the Advisory Committee was informed that the Office rendered security and safety, interpretation and other conference services through a cost-sharing mechanism. Furthermore, the cost-sharing arrangement was calculated annually on the basis of the actual number of staff, space use and the use of joint and common services by each Vienna-based organization. The Committee was provided with the expenditure of the Vienna-based organizations on security services, interpretation and other conference management services in 2023 and 2024 (see table VIII.21).

Table VIII.21

Expenditure of the Vienna-based organizations for security services, interpretation and other conference management services

(Thousands of United States dollars)

	2023 ^a				
	<i>United Nations Office at Vienna</i>	<i>IAEA</i>	<i>Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization</i>	<i>UNIDO</i>	<i>Total</i>
Security services	4 102.4	9 481.9	1 561.0	2 528.6	17 673.9
Interpretation	4 619.5	1 480.8	823.7	625.9	7 549.9
Other conference management services	21 196.7	–	900.0	1 682.8	23 779.5
	2024 (as at 30 June)				
	<i>United Nations Office at Vienna</i>	<i>IAEA</i>	<i>Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization</i>	<i>UNIDO</i>	<i>Total</i>
Security services	2 197.8	5 004.4	841.7	1 295.2	9 339.1
Interpretation	2 385.1	479.7	384.8	97.0	3 249.6
Other conference management services	9 703.3	–	642.7	772.8	11 118.8

^a The 2023 expenditure includes year-end adjustments.

Services provided by the United Nations Office at Vienna to the United Nations Office on Drugs and Crime

VIII.157 Upon enquiry, the Advisory Committee was informed that the Division for Management of the United Nations Office at Vienna provided administrative support functions to all UNODC field office locations for matters relating to policy guidance, oversight and risk management. The Committee was provided with a list of UNODC field offices, as follows: five in Africa and the Middle East; five in Latin America and the Caribbean; four in West and Central Asia; two in South Asia, East Asia and the Pacific; and one in South-Eastern Europe.

VIII.158 Upon enquiry, the Advisory Committee was informed that the decentralization of administrative functions entrusted to the Division for Management to the UNODC field offices had been considered and/or implemented in cases in

which the performance of the functions closer to the point of delivery would provide economies of scale, ensure the efficiency of back-office functions from Vienna, ensure the segregation of duties and not lead to the duplication of administrative structures. For example, the certifying officer function and the approval authority for low-value payment documents were delegated to UNODC field offices in line with the delegation of authority framework (ST/SGB/2019/2). As regards procurement, the Committee was informed that two UNODC Procurement Officers (P-4) were outposted, in Nairobi and Panama City, to provide support to UNODC field offices in the region. In addition, in accordance with the delegation of authority framework, the sub-delegation of procurement authority to non-procurement specialists in UNODC field offices was granted by the Department of Operational Support and the Department of Management Strategy, Policy and Compliance.

VIII.159 Furthermore, the Advisory Committee was informed that UNODC also relied on UNDP for the provision of local services, including local recruitment of non-staff, accreditation, travel, transport, logistics, procurement, processing of payments and issuance of checks in most field office locations. In the country locations, where the common back office initiative had been rolled out, UNODC field offices benefit from the services provided by the common back office. For example, in Kenya, the United Nations Office at Nairobi provides local human resources, procurement, ICT and administrative services and office accommodation; in Brazil, UNDP provides services relating to local procurement, local travel and administration.

Provision of hybrid meetings

VIII.160 Upon enquiry, the Advisory Committee was provided with information on the number and arrangement of meetings serviced by the United Nations Office at Vienna from 1 January 2022 to 31 May 2024, (see table VIII.22). The Committee was informed that the ratio of hybrid meetings to in-person meetings declined in 2023 and that, in April 2024, the hybrid mode with interpretation for mandated meetings was suspended owing to the lack of a General Assembly mandate, rather than to the liquidity situation. The Committee was also informed that United Nations Web TV was being offered to allow livestreaming of mandated meetings in the six official languages, whereas informal meetings and side events continued to be accommodated in hybrid mode on Microsoft Teams or Zoom, in English only. 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.22
Number of meetings at the United Nations Office at Vienna, 2023 and 2024

<i>Meeting type</i>	<i>2023</i>	<i>1 January–20 April 2024</i>
Virtual	31	6
Hybrid	2 426	908
In-person	4 297	2 063

Table VIII.23

Section 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				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 appropriation	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	42 391.1	44 032.2	48 774.4	23 553.5	49 005.8	231.4	34 233.8	34 600.6	33 937.9	34 522.0	584.1	18 294.1	17 351.2	20 948.0	21 307.7	359.7	94 919.0	95 984.0	103 660.3	104 835.5	1 175.2
Other staff costs	4 304.5	4 855.9	3 159.1	1 184.7	3 159.1	–	3 900.7	3 111.0	3 925.6	4 127.2	201.6	1 557.9	1 981.1	1 818.5	1 645.8	(172.7)	9 763.1	9 948.0	8 903.2	8 932.1	28.9
Hospitality	0.2	–	0.2	–	0.2	–	–	–	–	–	–	–	–	–	–	–	0.2	–	0.2	0.2	–
Consultants	478.7	1 258.8	732.5	140.6	556.3	(176.2)	275.5	186.8	324.9	315.5	(9.4)	173.0	478.6	579.0	579.0	–	927.2	1 924.1	1 636.4	1 450.8	(185.6)
Travel of staff	381.3	1 293.3	413.8	191.2	413.0	(0.8)	562.6	699.4	619.0	598.1	(20.9)	348.0	545.2	710.8	546.1	(164.7)	1 291.9	2 537.9	1 743.6	1 557.2	(186.4)
Contractual services	8 650.2	5 824.2	8 932.9	1 113.6	9 118.9	186.0	2 425.9	1 977.3	2 124.3	2 185.5	61.2	703.8	2 009.3	1 683.7	1 038.7	(645.0)	11 779.9	9 810.8	12 740.9	12 343.1	(397.8)
General operating expenses	318.6	337.2	324.3	162.8	324.3	–	136.6	137.4	93.4	113.1	19.7	2 102.1	1 461.7	2 012.6	2 001.4	(11.2)	2 557.3	1 936.2	2 430.3	2 438.8	8.5
Supplies and materials	71.4	13.3	65.1	0.5	65.1	–	43.9	2.7	41.0	40.6	(0.4)	40.5	9.3	45.0	45.2	0.2	155.8	25.3	151.1	150.9	(0.2)
Furniture and equipment	173.1	356.8	205.4	149.1	204.1	(1.3)	148.9	406.1	284.9	378.8	93.9	71.0	153.5	66.9	67.0	0.1	393.0	916.3	557.2	649.9	92.7
Improvement of premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions	4 116.1	4 283.8	4 188.1	3 648.2	4 188.1	–	16 633.9	16 633.9	16 903.2	17 290.9	387.7	7 616.8	4 421.3	7 398.4	6 832.9	(565.5)	28 366.8	25 339.0	28 489.7	28 311.9	(177.8)
Other	–	33.0	–	–	–	–	–	–	–	–	–	436.3	(90.4)	47.0	47.0	–	436.3	(57.4)	47.0	47.0	–
Total	60 885.2	62 288.4	66 795.8	30 144.2	67 034.9	239.1	58 361.8	57 755.2	58 254.2	59 571.7	1 317.5	31 343.5	28 320.8	35 309.9	34 110.8	(1 199.1)	150 590.5	148 364.4	160 359.9	160 717.4	357.5

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

Table VIII.24

Section 29B, Department of Operational Support: evolution of overall resources by object of expenditure and source of funding

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 appropriation	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	40 375.9	40 446.4	42 004.3	19 636.6	42 164.8	160.5	66 290.4	67 590.6	71 417.7	71 119.9	(297.8)	11 210.9	10 886.4	14 545.0	14 070.7	(474.3)	117 877.2	118 923.4	127 967.0	127 355.4	(611.6)
Other staff costs	3 982.5	5 130.1	3 826.8	2 104.6	3 797.4	(29.4)	3 285.8	3 347.2	4 544.7	4 653.4	108.7	9 959.4	8 489.2	8 109.7	7 690.3	(419.4)	17 227.7	16 966.5	16 481.2	16 141.1	(340.1)
Hospitality	2.5	–	2.5	–	2.5	–	–	–	–	–	–	–	0.4	–	–	–	2.5	0.4	2.5	2.5	–
Consultants	380.7	341.5	409.1	615.7	387.9	(21.2)	546.1	786.9	509.3	489.2	(20.1)	1 518.4	1 470.5	1 681.8	859.8	(822.0)	2 445.2	2 598.9	2 600.2	1 736.9	(863.3)
Travel of staff	304.8	309.0	359.2	121.5	359.2	–	1 085.4	942.3	690.9	681.4	(9.5)	2 214.7	3 374.6	1 784.0	1 513.8	(270.2)	3 604.9	4 625.9	2 834.1	2 554.4	(279.7)
Contractual services	5 649.3	6 224.5	6 089.0	2 177.4	6 146.4	57.4	4 244.8	4 007.8	3 122.3	3 154.8	32.5	6 779.9	5 542.4	4 972.6	4 097.2	(875.4)	16 674.0	15 774.7	14 183.9	13 398.4	(785.5)
General operating expenses	44 344.2	41 393.6	41 537.1	26 099.2	41 195.7	(341.4)	26 647.0	24 615.7	26 145.3	24 531.1	(1 614.2)	37 703.4	34 581.8	33 603.4	33 492.5	(110.9)	108 694.6	100 591.1	101 285.8	99 219.3	(2 066.5)
Supplies and materials	585.2	841.3	527.4	214.4	527.4	–	194.2	116.4	202.0	195.1	(6.9)	1 468.9	499.2	457.9	397.7	(60.2)	2 248.3	1 456.9	1 187.3	1 120.2	(67.1)
Furniture and equipment	910.2	1 742.4	1 095.0	323.4	1 026.8	(68.2)	437.7	618.5	387.5	377.7	(9.8)	83.0	504.1	570.5	483.0	(87.5)	1 430.9	2 865.0	2 053.0	1 887.5	(165.5)
Improvement of premises	–	(78.4)	–	51.2	–	–	41.2	–	61.8	61.8	–	15.0	482.5	–	–	–	56.2	404.1	61.8	61.8	–
Grants and contributions	342.7	342.7	395.6	395.6	395.6	–	1 416.4	1 575.3	1 640.2	1 640.2	–	642.7	584.0	435.5	312.0	(123.5)	2 401.8	2 502.0	2 471.3	2 347.8	(123.5)
Other	–	3.7	–	–	–	–	8 795.5	9 767.4	9 541.1	9 432.9	(108.2)	47.0	161.8	328.0	204.1	(123.9)	8 842.5	9 932.9	9 869.1	9 637.0	(232.1)
Total	96 878.0	96 696.6	96 246.0	51 739.7	96 003.7	(242.3)	112 984.5	113 368.1	118 262.8	116 337.5	(1 925.3)	71 643.3	66 576.9	66 488.4	63 121.1	(3 367.3)	281 505.8	276 641.8	280 997.2	275 462.3	(5 534.9)

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

Table VIII.25

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)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 appropriation	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	24 824.7	26 022.3	25 891.5	13 055.5	25 891.5	–	9 479.6	8 737.6	8 481.7	7 827.5	(654.2)	1 922.5	1 726.6	1 499.6	1 499.6	–	36 226.8	36 486.5	35 872.8	35 218.6	(654.2)
Other staff costs	1 794.3	1 484.7	1 819.4	701.0	1 819.4	–	490.5	533.0	471.9	475.9	4.0	2 766.2	2 210.3	2 802.8	2 902.8	100.0	5 051.0	4 228.0	5 094.1	5 198.1	104.0
Consultants	105.1	109.3	108.1	107.2	108.1	–	–	–	–	–	–	1 672.2	2 777.7	1 031.6	1 031.6	–	1 777.3	2 887.0	1 139.7	1 139.7	–
Travel of staff	153.3	127.5	157.7	44.6	157.7	–	248.1	238.1	187.1	178.8	(8.3)	809.0	619.8	652.4	436.4	(216.0)	1 210.4	985.4	997.2	772.9	(224.3)
Contractual services	13 264.7	17 039.5	14 007.5	5 891.4	13 941.1	(66.4)	12 954.1	11 536.9	13 660.6	13 249.6	(411.0)	31 980.4	33 334.4	32 674.4	31 787.8	(886.5)	58 199.2	61 910.8	60 342.5	58 978.5	(1 363.9)
General operating expenses	11 401.4	5 643.9	10 313.2	3 261.4	10 313.2	–	9 399.7	8 568.9	8 116.8	7 916.3	(200.5)	19 535.3	16 780.6	17 252.4	16 857.0	(395.4)	40 336.4	30 993.4	35 682.4	35 086.5	(595.9)
Supplies and materials	66.8	20.6	68.7	8.9	68.7	–	–	–	91.0	70.0	(21.0)	137.6	2.4	24.2	5.2	(19.0)	204.4	23.0	183.9	143.9	(40.0)
Furniture and equipment	1 815.6	3 771.7	1 489.3	576.1	1 489.3	–	3 226.6	1 328.2	5 920.5	5 134.3	(786.2)	8 030.0	14 059.2	13 269.3	12 659.6	(609.8)	13 072.2	19 159.1	20 679.1	19 283.2	(1 396.0)
Improvement of premises	–	0.8	–	0.3	–	–	–	–	–	–	–	–	–	–	–	–	–	0.8	–	–	–
Grants and contributions	–	84.7	–	46.4	–	–	–	–	–	–	–	–	–	–	–	–	–	84.7	–	–	–
Other	–	0.7	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	0.7	–	–	–
Total	53 425.9	54 305.8	53 855.4	23 693.0	53 789.0	(66.4)	35 798.6	30 942.6	36 929.6	34 852.4	(2 077.2)	66 853.2	71 511.0	69 206.7	67 180.0	(2 026.6)	156 077.7	156 759.4	159 991.7	155 821.4	(4 170.2)

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

Table VIII.26

Section 29D, Administration, Nairobi: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	9 401.4	10 916.7	9 875.6	5 718.4	9 875.6	–	14 386.6	9 866.6	14 863.2	14 863.2	–	23 788.0	20 783.3	24 738.8	24 738.8	–
Other staff costs	410.0	351.1	416.8	207.6	416.8	–	1 089.0	2 231.1	1 999.5	1 999.5	–	1 499.0	2 581.3	2 416.3	2 416.3	–
Consultants	–	23.2	–	2.4	–	–	78.0	263.1	103.2	103.2	–	78.0	286.3	103.2	103.2	–
Travel of staff	–	–	–	–	–	–	242.8	303.5	286.1	286.1	–	242.8	288.9	286.1	286.1	–
Contractual services	497.5	633.9	478.8	238.5	478.8	–	2 025.1	1 691.1	2 317.4	2 317.4	–	2 522.6	2 299.5	2 796.2	2 796.2	–
General operating expenses	5 017.2	4 399.6	4 553.3	2 715.8	4 553.3	–	4 801.9	6 725.2	5 429.0	5 429.0	–	9 819.1	11 124.8	9 982.3	9 982.3	–
Supplies and materials	67.5	88.6	64.9	31.7	64.9	–	591.1	537.1	603.2	603.2	–	658.6	625.7	668.1	668.1	–
Furniture and equipment	18.4	431.8	17.1	155.4	17.1	–	1 020.4	2 553.7	1 821.2	1 821.2	–	1 038.8	2 983.3	1 838.3	1 838.3	–
Improvement of premises	89.4	16.5	86.1	4.8	86.1	–	1 125.8	1.7	–	–	–	1 215.2	18.2	86.1	86.1	–
Grants and contributions	3 513.2	3 513.2	2 861.4	2 861.4	–	(2 861.4)	–	2.9	–	–	–	3 513.2	3 516.1	2 861.4	–	(2 861.4)
Other	–	(49.9)	–	–	–	–	–	–	–	–	–	–	(49.9)	–	–	–
Total	19 014.6	20 324.7	18 354.0	11 935.9	15 492.6	(2 861.4)	25 360.7	24 176.0	27 422.8	27 422.8	–	44 375.3	44 457.5	45 776.8	42 915.4	(2 861.4)

Table VIII.27

Section 29E, Administration, Geneva: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	46 117.6	47 304.2	50 618.2	24 198.2	50 565.8	(52.4)	20 197.6	23 982.0	24 336.6	24 336.6	–	66 315.2	71 286.2	74 954.8	74 902.4	(52.4)
Other staff costs	4 809.7	4 699.3	5 062.4	2 021.9	5 012.5	(49.9)	10 035.6	10 387.8	10 505.7	10 505.7	–	14 845.3	15 087.1	15 568.1	15 518.2	(49.9)
Hospitality	0.6	0.3	0.6	–	0.6	–	–	–	–	–	–	0.6	0.3	0.6	0.6	–
Consultants	–	–	–	–	–	–	189.3	66.3	102.8	102.8	–	–	66.3	102.8	102.8	–
Travel of staff	–	–	–	–	–	–	57.1	152.9	219.6	219.6	–	57.1	152.9	219.6	219.6	–
Contractual services	2 249.8	2 008.2	2 400.5	1 097.5	2 342.1	(58.4)	5 430.0	1 728.1	7 084.0	8 164.0	1 080.0	7 679.8	3 736.3	9 484.5	10 506.1	1 021.6
General operating expenses	20 722.8	21 130.7	27 391.2	15 367.5	27 449.2	58.0	6 456.9	6 984.6	6 584.8	6 584.8	–	27 179.7	28 115.3	33 976.0	34 034.0	58.0
Supplies and materials	498.3	516.9	523.4	143.4	523.4	–	177.8	258.3	217.5	217.5	–	676.1	775.2	740.9	740.9	–
Furniture and equipment	1 438.3	1 359.7	1 466.2	397.8	1 569.6	103.4	263.4	5 083.5	539.5	539.5	–	1 701.7	6 443.2	2 005.7	2 109.1	103.4
Improvement of premises	16.7	16.7	17.6	0.5	17.6	–	–	–	–	–	–	16.7	16.7	17.6	17.6	–
Grants and contributions	1 852.6	1 852.6	1 906.3	953.2	1 906.3	–	–	–	–	–	–	1 852.6	1 852.6	1 906.3	1 906.3	–
Other	–	421.4	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	77 706.4	79 310.0	89 386.4	44 180.0	89 387.1	0.7	42 807.7	48 643.4	49 590.5	50 670.5	1 080.0	120 324.8	127 532.1	138 976.9	140 057.6	1 080.7

Table VIII.28

Section 29F, Administration, Vienna: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024–2025)
Posts	9 787.4	10 141.3	10 020.1	5 173.0	10 020.1	–	10 084.6	9 480.6	12 368.9	12 483.3	114.4	19 872.0	19 621.9	22 389.0	22 503.4	114.4
Other staff costs	751.8	652.0	782.6	188.1	782.6	–	4 763.0	4 586.0	6 095.9	6 122.1	26.2	5 514.8	5 238.0	6 878.5	6 904.7	26.2
Hospitality	0.2	0.2	0.2	–	0.2	–	–	–	–	–	–	0.2	0.2	0.2	0.2	–
Consultants	–	–	6.9	0.1	6.9	–	155.7	473.4	324.3	324.3	–	155.7	473.5	331.2	331.2	–
Travel of staff	10.1	13.0	10.4	2.0	10.4	–	1 816.2	184.9	268.4	253.4	(15.0)	1 826.3	197.8	278.8	263.8	(15.0)
Contractual services	936.5	816.3	815.0	202.8	800.0	(15.0)	667.4	2 256.9	1 019.5	1 019.5	–	1 603.9	3 073.2	1 834.5	1 819.5	(15.0)
General operating expenses	1 012.7	931.7	914.7	529.2	929.7	15.0	94.0	1 042.3	2 512.9	2 517.6	4.7	1 106.7	1 974.0	3 427.6	3 447.3	19.7
Supplies and materials	25.7	35.3	26.6	2.2	26.6	–	271.5	113.0	101.6	101.6	–	297.2	148.3	128.2	128.2	–
Furniture and equipment	233.7	345.4	401.3	30.4	401.3	–	692.9	762.6	421.1	461.1	40.0	926.6	1 108.0	822.4	862.4	40.0
Improvement of premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions	7 182.5	7 197.3	7 388.2	5 005.4	7 388.2	–	–	1 186.4	1 119.9	1 119.9	–	7 182.5	8 383.7	8 508.1	8 508.1	–
Other	–	83.5	–	(1.0)	–	–	–	(47.5)	–	–	–	–	36.0	–	–	–
Total	19 940.6	20 216.0	20 366.0	11 133.0	20 366.0	–	19 265.3	20 038.6	24 232.5	24 402.8	170.3	38 485.9	40 254.6	44 598.5	44 768.8	170.3

Part IX Internal oversight

Section 30 Internal oversight

Regular budget	
Appropriation for 2023	\$22,134,600
Expenditure for 2023	\$23,397,800
Appropriation for 2024	\$24,837,300
Expenditure as at 30 June 2024	\$11,888,700
Proposal for 2025	\$26,337,300
Other assessed^a	
Appropriation for 2023	\$33,790,200
Expenditure for 2023	\$31,558,900
Estimate for 2024	\$31,891,200
Expenditure as at 30 June 2024	\$32,464,200
Proposal for 2025 ^b	\$32,073,200
Extrabudgetary resources	
Available for 2023	\$13,745,800
Expenditure for 2023	\$11,554,400
Estimate for 2024	\$13,644,400
Expenditure as at 30 June 2024	\$6,732,200
Projected for 2025	\$13,644,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	

IX.1 The regular budget resources requested for section 30 for 2025 amount to \$26,337,300, before recosting, which represents an increase of \$1,500,000, or 6.0 per cent, compared with the appropriation for 2024 ([A/79/6 \(Sect. 30\)](#), table 30.9). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IX.3. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

IX.2 As explained in paragraph 30.58 of the budget proposal, the net increase of \$1,500,000 results mainly from the proposed establishment of 10 general temporary

assistance positions in the Investigations Division to be based in New York (1 P-4, 2 P-3 and 3 General Service (Other level)) and Nairobi (1 P-4, 2 P-3 and 1 General Service (Other level)), as well as associated non-post requirements, primarily under travel of staff and contractual services.

Table IX.1
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	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), 1 LL
Proposed for 2025	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), 1 LL
Other assessed		
Estimated for 2023	136	3 D-1, 16 P-5, 46 P-4, 41 P-3, 3 GS (PL), 27 GS (OL)
Projected for 2024	130	3 D-1, 16 P-5, 43 P-4, 39 P-3, 3 GS (PL), 26 GS (OL)
Extrabudgetary		
Estimated for 2023	45	1 D-1, 6 P-5, 15 P-4, 13 P-3, 1 P-2, 9 GS (OL)
Projected for 2024	45	1 D-1, 6 P-5, 15 P-4, 13 P-3, 1 P-2, 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 2025 ([A/79/89](#)). The Advisory Committee on Administrative and Budgetary Questions was provided with additional 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 regular budget funded posts for 2025, comprising 87 posts in the Professional and higher categories and 29 posts in the General Service and related categories, reflecting no change compared with the posts approved for 2024.

Vacant posts

IX.5 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 15 regular budget funded posts (2 P-5, 4 P-4, 4 P-3, 3 P-2 and 2 General Service (Other level)) were vacant. No post had been vacant for more than two years. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible and that an update on their recruitment status 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

IX.6 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and for the period from January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 30 (see table IX.2).

Table IX.2
Number of posts and vacancy rates, 2023–2025

Category	2023				2024			2025				
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	87	18.4	15.3	11.5	87	87	72	17.1	13.1	16.9	87	17.1
General Service and related	29	6.7	5.9	3.4	29	29	25	7.1	7.6	6.9	29	7.0

IX.7 Information provided shows that the average vacancy rate from January to June 2024 and the actual vacancy rate as at 30 June 2024 for the Professional and higher categories were 13.1 per cent and 16.9 per cent, respectively, and a rate of 17.1 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 7.6 per cent and 6.9 per cent, respectively, and a rate of 7.0 per cent is proposed for 2025. The Advisory Committee on Administrative and Budgetary Questions and the Independent Audit Advisory Committee have repeatedly stressed the need to address the long-standing challenge of high vacancies in OIOS, in particular in the Investigations Division (see, for instance, [A/78/7](#), para. IX.19). The Advisory Committee further discusses vacancy rates in chapter I above.

IX.8 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IX.9 The proposed non-post resources for 2025 amount to \$4,733,500, before recosting, reflecting an increase of \$1,500,000, or 46.4 per cent, compared with the level approved for 2024 ([A/79/6 \(Sect. 30\)](#), table 30.14).

General temporary assistance positions

IX.10 The Secretary-General proposes the continuation of 9 general temporary assistance positions (1 P-5, 1 P-4, 2 P-3, 1 Field Service and 1 General Service (Other level) in the Resident Audit Office in Kuwait and 1 P-4 and 2 P-3 in the Investigations Division in Vienna) and the establishment of 10 general temporary assistance positions in the Investigations Division to address critical needs arising from recommendations of the Independent Audit Advisory Committee and the external quality assessment completed in 2022 (see also para. IX.17 below). The proposed new positions are as follows: (a) two positions of Investigator (1 P-4 and 1 P-3) in New York for the creation of dedicated capacity for protection against retaliation; (b) two positions of Investigator (1 P-4 and 1 P-3) in Nairobi, to support increased investigation activities in the Africa region; (c) one Investigator (P-3) in New York, to supplement the activities of the quality assurance team; and (d) five positions, namely one Investigator (P-3) and three Investigations Assistant (General Service (Other level)) in Nairobi and one Investigations Assistant (General Service (Other level)) in New York, to strengthen the intake and referrals function to ensure timely receipt and processing of incoming complaints.

IX.11 Upon enquiry, the Advisory Committee was informed that the Investigations Division experienced a capacity gap stemming from the sustained upward trend in workload, with a 169 per cent increase in the number of intakes and a 264 per cent increase in the number of investigation cases from 2017 to 2023, along with a

projected continuing growth, and rising numbers of serious and complex investigations. Against the backdrop of increased workload and the persistent challenge of high vacancy rates in the Division, the target timelines for completing investigations increased from an annual average of 9.5 months in 2019 to 15.4 months as at 17 May 2024. In addition, the external quality assessment identified specific areas for improvement, including protection against retaliation, intake and referrals, and assessment and quality control.

IX.12 The Advisory Committee on Administrative and Budgetary Questions recalls that the Independent Audit Advisory Committee, while endorsing the proposed levels of resources, expressed the view that addressing the capacity gap alone might not be sufficient. The Independent Audit Advisory Committee therefore recommended that OIOS continue to analyse the results of its external quality assessment to identify opportunities to increase efficiency, and undertake a review of data and activities to identify the potential root causes of the ever-increasing intake and caseload (A/79/89, paras. 43 and 44). The Advisory Committee on Administrative and Budgetary Questions further recalls that, in its resolution 78/293, the General Assembly approved additional resources for the Investigations Division under the support account for peacekeeping operations for 2024/25 through the reassignment and conversion to general temporary assistance of two posts (1 P-4 and 1 P-3) from the MINUSMA Resident Audit Office, in parallel with the redeployment of one general temporary assistance position (P-3) from the MINUSMA Resident Investigations Office to the Nairobi Investigations Office (see also A/78/820, para. 44).

IX.13 The Advisory Committee emphasizes the need for OIOS to explore further the root causes of the growing caseload of the Investigations Division with a view to identifying systemic solutions. Furthermore, the Committee trusts that the ongoing implementation of recommendations arising from the external quality assessment concluded in 2022 and the forthcoming overall review of OIOS will yield greater efficiencies in the operations of the divisions (see para. IX.17 below). Taking also into account the overall existing capacity within OIOS, the Committee recommends, at this stage, the establishment of five positions as follows: one P-4 in New York related to protection against retaliation; one P-4 in Nairobi to support investigations; and one P-3 and one General Service (Other level) in Nairobi, as well as one General Service (Other level) in New York, to strengthen the intake and referrals function.

Travel of staff

IX.14 The proposal under travel of staff amounts to \$550,500, reflecting an increase of \$44,700, or 8.8 per cent, compared with the 2024 appropriation, due mainly to additional requirements associated with the proposed establishment of the 10 general temporary assistance positions in the Investigations Division (A/79/6 (Sect. 30), para. 30.58 (d); see also para. IX.10 above). The proposed resources will also provide, inter alia, for consultations and risk discussions with senior leadership of various United Nations entities in mission areas, as well as participation in training and conferences. **Given the gradual approach related to the establishment of the proposed general temporary assistance positions (see para. IX.13 above) and the need to maximize the use of virtual meetings, online platforms and remote training tools, the Advisory Committee recommends a reduction of 50 per cent (\$22,300) to the proposed increase of \$44,700 under travel of staff.**

Contractual services

IX.15 The proposed requirements under contractual services amount to \$503,000, reflecting an increase of \$29,100, or 6.1 per cent, compared with the 2024 appropriation. Expenditures amount to \$392,100 for 2023 and \$113,600 as at 30 June

2024, against provisions of \$544,900 for 2023 and \$473,900 for 2024. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 5 per cent (\$25,100) to the proposed requirements under contractual services.**

IX.16 Subject to its recommendations in paragraphs IX.13, IX.14 and IX.15 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

External quality assessments and evaluation of the Office of Internal Oversight Services

IX.17 Upon enquiry, the Advisory Committee was informed that the General Assembly had decided to evaluate and review at its seventy-ninth session the functions and reporting procedures of OIOS (resolution 74/257, para. 13). In anticipation of that review, OIOS had commissioned independent external quality assessments of each of its key functions. The assessments of the investigations and the internal audit functions were completed in 2022 and 2023, respectively, and the assessment of the inspection and evaluation function was expected to be completed in 2024. In addition, OIOS would prepare an overall report that would include an assessment of its implementation action plans in response to the external reviews for each function. While originally intended to be presented to the Assembly at the start of the seventy-ninth session to inform the Assembly's review of the OIOS mandate, the overall report was now expected either later during that session or at the beginning of the eightieth session. **The Advisory Committee trusts that the overall report of OIOS will be completed in a timely manner and identify concrete, coherent and holistic opportunities to increase efficiencies based on the recommendations of the external quality assessments of each function and the implementation measures put in place. The Committee also emphasizes the need for greater efforts to optimize existing resources within OIOS, including across divisions, and to apply best practices and enhance methodological standards, including by making full use of technological tools, as appropriate (see also A/78/7, paras. IX.13–IX.17 and IX.21).**

Extrabudgetary resources

IX.18 For 2025, extrabudgetary resources for OIOS are estimated at \$13,644,400, at the same level as the estimate for 2024, and would continue to provide for 45 posts (1 D-1, 6 P-5, 15 P-4, 13 P-3, 1 P-2/1 and 9 General Service (Other level)) and non-post resources. Post resources would be used mainly to perform audit functions and non-post resources would provide audit coverage in support of United Nations entities primarily funded by extrabudgetary resources (A/79/6 (Sect. 30), para. 30.60). Upon enquiry, the Advisory Committee was informed that the extrabudgetary staffing component also included 11 general temporary assistance positions funded from cost-recovery activities: 7 positions under memorandums of understanding with other entities (OCHA, the Development Coordination Office, the United Nations Joint Staff Pension Fund and ICAO); and 4 funded with cost-recovery income from ad hoc investigations requested by various entities. **The Advisory Committee trusts that more detailed information on the workload of extrabudgetary posts and positions will be provided in the context of the next budget submission.** The Committee discusses extrabudgetary resources further in chapter I above.

Equitable geographical representation

IX.19 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of the 72 staff encumbering regular budget funded posts in the Professional and higher categories, 34 were from Western European and other States, of whom 15 were nationals of the same State; 14 were from Asia-Pacific States; 13 were from African States; 8 were from Eastern European States; and 3 were from Latin American and Caribbean States. Of the 38 staff recruited since 2020 for regular budget funded posts in the Professional and higher categories, 22 were nationals of 12 Western European and other States (8 were nationals of the same State), 7 were nationals of 5 Asia-Pacific States, 3 were nationals of 3 African States, 4 were nationals of 4 Eastern European States and 2 were nationals of 2 Latin American and Caribbean States. Furthermore, information provided to the Committee on the evolution of the representation of regional groups within OIOS since 2020 shows an increase in the number of nationals from the largest regional group, from 30 to 35. **The Advisory Committee notes the continued imbalance of geographical representation of staff in OIOS, trusts that further efforts will be made to achieve a more equitable geographical representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect (see also A/78/7, para. IX.24).** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

IX.20 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, of the 99 staff encumbering regular budget funded posts, 52 were women and 47 were men. Of the 72 staff encumbering regular budget funded posts in the Professional and higher categories as at the same date, 38 were women and 34 were men. The Committee further discusses gender balance in chapter I above.

Table IX.3

Section 30, Internal oversight: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a						Extrabudgetary			Total					
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 appropriation	2023 expenditure	2024 appropriation	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– appropriation/ 2025)	2023 appropriation/ estimate	2023 expenditure	2024 appropriation/ estimate	2025 estimate	Variance (2024– 2025)
Posts	19 022.2	20 709.4	21 603.8	10 756.2	21 603.8	–	28 513.7	26 298.6	27 116.6	26 461.8	-654.8	8 145.4	7 753.7	8 397.1	8 397.1	–	55 681.3	54 803.7	57 117.5	56 462.7	(654.8)
Other staff costs	1 658.8	1 327.2	1 778.1	753.3	3 198.2	1 420.1	3 440.8	3 482.4	3 209.7	3 811.1	601.4	3 675.9	2 507.6	3 545.8	3 545.8	–	8 775.5	7 318.5	8 533.6	10 555.1	2 021.5
Hospitality	0.5	–	0.5	–	0.5	–	–	–	–	–	–	–	–	–	–	–	0.5	–	0.5	0.5	–
Consultants	182.2	160.2	237.9	31.3	208.0	(29.9)	273.4	175.3	268.8	281.8	13.0	55.2	61.6	60.0	60.0	–	510.8	404.0	566.7	549.8	(16.9)
Travel of staff	469.3	579.5	505.8	137.4	550.5	44.7	661.5	627.6	479.0	547.6	68.6	847.1	638.4	619.3	619.3	–	1 977.9	1 839.8	1 604.1	1 717.4	113.3
Contractual services	544.9	392.1	473.9	113.6	503.0	29.1	351.3	443.0	282.5	428.8	146.3	268.1	139.1	305.3	305.3	–	1 164.3	971.1	1 061.7	1 237.1	175.4
General operating expenses	174.1	159.0	132.7	58.3	151.1	18.4	403.0	389.3	397.6	385.9	(11.7)	704.6	427.8	470.3	470.3	–	1 281.7	961.2	1 000.6	1 007.3	6.7
Supplies and materials	20.9	3.8	20.1	0.7	17.4	(2.7)	28.3	36.0	30.5	30.8	0.3	16.8	–	215.7	215.7	–	66.0	39.9	266.3	263.9	(2.4)
Furniture and equipment	61.7	66.6	84.5	37.9	104.8	20.3	81.0	105.8	81.7	86.5	4.8	32.7	26.2	31.0	31.0	–	175.4	198.6	197.2	222.3	25.1
Other	–	–	–	–	–	–	37.2	0.8	24.8	38.9	14.1	–	–	–	–	–	37.2	0.8	24.8	38.9	14.1
Total	22 134.6	23 397.8	24 837.3	11 888.7	26 337.3	1 500.0	33 790.2	31 558.9	31 891.2	32 073.2	182.0	13 745.8	11 554.4	13 644.4	13 644.4	–	69 670.6	66 537.7	70 372.9	72 054.9	1 682.0

^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 2023	\$8,214,300
Expenditure for 2023	\$8,500,200
Appropriation for 2024	\$8,611,800
Expenditure as at 30 June 2024	\$8,621,700
Proposal for 2025	\$8,701,000
Full budget (jointly financed)	
Approved for 2023	\$24,670,700
Expenditure for 2023	\$23,970,900
Approved for 2024	\$25,857,800
Expenditure as at 30 June 2024	\$11,668,000
Proposal for 2025	\$26,475,700
<i>Note: Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).</i>	

X.1 The full budget resources requested for the three jointly financed entities for 2025, inclusive of the regular budget resources requested for the United Nations share, amount to \$26,475,700 before recosting, representing an increase of \$617,900, or 2.4 per cent, compared with the appropriation for 2024, due to an increase of \$245,300 (1.9 per cent) for ICSC, increases of \$217,300 (2.5 per cent) for the Joint Inspection Unit and of \$155,300 (3.6 per cent) for CEB ([A/79/6 \(Sect. 31\)](#), annex IV, 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 (*ibid.*, annex IV).

X.2 The regular budget resources requested for 2025 for section 31 amount to \$8,701,000 before recosting, representing a net increase of \$89,200, or 1.0 per cent, compared with the appropriation for 2024 (*ibid.*). 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. The Advisory Committee notes that recosting after the submission of the budget will be applied for section 31 under the proposed programme budget for 2025 (see para. X.9 below). The Committee further discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

Table X.1
Evolution of financial resources by object of expenditure (full budget, jointly financed)

(Thousands of United States dollars)

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June 2024)	2025 estimate	Variance (2024–2025)	Variance (2024–2025) (percentage)
ICSC	12 244.5	10 779.9	12 795.7	5 530.8	13 041.0	245.3	1.9
Joint Inspection Unit	8 378.7	8 989.0	8 727.5	4 049.4	8 944.8	217.3	2.5
CEB	4 047.5	4 202.0	4 334.6	2 087.8	4 489.9	155.3	3.6
Total	24 670.7	23 970.9	25 857.8	11 668.0	26 475.7	617.9	2.4

X.3 The resource changes proposed for 2025 under section 31 for the United Nations share are attributed to: (a) technical adjustments: a net increase of \$12,200 reflecting the combined effect of an increase in the United Nations percentage share of the jointly financed requirements of ICSC, offset by decreases in the percentage share of the requirements of the Joint Inspection Unit and the CEB secretariat, including IPSAS; and (b) other changes: an increase of \$77,000 in the United Nations Secretariat share for 2025 of the proposed increase in jointly funded resources of the Joint Inspection Unit (\$30,500) and CEB (\$46,500). Details on the resources for the three entities are provided under the relevant headings below, as appropriate.

Table X.2
Staffing resources (full budget, jointly financed)

(Number of posts)

	2024 approved	2025 estimate	Variance
ICSC	47	47	–
Joint Inspection Unit	32	32	–
CEB	15	15	–
Total	94	94	–

X.4 The Secretary-General proposes a total of 94 posts for section 31, comprising 59 posts in the Professional and higher categories and 35 posts in the General Service and related categories, reflecting the upward reclassification of 1 post of General Service (Other level) to General Service (Principal level) in the CEB secretariat, compared with 2024. Details on post resources for the three entities are provided under the relevant headings below, as appropriate.

General observations

Jointly financed administrative activities budget review process

X.5 Upon enquiry, the Advisory Committee was informed that, in accordance with article 20 of the statute of the Joint Inspection Unit and article 21 of the statute of ICSC, the budget estimates for the Joint Inspection Unit and ICSC were established after consultation with the Finance and Budget Network of the High-level Committee on Management of CEB. The budget review process for CEB is identical to that of the Joint Inspection Unit and ICSC. In the absence of an amendment to the statutes of the Joint Inspection Unit and ICSC, the budget estimates will continue to be established, after consultation with the CEB organizations, through the Finance and Budget Network. The principles and conclusions of the Network indicated in paragraphs 31.25,

31.52 and 31.78 of the report on section 31 of the proposed programme budget (A/79/6 (Sect. 31)) are currently only for the proposed jointly financed budgets for 2025. ICSC and the Joint Inspection Unit confirmed that issues related to independence and budget process have been resolved, as the budget proposals submitted by both entities have been reflected in the proposed programme budget for 2025 for review and consideration by the Committee and the General Assembly.

X.6 The Advisory Committee was further informed that the budget preparation and approval process is identical for all three jointly financed administrative activities entities (ICSC, the Joint Inspection Unit and the CEB secretariat) under section 31 of the proposed programme budget. The initial internal proposals of those entities under section 31 are prepared in January and February of the year prior to the budget period in accordance with the budget guidance and timelines issued by the Controller. The internal proposals are prepared by the programme and administrative staff within each entity, under the overall guidance and direction of the head of each entity. These initial internal budget proposals are circulated through the CEB secretariat to the members of the Finance and Budget Network, who review the budgets of the entities on behalf of CEB in February and March of the year prior to the budget period, in accordance with article 20 of the statute of the Joint Inspection Unit and article 21 of the statute of ICSC. The Finance and Budget Network is the formal network of financial managers that carries out the work of the High-level Committee on Management of CEB in the area of finance and budget. The Network formally involves the entities in the review process by inviting the representatives from the respective entities to meet with the Network to introduce their budget proposal and to respond to requests for clarification. The Network reaches a collective conclusion on the budget proposals for the entities, which are documented in March of the year prior to the budget period and provided to the Programme Planning and Budget Division. The proposed budgets entities (see A/79/6 (Sect. 31) on jointly financed administrative activities and A/79/6 (Sect. 34) on safety and security) are finalized in March and April, in accordance with the Controller's budget instructions and taking into account the consultations with the Finance and Budget Network, for consideration by the Committee for Programme and Coordination, the Advisory Committee and the Fifth Committee of the General Assembly. The Assembly approves, in its resolution on special subjects relating to the proposed programme budget, the gross budgets of the Joint Inspection Unit and ICSC and notes the gross budget of CEB, and appropriates, in its resolution on the programme budget, the United Nations Secretariat share of the jointly financed administrative activities budgets.

X.7 The Advisory Committee acknowledges the confirmation by ICSC and the Joint Inspection Unit on the resolution of issues related to the budget review process. The Committee is of the view that the Secretary-General, as Chair of CEB, in consultation with the heads of the entities, should ensure that the appropriate level of resources is considered to ensure that the status of the Commission and the Unit as independent subsidiary organs of the General Assembly and other organizations is preserved (see also A/78/7, paras. X.11, X.13, X.14, X.16 and X.18). The Committee discusses the post and non-post resources of ICSC and the Joint Inspection Unit under the relevant headings below.

Impact of additional resources

X.8 Upon enquiry, the Advisory Committee was informed that the participating organizations were informed of the General Assembly's decision to approve additional resources above the level agreed by the CEB organizations (through the Finance and Budget Network) in January 2024. They were also informed of the Assembly's decision to reduce the level of resources for the CEB secretariat to a level below the amount approved by participating organizations. The United Nations Secretariat's understanding of Assembly resolution 78/252 is that the cost-sharing for the P-4 post in ICSC for the compensation package applies to the continuing cost of

the post, and not for 2024 only. The CEB entities and their respective governing bodies follow their own established budget review and approval procedures with respect to each entity's contribution to the budgets for jointly financed administrative activities. The billing for such activities for 2024 was finalized in February 2024 and invoices were sent by the Finance Division to all participating entities for payment of their shares in March 2024. **The Advisory Committee trusts that updated information on the contributions of participating entities for jointly financed administrative activities will be provided to the General Assembly during the consideration of the present report and in future programme budget reports.**

Recosting

X.9 Upon enquiry, the Advisory Committee was informed that, in reviewing the 2024 budget proposals for jointly financed administrative activities, the Finance and Budget Network decided to take into account increases due to anticipated inflation when agreeing on the level of the resources for 2024, applying a recosting of 2.5 per cent for post resources for ICSC, the Joint Inspection Unit and CEB. The resources for these entities in 2024 were consequently not subject to further recosting by the United Nations Secretariat. The Finance and Budget Network did not approve any level of resources for 2025 but simply took note of the budget proposals of the jointly funded entities for 2025, and hence did not indicate any inflation factor, while recalling that the practice of recosting was a departure from the budgeting methodologies of most United Nations organizations. Therefore, the United Nations Secretariat will apply the standard recosting methodology to section 31, Jointly financed administrative activities, of the proposed programme budget for 2025. **The Advisory Committee notes the application of the standard recosting methodology to section 31, Jointly financed administrative activities, and trusts that updated information thereon will be provided in future programme budget proposals.**

International Civil Service Commission

Regular budget (United Nations share)	
Appropriation for 2023	\$4,591,700
Expenditure for 2023	\$4,591,700
Appropriation for 2024	\$4,896,100
Expenditure as at 30 June 2024	\$4,030,500
Proposal for 2025	\$4,261,400
Full budget (jointly financed)	
Approved for 2023	\$12,244,500
Expenditure for 2023	\$10,779,900
Approved for 2024	\$12,795,700
Expenditure as at 30 June 2024	\$5,530,800
Proposal for 2025	\$13,041,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

X.10 The full budget resources requested for ICSC, inclusive of requested regular budget resources, amount to \$13,041,000 for 2025 before recosting, representing an increase of \$245,300, or 1.9 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 31), table 31.6). Information on the evolution of the financial resources by object of expenditure is contained in table X.3.

X.11 The regular budget resources requested for the United Nations share for ICSC amount to \$4,959,900 for 2025 before recosting, representing a net increase of \$63,800, or 1.3 per cent, compared with the appropriation for 2024 (ibid., table 31.11). The higher requirements are due to the United Nations Secretariat share (\$93,300) of the technical adjustment under the share of the budget of ICSC, offset in part by a decrease in the United Nations Secretariat share (\$29,500) of the budget of ICSC, from 38.3 per cent for 2024 to 38.0 per cent for 2025 (ibid., para. 31.29).

Table X.3

International Civil Service Commission: evolution of financial resources by object of expenditure (jointly financed)

(Thousands of United States dollars)

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)	Variance (2024–2025) (percentage)
Posts	8 514.0	8 372.9	9 086.4	4 092.4	9 331.7	245.3	2.7
Other staff costs	154.4	55.9	154.4	41.6	154.4	–	–
Non-staff compensation	626.2	660.6	626.2	332.5	626.2	–	–
Hospitality	3.8	2.9	3.8	1.5	3.8	–	–
Consultants	615.0	395.4	615.0	114.1	615.0	–	–
Travel of representatives	660.4	669.3	482.9	669.3	482.9	–	–
Travel of staff	306.4	326.2	253.8	159.6	253.8	–	–
Contractual services	153.6	172.8	362.5	84.0	362.5	–	–
General operating expenses	1 113.3	43.9	1 113.3	32.8	1 113.3	–	–
Supplies and materials	35.3	8.1	35.3	1.8	35.3	–	–
Furniture and equipment	62.1	71.9	62.1	1.2	62.1	–	–
Total	12 244.5	10 779.9	12 795.7	5 530.8	13 041.0	245.3	1.9

X.12 A total of 47 posts are proposed for 2025 for the ICSC full budget (jointly financed), which represents the same number of posts approved for 2024, as reflected in table X.4.

Table X.4

Staffing resources, International Civil Service Commission (jointly financed)

	Number	Details
Approved for 2024	47	1 D-2, 3 D-1, 4 P-5, 11 P-4, 3 P-3, 4 P-2/1, 3 GS (PL), 18 GS (OL)
Proposed for 2025	47	1 D-2, 3 D-1, 4 P-5, 11 P-4, 3 P-3, 4 P-2/1, 3 GS (PL), 18 GS (OL)

Comments and recommendations on posts

Vacant posts

X.13 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 11 posts (1 D-2, 1 D-1, 2 P-4, 1 P-3, 2 P-2, 4 General Service (Other level)) were

vacant. **The Advisory Committee trusts that all vacant posts will be filled as soon as possible and that an update on the recruitment status 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

X.14 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2023 and January to June 2024, as well as on proposed posts and budgeted vacancy rates for 2025 for the ICSC secretariat (see table X.5). The Advisory Committee further discusses vacancy rates in chapter I above.

Table X.5
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025	
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	24	4.6	12.5	17.0	26	4.6	27.0	26.9	26	4.3
General Service and related	21	3.9	7.7	14.0	21	3.9	19.0	19.0	21	4.1

Comments and recommendations on non-post resources

X.15 As indicated in table X.3, ICSC has proposed no changes to the level of non-post resources from the approved level in 2024. As also indicated in table X.3, as at 30 June 2024, an amount of \$1,438,400, or 38.8 per cent, of the apportionment of \$3,709,300 in 2024 for non-post resources had been spent.

Travel of representatives

X.16 Regarding travel, the 2023 expenditure under travel of representatives amounted to \$669,300 compared with the appropriation of \$660,400. The first six months of 2024 amounted to expenditures of \$669,300 compared with the full-year appropriation of \$482,900 (see table X.3). In his report, the Secretary-General indicates that the Finance and Budget Network had expressed concern about the level of resources proposed for travel of staff and travel of representatives, and the modalities for the Commission's in-person meetings, which have a multiplier effect on the cost for the other United Nations system entities whose representatives are required to travel to attend the meetings ([A/79/6 \(Sect. 31\)](#), para. 31.25). Upon enquiry, the Advisory Committee was informed that the overexpenditure under travel of representatives was mainly due to the travel of Commissioners who have had to attend more working group meetings associated with the comprehensive compensation review as requested by the General Assembly. According to ICSC, the terms of references of the compensation review were approved and presented to the Assembly after the 2024 budget approval process was completed. There are two sessions of the Commission held each year. One is always held in New York during the second quarter, where 13 of the 15 Commissioners travel to New York (the Chair and the Vice-Chair work in New York). The other session in 2024 was held in Rome and all 15 Commissioners travelled there for the two-week meeting, which included a pre-session briefing for the Commissioners. ICSC has explored various meeting options (e.g. fully virtual, hybrid and in-person) and discovered that the sessions are not efficient when held in a virtual or hybrid format because meeting participants are in different time zones, and the sessions can only be held for four hours during the morning, based on

New York time. However, the Commission has, whenever possible, switched to a virtual format for many meetings (e.g. the mid-year hardship review, meetings with local salary survey committees, etc.) that were formerly held in person. **The Advisory Committee notes the pattern of expenditure in 2023 and so far in 2024, and underscores that whenever feasible, virtual participation of representatives in meetings should be substituted for physical travel to promote a judicious use of limited resources.**

X.17 The Advisory Committee recommends the approval of the full budget of ICSC, including the United Nations share.

Other matters

Equitable geographical representation

X.18 Upon enquiry, the Advisory Committee was informed that as at 30 June 2024, the jointly financed staff of ICSC in the Professional and higher categories was composed of the following regional groups: Asia-Pacific States, 31 per cent; Western European and other States, 26 per cent; African States, 11 per cent; Eastern European States, 11 per cent; and Latin American and Caribbean States, 21 per cent. Only one staff member has been recruited from the African States since 2020. The Committee was informed that 14 staff members would reach their mandatory retirement age in the next 10 years, including 10 staff members in the next 5 years. **The Advisory Committee notes the efforts to address the imbalance of geographical representation of staff in ICSC, trusts that efforts will continue to be made to achieve a more equitable geographic representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Joint Inspection Unit

Regular budget (United Nations share)	
Appropriation for 2023	\$2,379,900
Expenditure for 2023	\$2,612,400
Appropriation for 2024	\$2,397,100
Expenditure as at 30 June 2024	\$2,397,100
Proposal for 2025	\$2,396,200
Full budget (jointly financed)	
Approved for 2023	\$8,378,700
Expenditure for 2023	\$8,989,000
Approved for 2024	\$8,727,500
Expenditure as at 30 June 2024	\$4,049,400
Proposal for 2025	\$8,944,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

X.19 The full budget resources requested for the Joint Inspection Unit, inclusive of requested regular budget resources, amount to \$8,944,800 for 2025 before recosting, representing an increase of \$217,300, or 2.5 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 31), table 31.19). Information on the evolution of the financial resources by object of expenditure is contained in table X.6.

X.20 The regular budget resources requested for the United Nations share for the Joint Inspection Unit amount to \$2,396,200 for 2025 before recosting, representing a decrease of \$900, or 0.04 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 31), para. 31.56). The lower requirement is the result of a net decrease in the United Nations share of the budget of the Unit and its secretariat, offset in part by an increase in jointly funded resources for the Unit in 2025.

Table X.6

Joint Inspection Unit: evolution of financial resources by object of expenditure (jointly financed)

(Thousands of United States dollars)

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)	Variance (2024–2025) (percentage)
Posts	7 720.6	8 778.3	8 239.9	3 861.6	8 343.3	103.4	1.3
Other staff costs	57.6	–	54.2	–	32.4	(21.8)	(40.2)
Consultants	80.3	20.8	75.9	20.0	75.9	–	–
Travel of staff	362.0	105.1	214.9	90.7	211.7	(3.2)	(1.5)
Contractual services	45.0	18.1	42.4	32.7	44.0	1.6	3.8
General operating expenses	71.4	35.3	60.7	15.3	52.8	(7.9)	(13.0)
Supplies and materials	11.7	0.7	11.1	1.6	3.5	(7.6)	(68.5)
Furniture and equipment	30.1	30.7	28.4	27.5	181.2	152.8	538.0
Total	8 378.7	8 989.0	8 727.5	4 049.4	8 944.8	217.3	2.5

X.21 A total of 32 posts and positions are proposed for 2025 for the full budget (jointly financed) of the Joint Inspection Unit, which is unchanged compared with 2024, as no new posts have been proposed (see table X.7).

Table X.7

Staffing resources, including inspectors,^a Joint Inspection Unit (jointly financed)

	Posts	Level
Approved for 2024	21	1 D-2, 2 P-5, 3 P-4, 5 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
Proposed for 2025	21	1 D-2, 2 P-5, 3 P-4, 5 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
<i>Temporary positions</i>		
Approved for 2023	11	11 D-2 (Inspectors)
Proposed for 2024	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.22 Upon enquiry, the Advisory Committee was informed that two posts (1 P-3 and 1 P-4) were vacant at the Joint Inspection Unit as at 30 June 2024. **The Advisory Committee trusts that all vacant posts will be filled as soon as possible and that an update on the recruitment status 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

X.23 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2023 and January to June 2024, as well as on proposed posts and budgeted vacancy rates for 2025, for the Joint Inspection Unit, including its secretariat (see table X.8). The Committee further discusses vacancy rates in chapter I above.

Table X.8
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025	
	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	22	3.2	4.2	4.5	23	3.2	7.9	8.7	23	3.0
General Service and related	9	–	–	–	9	–	–	–	9	–

Comments and recommendations on non-post resources

X.24 As indicated in table X.6, the Joint Inspection Unit has proposed an increase of \$217,300, or 2.5 per cent, for non-post resources, compared with the approved level in 2024. As also indicated in table X.6, as at 30 June 2024, an amount of \$87,800, or 18.0 per cent, of the apportionment of \$487,600 in 2024 for non-post resources had been spent.

Furniture and equipment

X.25 Under the furniture and equipment budget class, the 2025 proposal includes an amount of \$181,200, reflecting an increase of \$152,800, or 538 per cent, compared with the apportionment of \$28,400 in 2024. The Advisory Committee was informed that the increase of \$152,800 was due mainly to non-recurrent development costs (\$140,400) to replace the web-based tracking system used by the Unit and its participating organizations to monitor the implementation of its recommendations, and the purchase of a new conferencing system (\$12,400) to replace an obsolete system. Upon enquiry, the Committee was informed that the current web-based tracking system was implemented in 2011 pursuant to General Assembly resolution [65/270](#). In recent years, the system has had frequent system outages and has proved difficult to support owing to the outdated platform. Most significantly, OICT reports that the web-based tracking system has a known vulnerability with a high risk for impact, and such high risks may require the system to be shut down and taken offline. To develop a replacement system, the Joint Inspection Unit has engaged with OICT to confirm that the Office will manage the development of the new system. This will ensure that there will be full compliance with the information, communications and technology standards of the Office and provide familiarity with the application for support and maintenance. The Office's estimate of the cost to develop the system is a

one-time expense of \$140,000 and a recurring cost of \$25,000 per annum for support and maintenance.

X.26 The Advisory Committee recommends the approval of the full budget of the Joint Inspection Unit, including the United Nations share.

Other matters

Equitable geographical representation

X.27 Upon enquiry, the Advisory Committee was informed that as at 30 June 2023, the jointly financed staff of the Joint Inspection Unit in the Professional and higher categories was composed of the following regional groups: Asia-Pacific States, 27 per cent; Western European and other States, 46 per cent; African States, 18 per cent; and Latin American and Caribbean States, 9 per cent. The three staff members recruited since 2020 for jointly financed posts in the Professional and higher categories were nationals from African States, Asia-Pacific States and Latin American and Caribbean States. The Committee was informed that 10 staff members would reach their mandatory retirement age in the next 10 years, including 3 staff members in the next 5 years. **The Advisory Committee notes the imbalance of geographical representation of staff in the Joint Inspection Unit, trusts that efforts will be intensified to achieve a more equitable geographic representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

X.28 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 74 per cent of the Unit staff members were women. **The Advisory Committee notes the representation of women and men and stresses that efforts should be intensified to achieve gender parity in accordance with the approved targets.** The Committee further discusses gender balance in chapter I above.

United Nations System Chief Executives Board for Coordination, including the International Public Sector Accounting Standards project

Regular budget (United Nations share)	
Appropriation for 2023	\$1,242,700
Expenditure for 2023	\$1,296,100
Appropriation for 2024	\$1,318,600
Expenditure as at 30 June 2024	\$1,318,600
Proposal for 2025	\$1,344,900

Full budget (jointly financed)	
Approved for 2023	\$4,047,500
Expenditure for 2023	\$4,202,000
Approved for 2024	\$4,334,600
Expenditure as at 30 June 2024	\$2,087,800
Proposal for 2025	\$4,489,900
<i>Note: Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).</i>	

X.29 The regular budget resources requested for the United Nations share for the CEB secretariat, including the IPSAS project, amount to \$1,344,900 for 2025 before recosting, representing a net increase of \$26,300, or 1.9 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 31), table 31.31). The higher requirements are the result of an increase in jointly funded resources for the CEB secretariat in 2025, offset in part by a decrease in the United Nations share of the budget of the Board and its secretariat.

X.30 The full budget resources requested for CEB and the IPSAS project, inclusive of requested regular budget resources, amount to \$4,334,600 for 2025 before recosting, which represents an increase of \$155,300, or 3.6 per cent, compared with the appropriation for 2024 (ibid., table 31.26). The higher requirements are the net result of: (a) the proposed upward reclassification of a post of Administrative Assistant (General Service (Other level)) to a post of Senior Administrative Assistant (General Service (Principal level)) to strengthen support in CEB data analytics and data management capacity; and (b) an increase under other staff costs related to a temporary position of Programme Officer (P-3) to support the expansion of regular and ad hoc United Nations system-wide data collection and analysis, as requested by CEB member organizations, in conjunction with the ongoing ICSC comprehensive assessment and review of the compensation package for the United Nations common system. Information on the evolution of the financial resources by object of expenditure is contained in table X.9.

Table X.9

United Nations System Chief Executives Board for Coordination: evolution of financial resources by object of expenditure (jointly financed)

(Thousands of United States dollars)

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January–June)	2025 estimate	Variance (2024–2025)	Variance (2024–2025) (percentage)
Posts	3 204.2	3 518.4	3 590.6	1 799.0	3 616.3	25.7	0.7
Other staff costs	264.7	356.2	250.5	143.5	380.1	129.6	51.7
Consultants	32.9	22.5	31.3	5.3	31.3	–	–
Travel of staff	214.2	199.4	176.3	108.0	176.3	–	–
Contractual services	177.0	26.5	150.7	20.7	150.7	–	–
General operating expenses	116.5	76.2	99.3	11.2	99.3	–	–
Supplies and materials	13.6	–	13.0	–	13.0	–	–
Furniture and equipment	24.4	2.8	22.9	0.1	22.9	–	–
Total	4 047.5	4 202.0	4 334.6	2 087.8	4 489.9	155.3	3.6

X.31 A total of 15 posts are proposed for 2025 for the CEB secretariat full budget (jointly financed), reflecting the upward reclassification of 1 post of General Service (Other level) to General Service (Principal level) (see table X.10). The report of the Secretary-General (A/79/6 (Sect. 31), annex II) indicates that the proposed reclassification would facilitate the expansion of the CEB system-wide financial and human resources statistics – a large and highly complex data initiative.

Table X.10

Staffing resources, United Nations System Chief Executives Board for Coordination (jointly financed)

	Number	Details
Approved for 2024	15	1 D-2, 2 D-1, 3 P-5, 2 P-4, 2 P-3, 5 GS (OL)
Reclassification		Upward reclassification of 1 GS (OL) to GS (PL)
Proposed for 2025	15	1 D-2, 2 D-1, 3 P-5, 2 P-4, 2 P-3, 1 GS (PL), 4 GS (OL)

Vacant posts

X.32 Upon enquiry, the Advisory Committee was informed that one General Service level post was vacant at the CEB secretariat as at 30 June 2024.

Vacancy rates

X.33 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2023 and January to June 2024, as well as on proposed posts and budgeted vacancy rates for 2025 for the CEB secretariat (see table X.11). The Committee further discusses vacancy rates in chapter I above.

Table X.11

Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025	
	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Authorized posts	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	10	11.0	3.3	0.0	10	10.2	4.2	0.0	10	–
General Service and related	5	–	–	–	5	–	2.3	20.0	5	–

Comments and recommendations on non-post resources

X.34 As indicated in table X.9, the CEB secretariat has proposed an increase in the amount of \$129,600, or 17.4 per cent, in the level of non-post resources from the approved level in 2024. As also indicated in table X.9, as at 30 June 2024, an amount of \$288,800, or 38.8 per cent, of the apportionment of \$744,000 in 2024 for non-post resources had been spent. The information in table X.9 indicates a persistent pattern of underexpenditures in the following budget classes: consultants, travel of staff, general operating expenses, contractual services, supplies and materials, and furniture and equipment. Under the budget class of supplies and materials, there were no expenditures in 2023 and there have been none so far in 2024; however, resources are still requested each year under this budget class. **The Advisory Committee underscores the need to adhere to budgetary discipline and encourages the CEB secretariat to identify the most efficient use of its limited resources for mandate**

implementation with an update on opportunities and challenges identified in the next programme budget submission.

Contractual services

X.35 The proposed requirements in 2025 for contractual services amount to \$150,700, reflecting no change from the approved level in 2024. Expenditures in 2023 amounted to \$26,500, representing 15.0 per cent of the apportionment of \$177,000 for that year. As at 30 June 2024, an amount of \$20,700, or 13.7 per cent, of the apportionment for 2024 had been spent. **Taking into account the lower level of expenditure in 2023 and during the first six months of 2024, the Advisory Committee recommends a reduction of 10 per cent (\$15,100) to the proposed resources under contractual services (see also A/78/7, para. X.54).**

Other staff costs

X.36 Regarding the other staff costs, the 2023 expenditures amounted to \$356,200 compared with the appropriation of \$264,700. The first six months of 2024 had expenditures of \$143,500, compared with the full-year appropriation of \$380,900 (see table X.9). The report of the Secretary-General indicates that for 2025, an amount of \$380,100 is proposed under staff costs, reflecting an increase of \$129,600 compared with the approved level of \$250,500 in 2024. Upon enquiry, the Advisory Committee was informed that the additional resources requested for 2025 would provide for one temporary position (P-3) within the CEB secretariat to support the expansion of regular and ad hoc United Nations system-wide data collection and analysis, as requested by CEB member organizations, in order to advance evidence-based decision-making, in particular in the area of human resources, in conjunction with the ongoing ICSC comprehensive assessment and review of the compensation package for the United Nations common system. According to the CEB secretariat, the requested additional temporary position would be necessary throughout the course of the compensation review, which was expected to be concluded at the end of 2026. The Committee was further informed that the overexpenditures under other staff costs for 2022 and 2023 were due to higher-than-budgeted staff costs for the position of IPSAS Senior Finance Officer (funded from general temporary assistance), as well as unplanned requirements to support the Secretary-General and CEB members in the deliberative process to develop a new report on the theme “Our Common Agenda” and, after its launch, to support the implementation of many of the recommendations contained in the report, and to enhance CEB data collection, analysis and visualization. **The Advisory Committee notes that the requested additional temporary position will be necessary throughout the course of the compensation review, currently expected to be concluded at the end of 2026.**

X.37 **Subject to its recommendation in paragraph X.35 above, the Advisory Committee recommends the approval of the United Nations share of the budget of CEB, including the IPSAS project.**

Other matters

United Nations System Chief Executives Board for Coordination reporting to the General Assembly

X.38 Upon enquiry, the Advisory Committee was informed that, as reported in table 31.25 of the report of the Secretary-General regarding deliverables for the period 2023–2025, CEB produces and submits for consideration by the General Assembly reports, issued as notes by the Secretary-General: (a) on the budgetary and financial situation of the organizations of the United Nations system; and (b) on reviews conducted by the Joint Inspection Unit that include comments by CEB, as

well as on the results achieved by CEB in support of the reports and recommendations of the Joint Inspection Unit.

Table X.12

Reports on the budgetary and financial situation of the organizations of the United Nations system for the General Assembly (published biennially)

<i>Year</i>	<i>Report symbol</i>
2022	A/77/507
2020	A/75/373
2018	A/73/460
2016	A/71/583
2014	A/69/305

X.39 According to CEB, no action has been taken by the General Assembly in response to the reports on the budgetary and financial situation of the organizations of the United Nations system since 2014. In accordance with article 11 (4) (e) of the statute of the Joint Inspection Unit, reports of a system-wide nature are circulated by the CEB secretariat to member organizations for comments. Although each organization addresses the recommendations within the framework of its governing bodies, the comments, collated and issued as a note by the Secretary-General, may be considered as the United Nations system corporate management response. Furthermore, the Secretary-General, in his capacity as Chair of CEB, pursuant to paragraph 17 of Assembly resolution [65/270](#), reports to the Assembly on an annual basis on the results achieved in support of the Joint Inspection Unit. The Assembly deliberates on the Joint Inspection Unit annual report and may include references to CEB, its members and mechanisms. **The Advisory Committee notes the utility of the information produced by the CEB secretariat on the budgetary and financial situation of the organizations of the United Nations system. The Committee considers that there is a need to account for all funds provided by Member States in a detailed and transparent manner. Therefore, the Committee recommends that the General Assembly request the Secretary-General to explore options to improve the effectiveness of such reporting and analysis.**

Equitable geographical representation

X.40 The Advisory Committee was informed that in terms of geographical representation, as at 30 June 2024, the jointly financed staff of the CEB secretariat in the Professional and higher categories was composed of the following regional groups: Western European and other States, 90 per cent (1 D-2, 2 D-1, 3 P-5, 2 P-4 and 1 P-3); and Latin American and Caribbean States, 10 per cent (1 P-3). Of the four staff members recruited since 2020 for jointly financed posts in the Professional and higher categories, three were nationals of Western European and other States, and one was from the Latin American and Caribbean States. The Committee was informed that three staff members would reach their mandatory retirement age in the next 10 years. **The Advisory Committee notes the significant imbalance of geographical representation of staff in CEB, trusts that efforts will be intensified to achieve an equitable geographic representation of Member States among its staff, and considers that the vacancies, including due to retirements, provide a concrete opportunity to this effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

X.41 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 64 per cent of the CEB secretariat staff members were women. **The Advisory Committee notes the representation of women and men and stresses that efforts should be intensified to achieve gender parity in accordance with the approved targets.** The Committee further discusses gender balance in chapter I above.

Section 32

Special expenses

Regular budget	
Appropriation for 2023	\$87,688,000
Expenditure for 2023	\$84,076,300
Appropriation for 2024	\$89,326,800
Expenditure as at 30 June 2024	\$49,988,200
Proposal for 2025	\$89,326,800
Other assessed^a	
Appropriation for 2023	\$11,830,000
Expenditure for 2023	\$11,801,300
Estimate for 2024	\$12,855,200
Expenditure as at 30 June 2024	\$6,302,559
Proposal for 2025 ^b	\$13,332,200
Extrabudgetary resources	
Available for 2023	\$6,425,000
Expenditure for 2023	\$6,290,000
Estimate for 2024	\$6,855,000
Expenditure as at 30 June 2024	\$3,354,699
Projected for 2025	\$7,010,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	

X.42 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.43 The resource requirements requested for 2025 under section 32 amount to \$89,326,800 before recosting, representing no change compared with the appropriation

for 2024. Information on expenditure in 2022 and 2023 and from January to June 2024, by object of expenditure and component, is contained in table X.15. The Advisory Committee discusses recosting in chapter I above as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

X.44 The proposed cost-neutral changes are as follows:

(a) **Contributions to after-service health insurance.** The decrease of \$58,800 under consultants takes into account the estimated consultancy requirements for 2025. The provision of \$147,400 for consultants would cover specialized consultancy services for the retiree drug subsidy programme and other after-service health insurance programme studies;

(b) **General insurance.** The increase of \$113,200 relates to the estimated increase in the general liability insurance premium, attributable to the anticipated inclusion of the United Nations Development Corporation Building 2 (DC2) upon finalization of the lease agreement in 2024. In previous years, the United Nations Secretariat was self-insured and maintained a line of credit with a financial institution that gives access to funding should there be an incident that warrants a claim. With the upcoming renewal of the lease, it is expected that the terms of the new agreement would henceforth require that DC2 be covered by the general liability insurance policy;

(c) **Bank charges.** The decrease of \$54,400 reflects actual expenditure experience. The provision of \$198,000 for 2025 is based on the average expenditure experience for 2022 and 2023, which amounted to \$197,900, and does not take into account gains on exchange rate, which is specific to a budget period ([A/79/6 \(Sect. 32\)](#), para. 32.4).

After-service health insurance

X.45 Resources in the amount of \$82,997,700 are proposed for contributions to after-service health insurance, reflecting a decrease of \$58,800 compared with the appropriation for 2024 ([A/79/6 \(Sect. 32\)](#), table 32.2 and para. 32.4). Upon enquiry, the Advisory Committee was informed that underexpenditures in after-service health insurance in 2022 and 2023 were mainly attributable to two factors:

(a) The increase in health-care utilization during these years, following the low health-care utilization periods during the COVID-19 pandemic, was less rapid than anticipated. This was largely due to the international distribution of retirees and differences from country to country during the peak of the COVID-19 pandemic which, when considering total global costs, resulted in a more gradual return to normal health-care utilization;

(b) A 2021/22 cost-containment initiative to increase enrolments in Medicare part B by after-service health insurance participants living in the United States of America yielded a reduction in claim costs, which was charged against the United States-based health plans offered by the United Nations in 2022 and 2023. This was reflected in the after-service health insurance budget proposal for 2024, wherein a \$1 million budget reduction was noted as resulting from an increase in Medicare part B enrolments (see [A/78/6 \(Sect. 32\)](#), para. 32.4 (a)).

X.46 Annex I to document [A/79/6 \(Sect. 32\)](#) provides a table showing the number of participants and expenditure for the past five years. The Advisory Committee was also provided with table X.13 indicating monthly expenditure for 2024 as at 30 June 2024.

Table X.13
Monthly expenditure for contributions to after-service health insurance by funding source, January–June 2024

(United States dollars)

	<i>Regular budget</i>	<i>Support account</i>	<i>Extrabudgetary resources</i>	<i>Total</i>
January	7 125 433	1 035 368	551 138	8 711 939
February	8 460 120	(8 156)	–	8 451 965
March	7 539 988	2 160 389	1 146 899	10 847 276
April	8 240 634	3 754	–	8 244 399
May	5 016 256	2 081 566	1 108 665	8 206 487
June	6 648 850	1 029 638	547 997	8 226 485
Total	43 031 281	6 302 559	3 354 699	52 688 539

X.47 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 5 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 ([A/79/6 \(Sect. 32\)](#), para. 32.9).

X.48 The Advisory Committee notes from information it received that the General Assembly, in resolution [61/264](#), approved three changes to the after-service health insurance provisions for new staff members recruited on or after 1 July 2007: two related to after-service health insurance eligibility requirements and one related to the basis for assessing retiree contributions. The change to the determination of after-service health insurance contributions entails the application of a theoretical pension of a minimum of 25 years of service as the basis of assessing retiree contributions compared with using the actual number of years of service when less than 25. The Committee recalls that implementation of the resolution had been postponed to 2024 owing to technical complexities and the need to recruit staff with the required technical expertise to carry out the changes following the departure of the previous incumbent within the implementing office ([A/78/7](#), para. X.66). The Committee notes from information it received that implementation of this change continues to be pending, as it necessitates system and operational changes for which technical expertise is required. **The Advisory Committee is concerned that the recruitment has not taken place and trusts once more that every effort will be made to expeditiously recruit the staff with the necessary technical skills.**

X.49 Upon enquiry, the Advisory Committee was informed that cost-containment initiatives are continually followed and reviewed in conjunction with the third-party administrators, including the following:

(a) The most significant means of cost containment is derived from the expansion of health-care provider networks. The medical provider networks of the third-party administrators ensure that benefits are realized from the most competitive medical-service providers in different locations, as savings in claims costs are derived from access to the network discounts. The Committee notes that expansion of the third-party administrator networks as well as expansion of the health-care provider networks utilized for the self-administered United Nations Staff Mutual Insurance Society against Sickness and Accident plan in Geneva is an ongoing process;

(b) Other significant cost containment is derived from the compulsory enrolment of United States-based after-service health insurance participants in Medicare part B as soon as they are eligible. Quarterly follow-ups ensure the timelines of enrolments and provisions have been formalized to have claims adjudicated for all Medicare-eligible after-service health insurance participants, irrespective of enrolment status, to ensure maximum cost containment is achieved with respect to Medicare-eligible participants;

(c) Claim experience and plan provisions are reviewed annually with the third-party administrators to identify claim patterns and potential areas for additional cost containment, especially with regard to promoting the use of network providers. During the most recent renewal period effective 1 July 2024, a more rigorous review of medical necessity was implemented for physical therapy provided by out-of-network providers in addition to implementing reductions to the maximum amount covered for out-of-network physical therapists.

The Advisory Committee notes the cost-containment initiatives implemented and encourages their continued use to seek further efficiencies.

After-service health insurance liabilities and funding sources

X.50 The report of the Secretary-General (A/79/6 (Sect. 32)) provides information on the requests of the General Assembly and the submission of the reports of the Secretary-General, culminating in the report on managing after-service health insurance liabilities (A/76/373), which was submitted to the Assembly at its seventy-sixth session and set out a comprehensive proposal on after-service health insurance funding (A/79/6 (Sect. 32), paras. 32.10 and 32.11). The Advisory Committee recalls that it was provided with information regarding the disadvantages of pay-as-you-go financing of retiree health benefits compared with the alternative accrual approach of partially or fully funding long-term liabilities and benefits as they accrue, and a breakdown of the benefits and disadvantages of the two financing approaches (A/78/7, paras. X.68–X.70). The Committee also recalls that it was informed that the report of the Secretary-General (A/76/373) and the related report of the Committee on managing after-service health insurance (A/76/579) had been considered at the first part of the resumed seventy-sixth session and that at the end of the session the Fifth Committee did not include those reports in its decision on questions deferred for future consideration (A/76/634/Add.1). The reports in question (including the proposals and recommendations contained therein) were not, and in the future would not be, in the agenda of the Committee (A/78/7, para. X.71). **The Advisory Committee continues to be of the view that, given the complexity and potential budgetary consequences of the choice of the appropriate financing model for after-service health insurance liabilities, this issue should remain under the review of the General Assembly and the relevant budgetary oversight bodies (A/78/7, para. X.72).**

X.51 The Advisory Committee recalls that with regard to the allocation of after-service health insurance between different funding sources, it was informed in the context of the 2023 programme budget 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. An exercise was undertaken by the Secretariat for participants in after-service health insurance plans administered by United Nations Headquarters to determine the funding source at the time of retirement for each retiree enrolled in the scheme, and it was expected that the exercise would be finalized in 2021. The Committee recalls that it was informed that the Secretariat had finalized the exercise in 2022 and that the newly determined apportionment ratio for different funding sources would be considered in the context of the 2024 budget cycle (A/77/7, para. X.54).

X.52 The Advisory Committee furthermore recalls that in the report of the Secretary-General (A/78/6 (Sect. 32)), it was indicated that the implementation of the apportionment ratios would require more time and that the Secretariat would report on implementation in the context of the proposed programme budget for 2025. Upon enquiry, the Committee was informed that the extrabudgetary and regular budget proportions with regard to the apportionment of annual after-service health insurance costs continue to reflect the apportionments of 77 per cent for the regular budget and 8 per cent for extrabudgetary sources based on Headquarters-administered health insurance plan data. As such, the Committee notes that it was informed that the determination of budgetary requirements for pay-as-you-go after-service health insurance costs is based, inter alia, on prior-year and historic health insurance claims experience for the entire population of after-service health insurance participants, across all fund types, irrespective of the demographic composition of the population. Requirements for after-service health insurance are then apportioned among the regular budget, peacekeeping operations and extrabudgetary resources based on after-service health insurance apportionment ratios. The apportionment ratios are based on a multi-year analysis of the final post incumbency of staff who retired and opted to enrol in after-service health insurance. The Committee was informed that this information was not available from any other source and that the current methodology entailed the review of the funding source used by payroll for the final salary of staff who enrolled in after-service health insurance at the time of their retirement from the Organization.

X.53 Regarding the sourcing of participant data, the Advisory Committee recalls that it was previously informed that the demographic base utilized was the number of active participants in the after-service health insurance plan, with the data sourced from Umoja, and that the methodology employed for projecting the demand involved analysing historical data, observing current trends and applying them to forecast future after-service health insurance demand (A/78/7, para. X.74). The Committee notes from information it received that the demographic characteristics of the after-service health insurance population and related assumptions, as provided by the United Nations Joint Staff Pension Fund, are utilized as part of the actuarial valuation of after-service health insurance liabilities, that the Pension Fund does not have information related to the fund type under which the retiree accrued after-service health insurance benefits, which is needed to apportion pay-as-you-go costs, and that the only source available for use regarding this apportionment is a multi-year analysis of the final post incumbency of staff who retired and opted to enrol in after-service health insurance, as indicated in the paragraph above.

X.54 Upon its consideration of the report of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2023, the Advisory Committee notes that, in response to the recommendation of the Board that the Administration determine the support account share of after-service health insurance expenditure based on the actual costs incurred within peacekeeping operations, the Administration indicated that the analysis of new apportionment ratios was ongoing, with consideration being given to the potential impact the ongoing downsizing of peacekeeping operations may have on the ratios (A/78/5 (Vol. II), chap. II, annex II, item 11; see also A/75/5 (Vol. II), chap. II, para. 68).

X.55 The Advisory Committee recalls that the 2020–2021 analysis of preliminary percentage ratios indicated that a potential 6 per cent increase in the share of after-service health insurance costs was chargeable to extrabudgetary sources of funding, utilizing information from Umoja and the Integrated Management Information System (a United Nations legacy system) to determine the final post incumbency for the population of United Nations staff who retired within the previous decade and enrolled in the Headquarters-administered after-service health insurance plan (A/78/7, para. X.75). Upon enquiry, the Committee was informed that the preliminary determination of new apportionment ratios was undergoing further analysis to, inter alia, determine the sustainability of the financing modality for the extrabudgetary

share of annual costs and the funding of after-service health insurance liabilities, and the potential consequences and options if the extrabudgetary modality was proven not to be sustainable in the long term. The Committee was also informed that the Secretariat needed to determine the potential impact that the downsizing and closure of peacekeeping operations would have on annual after-service health insurance costs and projected participant counts.

X.56 The Advisory Committee remains of the view that the information regarding the current demographic base is available in Umoja and trusts that the legacy issues regarding the demographic information preceding the introduction of Umoja will be resolved expeditiously to allow for a multi-year analysis of the incumbency of staff who retired and opted to enrol in after-service health insurance. While noting that the United Nations Joint Staff Pension Fund databases may not contain the required information on the fund type under which the retiree accrued after-service health insurance benefits, the Committee remains of the view that information relating to the number of retirees accruing after-service health insurance benefits, in order to arrive at the precise information regarding the number of after-service health insurance beneficiaries residing in different Member States, may be obtained with a view to achieving more precise estimates as to the actual expenditures, given the local differences in costs of medical services (see also [A/78/7](#), para. X.74).

X.57 The Advisory Committee remains concerned about the persistent delays regarding the implementation of the apportionment of funding sources. The Committee recommends once more that the General Assembly request the Secretary-General to make every effort to keep the ratios under regular review and to precisely reflect the updated demographic composition per each funding stream in the determination of after-service health insurance costs. In this regard, the Committee recommends that the Assembly request the Secretary-General to provide a firm deadline for the implementation of the updated apportionment ratios and the related financing modality (see also [A/78/7](#), para. X.76).

After-service health care in United Nations common system organizations

X.58 Regarding after-service health care in United Nations common system organizations, the Advisory Committee was informed that all organizations offered eligible retiring staff members and their eligible dependants the option to enrol in the after-service health insurance programme, thereby providing continuation of health insurance coverage throughout retirement under the same health insurance schemes and coverage levels available to active staff, with the cost of coverage shared between plan participants and the organization. The Committee was provided with some information on the differences in eligibility provisions for enrolment and organization subsidies among organizations and was informed that in all instances after-service health insurance is provided as an end-of-service benefit, earned during active service and accessed after retirement, thereby creating an accrued liability related to the organization's portion of after-service health insurance costs. In accordance with IPSAS requirements, the actuarial value of this accrued liability is reflected in the annual financial statements and the valuation of after-service health insurance liabilities, and their presentation in financial statements follows a standard approach. Nevertheless, the manner in which United Nations system organizations deal with the funding of the various components of after-service health insurance costs differs considerably.

X.59 The Advisory Committee was informed that as pay-as-you-accrue funding has not been approved by Member States, the United Nations continues to finance after-service health insurance costs on a pay-as-you-go basis. This financing method results in the need for annual budgets to cover the annual cost of benefits projected to be utilized in a given year. The after-service health insurance pay-as-you-go costs are, therefore, included under section 32 of the regular budget and under the support

account for peacekeeping operations, and the pay-as-you-go funding method, while providing for the immediate requirements related to the provision of after-service health insurance benefits, does not provide for the funding of the accrued liability associated with those benefits. The Committee was also informed that, with regard to the funding of after-service health insurance costs and liabilities related to extrabudgetary resources, the United Nations uses a hybrid funding methodology whereby annual after-service health insurance costs are financed on a pay-as-you-go basis supplemented by additional charges against salary to provide for financing towards the accrued liability on a pay-as-you-accrue basis.

X.60 The Advisory Committee was further informed that, while a number of United Nations system organizations follow the same financing methods as those utilized by the United Nations, others have adopted pay-as-you-accrue financing as the primary funding method or utilize other sources of funding to generate after-service health insurance reserves that serve to fund their accrued liabilities while also providing for annual benefit costs. In this regard, the Committee notes that the Joint Inspection Unit issued a report entitled “Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations” (JIU/REP/2023/9 and JIU/REP/2023/9/Corr.1).

Compensatory payments

X.61 The proposed resources for compensatory payments amount to \$1,852,500, reflecting no change compared with the appropriation for 2024.

General insurance

X.62 Under general insurance, the amount of \$3,835,800 is proposed, reflecting an increase of \$113,200 from the appropriation for 2024. In annex II to the proposed budget (A/79/6 (Sect. 32)), the property insurance claims paid from 2020 to 2024 are indicated. Table X.14 provides a breakdown of insurance categories for the period 2023–2025.

Table X.14

Breakdown of insurance categories under general insurance, by expenditure and proposed requirements, 2023–2025

(United States dollars)

	2023 expenditure	2024 expenditure	2025 proposed requirements (before recosting)
Building/property	2 408 623	2 719 523	2 546 024
Property flood	209 550	200 000	210 000
Terrorism	551 036	540 883	501 081
Air travel	135 800	–	132 961
Auto insurance	83 833	–	83 833
General liability	130 319	–	150 000
Service fees and other charges	–	–	11 900
Self-insurance fund	150 938	–	200 000
Total	3 670 100	3 460 406	3 835 800

X.63 Upon enquiry, the Advisory Committee was provided with information regarding the local insurance policies and charges by the United Nations Offices at Geneva, Vienna and Nairobi, as well as ESCAP in Bangkok. The Committee was informed that the Commercial Insurance Section at United Nations Headquarters in New York reviewed the costs of local premiums against the potential costs of

premiums allocated under the global property policy placed by the Commercial Insurance Section for maintaining property at the above offices, and determined that purchasing policies locally was more cost-effective. In addition, the global property policy provides coverage for difference in conditions or difference in limits for these locations with no added costs (see also A/78/7, para. X.79). The Committee was also informed that in addition to the above offices, property insurance is also provided for Headquarters in New York, ECA in Addis Ababa, ECLAC in Santiago and ESCWA in Beirut. The Committee was provided with the breakdown of building and property insurance from 2020 to 2024 and the projection for 2025 for all duty stations, and notes the increasing nature of the property insurance costs since 2020. **The Advisory Committee trusts that comprehensive information regarding the property insurance for all United Nations premises will be provided in future reports.**

Bank charges

X.64 Bank charges are proposed at \$198,000 and reflect a decrease of \$54,400 compared with the appropriation for 2024, as indicated in paragraph X.44 above, based on the average expenditure experience for 2022 and 2023. Upon enquiry, the Advisory Committee was informed that the 2024 appropriation and 2025 projected requirement under general operating expenses for bank charges excluded any amounts for exchange rates gains/losses. **The Advisory Committee notes the decrease proposed compared with the appropriation for 2024 and trusts that bank charges will be kept under close review.**

Pension payments to former Secretaries-General

X.65 The proposed resources for 2025 amount to \$442,800 and reflect no change in the resource level compared with the appropriation for 2024.

X.66 **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, 2022–2024

(Thousands of United States dollars)

Section 32: as a whole

	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2024 budget utilization (percentage)	Explanation of 2024 budget utilization	2025 estimate
Posts	–	–	–	13.0	–	1 424.1	–	Expenditure is generated automatically through human resources master data entries. Manual corrections are made on a regular basis	–
Other staff costs	80 466.8	78 582.9	83 138.3	80 258.7	84 702.8	44 757.4	52.8	The level of expenditure is broadly in line with linear expenditure patterns for the first six months of the year	84 702.8
Non-staff compensation	409.3	419.5	430.3	448.9	442.8	266.1	60.1	Higher expenditures reflect commitments raised that would cover expenditures beyond the six-month period. Disbursements as at 30 June equate to 51 per cent of the appropriation	442.8

	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2024 budget utilization (percentage)	Explanation of 2024 budget utilization	2025 estimate
Consultants	184.7	91.2	200.4	48.8	206.2	–	–	Expenditure for consultants does not follow a linear pattern and is expected to be processed during the second half of the year	206.2
Contractual services	27.2	5.7	8.1	5.9	8.3	1.7	21.0	Provisions are for ad hoc costs pertaining to services for actuarial evaluation and review of insurance policies, which have not yet been incurred in 2024	8.3
General operating expenses	3 723.0	3 550.5	3 910.9	3 863.4	3 966.7	3 538.9	89.2	Higher commitments reflect new rates based on insurance policy renewals	3 966.7
Grants and contributions	0.4	–	–	–	–	–	–		–
Other	–	–	–	(562.3)	–	–	–		–
Total	84 811.4	82 649.8	87 688.0	84 076.4	89 326.8	49 988.2	56.0		89 326.8

Section 32: contributions to after-service health insurance

	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2024 budget utilization (percentage)	Explanation of 2024 budget utilization	2025 estimate
Posts	–	–	–	13.0	–	1 389.0	–	Expenditure is generated automatically through human resources master data entries. Manual corrections are made on a regular basis	–
Other staff costs	78 919.8	76 387.8	81 311.8	78 477.9	82 850.3	43 031.3	51.9	The level of expenditure is in line with linear expenditure patterns for the first six months of the year	82 850.3
Consultants	184.7	91.2	200.4	48.8	206.2	–	–	Expenditure for consultants does not follow a linear pattern and is processed during the second half of the year after services are completed	147.4
Contractual services	–	5.7	–	5.9	–	1.7	–		–
General operating expenses	–	0.1	–	(6.4)	–	(0.4)	–		–
Grants and contributions	–	–	–	–	–	–	–		–
Other costs	–	–	–	34.6	–	–	–		–
Total	79 104.5	76 484.8	81 512.2	78 573.8	83 056.5	44 421.6	53.5		82 997.7

Section 32: compensatory payments

	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2024 budget utilization (percentage)	Explanation of 2024 budget utilization	2025 estimate
Other staff costs	1 547.0	2 195.1	1 826.5	1 780.8	1 852.5	1 722.7	93.0	Higher expenditures reflect commitments raised that would cover expenditures beyond the six-month period. It is anticipated that the full amount would be required for 2024	1 852.5
Grants and contributions	0.4	–	–	–	–	–	–		–
General operating expenses	–	0.4	–	1.2	–	0.2	–		–
Other costs	–	–	–	0.7	–	–	–		–
Total	1 547.4	2 195.5	1 826.5	1 782.7	1 852.5	1 722.9	93.0		1 852.5

Section 32: general insurance

	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2024 budget utilization (percentage)	Explanation of 2024 budget utilization	2025 estimate
Contractual services	27.2	–	8.1	–	8.3	–	–	Expenditure for contractual services does not follow a linear pattern and is anticipated to be utilized in the second half of the year	8.3
General operating expenses	3 574.4	3 352.8	3 662.0	3 670.1	3 714.3	3 460.4	93.2	The expenditure reflects the annual renewal of building and property insurance policies. The renewal rates to provide coverage for the period 2024–2025 were higher than expected	3 827.5
Total	3 601.6	3 352.8	3 670.1	3 670.1	3 722.6	3 460.4	92.9		3 835.8

Section 32: bank charges

	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2024 budget utilization (percentage)	Explanation of 2024 budget utilization	2025 estimate
General operating expenses	148.6	197.2	248.9	198.5	252.4	79.2	31.4	Bank charges do not follow a linear pattern of expenditure. The allocation of expenditures for pooled services for the first half of 2024 will be recorded in the third quarter	198.0

	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2024 budget utilization (percentage)	Explanation of 2024 budget utilization	2025 estimate
Other costs	–	–	–	(598.0)	–	–	–	Credit for foreign exchange loss	–
Total	148.6	197.2	248.9	(399.5)	252.4	79.2	31.4		198.0

Section 32: pension payments to former Secretaries-General

	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2024 budget utilization (percentage)	Explanation of 2024 budget utilization	2025 estimate
Non-staff compensation	409.3	419.5	430.3	448.9	442.8	266.1	60.1	Higher levels of expenditure reflect funds commitments made beyond the six-month period. It is anticipated that the full amount would be required	442.8
Other costs	–	–	–	0.3	–	–	–		–
Total	409.3	419.5	430.3	449.2	442.8	266.1	60.1		442.8

Part XI Capital expenditures

Section 33 Construction, alteration, improvement and major maintenance

Regular budget	
Appropriation for 2023	\$85,471,000
Expenditure for 2023	\$83,406,400
Appropriation for 2024	\$101,476,100
Expenditure as at 30 June 2024	\$77,314,500
Proposal for 2025	\$45,030,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

XI.1 The regular budget resources requested for section 33 for 2025 amount to \$45,030,400 before recosting, which represents a net decrease of \$56,445,700, or 55.6 per cent (see para. XI. 2 (a) below), compared with the appropriation for 2024 (A/79/6 (Sect. 33), table 33.1). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table XI.4. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation (see paras. XI.13 and XI.15 below).

XI.2 As reflected in paragraphs 33.10 and 33.11, resource changes are attributed to two factors:

(a) Technical adjustments, reflecting a decrease of \$71,428,400 due to the removal of non-recurrent requirements for the six major construction projects approved for 2024 by the General Assembly in its resolution 78/253, namely: (a) the strategic heritage plan of the United Nations Office at Geneva (\$24,776,200); (b) the replacement of office blocks A to J at the United Nations Office at Nairobi (\$14,107,700); (c) the renovation of the conference service facilities at the United Nations Office at Nairobi (\$9,837,000); (d) the seismic mitigation retrofit and life-cycle replacements project at ESCAP premises, in Bangkok (\$987,700); (e) the renovation of the North Building at ECLAC, in Santiago (\$9,622,600); and (f) the renovation of Africa Hall at ECA (\$12,097,200) (see para. XI.3 below);

(b) Other changes, reflecting an increase of \$14,982,700, as follows: (i) \$2,856,600 under alteration, upgrades and major maintenance programmes; (ii) \$1,342,000 under information and communications technology; (iii) \$7,140,200 under the global standardization upgrade of conferencing systems, equipment and installations; and (iv) \$3,647,900 under safety and security projects.

XI.3 Concerning major construction projects, in accordance with General Assembly resolution 75/252, indicative estimates for the major construction projects have been provided in the budget proposal for 2025 for information purposes only, rather than as part of the resources proposed for section 33 at the current stage. Resources for the ongoing major construction projects will be requested in the forthcoming annual progress reports of the Secretary-General to be submitted to the Assembly at the main part of the seventy-ninth session (A/79/6 (Sect. 33), para. 33.8). The estimates for

major construction projects amount to \$90,208,300 for 2025 (for two projects), compared with resources of \$71,428,400 approved for 2024 (for six projects) (*ibid.*, annex). Of the total estimates for 2025, an amount of \$68,508,800 is projected for the strategic heritage plan at the United Nations Office at Geneva (compared with the provision of \$24,776,200 approved for 2024), and an amount of \$21,699,500 is estimated for the renovation of conference services facilities at the United Nations Office at Nairobi (compared with the provision of \$9,837,000 approved for 2024). The Advisory Committee will discuss the major construction projects for 2025 in the context of the forthcoming annual progress reports of the Secretary-General.

XI.4 The Advisory Committee notes that, excluding major construction projects, resource requirements proposed for section 33 for 2025 would represent an increase of \$14,982,700 (or 49.9 per cent) before recosting compared with the provision approved for 2024.

XI.5 In terms of the financial requirements requested and approved under section 33 (excluding stand-alone major construction projects), the Advisory Committee also notes from the information it received upon enquiry that, since the introduction of the annual programme budget in 2020, annual appropriations increased from \$14.5 million for 2020 to \$17.4 million for 2021, \$23.6 million for 2022, \$29.7 million for 2023 and \$30.1 million for 2024, with a proposal of \$45.0 million for 2025 (representing an increase of \$30.6 million, or 211.4 per cent, before recosting compared with the appropriation for 2020). **The Advisory Committee notes the significant increases in resource requirements requested under section 33 (excluding stand-alone major projects), with the proposed annual provision of \$45.0 million for 2025, compared with the biennial appropriation of \$46.7 million for the biennium 2018–2019 (see paras. XI.7 and XI.9–XI.16 below).**

Capital investment planning and the scope of section 33

XI.6 The Secretary-General submitted his first and second reports on capital investment planning on the basis of the assessments conducted in 2022 and 2023, respectively ([A/77/519](#), [A/78/536](#) and [A/78/536/Corr.1](#)), in response to the requests of the General Assembly, including in its resolution [76/245](#), to systematically identify and assess capital investment requirements across the Secretariat with an integrated scope and a mid- to long-term time frame for the consideration of the Assembly, bearing in mind the directions in its resolution [72/262 A](#), in which the Assembly requested the Secretary-General to ensure that the largest and most complex capital expenditure projects were not implemented simultaneously ([A/78/536](#) and [A/78/536/Corr.1](#), paras. 4 and 103). The third report of the Secretary-General on capital investment planning, with an update on requirements beyond 2025, is to be submitted to the Assembly at the main part of its seventy-ninth session ([A/79/6 \(Sect. 33\)](#), para. 33.7).

XI.7 Upon enquiry, the Advisory Committee was informed that, subsequent to the five investment projects based on assessments presented in the second report of the Secretary-General on capital investment planning ([A/78/536](#) and [A/78/536/Corr.1](#), sect. III), which were recommended for priority implementation during the period 2025–2034 (modernization of conferencing systems at Headquarters; global standardization upgrade of safety and security systems across the eight established offices; and renovations at ECLAC, ECA and UNTSO), the following projects connected to the second report are included in section 33 for 2025:

- (a) Global standardization upgrade of conferencing systems, equipment and installations: phase one to be implemented at Headquarters;
- (b) ECA: funding approved under section 33 for 2023 allowed the start of initial preparations to execute emergency repairs and upgrades of the wider security and safety system at ECA, which were continued for 2024 and will progress further in 2025.

Those interventions remain pre-required for the overarching plan to implement a comprehensive renovation upgrade of the whole compound, for which the final proposal outline, with reliable schedule and costing estimates, will be presented in the third report of the Secretary-General on capital investment planning for the consideration of the General Assembly;

(c) Other safety and security upgrade requirements across duty stations continued from previous years, including in connection with the ongoing implementation of global standardized access control systems;

(d) ECLAC: various emergency repairs and ad hoc upgrades in continuation of the initial stage started in 2024 following the approval under section 33 for 2024;

(e) Jerusalem compound: see paras. XI.50–XI.53 below.

XI.8 While section 33 covers the resources to fund capital investment requirements under the relevant categories of projects, it does not include requirements related to posts or staffing costs in connection with the administration and management of the projects and activities proposed under that section; those costs are included under the respective sections of the proposed programme budget for 2025 ([A/79/6 \(Sect. 33\)](#), para. 33.1). **The Advisory Committee trusts that a table with the posts or staffing costs in connection with the administration and management of the projects and activities proposed in section 33, which are currently included under the respective sections of the proposed programme budget, will be presented for information purposes in future budget submissions.**

XI.9 Compared with the three categories of projects proposed under section 33 for 2024, resources for 2025 are presented under four categories, as follows: (a) alteration, upgrades and major maintenance programmes; (b) information and communications technology; (c) global standardization upgrade of conferencing systems, equipment and installations (a new category; see para. XI.10 below); and (d) safety and security. The four categories of projects are in addition to the indicative estimates for major construction projects ([A/79/6 \(Sect. 33\)](#), table 33.1).

XI.10 Upon enquiry, the Advisory Committee was informed that projects have historically been grouped into three major groups under section 33 (see para. XI.9 above). The new category (global standardization upgrade of conferencing systems, equipment and installations) introduced for section 33 in the proposed programme budget for 2025 relates to a distinct operation of a core mandate of the Organization, which, while heavily relying on ICT equipment, systems and engineering hardware infrastructure as “means of work”, is nonetheless driven by business functionality requirements, which explains its introduction as a new category of capital investment under section 33. According to the Secretariat, the new category is another operational area involving capital investment for maintenance and upgrades that require: (a) significant investments in financial terms and across duty stations, with periodic replacement and upgrade; (b) a standardization model to ensure a uniform and harmonized set-up across the different duty stations, starting with phase one at Headquarters from 2025, in time to guide the execution of construction of the approved new conference centre in Nairobi during the period 2027–2030 and the comprehensive upgrades of the conferencing operations in Addis Ababa and Santiago, for which proposals will be presented in the third report of the Secretary-General on capital investment planning, following the initial outlines presented in the second report ([A/78/536](#) and [A/78/536/Corr.1](#), sect. C). It was indicated to the Committee that the related investments of the global standardization upgrade of conferencing systems, equipment and installations shall be uniformly classified and reported as a distinct category separate from buildings, facilities or ICT under section 33 (see paras. XI.13 and XI.20–XI.23 below).

XI.11 The Advisory Committee recalls that, since the proposed programme budget for 2024, section 33 has included resources for UNTSO (budgeted under section 5,

Peacekeeping operations) and the Office of the Special Coordinator for the Middle East Peace Process (budgeted under section 3, Political affairs). The Committee was informed that, to ensure coherent, systematic and holistic assessment, integrated planning and project execution of all capital investment plans across the Organization, the Secretary-General had decided to include all established offices under the regular programme budget beyond Headquarters locations within the capital investment planning exercise and the section 33 budget formulation (A/78/7, paras. XI.8 and XI.9; see paras. XI.50–XI.53 below). In addition, concerning the potential inclusion of the capital investment requirements of special political missions under section 33, the Committee was informed that the Secretariat would be assessing long-established special political missions in due course.

XI.12 The Advisory Committee further enquired about different options for managing capital investments and enhancing the presentation of the capital expenses under section 33. It was indicated to the Committee that, building on the outcomes of the previous strategic capital review exercises (including the criteria for stand-alone projects (see para. XI.13 below)), the Secretary-General established the capital investment planning programme of work to enhance the identification of large-scale investment requirements over a medium- to long-term cycle. As two budget instruments, section 33 provides for annual and small-scale requirements, while separate reports of the Secretary-General on major projects present multi-year and large-scale requirements (separately formulated and financed, including for project cost monitoring and reporting).

XI.13 The Advisory Committee recalls that, in the context of the reports on the strategic capital review prior to the capital investment planning exercise, the Committee was informed that among the factors to include in the formulation of a stand-alone project proposal are size, cost, duration, complexity, type of construction, level of oversight and risk (A/70/7/Add.43, table 1, reproduced below as table XI.1), which was confirmed by the Secretary-General as the criteria for stand-alone projects (A/72/393, para. 38). Accordingly, the following, inter alia, applies for stand-alone projects: (a) risks associated with stand-alone projects require separate contingency provisions, including for currency risks, while small-scale projects proposed under section 33 do not require separate contingency provisions, as currency risks are covered by recosting of the programme budget; and (b) for project costs and duration, the three categories of capital projects (large-scale, large and complex, and largest and most complex) are defined as projects having costs ranging from \$10 million to 25 million, \$25 million to \$100 million, and more than \$100 million, respectively, with durations of between two and five years, two and seven years and more than seven years, respectively.

Table XI.1

Factors taken into consideration for stand-alone projects and projects proposed under section 33 of the programme budget

<i>Factor</i>	<i>Stand-alone projects</i>	<i>Projects programmed under section 33 of the programme budget</i>
Size	Large-scale project affecting a large area of premises or multiple buildings	Small-scale projects affecting limited parts of premises
Cost	Significant capital investment with long-term implications for maintenance	Tend to be one-time projects and the costs are within the usual level of projects programmed under section 33
Duration	May vary from 2 to 10 years	Most are under 2 years; some are longer but do not require single contracts extending over multiple bienniums

<i>Factor</i>	<i>Stand-alone projects</i>	<i>Projects programmed under section 33 of the programme budget</i>
Complexity	Require swing space; entail construction within occupied buildings; involve multiple subprojects	Do not require significant swing space; minimally disruptive to work in occupied spaces
Type of construction	Add new building(s) or significantly alter the existing buildings/structures	No addition of buildings or significant alteration to existing structures
Level of oversight required	Require a large dedicated United Nations project management team and other oversight mechanisms	Require minimal additional dedicated project management and oversight beyond the existing local facility management capacity and oversight from Headquarters
Risk	Require separate contingency provisions to cover risks, including currency risks	Do not require separate contingency provisions; currency risks are covered by recosting of the programme budget

XI.14 The Advisory Committee was informed, upon enquiry, that the Secretariat believed that the clearly delineated scope of section 33 (annual and small scale) remained valid, while major projects should remain separately formulated and financed, including for project cost monitoring and reporting. As indicated in the second report on capital investment planning (A/78/536 and A/78/536/Corr.1, para. 107), based on the advice of the General Assembly on the planning reports, detailed implementation proposals with associated financing requirements would be subsequently formulated, whether in specific major construction project reports or as part of the annual formulation under section 33. The Secretariat assumes the continuation of section 33 of the programme budget to finance annual, small-scale repair, maintenance and ad hoc upgrade requirements, unless the Assembly were to approve a replacing capital budget.

XI.15 The Advisory Committee notes that, while section 33 is intended for financing annual and small-scale requirements, the proposals for 2025 under section 33 contain large and multi-year projects identified through capital investment planning (see para. XI.7 above), with significant financial investments, such as the global standardization upgrade of conferencing systems, equipment and installations at Headquarters. The Committee further notes that the global standardization upgrade of physical security from 2026 to 2031 will be presented in the third report of the Secretary-General on capital investment planning (see para. XI.39 below). The Committee also notes that some of the projects could have been planned as stand-alone projects to avoid duplication of effort and increase transparency and clarity on project planning and implementation (see paras. XI.41, XI. 50 and 51 below). The Committee concurs that a clearly delineated scope of section 33 (annual and small scale) remains valid (see para. XI.14 above). In that regard, the Committee is of the view that any exceptional decision to include large and multi-year projects as part of section 33 should be proposed and approved by the General Assembly in the context of capital investment planning.

XI.16 The Advisory Committee notes the different approaches with regard to risk management for large and multi-year projects (with provisions for cost escalation and contingency) versus small and short-term projects under section 33 (subject to recosting following the established practice of the programme budget, and to potential recosting of escalation and contingency with

the inclusion of the standardization upgrade project (see para. XI.22 below)). The Committee considers that further clarity is required as to the inclusion of contingency and escalation in the calculation of projects to be reviewed on an annual basis under section 33 (see para. XI.22 below). The Committee is of the view that no recosting should be applied to projects that have provisions for escalation and contingency when included in section 33 and trusts that more clarification will be provided to the General Assembly at the time of its consideration of the present report.

Liquidity impact on budget implementation for 2023 and 2024

XI.17 Upon enquiry, the Advisory Committee was informed that, excluding the major construction projects for which the full amounts appropriated had been released for 2023 and 2024, for the rest of the activities under section 33, 95.6 per cent of the provision for 2023 had been released in instalments (at the fund centre level), with the final instalment made at the end of the year, which had affected project implementation, and that 66 per cent of the provision approved for 2024 had been released (at the project level) as at 30 June 2024. Due to the liquidity situation experienced under the regular budget, delayed activities under section 33 included the implementation of safety and security projects in 2023 and the bicycle parking pilot project in 2024 (see paras. XI.25 and XI.28 below). The Committee was informed that, while there is no difference in terms of the use or accounting of resources, allotting funds at the project level facilitated the reporting of actual expenditure against the provisions approved at the project level by the Assembly by extracting data directly from Umoja (rather than collating data manually when funds were allotted at the fund centre level).

Comments and recommendations on the proposed resources for 2025

XI.18 The proposed resources of \$45,030,400 for 2025 include provisions under four categories and for nine duty stations. The Advisory Committee requested and received an updated table XI.3 of its previous report ([A/78/7](#)) (see table XI.2). Compared with the provisions approved for 2024, resources proposed for 2025 represent the following increases by category ([A/79/6 \(Sect. 33\)](#), table 33.1):

- (a) Alteration, upgrades and major maintenance programmes: a provision of \$15,072,200 (an increase of \$2,825,600, or 23.1 per cent);
- (b) ICT infrastructure: a provision of \$7,451,100 (an increase of \$1,342,000, or 22 per cent);
- (c) Global standardization upgrade of conferencing systems, equipment and installations: a provision of \$10,747,800 (see para. XI.20 below);
- (d) Safety and security: a provision of \$11,759,300 (an increase of 3,674,900, or 45.5 per cent).

Table XI.2
Evolution of financial resources by category of projects and location

(Thousands of United States dollars)

	2023 appropriation	2023 expenditure	2024 appropriation	January–June 2024 expenditure	Changes					2025 estimate (before recosting)
					Technical adjustments	New expanded mandates	Other	Total	Percentage	
A. Alteration, upgrades and major maintenance programmes										
Headquarters	2 259.6	2 250.9	1 512.3	212.6	–	–	(1 512.3)	(1 512.3)	(100.0)	–
United Nations Office at Geneva ^a	4 015.2	3 907.3	2 955.7	–	–	–	301.2	301.2	10.2	3 256.9
United Nations Office at Nairobi	1 383.3	1 261.9	611.1	–	–	–	(261.1)	(261.1)	(42.7)	350.0
United Nations Office at Vienna	1 337.7	1 225.1	1 376.5	–	–	–	–	–	–	1 376.5
ECA	1 412.7	1 410.0	1 731.4	–	–	–	2 818.6	2 818.6	162.8	4 550.0
ECLAC	886.8	902.2	533.4	39.7	–	–	248.4	248.4	46.6	781.8
ESCAP	1 096.0	1 130.9	1 252.6	290.1	–	–	(160.6)	(160.6)	(12.8)	1 092.0
ESCWA	1 294.4	1 321.0	1 570.3	–	–	–	1 189.7	1 189.7	75.8	2 760.0
Office of the Special Coordinator for the Middle East Peace Process	–	350.0	197.9	–	–	–	(197.9)	(197.9)	(100.0)	–
UNTSO	–	–	505.4	–	–	–	399.6	399.6	79.1	905.0
Subtotal	13 685.7	13 759.3	12 246.6	542.4	–	–	2 825.6	2 825.6	23.1	15 072.2
B. Information and communications technology										
Headquarters ICT network	2 734.7	2 737.5	2 672.4	1 798.5	–	–	158.3	158.3	5.9	2 830.7
ICT (global network)	1 629.5	1 629.4	1 613.7	1 180.2	–	–	15.7	15.7	1.0	1 629.4
United Nations Office at Geneva	292.8	209.8	201.8	–	–	–	928.2	928.2	460.0	1 130.0
United Nations Office at Nairobi	45.4	45.4	501.2	134.8	–	–	3.8	3.8	0.8	505.0
United Nations Office at Vienna	120.1	120.0	151.0	151.0	–	–	110.0	110.0	72.8	261.0
ECLAC	165.1	187.9	731.9	209.0	–	–	168.1	168.1	23.0	900.0
ESCWA	371.0	369.0	237.1	11.9	–	–	(42.1)	(42.1)	(17.8)	195.0
Subtotal	5 358.6	5 299.0	6 109.1	3 485.4	–	–	1 342.0	1 342.0	22.0	7 451.1
C. Global standardization upgrade of conferencing systems, equipment and installations										
Headquarters	–	–	3 607.6	178.3	–	–	7 140.2	7 140.2	197.9	10 747.8
Subtotal, C	–	–	3 607.6	178.3	–	–	7 140.2	7 140.2	197.9	10 747.8

	2023 appropriation	2023 expenditure	2024 appropriation	January–June 2024 expenditure	Changes					2025 estimate (before recosting)
					Technical adjustments	New expanded mandates	Other	Total	Percentage	
D. Safety and security										
Department of Safety and Security	3 386.6	2 473.4	3 592.6	28.0	–	–	(577.3)	(577.3)	(16.1)	3 015.3
United Nations Office at Geneva	982.1	600.0	1 063.2	–	–	–	1 566.8	1 566.8	147.4	2 630.0
United Nations Office at Nairobi	1 871.6	1 850.5	1 052.5	–	–	–	(272.5)	(272.5)	(25.9)	780.0
United Nations Office at Vienna	898.8	112.3	23.9	23.7	–	–	(23.9)	(23.9)	(100.0)	–
ECA	1 133.8	1 133.0	1 788.6	1 525.1	–	–	2 211.4	2 211.4	123.6	4 000.0
ECLAC	490.3	482.2	338.9	103.2	–	–	(28.9)	(28.9)	(8.5)	310.0
ESCAP	949.8	979.3	224.7	–	–	–	519.3	519.3	231.1	744.0
ESCWA	955.7	959.4	–	–	–	–	280.0	280.0	100.0	280.0
Subtotal	10 668.7	8 590.1	8 084.4	1 680.0	–	–	3 674.9	3 674.9	45.5	11 759.3
Total	29 713.0	27 648.4	30 047.7	5 886.1	–	–	14 982.7	14 982.7	288.4	45 030.4

^a Includes an amount of \$2,856,900 for the annual repayment in 2025 of the loan related to the strategic heritage plan.

1. Headquarters

XI.19 A total provision of \$18,223,200 is requested for Headquarters (including global implementation projects) for continuing multi-year projects, as follows: (a) annual maintenance and upgrade of ICT core infrastructure at Headquarters (\$2,830,700) and offices away from Headquarters and the regional commissions (\$1,629,400); (b) upgrades for safety and security (\$3,015,300); and (c) standardization upgrades of conferencing equipment, systems and infrastructure (\$10,747,800). Information on each of the three categories of activities is provided in paragraphs 33.15 to 33.17 of the budget proposal.

Standardization upgrade of conferencing systems at Headquarters

XI.20 The proposal of \$10,747,800 for 2025 represents part of a multi-year systematic upgrade of the entire conferencing infrastructure, estimated at a total of \$82.5 million over a period of four years (2025–2028), covering all equipment, systems and related installation components for seven core areas (A/79/6 (Sect. 33), paras. 33.17, 33.19 and 33.21). In the context of the proposed programme budget for 2024, the General Assembly approved an amount of \$3,607,600 under section 33 for urgent replacement of the most critical equipment at heightened risk of failure (A/78/7, table XI.8).

XI.21 The scope of the four-year upgrade project at Headquarters would cover all equipment and systems across a total of 24 rooms, as follows: (a) 18 conference rooms: conference rooms 1 to 12, five chambers (the General Assembly Hall, the Trusteeship Council Chamber, the Economic and Social Council Chamber, the Security Council Chamber and the Security Council Consultations Room) and the Press Briefing Room; and (b) six engineering rooms: the Master Control room, the Integrated Broadcast Equipment room, the Video Network operations room, the Conference Control room, the Conferencing Broadcasting studio and the Media Operations room. Conference rooms A to D and other smaller meeting rooms are not in the scope of this upgrade plan owing to the absence, currently, of comparable systems in those rooms; their inclusion in the future need not be ruled out. For 2025, the proposal covers three large conference rooms (conference rooms 1–3) and the associated infrastructure requirements in the six engineering rooms. The remaining conference rooms, including the chambers, would be upgraded from 2026 to 2028, subject to the assessment by the Department for General Assembly and Conference Management of the feasibility of reducing conferencing facilities each year (A/79/6 (Sect. 33), paras. 33.18 and 33.21).

XI.22 The estimated total project cost of \$82.5 million at Headquarters over the four-year period comprises the following: (a) \$63.5 million to procure the assets (prior to escalation costs); (b) \$8.5 million to engage specialist contractors to support the installations; (c) \$6.6 million for escalation costs at 9.1 per cent (inflation and unit-price increases for the period 2025–2028); and (d) \$3.9 million to cover the estimated 5 per cent contingency for the total project estimate (ibid., para. 33.21). Upon enquiry, the Advisory Committee was informed that, in respect of escalation and contingency, while the provisions for construction projects were established by applying a straight percentage over the cost estimates for project implementation (ranging between 10 and 20 per cent, depending on the scale and nature of the project), for the conferencing standardization upgrade project, two indexation factors are added to estimate the combined annual schedule of requirements, based on industry best practices for the budgeting and control of large investment projects with a multi-year implementation, namely: (a) a cost escalation index of 9.1 per cent, applied to the annual subtotals across implementation calendars to mitigate the risk of cost underestimation on a multi-year schedule (due to both potential inflation and

possible unit-price increases); and (b) a 5 per cent contingency, applied to the grand total, to provide for unforeseen circumstances. **The Advisory Committee notes that the proposed standardization upgrade of conferencing systems at Headquarters is a multi-year project from 2025 to 2028 with substantial financial requirements of \$82.5 million, including escalation and contingency provisions that are applied for large-scale projects, as well as potential recosting under section 33 (see paras. XI.13, XI.15 and XI.16 above).** The Committee will further discuss contingency and cost escalation methodologies in the context of the third report of the Secretary-General on capital investment planning.

XI.23 The Advisory Committee requested and received a breakdown of the proposed amount of \$10,747,800 for the conferencing upgrade project for 2025. The Committee was informed that the escalation costs and contingency were not included for 2025, as the final version of the integrated project plan and associated calculations were made early in 2024 (less than a year prior to the implementation starting point). Conversely, escalation and contingency continue to be required for inclusion in the 2026–2028 schedule of implementation.

XI.24 It is also indicated that the upgrade at Headquarters would establish a global standard for systems, equipment, infrastructure and installation modalities to support conferencing and broadcasting services (A/79/6 (Sect. 33), para. 33.17). Upon enquiry, the Advisory Committee was informed that, in the context of capital investment planning, a broadcast and conferencing architecture working group had been established under OICT to define the overall architecture and enhance the interoperability of broadcast and conferencing technologies, functionality, accessibility and security/compliance within the Secretariat. As a result, the working group had produced global guidelines on broadcast and conferencing architecture interoperability. The technological solutions for broadcast and conferencing systems related to the investments in the United Nations Office at Geneva (mainly under the strategic heritage plan, with some from donations by Member States) were compliant with the Office's existing standards, policies and best practice principles accepted within the Secretariat. Of note, the working group was also considering open-source standards with a focus on interoperability to avoid costly licensing fees associated with proprietary technologies to reduce risks, such as vendor lock-in and increasing costs.

Security post 105 upgrade project

XI.25 The Advisory Committee recalls that, in the proposed programme budget for 2024, it was indicated that the completion of the project to upgrade the security booth at the delegates' entrance was scheduled for the end of 2024 and close-out completed in 2025, with total revised estimates of \$3,363,500 for 2023 and 2024 (see A/78/7, paras. XI.14–XI.17). An amount of \$1,732,300 is requested for 2025 under section 33 for the continuation of the project (A/79/6 (Sect. 33), para. 33.16). Upon enquiry as to why the project would continue in 2025 with a further request for resources, the Committee was informed that the construction is not expected to start in 2024 but rather in 2025, and the same amount proposed for 2024 is therefore proposed for 2025. The total project estimates remain unchanged. **The Advisory Committee is of the view that, for the security post 105 upgrade project, the budget proposal for 2025 should have included information on the project implementation and expenditure status for 2024 and justification for the additional request for 2025, including reasons for not starting the project in 2024 as planned.**

XI.26 The Advisory Committee reiterates its view that the projects proposed under section 33 should include justifications for each project and its costs, with a cost-benefit analysis, information about efficiencies, and breakdowns by expenditure item, at a level of detail that enables informed decision-making (A/78/7, para. XI.50; see para. XI.57 below).

Department of Safety and Security

XI.27 The Advisory Committee notes that, under the Department for Safety and Security (see table XI.2), a provision of \$3,015,300 is requested for 2025, while expenditure amounted to \$2,473,400, against an appropriation of \$3,386,600 for 2023 and \$28,000 for January to June 2024. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 10 per cent (\$301,500) to the proposed resources for the Department of Safety and Security for 2025.**

Bicycle parking pilot project

XI.28 Upon enquiry regarding an update on bicycle parking at Headquarters (A/78/7, paras. XI.11–XI.13), the Advisory Committee was informed that, in line with the Committee's recommendations endorsed by the General Assembly for a pilot project within the Headquarters campus for the parking of bicycles, e-bikes and electric scooters, the Department of Operational Support had identified a location that could be considered for the pilot (at the south end of the complex, adjacent to the Library Building), in consultation with the Department of Safety and Security. However, in the context of the liquidity constraints, the Department of Operational Support was delaying the implementation of the pilot project, with the exception of conducting a survey in 2024, which had received 112 responses from Member State representatives. The survey had found that the main impediments to biking to work were difficulty in finding a parking spot and the location of the bicycle parking facility on 48th Street being far from the entrance at 42nd Street. The survey was a complement to the survey conducted in 2023 by the New York Staff Union, which had found that inadequate parking facilities were the number one obstacle to cycling to work and that the ban on all folding bicycles and scooters in United Nations buildings, which had become effective during 2022, had also had a negative impact. **The Advisory Committee trusts that updated information on the status of the project, as well as on the possibility of a review of the ban on all folding bicycles and scooters in United Nations buildings at Headquarters, will be provided to the General Assembly at the time of its consideration of the present report.**

2. United Nations Office at Geneva

XI.29 The provision of \$7,015,700 would be required to fund continuing multi-year activities (\$6,215,700), including an amount of \$2,856,900 (SwF 2,502,000) for the annual repayments to the host country of the loan related to the strategic heritage plan, and new activities (\$800,000), which are detailed in paragraphs 33.24 and 33.25 of the budget proposal.

Collection and disposal of hazardous materials

XI.30 Under the continuing multi-year activities, an amount of \$100,000 is requested for the collection and disposal of hazardous materials. Upon enquiry, the Advisory Committee was informed that, while the removal of hazardous material is included in the scope of the strategic heritage plan project, the amount of \$100,000 proposed for 2025 under section 33 is to inspect, analyse, remove and dispose of hazardous materials in areas that are not part of the scope of the project where essential maintenance work is required. The United Nations Office at Geneva has a number of other buildings, including villas, annexes and small installations throughout the campus. In addition, all buildings being renovated as part of the project might still contain hazardous materials after the renovation, and the Office needs to have dedicated funds to remove such hazardous materials during maintenance and repairs. The strategic heritage plan will not be including the renovation and replacement of all building components within its scope; therefore, if hazardous

materials are part of the installations and components not replaced as part of the project, they will still be in the building after the renovation. **The Advisory Committee recalls that one of the key objectives for the renovation of the Palais des Nations established at the outset of developing the project was to meet all relevant regulations related to fire protection, health and life safety, and building code compliance (A/68/372, para. 15 (b)). The Committee notes with concern that all buildings being renovated as part of the strategic heritage plan project might still contain hazardous materials after the renovation. The Committee trusts that comprehensive information on the collection and disposal of hazardous materials at the United Nations Office at Geneva, within and outside the scope of the strategic heritage plan project, will be provided to the General Assembly at the time of its consideration of the present report and that an update will be provided in the next annual report on the strategic heritage plan project.**

Proposed replacement of emergency generators

XI.31 One of the new multi-year activities proposed for 2025 relates to the assessment and replacement of emergency generators (\$200,000) (A/79/6 (Sect. 33), para. 33.25). Upon enquiry, the Advisory Committee was informed that the backup generators had been installed in 1972 and that, as their lifespan varies between 20 to 40 years, they have exceeded their useful life and replacement parts for repairs are no longer available on the market. The first phase of the replacement project is to define energy backup requirements for business continuity, assess the existing set-up and perform a feasibility study, which would provide options with related cost estimates. Of the total estimated project cost of \$2,250,000, approximately \$450,000 (or 20 per cent) is for consultancy and engineering fees using industry standards and 45 per cent of the consultancy and engineering fees would be needed in 2025, which is equivalent to the amount of \$200,000 requested for 2025. **The Advisory Committee trusts that an update on the first phase of the emergency generators replacement project will be provided in the report on capital investment planning, as well as in the next budget submission, including details on the assessment and on options, with cost estimates and project timelines.**

Proposed heating pipe replacement project at the Palais des Nations after the strategic heritage plan

XI.32 Another new multi-year activity proposed for 2025 is the assessment and replacement of corroded heating pipes at the end of their lifespan (\$100,000) (*ibid.*, para. 33.25). Upon enquiry as to why the replacement of corroded heating pipes at the Palais had not been included in the ongoing strategic heritage plan project, the Advisory Committee was informed that many of the original horizontal and accessible heating pipes had been replaced as part of the plan; however, large parts of the vertical distribution heating pipes are contained within the walls and not accessible without considerable demolition and rebuilding works. Therefore, during the feasibility stage back in 2015 and 2016, selective destructive and non-destructive tests had been performed as part of the project to assess the condition of the original pipework in order to determine whether to replace the entire system. The destructive tests undertaken in selected areas to expose the original pipes for visual inspection had confirmed that the pipe walls utilized were sufficiently thick and still in an acceptable condition to continue to be used for many years to come (an estimated 15 to 20 years) and, therefore, it was not foreseen that all of the original piping needed to be replaced under the strategic heritage plan, considering the high cost and the potential impact on some high-heritage areas that would be required to expose and replace the pipework.

XI.33 The Advisory Committee was further informed that, since the most recent assessment had been performed 10 years earlier and not all of the original pipework would be replaced under the strategic heritage plan, the Facilities Management Section of the United Nations Office at Geneva is at present proposing to fully assess the condition of the heating pipes throughout the Palais, noting that those not replaced may have also passed their life expectancy. As part of the proposed project, the United Nations Office at Geneva will both assess the current state of heating pipes and replace those (outside the scope of the strategic heritage plan) that are corroded and in poor condition. Upon further clarification, the Committee was informed that the proposed amount for 2025 is to cover assessment of the buildings that have been completely renovated and returned to service (building D and section AC) under the plan and those expected to be completed in 2024 (building S1 and section AA). In those buildings, pipes were not entirely replaced as part of the strategic heritage plan. This is a planned multi-year assessment after the renovation, which may include necessary replacements of unrenovated pipes and systems. Since delivery of the strategic heritage plan is phased over several years, the project duration will follow the plan's phased completion timeline. To conduct each assessment, the United Nations Office at Geneva needs the final as-built plans, which identify what has not been renovated or replaced and needs to be assessed. Thus, once each building and section is completed, the corresponding assessment will take place. Assessments of section AB and building C are expected in 2026, following their completion in 2025. In future years, section S2, buildings B and E, and the Cafeteria will be delivered under the strategic heritage plan, after which those will also be assessed. Cost estimates for replacement works will depend on the outcome of the assessments.

XI.34 It was indicated to the Advisory Committee that detailed costs for specific activities relating to the renovation and replacement of pipes had been studied as part of the strategic heritage plan and that the costs certified for those activities to the end of May 2024 (the latest date for which data were available) were as shown in table XI.3, broken down per section of works. The Committee was informed that the majority of those works remained ongoing.

Table XI.3

Costs relating to the renovation and replacement of pipes

(Swiss francs)

<i>Building/section</i>	<i>Amount</i>
AA	2 149 879
AB	917 810
AC	1 038 516
B	36 998
C	608 552
D	252 113
S1	525 667
S2	61 761

Note: Pipework as certified in 24 May IPC.

XI.35 The Advisory Committee recalls that the implementation strategy of the strategic heritage plan approved by the General Assembly in its resolution [68/247 A](#) included the full renovation of buildings A, B, C, D and S of the Palais des Nations (see [A/68/372](#), table 2). Given that large parts of the vertical distribution heating pipes are contained within the walls and not accessible

without considerable demolition and rebuilding works (see para. XI.32 above), the Committee notes that starting a heating pipe replacement project at the Palais des Nations following the strategic heritage plan project could cause substantial disruption to the building and business continuity. The Committee is of the view that the replacement of heating pipes should be part of the strategic heritage plan project, at least for those buildings currently under renovation. The Committee trusts that more clarification and information will be provided to the Assembly at the time of its consideration of the present report.

Information and communications technology

XI.36 The Advisory Committee notes that, under information and communications technology, the proposed provision of \$1,130,000 for 2025 represents an increase of \$928,200 (or 460.0 per cent) compared with the appropriation approved for 2024. There was no expenditure in 2022 and expenditure amounted to \$209,800 in 2023, while no expenditure was incurred from January to June 2024. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 25 per cent (\$282,500) to the proposed resources for information and communications technology at the United Nations Office at Geneva for 2025.**

3. United Nations Office at Vienna

XI.37 The total provision of \$1,637,500 would provide for (a) continuing multi-year activities (\$1,527,500) to cover the share of the United Nations Office at Vienna of the costs of improvements and maintenance upgrades, and safety and security installations, along with the associated ICT components, at the Vienna International Centre, which are calculated on the basis of the current share of the Office (23.661 per cent of the total alteration and improvement requirements and 11.831 per cent of the total major maintenance requirements) based on a composite of the space, staff and workload of the four organizations at the Centre; and (b) new activities (\$110,000) for a one-time project for replacement of the control unit of the backup generator for critical ICT systems in the data room (A/79/6 (Sect. 33), paras. 33.28 and 33.29).

4. United Nations Office at Nairobi

XI.38 The total provision of \$1,635,000 would provide for: (a) new one-time projects (\$50,000) for the upgrades to replace lightning protection for the existing blocks M to X; (b) new multi-year projects (\$100,000) for safety and security improvement (enhancement of active-shooter mitigation measures and the design of a modern fire station); and (c) continuing multi-year projects (\$1,485,000) as detailed in paragraph 33.33 of the budget proposal.

Physical security upgrades

XI.39 Upon enquiry, the Advisory Committee was informed that, since 2023, the United Nations Office at Nairobi has started select priority physical security upgrades, which are continuing during 2024 and 2025, and that blocks A to J do not require an emergency implementation of physical security upgrades at the present time. Like the rest of compound, the physical security upgrades at the Office during the period 2026–2031 will be part of the global standardization upgrade of physical security across the established offices of the Secretariat, the final project proposal for which will be presented in the third report of the Secretary-General on capital investment planning, to be issued in October 2024. It is noted that the plan was first presented in the first report on capital investment planning, with a comprehensive outline contained in the second report.

5. Economic Commission for Africa

XI.40 The total provision of \$8,550,000 would provide for (a) new multi-year activities (\$1,000,000) for the refurbishment of the Zambezi building cladding, as explained in paragraph 33.38 of the budget proposal; and (b) the continuation of multi-year projects (\$7,550,000) as detailed in paragraph 33.37 of the budget proposal.

Capital investment plan to renovate the compound in Addis Ababa

XI.41 An amount of \$900,000 for 2025 is proposed under continuing multi-year projects for technical design services to help the Commission finalize its capital investment plan to renovate and upgrade the compound in Addis Ababa, including components related to engineering and architecture (ibid., para. 33.37). Upon enquiry regarding the ongoing architectural and engineering services previously approved under section 33, the Advisory Committee was informed that a seven-year contract was awarded in 2017 to provide engineering and architectural support to ECA for overall architectural and engineering planning and work across its compound, which is set to expire on 31 December 2024. The resources of \$900,000 under section 33 for 2025 are therefore requested in order to fund the engagement of a new architectural firm to continue assisting as technical validation and support of the architectural and engineering work of ECA for capital investment planning during 2025 and also support the implementation of small-scale ongoing projects being progressed into 2025. The Committee was informed that the final proposal for the multi-year renovation project for ECA will be part of the third report of the Secretary-General on capital investment planning.

XI.42 The Advisory Committee notes that, while information on the planning for the renovation of the compound in Addis Ababa was reported in the first and second reports on capital investment planning, the budget proposal lacks sufficient information on the continuing multi-year project, including an update on progress and expenditure and justification for the next stage of the planned work, which is also needed for other continuing multi-year projects currently budgeted and presented under section 33 (see paras. XI.26 above and XI.57 below).

Alteration, upgrades and major maintenance

XI.43 The Advisory Committee notes that, under alteration, upgrades and major maintenance programmes, the proposed provision of \$4,550,000 for 2025 represents an increase of \$2,818,600 (or 162.8 per cent) compared with the appropriation approved for 2024. Expenditure amounted to \$1,391,000 for 2022 and \$1,410,000 for 2023, while no expenditure was incurred from January to June 2024. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 5 per cent (\$227,500) to the proposed resources for alteration, upgrades and major maintenance at ECA for 2025.**

6. Economic Commission for Latin America and the Caribbean

XI.44 The total provision of \$1,991,800 would provide for the implementation of (a) new one-time projects (\$179,800) for the emergency remodelling of the Fernando Fajnzylber conference room at ECLAC headquarters; (b) continuing multi-year projects (\$1,175,000) as detailed in paragraph 33.42 of the budget proposal; and (c) new multi-year projects (\$637,000), including: (i) architectural and engineering services to determine the scope of design for the upgrade, retrofitting and expansion of the ECLAC Auditorium (\$322,000); (ii) restoration of interior panels and furniture at the Raúl Prebisch conference room (\$215,000); (iii) upgrading of ECLAC

statistical and geospatial databanks and platforms (\$100,000); and (iv) a partial emergency upgrade of conferencing equipment in the Celso Furtado conference room (\$100,000).

7. Economic and Social Commission for Asia and the Pacific

XI.45 The total of \$1,836,000 would provide for (a) new one-time projects (\$350,000) for the replacement of shatter-resistant film on windows and the strengthening of security screening and detection; (b) new multi-year projects (\$394,000) for upgrading existing fire alarm systems and operating video management software, and for replacing outdated access control devices; and (c) continuing multi-year projects (\$1,092,000) as detailed in paragraph 33.47 of the budget proposal.

XI.46 Upon enquiry, the Advisory Committee was informed that the ESCAP compound consists of three buildings: the secretariat, the service building and the conference centre. The seismic mitigation project was designed for the structural strengthening and refurbishment of the secretariat building, with minor seismic works in the service building for seismic code compliance, but it did not include works in the conference centre. The shatter-resistant film project is specifically for the conference centre, for the replacement of old shatter-resistant film that has deteriorated and is past its useful life, and which has been delaminating and no longer providing adequate protection.

XI.47 With regard to the underexpenditure reported under major maintenance for 2023, the Advisory Committee was informed, upon enquiry, that it had been due to the fact that the expenditure for asbestos removal, which had been budgeted under major maintenance, had been charged under alterations and improvements, similarly to in 2022. **The Advisory Committee trusts that budget performance will be reported under the correct objects of expenditure in the future.**

8. Economic and Social Commission for Western Asia

XI.48 The total provision of \$3,235,000 would provide for multi-year projects, including: (a) new projects (\$180,000) for the overhaul of major electrical and mechanical equipment and systems for the United Nations House's operations and business continuity and for the support and maintenance of physical security systems; and (b) continuing projects (\$3,055,000) as detailed in paragraph 33.51 of the budget proposal.

Alteration, upgrades and major maintenance

XI.49 The Advisory Committee notes that, under alteration, upgrades and major maintenance, the proposed provision of \$2,760,000 for 2025 represents an increase of \$1,189,700 (or 75.8 per cent) compared with the appropriation approved for 2024. Expenditure amounted to \$1,224,100 for 2022 and \$1,570,300 for 2023, while no expenditure was incurred from January to June 2024. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 10 per cent (\$276,000) to the proposed resources for alteration, upgrades and major maintenance at ESCWA for 2025.**

9. United Nations Truce Supervision Organization

XI.50 The total provision of \$905,000 proposed for 2025 would provide for (a) new one-time projects (\$95,000) for the disposal of obsolete or broken equipment and materials across the compound to comply with local environmental local codes; and (b) continuing multi-year projects (\$810,000), including the provision of \$510,000 for specialized expertise for the architectural and engineering components of the

master plan to design the comprehensive renovation and modernization plan for the Jerusalem compound, such as the bill of quantities that will support the procurement process for the construction phase (A/79/6 (Sect. 33), para. 33.55).

XI.51 The Advisory Committee recalls that resources were proposed for the first time under section 33 in the proposed programme budget for 2024 for UNTSO (\$500,000) and the Office of the Special Coordinator for the Middle East Peace Process (\$200,000) (for the initial stages of multi-year projects), as the Secretary-General had decided to include all established offices under the regular programme budget beyond Headquarters locations within the capital investment planning exercise and the section 33 budget formulation, with a view to ensuring coherent, systematic and holistic assessment, integrated planning and project execution of all capital investment plans across the Organization (A/78/7, paras. XI.8 and XI.9).

XI.52 Upon enquiry, the Advisory Committee was informed that the Jerusalem compound, established in 1948, grew through the 1960s under a temporary construction approach involving the accumulation of camp-style, light structures without an architectural master plan to rationalize zoning and infrastructure. Accordingly, the 7-hectare compound with a 1.4 km perimeter contains 40 structures of various construction types, generally light and rudimentary, randomly dispersed across the landscape. The assessment of the compound in April 2023 pointed to extensive structural erosion and large-scale obsolescence of the infrastructure and equipment across the compound, which creates safety risks and a suboptimal work environment for staff and operations (including two occupied annex buildings considered unsafe that are housing the Office of the Special Coordinator for the Middle East Peace Process and Personal Representative of the Secretary-General to the Palestine Liberation Organization and the Palestinian Authority).

XI.53 Given the extent and high level of risks, the Secretariat concluded in the summer of 2023 that a comprehensive renovation of the United Nations compound in Jerusalem was urgently required, to address the safety risks and establish a work environment with modern capabilities for resilience, productivity, accessibility and sustainability. To that end, the second report of the Secretary-General on capital investment planning included a summary of the diagnostic and of the initial outline of the renovation plan (A/78/536 and A/78/536/Corr.1, sect. III.E), and the third report of the Secretary-General will contain a final and detailed plan. The Committee was further informed that, in continuation of the budgetary provision approved for 2024, section 33 for 2025 includes proposals for a few projects that are required to make progress on the urgent cycle of repairs before the third report on capital investment planning is considered by the General Assembly, including to complete a third-party technical validation of the integrated project planning master plan being produced by the Office of Programme Planning, Finance and Budget and UNTSO. **The Advisory Committee notes that details of the multi-year renovation project at UNTSO will be presented in the third report of the Secretary-General on capital investment planning.**

Other matters

Weakness in the budget management of multi-year major maintenance projects

XI.54 The Board of Auditors sampled two major maintenance projects at Headquarters (a water tank replacement project and an exit ramps project) and noted (a) deviations from the approved budget due to project delays and (b) that \$4.74 million in commitments was established without approved budget and the retention by the Secretariat of the remaining balance of \$1.54 million was extended. Overall, from 2020 to 2023, the total budget proposed for the two projects was under section 33 in the amount of \$7.5 million, while the total actual expenditure of only

\$1.33 million was reported under section 33 in 2023, and there was \$4.78 million in expenditure incurred and commitment established under section 29B without approved budget from 2020 to 2023 (A/79/5 (Vol. I), paras. 137–150).

XI.55 It was explained to the Board of Auditors that the two projects selected by the Board were considered critical infrastructure upgrade projects and that there had been significant changes in scope, which had resulted in substantial delays in their implementation and an increase in the total cost. In addition, according to the Secretariat, the current annual budgeting process presents various challenges to the undertaking of multi-year capital improvement projects, and it is not feasible to secure the full cost of multi-year projects in any given year for a budget submission that is intended to cover the requirements for the following year only (see para. XI.15 above). While acknowledging the complexity and uncertainty of the multi-year projects, the Board was of the view that its findings indicated that the approved budget had not been strictly implemented. The Board recommended that the Administration continue to reinforce guidance on multi-year project budget proposals, as well as on budget implementation. The Board also recommended that the Administration use an appropriate way to disclose the budget implementation for the two projects, including the extended retention of commitments, to increase information transparency (A/79/5 (Vol. I), paras. 137–150).

Disclosure for projects of alteration, upgrades and major maintenance

XI.56 The Board of Auditors also sampled the Beirut building renovation project at ESCWA. The Board noted that, with 13 contracts signed for the renovation from 2019 to 2023 and a total initial cost of \$6.71 million, actual expenditure of \$7.45 million had been consumed under different budget sections, including: (a) \$2.26 million funded by insurance claims in May 2023; (b) \$1.81 million allocated from the special fund commitment in 2020, following the explosion, to facilitate urgent and critical repairs; (c) under section 22, \$1.68 million from contractual services and \$0.23 million from general operating expenses; and (d) \$1.16 million under section 33 and \$0.31 million from the cost recovery fund. The Board also noted that detailed and updated information on the status and cost of repairs to the Beirut building had not been disclosed in the proposed programme budget and the financial performance report. In addition, the Board made similar observations regarding other projects requiring alteration, upgrades and major maintenance under section 33, including the water tank and exit ramps projects at Headquarters. The Board was concerned that, with actual expenditure reported under section 22 and section 33 separately, the insufficient disclosure of the status and costs of repairs of the Beirut building make it difficult to give the legislative bodies a complete picture of the budget implementation and resource use on the projects to review and monitor. The Board recommended that the Administration continue to reinforce guidance on multi-year project budget proposals to ensure that all budget information on specific projects is disclosed in a more coherent and consistent way (ibid., paras. 161–167).

XI.57 The Advisory Committee emphasizes the need to improve the budgeting, managing and reporting of multi-year small maintenance projects under section 33, as well as multi-year major projects identified through capital investment planning, such as the inclusion of information on appropriation and expenditure by object and by project in the context of future budget submissions, with similar details reported for construction projects undertaken by peacekeeping operations.

Review of information and communications technology requirements under section 33 by the Office of Information and Communications Technology

XI.58 Upon enquiry as to whether all ICT-related requirements presented in section 33 are reviewed by OICT, the Advisory Committee was informed that it should be noted that the ICT projects presented under section 33 in the past and for 2025 involve only small-scale regular maintenance and necessary periodic upgrades required to maintain operations, and are not part of a plan for a large-scale upgrade of ICT. They are aligned with the ICT strategy (A/77/489), which establishes high-level concepts that support unity of purpose and a common implementation framework. As for the global standardization upgrade of conferencing systems, equipment and installations (see para. XI.20 above), the project is driven by four main requirements (addressing of aged conditions, standardization, modernization and establishment of a model for future updates). As such, there is no direct connection between the selection, procurement, installation and operation of equipment, systems, installation set-ups and associated operational requirements to service conferencing needs with the ICT strategy (both the current or a future new ICT strategy yet to be formulated for the Assembly's review). Regarding the role of the Assistant Secretary-General, Chief Information and Technology Officer, in respect of all ICT requirements presented under section 33, it was indicated to the Committee that, while the Assistant Secretary-General reviews and clears the formulation from a technical perspective, which includes ICT-related standards and requirements for integration with the wider ICT landscape, both at each location and globally across the Organization, the departments concerned are responsible for the determination of requirements concerning business functionality aspects. In turn, the Controller vets the whole for congruence, accuracy, financial feasibility and economy-related factors, including sequencing, the optimal nature of proposals, synchronization and standardization.

XI.59 The Advisory Committee notes from the report of the Board of Auditors that shortcomings were observed in the functioning of the information and communications technology governance framework, including an unsatisfactory compliance rate with regard to submission of the ICT budget by the respective entities for review by OICT. For 2023, only 16 of 28 entities, or 57.14 per cent (64 per cent for 2022 and 0 per cent for 2021) had submitted their ICT budget proposals for review by the Office, with a compliance rate of 33.33 per cent (5 of 15) for Secretariat entities and 84.62 per cent (11 of 13) for field missions. The Board was of the view that ICT projects not being submitted to the ICT Steering Committee for review ran the risk of loss and waste. After reviewing the minutes of the ICT Steering Committee since 2021 and the projects list from Umoja, the Board noted that none of the 15 ICT projects, each with an accumulated expenditure exceeding \$1 million as at 18 April 2024, had been submitted to or reviewed by the Steering Committee. The total amount for the 15 ICT projects was \$158.5 million (A/79/5 (Vol. I), paras. 493–498). **The Advisory Committee concurs with the Board of Auditors that the Administration should ensure that all ICT budget proposals are reviewed on the basis of the same standard and method, and that the Administration should ensure that all United Nations Secretariat entities submitted ICT projects with a cost of over \$1 million (over a four-year period) to the ICT Steering Committee for approval (A/79/5 (Vol. I), paras. 493–498). The Committee makes related observations and recommendations in section 29C above.**

Presentation of maintenance costs

XI.60 The Advisory Committee discussed the matter of presentation of maintenance costs in its previous report and noted that resources related to maintenance costs were reflected under section 33, with no clear information on how maintenance

requirements presented under section 33 covered rented areas of the building (A/78/7, para. XI.52). Upon enquiry, the Committee was informed that the resources proposed under section 33 do not include provisions for the maintenance of office space rented to entities, as the spendable portion of rental income is used to cover such costs. According to the Secretariat, that has always been the practice with regard to section 33. It was indicated to the Committee that, when maintenance activities include rented areas, for example at the United Nations Office at Nairobi or ESCAP, the costs are shared between the regular budget and the spendable portion of rental income. **The Advisory Committee recalls that the General Assembly endorsed its recommendation that the Secretary-General present clear information on what constitutes maintenance and administrative costs and the methodology for calculation, as well as a comprehensive picture of maintenance costs at all locations and how they are divided between section 33 and the spendable component of rental rates, in the next proposed programme budget for 2025 (A/78/7, para. XI.52). The Committee notes that such information is not provided in the proposed budget for 2025 and trusts that the requested information will be presented in all future budget submissions.** The Committee further discusses cost recovery in chapter I above.

Comprehensive list of facilities managed by the Secretariat

XI.61 The Advisory Committee was informed, upon enquiry, that a precise picture of the Secretariat's real estate portfolio was not yet available. As indicated to the Committee in the context of the review of the second report of the Secretary-General on capital investment planning in November 2023, the real estate module of Umoja contained a lot of information on all real estate holdings, leased or owned, and all structures forming part of such holdings. However, the quality and consistency of the information needed to be reviewed, and ideally it should be possible to obtain a full picture of all premises by entity and location, with details regarding such premises (for example, on office buildings, meeting rooms, warehouses and auditoriums), their components (such as heating, ventilation and air conditioning (HVAC)), cost, depreciated value and useful life. While much of that information was available, it would require additional work to make it more meaningful. **The Advisory Committee trusts that more detailed information on the Secretariat's real estate portfolio, together with a cost-efficiency analysis and possible changes for efficiency gains in the foreseeable future, will be included in the next report of the Secretary-General on capital investment planning.**

Furniture and fixtures at Headquarters

XI.62 Upon enquiry, the Advisory Committee was informed that, to comprehensively map the requirements for upgrading and replacing interior furnishings and related components across General Assembly buildings, the Office of Programme Planning, Finance and Budget had advised the Department of Operational Support and the Department for General Assembly and Conference Management to start working on an assessment of conditions and the identification of requirements in order to be able to undertake the related integrated project planning that would allow for the drafting of a detailed investment proposal to the General Assembly.

Table XI.4

Section 33, Construction, alteration, improvement and major maintenance: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January-June)	Changes				2025 resources
					Technical adjustment	Other changes	Total	Percentage	
Headquarters									
Alteration and improvement	415.1	425.7	–	–	–	–	–	–	–
Major maintenance	1 844.5	1 825.1	1 512.3	212.6	–	(1 512.3)	(1 512.3)	(100.0)	–
Improvement of ICT Infrastructure	4 364.2	4 366.9	7 893.7	3 157.0	–	7 314.2	7 314.2	92.7	15 207.9
Safety and security	3 386.6	2 473.5	3 592.6	28.0	–	(577.3)	(577.3)	(16.1)	3 015.3
Subtotal	10 010.4	9 091.2	12 998.6	3 397.6	–	5 224.6	5 224.6	40.2	18 223.2
United Nations Office at Geneva									
Alteration and improvement	30 124.3	29 872.2	27 633.1	24 776.2	(24 776.2)	–	(24 776.2)	(89.7)	2 856.9
Major maintenance	238.8	383.0	98.8	–	–	301.2	301.2	304.9	400.0
Improvement of ICT infrastructure	292.8	209.8	201.8	–	–	928.2	928.2	460.0	1 130.0
Safety and security	982.1	600.0	1 063.2	–	–	1 566.8	1 566.8	147.4	2 630.0
Subtotal	31 638.0	31 065.0	28 996.9	24 776.2	(24 776.2)	2 796.2	(21 980.0)	(75.8)	7 016.9
United Nations Office at Vienna									
Alteration and improvement	559.3	597.1	638.3	–	–	–	–	–	638.3
Major maintenance	778.4	628.0	738.2	–	–	–	–	–	738.2
Improvement of ICT infrastructure	120.1	120.0	151.0	151.0	–	110.0	110.0	72.8	261.0
Safety and security	898.8	112.3	23.9	23.7	–	(23.9)	(23.9)	(100.0)	–
Subtotal	2 356.6	1 457.4	1 551.4	174.7	–	86.1	86.1	5.5	1 637.5
United Nations Office at Nairobi									
Alteration and improvement	16 546.5	16 470.3	24 238.2	23 944.7	(23 944.7)	56.5	(23 888.2)	(98.6)	350.0
Major maintenance	474.2	429.0	317.6	–	–	(317.6)	(317.6)	(100.0)	–
Improvement of ICT infrastructure	45.4	45.4	501.2	134.8	–	3.8	3.8	0.8	505.0
Safety and security	1 871.6	1 850.5	1 052.5	–	–	(272.5)	(272.5)	(25.9)	780.0
Subtotal	18 937.7	18 795.2	26 109.5	24 079.5	(23 944.7)	(24 474.5)	(24 474.5)	(93.7)	1 635.0

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January-June)	Changes			2025 resources	
					Technical adjustment	Other changes	Total		Percentage
ESCAP									
Alteration and improvement	10 834.4	11 133.3	2 106.4	1 277.8	(987.7)	(118.7)	(1 106.4)	(52.5)	1 000.0
Major maintenance	607.5	343.5	133.9	–	–	(41.9)	(41.9)	(31.3)	92.0
Safety and security	949.8	979.2	224.7	–	–	519.3	519.3	231.1	744.0
Subtotal	12 391.7	12 456.0	2 465.0	1 277.8	(987.7)	358.7	(629.0)	(25.5)	1 836.0
ECLAC									
Alteration and improvement	1 201.1	1 172.2	10 156.0	9 662.3	(9 622.6)	33.4	(9 589.2)	(94.4)	566.8
Major maintenance	301.3	345.6	–	–	–	215.0	215.0	100.0	215.0
Improvement of ICT infrastructure	165.1	188.0	731.9	209.0	–	168.1	168.1	23.0	900.0
Safety and security	490.3	482.2	338.9	103.2	–	(28.9)	(28.9)	(8.5)	310.0
Subtotal	2 157.8	2 188.0	11 226.8	9 974.5	(9 622.6)	387.6	(9 235.0)	(82.3)	1 991.8
ECA									
Alteration and improvement	4 223.9	4 221.2	13 828.6	12 097.2	(12 097.2)	2 818.6	(9 278.6)	(67.1)	4 550.0
Safety and security	1 133.8	1 133.0	1 788.6	1 525.1	–	2 211.4	2 211.4	123.6	4 000.0
Subtotal	5 357.7	5 354.2	15 617.2	13 622.3	(12 097.2)	5 030.0	(7 067.2)	(45.3)	8 550.0
ESCWA									
Alteration and improvement	1 294.4	1 321.0	1 570.3	–	–	1 189.7	1 189.7	75.8	2 760.0
Improvement of ICT infrastructure	371.0	369.0	237.1	11.9	–	(42.1)	(42.1)	(17.8)	195.0
Safety and security	955.7	959.4	–	–	–	280.0	280.0	100.0	280.0
Subtotal	2 621.1	2 649.4	1 807.4	11.9	–	1 427.6	1 427.6	79.0	3 235.0
Office of the Special Coordinator for the Middle East Peace Process									
Alteration and improvement	–	350.0	197.9	–	–	(197.9)	(197.9)	(1.0)	–
Subtotal	–	350.0	197.9	–	–	(197.9)	(197.9)	(1.0)	–

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January-June)	Changes			2025 resources	
					Technical adjustment	Other changes	Total Percentage		
UNTSO									
Alteration and improvement	–	–	505.4	–	–	399.6	399.6	79.1	905.0
Subtotal	–	–	505.4	–	–	399.6	399.6	79.1	905.0
Grand total	85 471.0	83 406.4	101 476.1	77 314.5	(71 428.4)	14 982.7	(56 445.7)	55.6	45 030.4

Part XII

Safety and security

Section 34

Safety and security

Regular budget	
Appropriation for 2023	\$126,952,700
Expenditure for 2023	\$130,193,400
Appropriation for 2024	\$141,234,100
Expenditure as at 30 June 2024	\$75,889,600
Proposal for 2025	\$140,039,200
Other assessed^a	
Appropriation for 2023	\$3,986,100
Expenditure for 2023	\$3,965,100
Estimate for 2024	\$3,805,300
Expenditure as at 30 June 2024	\$3,952,500
Proposal for 2025 ^b	\$3,834,500
Extrabudgetary resources	
Available for 2023	\$15,199,400
Expenditure for 2023	\$21,207,000
Estimate for 2024	\$26,886,800
Expenditure as at 30 June 2024	\$8,769,200
Projected for 2025	\$24,985,500
Jointly financed activities	
Available for 2023	\$165,190,900
Expenditure for 2023	\$157,242,700
Appropriation for 2024	\$165,226,300
Expenditure as at 30 June 2024 ^c	\$76,924,100
Projected for 2025	\$165,368,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 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 78/293 on the support account for peacekeeping operations.	
^c Does not include expenditures amounting to approximately \$2.8 million relating to UNDP administrative support services to the Department of Safety and Security field offices globally for the second quarter of 2024, the report on which is yet to be received from UNDP.	

XII.1 The regular budget resources requested by the Secretary-General for section 34 for 2025 amount to \$140,039,200 before recosting, reflecting a net decrease of \$1,194,900, or 0.8 per cent ([A/79/6 \(Sect. 34\)](#), tables 34.14 and 34.22 (1)), compared with the appropriation for 2024. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table XII.12. The Advisory Committee discusses recosting in chapter I above and in its reports on the financial performance report on the programme budget for 2023 and revised estimates: effect of changes in rates of exchange and inflation.

XII.2 The Secretary-General attributes the net decrease of \$1,194,900 mainly to the following factors:

(a) Technical adjustments, reflecting a net decrease of \$1,694,900, comprising mainly: (i) an increase of \$1,596,000 for posts, under executive direction and management, which reflects the higher provision for 19 posts (2 P-5, 7 P-4, 5 P-3, 2 P-2 and 3 General Service (Other level)) established in 2024 pursuant to General Assembly resolution [78/253](#), partially offset by a decrease of \$61,600 under furniture and equipment, reflecting the removal of non-recurrent provisions for office automation, laptops and communication equipment related to those 19 posts; (ii) a decrease of \$1,000,200 under grants and contributions under subprogramme 1, Security and safety services, relating to the removal of non-recurrent security personnel requirements for the renovation of the Africa Hall at ECA in Addis Ababa (\$250,900), the replacement of blocks A to J at the United Nations Office at Nairobi (\$165,000) and the reduction of the Secretariat share (23.7 per cent for 2025, compared with 27.3 per cent provisioned for 2024) of the costs of the jointly financed activities at the United Nations Office at Vienna and of the United Nations percentage share (15.6 per cent for 2025, compared with 17.0 per cent for 2024) in the cost of jointly financed field security operations, based on the CEB field staff census as at 31 December 2023 (\$584,300); (iii) a decrease of \$2,083,500 under grants and contributions under subprogramme 2, Field operations, reflecting a lower Secretariat percentage share (15.6 per cent for 2025, compared with 17.0 per cent for 2024) in the cost of jointly financed field security operations, based on the CEB field staff census as at 31 December 2023 (\$1,903,100), and a reduction in the United Nations percentage share (10.3 per cent for 2025, compared with 15.1 per cent provisioned for 2024) in the malicious acts insurance policy, on the basis of a census of participating entities, including new entities that joined the programme (\$180,400); (iv) a decrease of \$125,700 under grants and contributions under subprogramme 3, Partnerships and specialized support, reflecting a lower Secretariat percentage share (15.6 per cent for 2025, compared with 17.0 per cent for 2024) in the cost of jointly financed field security operations, based on the CEB field staff census as at 31 December 2023; and (v) a decrease of \$19,900 under grants and contributions under programme support, reflecting a lower Secretariat percentage share (15.6 per cent for 2025, compared with 17.0 per cent for 2024) in the cost of jointly financed field security operations, based on the CEB field staff census as at 31 December 2023 (*ibid.*, para. 34.74 and table 34.22 (1));

(b) Other changes, reflecting a net increase of \$500,000, resulting from: (i) the cost-neutral redeployment of one P-3 post from subprogramme 3 to executive direction and management; and (ii) an increase of \$500,000 under travel of staff for the travel of Security Officers who accompany senior United Nations officials during their travel (*ibid.*, para. 34.75, table 34.22 (1) and annex II).

XII.3 The estimated other assessed resources for 2025, provided under the support account for peacekeeping operations, amount to \$3,834,500, reflecting an increase of \$29,200, or 0.8 per cent, compared with the 2024 estimate, attributable mainly to updated salary costs (*ibid.*, para. 34.77 and table 34.22 (2); see also [A/78/746](#), paras. 491, 492 and 499). The estimated extrabudgetary resources for 2025 amount to

\$24,985,500, reflecting a decrease of \$1,901,300, or 7.1 per cent, compared with the 2024 estimates, due to the completion of various projects in 2024 under subprogramme 2 (\$3,089,900) and subprogramme 3 (\$3,124,800), partially offset by an increase of \$4,313,400 due to additional resources required to cover the shared costs of the security-related construction project by various United Nations agencies co-located at the Vienna International Centre ([A/79/6 \(Sect. 34\)](#), para. 34.78 and table 34.22 (3)).

Table XII.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2024	1 075	1 USG, 1 ASG, 2 D-2, 4 D-1, 9 P-5, 25 P-4, 21 P-3, 9 P-2/1, 8 GS (PL), 170 GS (OL), 306 SS and 519 LL
Redeployment	–	1 P-3 from subprogramme 3 to executive direction and management
Proposed for 2025	1 075	1 USG, 1 ASG, 2 D-2, 4 D-1, 9 P-5, 25 P-4, 21 P-3, 9 P-2/1, 8 GS (PL), 170 GS (OL), 306 SS and 519 LL
Other assessed		
Estimated for 2024	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
Projected for 2025	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
Extrabudgetary		
Estimated for 2024	62	2 P-4, 3 P-3, 2 P-2/1, 1 GS (PL), 39 GS (OL), 9 SS and 6 LL
Projected for 2025	65	2 P-4, 3 P-3, 2 P-2/1, 1 GS (PL), 41 GS (OL), 9 SS and 7 LL
Jointly financed activities		
Approved for 2024	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, 405 LL and 5 NPO
Proposed for 2025	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, 405 LL and 5 NPO

Comments and recommendations on posts

XII.4 The Secretary-General proposes a total number of 1,075 posts funded by the regular budget (72 in the Professional and higher categories and 1,003 in the General Service and related categories), reflecting no change compared with 2024. The regular budget resource requirements for posts for 2025 amount to \$100,976,200, reflecting an increase of \$1,596,000, or 1.6 per cent, compared with the resources approved for 2024 (see para. XII.1 above).

Redeployment

XII.5 Annex II of the budget fascicle indicates the proposed redeployment of a post of Programme Management Officer (P-3) from subprogramme 3 to executive direction and management.

Vacant posts

XII.6 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, 119 regular budget posts (1 D-2, 3 P-5, 3 P-4, 9 P-3, 4 P-2/1, 18 General Service (Other level), 46 Security Service and 35 Local level) were vacant. No posts had been vacant for two years or more as at 31 March 2024. Upon enquiry, the Committee was informed that, in view of the critical functions involved, recruitment for the 19 posts approved by the General Assembly in its resolution [78/253](#) had been initiated. The information

provided showed that, of those 19 posts, 5 had been encumbered as at 30 June 2024. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible 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

XII.7 The Advisory Committee requested and received information on the approved posts and vacancy rates for 2023 and for January to June 2024, as well as on the proposed posts and budgeted vacancy rates for 2025 for section 34 (see table XII.2). The Committee notes that the average vacancy rate for January to June 2024 and the actual vacancy rate as at 30 June 2024 for the Professional and higher categories were 29.0 and 27.8 per cent, respectively, while a rate of 11.3 per cent is proposed for 2025. In addition, the average and actual vacancy rates for the General Service and related categories were 9.6 and 9.9 per cent, respectively, while a rate of 6.4 per cent is proposed for 2025. The Committee further discusses vacancy rates in chapter I above.

Table XII.2
Number of posts and vacancy rates, 2023–2025

Category	2023				2024				2025			
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Actual incumbency as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	56	9.5	7.8	8.9	72	72	52	11.3	29.0	27.8	72	11.3
General Service and related	988	7.6	7.3	7.9	1 003	1 003	904	6.4	9.6	9.9	1 003	6.4

XII.8 The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

XII.9 The proposed requirements for non-post resources for 2025 amount to \$39,063,000, reflecting a net decrease of \$2,790,900, or 7.9 per cent, compared with the appropriation for 2024 (A/79/6 (Sect. 34), table 34.24). As indicated in the report of the Secretary-General and paragraph XII.1 above, the decrease is attributable to decreases for technical adjustments (\$3,290,900), partially offset by an increase under other changes (\$500,000). Expenditure in 2023 amounted to \$43,865,800 against the approved resources of \$40,851,500, reflecting an overexpenditure of \$3,014,300. Expenditure in 2024 as at 30 June 2024 amounted to \$31,889,800 against the appropriation of 41,853,900 for 2024.

XII.10 Upon enquiry, the Advisory Committee was informed that the regular budget had a structural funding insufficiency, which was attributable mainly to overexpenditure under non-post resources, in particular other staff costs and travel of staff, including higher-than-budgeted other staff costs (for overtime and general temporary assistance) required to provide uninterrupted security operations and services at the United Nations complex, including annex locations, in New York. The overexpenditure is offset by underexpenditure under other budget sections. Also upon enquiry, the Committee was provided with the information contained in table XII.3, on the redeployment of resources within section 34 in 2022 and 2023. **The Advisory Committee notes the information on the funding insufficiency and trusts that a**

trend analysis, as well as detailed updated information on the redeployment of resources, will be provided to the General Assembly in future budget submissions. The Committee further discusses the redeployment of resources in chapter I above.

Table XII.3

Redeployment of resources within section 34 in 2022 and 2023

(Thousands of United States dollars)

<i>Object of expenditure</i>	2022			2023		
	<i>Approved budget</i>	<i>Allotment</i>	<i>Redeployment</i>	<i>Approved budget</i>	<i>Allotment</i>	<i>Redeployment</i>
Posts	84 311.6	84 311.6	–	86 101.2	86 101.2	–
Other staff costs	5 380.5	7 447.3	2 066.8	5 562.2	6 927.8	1 365.6
Consultants	55.4	39.7	(15.7)	59.3	55.9	(3.4)
Travel of representatives	–	1.7	1.7	–	–	–
Travel of staff	419.2	1 845.1	1 425.9	475.5	573.8	98.3
Contractual services	1 399.1	1 206.9	(192.2)	1 650.2	1 399.2	(251.0)
General operating expenses	1 806.4	1 624.0	(182.4)	1 930.9	1 753.1	(177.8)
Supplies and materials	834.8	626.7	(208.1)	991.3	1 199.3	208.0
Furniture and equipment	627.3	539.7	(87.6)	677.9	684.6	6.7
Improvement of premises	–	0.1	0.1	–	6.8	6.8
Grants and contributions	30 842.5	28 034.0	(2 808.5)	29 504.2	28 251.0	(1 253.2)
Total	125 676.8	125 676.8	–	126 952.7	126 952.7	–

Other staff costs

XII.11 The resource requirements for 2025 amount to \$4,900,000, which is at the same level as the appropriation for 2024. Expenditure in 2023 amounted to \$8,373,600 against the appropriated amount of \$5,562,200, while expenditure in 2024 as at 30 June 2024 amounted to \$3,659,000. Upon enquiry, the Advisory Committee was provided with a breakdown of the expenditure under other staff costs in 2023, as reflected in table XII.4.

Table XII.4

Breakdown of expenditure under other staff costs in 2023

(United States dollars)

<i>Details</i>	<i>Budgeted/appropriation</i>	<i>Expenditure</i>
General temporary assistance	2 673 100	1 354 000
Overtime, night differential and compensatory time off	2 889 100	6 982 800
Other	–	36 800
Total	5 562 200	8 373 600

XII.12 Upon enquiry, the Advisory Committee was provided with the information contained in table XII.5, on the general temporary assistance positions proposed or planned for 2025. The Committee was also provided, upon further request, with information on general temporary assistance in 2023, which is reflected in table XII.6.

Table XII.5
Proposed or planned general temporary assistance positions, by source of funding, for 2025

<i>Fund</i>	<i>Division</i>	<i>Duty station</i>	<i>Position title</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>P-2</i>	<i>GS (PL)</i>	<i>GS (OL)</i>	<i>LL</i>	<i>Total</i>		
Regular budget	Security and Safety Service	Beirut	Field Security Assistant	-	-	-	-	-	-	-	1	1		
		Nairobi	Senior Information Systems Assistant	-	-	-	-	-	-	-	-	1	1	
		Santiago	Electronic Engineering Technician	-	-	-	-	-	-	-	-	2	2	
Team Assistant	-		-	-	-	-	-	-	-	-	1	1		
Jointly financed	Executive Office	New York	Administrative Assistant	-	-	-	-	-	-	-	3	-	3	
			Administrative Officer	-	-	1	1	-	-	-	-	-	-	2
			Human Resources Officer	-	-	-	1	-	-	-	-	-	-	1
			Senior Finance and Budget Assistant	-	-	-	-	-	-	1	-	-	-	1
	Security and Safety Service	Vienna	Team Assistant	-	-	-	-	-	-	-	1	-	1	
			Division of Field Operations	Amman	Security Information Analyst	-	-	1	-	-	-	-	-	-
	Bamako	Associate Field Security Coordinator		-	-	-	-	1	-	-	-	-	-	1
		Security Information Analyst		-	-	1	-	-	-	-	-	-	-	1
		Senior Security Coordination Officer		-	1	-	-	-	-	-	-	-	-	1
	Bangkok	Security Information Analyst		-	-	1	-	-	-	-	-	-	1	
	Cairo	Associate Staff Counsellor		-	-	-	-	1	-	-	-	-	1	
	Cap-Haïtien, Haiti	Security Coordination Officer		-	-	-	1	-	-	-	-	-	1	
	East Jerusalem	Chief Security Adviser		1	-	-	-	-	-	-	-	-	1	
	Gao, Mali	Security Coordination Officer		-	-	1	-	-	-	-	-	-	1	
	Mogadishu	Chief Security Adviser		-	1	-	-	-	-	-	-	-	1	
	New York	Administrative Assistant		-	-	-	-	-	-	-	-	4	-	4
		Associate Administrative Officer		-	-	-	-	1	-	-	-	-	-	1
		Chief of Section, Europe and the Americas		-	1	-	-	-	-	-	-	-	-	1
		Engineer	-	-	2	-	-	-	-	-	-	-	2	
		Programme Management Officer	-	-	1	-	-	-	-	-	-	-	1	
		Security Coordination Officer	-	-	1	-	-	-	-	-	-	-	1	
		Senior Programme Management Officer	-	1	-	-	-	-	-	-	-	-	1	
		Senior Security Coordination Officer	-	1	-	-	-	-	-	-	-	-	1	
Port-au-Prince		Security Coordination Officer	-	-	-	1	-	-	-	-	-	1		
Vienna		Security Information Analyst	-	-	-	1	-	-	-	-	-	1		
Division of Partnerships and Specialized Support	New York	Programme Management Assistant	-	-	-	-	-	-	-	3	-	3		
		Programme Management Officer	-	-	1	1	-	-	-	-	-	-	2	
		Public Information Officer	-	-	1	-	-	-	-	-	-	-	1	
Other assessed	Division of Field Operations	New York	Administrative Assistant	-	-	-	-	-	-	1	-	1		
			Administrative Officer	-	-	-	1	-	-	-	-	-	1	
Extrabudgetary	Security and Safety Service	Geneva	Senior Security Inspector	-	-	-	-	-	1	-	-	1		
			Security Officer	-	-	-	-	-	-	2	-	-	2	
Total				1	5	11	7	3	2	14	5	48		

Table XII.6
Proposed or actual general temporary assistance positions, by source of funding, for 2023

Fund	Division	Duty station	Position title	P-5	P-4	P-3	P-2	GS		LL	Total	
								(PL)	(OL)			
Regular budget	Security and Safety Service	Beirut	Field Security Assistant	-	-	-	-	-	-	1	1	
		Nairobi	Senior Security Inspector	-	-	-	-	-	-	1	1	
		New York	Team Assistant	-	-	-	-	-	1	-	1	
		Santiago	Electronic Engineering Technician	-	-	-	-	-	-	2	2	
			Team Assistant	-	-	-	-	-	-	2	2	
Jointly financed	Security and Safety Service	Vienna	Team Assistant	-	-	-	-	-	1	-	1	
	Division of Field Operations	Amman	Security Information Analyst	-	1	-	-	-	-	-	-	1
		Bangkok	Security Information Analyst	-	1	-	-	-	-	-	-	1
		Kampala	Security Information Analyst	-	1	-	-	-	-	-	-	1
		Johannesburg, South Africa	Field Security Assistant	-	-	-	-	-	-	1	1	
		New York	Administrative Assistant	-	-	-	-	-	-	2	-	2
			Associate Administrative Officer	-	-	-	1	-	-	-	-	1
			Chief of Section, Africa	1	-	-	-	-	-	-	-	1
			Chief of Section, Europe and the Americas	1	-	-	-	-	-	-	-	1
			Engineer	-	2	-	-	-	-	-	-	2
			Gender Affairs Officer	-	1	-	-	-	-	-	-	1
	Human Resources Assistant	-	-	-	-	-	-	2	-	2		
	Programme Management Officer	-	3	-	-	-	-	-	-	3		
	Security Coordination Officer	-	1	-	-	-	-	-	-	1		
	Senior Programme Management Officer	2	-	-	-	-	-	-	-	2		
	Staff Assistant	-	-	-	-	-	-	1	-	1		
		Vienna	Security Information Analyst	-	-	1	-	-	-	-	1	
	Division of Partnerships and Specialized Support	New York	Communications Officer	-	1	-	-	-	-	-	1	
			Programme Management Assistant	-	-	-	-	-	1	-	1	
Team Assistant			-	-	-	-	-	1	-	1		
Other assessed	Division of Field Operations	New York	Administrative Assistant	-	-	-	-	-	1	-	1	
			Administrative Officer	-	-	1	-	-	-	-	1	
Extrabudgetary	Security and Safety Service	Geneva	Security Coordination Officer	-	1	-	-	-	-	-	1	
			Senior Security Inspector	-	-	-	-	1	-	-	1	
Total				4	12	2	1	1	10	7	37	

Travel of staff

XII.13 The resource requirements for 2025 amount to \$1,236,400, reflecting an increase of \$500,000, or 67.9 per cent, compared with the resources approved for 2024. Expenditure in 2023 amounted to \$2,173,300 against the provision of \$475,500. As at 30 June 2024, expenditure was at \$1,049,300 against an appropriation of \$736,400 for 2024. Upon request, the Committee was provided with a breakdown of the approved resources and expenditure under travel of staff in 2023, as contained in table XII.7.

Table XII.7
Breakdown of budgeted and actual travel expenditure for 2023

(Thousands of United States dollars)

<i>Travel type</i>	<i>2023</i>	
	<i>Approved</i>	<i>Expenditure</i>
Security details for senior United Nations officials	30.0	1 580.0 ^a
Training and conferences	199.5	271.5
Security visits to crisis areas	53.6	106.1
Participation in High-level Committee on Management meetings, inter-agency meetings and security meetings	192.4	215.7
Total	475.5	2 173.3

^a Security detail expenditure for senior officials was at \$1,468,000 in 2022, \$638,800 in 2021 and \$515,00 in 2020.

XII.14 The Advisory Committee was also informed that the Department of Safety and Security projected an overexpenditure under travel of staff for 2024, 2025 and likely for the forthcoming budget periods. That higher level of expenditure was attributable mainly to close protection services for visits by senior United Nations officials to offices away from headquarters, as well as emergency visits in response to geopolitical crises. Travel by senior United Nations officials has increased, featuring more complex itineraries with many legs per trip, which results in the deployment of security protection details to multiple countries, both for advance work and to accompany the senior officials. The overexpenditure under travel of staff has been covered or offset by underexpenditure for other objects of expenditure within section 34 and/or from other budget sections, as appropriate. **The Advisory Committee is of the view that the Department should explore ways to maximize the use of local capacities at the different locations, where possible, and recommends a reduction of 5 per cent (\$25,000) to the proposed increase under travel of staff for 2025.**

Contractual services

XII.15 The proposed requirements under contractual services for 2025 amount to \$1,962,100, reflecting a decrease of \$5,500, or 0.3 per cent, compared with the approved amount for 2024 of \$1,967,600. Expenditure in 2023 was at \$1,399,200 against the appropriated amount of \$1,650,200. In 2024, expenditure amounted to \$467,900 as at 30 June 2024. Upon enquiry, the Advisory Committee was informed that the lower expenditure was due mainly to financial liquidity constraints. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 10 per cent (\$196,200) to the proposed provision under contractual services for 2025.**

Furniture and equipment

XII.16 Information was provided to the Advisory Committee on the resource requirements for furniture and equipment in the amount of \$576,800, reflecting a decrease of \$125,000, or 17.8 per cent, compared with the appropriation for 2024. Expenditure amounted to \$684,600 for 2023 against the provision of \$677,900. As at 30 June 2024, expenditure was at \$60,800 against an appropriation of \$701,800 for 2024. **Taking into account the pattern of expenditures, the Advisory Committee**

recommends a reduction of 10 per cent (\$57,700) to the proposed provision under furniture and equipment for 2025.

XII.17 Subject to its recommendations in paragraphs XII.14, XII.15 and XII.16 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Jointly financed activities

XII.18 The report of the Secretary-General indicates that the resources proposed for jointly financed activities for 2025 amount to \$165,368,300, reflecting an increase of \$142,000, or 0.1 per cent, compared with the appropriation for 2024. The proposed 958 posts are equivalent to the number of posts approved for 2024. The resources are required for: (a) security and safety services (\$16,299,000), including for the jointly financed Security and Safety Service in Vienna; (b) field security operations (\$138,864,500); (c) partnerships and specialized support (\$8,812,200); and (d) programme support (\$1,392,600). The net increase of \$142,000 is mainly attributable to an increase under subprogramme 2, to provide for five National Professional Officer posts established in 2024 pursuant to General Assembly resolution 78/252, which had been subject to a 50 per cent vacancy rate in accordance with the established practice for the costing of new posts (*ibid.*, para. 34.76 and tables 34.17–34.19). 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. 34.59–34.61). Information on the evolution of jointly financed activities and the Secretariat's share of those activities is contained in table XII.8.

Table XII.8

Section 34, Safety and security: evolution of jointly financed activities and the Secretariat's share of jointly financed activities

(Thousands of United States dollars)

	<i>2023 appropriation</i>	<i>2024 appropriation</i>	<i>2025 estimate</i>
Jointly financed activities	165 190.9	165 226.3	165 368.3
Secretariat's share of jointly financed activities	28 612.0	29 740.2	26 926.8

Note: Resources are for the following components: the jointly financed Security and Safety Service in Vienna, the jointly financed activities relating to the United Nations security management system and the jointly financed provision for the malicious acts insurance policy.

XII.19 Upon enquiry, the Advisory committee was informed that the Secretariat's share in the jointly financed United Nations security management system was based on the annual CEB field staff census and was expected to increase or decrease depending on the fluctuation in the headcount of the Secretariat in proportion to the overall headcount of all participating organizations, which could not be predicted. The Committee was provided, upon request, with information on the evolution of the percentage of share of the Secretariat's share in the jointly financed activities during the period from 2014–2015 to 2025, as reflected in table XII.9. The Committee was also informed, upon enquiry, that the resources of the jointly financed activities were reviewed annually on the basis of operational requirements and the security environment. Arrears in contributions were, in some cases, due to the legislative processes of participating organizations and, in others, to conflicting funding priorities in a context of uncertain or insufficient funding. The Department therefore had had to adapt its work plan on the basis of the Finance and Budget Network ceiling since 2020, except during several crises, when the Department had exceeded the ceiling. The actual expenditures for 2021, 2022 and 2023 therefore reflect underexpenditure

against the General Assembly approved budgets, although they exceeded the Network ceiling (see table XII.13, which contains information on the evolution of jointly financed activities by object of expenditure; see also para. XII.25 below).

Table XII.9

Secretariat's share of jointly financed activities of the United Nations security management system

<i>Year</i>	<i>Percentage</i>
2014–2015	21.9
2016–2017	22.3
2018–2019	22.4
2020	21.5
2021	21.5
2022	18.3
2023	16.8
2024	17.0
2025	15.6

Supplies and materials

XII.20 The proposed resource requirements for supplies and materials under jointly financed activities amount to \$2,340,900 for 2025, reflecting no change compared with the approved resources for 2024. Expenditure in 2023 was at \$1,420,000 against the appropriated amount of \$2,601,000. In 2024, expenditure amounted to \$161,200 as at 30 June 2024. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 15 per cent (\$351,100) to the proposed provision under supplies and materials of the jointly financed activities budget. The regular budget resources for the Secretariat share of the jointly financed activities should be adjusted accordingly.**

Security and Safety Service in Vienna

XII.21 The Secretary-General indicates that the proposed resources for 2025 include, under jointly financed activities, a provision of \$16,299,000, for the cost of the Security and Safety Service in Vienna and regional field security operations under subprogramme 1, reflecting no change compared with the approved budget for 2024. The Secretariat's share of the proposed resources for Security and Safety Service in Vienna amounts to \$3,815,200 (A/79/6 (Sect. 34), para. 34.87 and table 34.28). 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 is 23.7 per cent for 2025 compared with 27.3 per cent provisioned for 2024 (ibid., para. 34.61).

Malicious acts insurance policy

XII.22 The Secretary-General further indicates that the proposed resources for 2025 under jointly financed activities include a provision of \$3,795,400 for the cost of the United Nations malicious acts insurance policy, of which the United Nations share amounts to \$392,100 (ibid., tables 34.29 and 34.30). Upon enquiry, the Advisory Committee was provided with table XII.10, which shows the Secretariat's share of and expenditure on the policy premium from 2020 to 2025.

Table XII.10
Secretariat's share of malicious acts insurance policy, 2020–2025

(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	197 400	–
2023	497 200	337 800	–
2024	572 500	– ^a	–
2025	–	–	392 100

^a Expenditures are normally posted during the last quarter of the year.

XII.23 Subject to its recommendation in paragraph XII.20 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

Reviews and evaluation activities

XII.24 The Secretary-General states in his report that, in a spending review carried out in 2024, the Department identified gaps in evaluation to enable and support the dissemination and implementation of a results-based focus across the Department, and as a result, the Department proposed the redeployment of one Programme Management Officer (P-3) from subprogramme 3 to executive direction and management. Owing to the recent replacement of office equipment and the completion of the revamp of the armoury room in Beirut, the spending review highlighted related resources under furniture and equipment and contractual services that are being proposed for redeployment to supplies and materials and general operating expenses, to provide for the acquisition of ballistic helmets and the rental of shooting range for firearms training in 2025. **The Advisory Committee, while taking note of the results of the spending review, is of the view that the review could have benefited from a more in-depth analysis of critical issues, such as persistent overspending under some objects of expenditure.** The Committee further discusses spending reviews in chapter I above.

XII.25 Upon enquiry, the Advisory Committee was informed that, in addition, a security management system resources review had been undertaken by an independent consultant in collaboration with the Department between September 2023 and March 2024, upon request by the Finance and Budget Network. The work of the independent expert had been guided by a project board composed of the Under-Secretary-General for Safety and Security (as Chair), two representatives of the Finance and Budget Network and two security focal points. This was a holistic review of the system's footprint and security budgets, locally cost-shared security budgets and the jointly financed security budget, through which system security requirements, entity roles and responsibilities, sources of funding and related trends were set out. The review did not lead to recommendations on more sustainable ways for precise cost-sharing of the financing of the Department in the field. Instead, options for the realignment of expenditures across various funding sources and channels within the system were explored, in particular given further expected drawdowns of peacekeeping operations and special political missions. The recommendations need

to be analysed, and any adjustments made to funding models must ensure that each entity and the entire security system are sufficiently resourced, in order to avoid the risk of jeopardizing the Organization's collective ability to deliver operations to those who need support and damaging the credibility of the United Nations system, while ensuring the sustainability of the collective security management system and fairness across its entities. **The Advisory Committee trusts that updated information on the analysis of the findings of the review will be presented to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

XII.26 Upon enquiry, the Advisory Committee was informed that a detailed review of existing vacancies and retirements, in combination with an analysis of the outcome of the 2018 roster campaign, had resulted in the identification of skills and broad experiences for various functions across the Department. Following the revision of the terms of reference for field security posts, the Department initiated a comprehensive campaign in 2022 to replenish the rosters. Subsequently, regular reviews of the workforce have been undertaken on a periodic basis, to ensure that strategic priorities are up to date. The Department prioritized areas of data analytics and management, digital transformation, innovation, strategic communications, strategic foresight, training and donor or partner management. Those areas were identified following consultations with multiple stakeholders across the United Nations security management system and staff at large, resulting in the development of the Department's strategic initiatives. The Committee further discusses workforce planning in chapter I above.

XII.27 The Secretary-General states that two independent evaluations were conducted in 2023 by the Department and guided the proposed programme plan for 2025, namely, the independent evaluation of the Department's psychosocial and well-being strategy and the independent evaluation of the emergency trauma bag training (*ibid.*, para. 34.15). The evaluations led to recommendations relating to strategy design, monitoring and evaluation, implementation in the field and sustainable resourcing. The Committee was also provided with the executive summaries of the evaluations. **The Advisory Committee notes the information on the psychosocial and well-being strategy and the emergency trauma bag training evaluations.**

Impact of the liquidity crisis

XII.28 Upon enquiry, the Advisory Committee was informed that, for 2024, the Department received 87.9 per cent of the amount approved for that year, including 88 per cent under post resources, 99.2 per cent under grants and contributions and 56.4 per cent for other non-post resources. The Department carefully reviewed its vacancies again and prioritized filling some vacant posts, but still has a high number of vacancies, in particular in Security and Safety Services. In February 2024, the Division of Headquarters Security and Safety Services commenced implementing operational measures in response to the liquidity challenges faced by the Organization. The measures are related primarily to the opening and closing times of the main pedestrian and vehicle access points in New York, Geneva, Nairobi, Beirut and Santiago. In New York, additional measures were also implemented, such as reduced operating hours at the Pass Office, which affected the optimal level of the operations of the Pass and Identification Unit. The Department had to curtail non-post expenditures and continuously and carefully balance competing demands, so as to mitigate the adverse impact on mandate delivery. Security and Safety Services offices have also been requested to reduce the scale of essential security training provided, with only operationally imperative training offered, including on firearms, the use of force and first aid.

Digital transformation strategy

XII.29 Upon enquiry, the Advisory Committee was informed that the Department's digital transformation strategy was aimed at enhancing the culture of efficiency through the implementation of advanced data analytics and real-time monitoring systems to ensure that decisions were based on accurate and current information, thus reducing the time spent on manual data collection and analysis. It has established an interoperable digital platform that improves information flow and coordination among teams, leading to cross-entity synergies and collaboration. In collaboration with the Service for Geospatial, Information and Telecommunications Technologies of the United Nations Global Service Centre, the Department has developed advanced technologies to enhance situational awareness for close protection officers. The efficiency gains from digital transformation are not necessarily in monetary terms, but rather in terms of efficiencies in business processes, stronger collaboration and the availability of data and analytics, leading to more informed decision-making. **The Advisory Committee notes the information on the digital transformation strategy and stresses the importance of close coordination with the Office of Information and Communication Technology in this regard.**

Extrabudgetary resources and cost recovery

XII.30 It is indicated in the report of the Secretary-General that extrabudgetary resources for 2025 amount to \$24,985,500, reflecting a decrease of \$1,901,300 compared with the 2024 estimates, and would be used mainly to provide security services to other agencies and organizations in various locations (*ibid.*, para. 34.78). Upon enquiry, the Advisory Committee was provided with the information contained in table XII.11 on the cost recovery from 2022 to 2025. It is noted that the supplementary information provides a breakdown of the cost recovery in 2025 by location and indicates that the cost recovery clients of the Department comprise mainly United Nations agencies, funds, programmes and offices, embassies and permanent missions, non-profit organizations and NGOs. **The Advisory Committee trusts that a detailed breakdown of cost-recovery resources, the list of clients by locations, and any posts/positions funded will be provided in the context of the next budget submissions (A/78/7, para. XII.42).** The Committee further discusses extrabudgetary resources and cost recovery in chapter I above.

Table XII.11
Cost recovery for security services

(Thousands of United States dollars)

	2022		2023		2024		2025
	Estimate	Actual	Estimate	Actual	Estimate	Actual ^a	Estimate
Total	16 781.3	14 272.6	15 199.4	14 520.7	15 199.4	3 615.7	20 367.7

^a As at 30 June 2024.

Equitable geographical representation

XII.31 The Advisory Committee received information on the geographical representation of the Department. As at 30 June 2024, the 52 incumbents of Professional and higher posts funded under the regular budget came from 29 Member States, among which Western Europe and other States were represented by 28 individuals, Asia and the Pacific by 10 individuals, Eastern Europe by 8 individuals, Latin America and Caribbean by 5 individuals and Africa by 1 individual. Among the 323 incumbents of Professional and higher posts funded under jointly financed

activities, 96 were from Africa, 93 were from Western Europe and other States, 58 were from Asia and the Pacific, 48 were from Eastern Europe, 26 were from Latin America and the Caribbean and 2 were not affiliated with any of those regional groups. Upon enquiry, the Committee was informed that the Department was consistently working towards meeting the requirement of filling geographical posts with candidates from unrepresented or underrepresented Member States. Concerning non-geographical posts, the Department indicated that it endeavoured to recruit more qualified staff from various groups that had fewer international staff within the respective entities, bearing in mind the operational needs and language requirements necessary for effective mandate delivery. Upon enquiry, the Committee was informed that 52 members of the Department's staff were projected to retire in the next five years. **The Advisory Committee trusts that the Department will intensify its efforts to achieve a more equitable geographical representation of Member States among its staff, and considers that the vacancies, including those due to retirements, provide a concrete opportunity to that effect.** The Committee further discusses equitable geographical representation in chapter I above.

Gender balance

XII.32 According to the information provided to the Advisory Committee, of the 949 posts encumbered as at 31 May 2024, 73 per cent were held by men (694 posts) and 27 per cent by women (255 posts). Upon enquiry, the Committee was informed that achieving gender parity was a priority for the Department and an explicit commitment in the compact of the Under-Secretary-General for Safety and Security. In the Professional category, the Department had achieved an average of 30 per cent female representation. However, more work remains to be done on achieving gender parity, in particular in the duty stations in the field. **The Advisory Committee trusts that the Department of Safety and Security will intensify its efforts to improve gender representation among its staff at all levels.** The Committee further discusses gender balance in chapter I above.

Ground transportation

XII.33 In paragraph XII.11 of its report [A/78/7](#), the Advisory Committee stated that it noted the number of vehicles used in field security operations and trusted that detailed information, including the number of vehicles in each duty station, vehicle ratios and acquisition and/or replacement plans, would be provided in the context of the next proposed programme budget. In response, in the supplementary information provided, the Department indicated that it had a total of 629 vehicles and that vehicles were an integral part of its operations in the field. To ensure an operationally effective fleet in support of its field operations, vehicles were replaced as part of the overall fleet life cycle management programme and in accordance with the established vehicle management policies of the Organization. Furthermore, the allocation of vehicles was based on the operational need for mandate delivery. In general, every Professional category staff member in the Department's field offices and every field security associate in offices with one General Service post was assigned a vehicle to perform their functions. **The Advisory Committee notes that no information was provided on the vehicle acquisition and replacement plans and trusts that detailed information in that regard, including on standard ratios, will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Table XII.12

Section 34, Safety and security: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January– June)	2025 estimate	Variance (2024– 2025)	2023 appropriation	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)	2023 estimate/ appropriation	2023 expenditure	2024 estimate	2025 estimate	Variance (2024– 2025)
Posts	86 101.2	86 327.6	99 380.2	43 999.8	100 976.2	1 596.0	3 249.7	3 070.6	3 020.7	3 032.9	12.2	6 652.7	5 433.2	6 175.5	6 475.8	300.3	96 003.6	94 831.4	108 576.4	110 484.9	1 908.5
Other staff costs	5 562.2	8 373.6	4 900.0	3 659.0	4 900.0	–	284.7	407.2	276.5	292.6	16.1	5 671.5	10 540.5	13 712.9	10 431.7	(3 281.2)	11 518.4	19 321.3	18 889.4	15 624.3	(3 265.1)
Consultants	59.3	55.9	60.9	12.7	60.9	–	–	–	–	–	–	15.0	21.1	320.0	28.0	(292.0)	74.3	77.0	380.9	88.9	(292.0)
Travel of staff	475.5	2 173.3	736.4	1 049.3	1 236.4	500.0	375.7	417.8	432.1	432.1	–	414.9	1 364.1	1 221.6	660.9	(560.7)	1 266.1	3 955.2	2 390.1	2 329.4	(60.7)
Contractual services	1 650.2	1 399.2	1 967.6	468.0	1 962.1	(5.5)	58.8	61.2	53.4	54.3	0.9	729.1	611.9	899.4	869.1	(30.3)	2 438.1	2 072.3	2 920.4	2 885.5	(34.9)
General operating expenses	1 930.9	1 753.1	1 977.7	1 138.7	1 994.3	16.6	8.2	1.5	8.2	8.2	–	959.5	1 655.6	1 814.5	2 202.0	387.5	2 898.6	3 410.2	3 800.4	4 204.5	404.1
Supplies and materials	991.3	1 199.3	985.2	103.5	1 041.6	56.4	3.6	0.7	3.6	3.6	–	420.3	294.6	359.0	308.3	(50.7)	1 415.2	1 494.6	1 347.8	1 353.5	5.7
Furniture and equipment	677.9	684.6	701.8	60.8	576.8	(125.0)	5.4	6.0	10.8	10.8	–	336.4	832.5	1 329.6	562.9	(766.7)	1 019.7	1 523.1	2 042.2	1 150.5	(891.7)
Improvement of premises	–	6.8	–	5.7	–	–	–	–	–	–	–	–	0.7	100.0	3 000.0	2 900.0	–	7.5	100.0	3 000.0	2 900.0
Grants and contributions	29 504.2	28 251.0	30 524.3	25 392.1	27 290.9	(3 233.4)	–	–	–	–	–	–	–	–	–	–	29 504.2	28 251.0	30 524.3	27 290.9	(3 233.4)
Other	–	(31.1)	–	–	–	–	–	–	–	–	–	–	452.8	954.3	446.8	(507.5)	–	421.7	954.3	446.8	(507.5)
Total	126 952.7	130 193.4	141 234.1	75 889.6	140 039.2	(1 194.9)	3 986.1	3 965.1	3 805.3	3 834.5	29.2	15 199.4	21 207.0	26 886.8	24 985.5	(1 901.3)	146 138.2	155 365.5	171 926.2	168 859.2	(3 067.0)

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

Table XII.13
Section 34, Safety and security: evolution of jointly financed activities by object of expenditure

(Thousands of United States dollars)

Object of expenditure	2019		2020		2021		2022		2023		2024		2025	Variance (2024–2025)
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (January–June) ^a	Estimate	
Posts	103 911.9	105 043.4	106 748.5	108 419.3	121 076.6	113 940.7	129 424.0	116 902.7	130 992.0	118 281.2	131 442.2	59 368.4	131 584.2	142.0
Other staff costs	6 075.8	4 469.2	5 260.9	5 154.2	5 369.3	4 691.3	4 793.8	4 229.7	5 193.7	7 897.9	7 591.7	4 106.2	7 591.7	–
Consultants	61.2	96.8	61.7	157.2	62.4	257.8	66.2	235.9	71.7	144.4	71.7	41.4	71.7	–
Travel of staff	5 433.0	5 413.7	5 487.3	2 143.8	4 993.0	2 718.4	5 294.6	6 123.2	5 437.1	6 013.8	5 437.1	3 546.7	5 437.1	–
Contractual services	8 728.9	10 705.1	3 241.6	3 044.1	3 294.9	1 847.9	3 494.9	3 816.1	3 859.3	3 993.5	3 859.3	3 900.8	3 859.3	–
General operating expenses	8 915.9	11 291.5	8 963.2	11 799.5	9 184.8	10 774.9	9 819.0	9 308.0	9 363.6	11 354.9	9 363.6	4 478.2	9 363.6	–
Supplies and materials	3 167.1	974.5	3 180.9	670.5	3 173.5	1 039.7	3 267.3	1 418.8	2 601.0	1 420.0	2 340.9	161.2	2 340.9	–
Furniture and equipment	1 167.1	2 810.2	1 166.3	2 933.7	1 145.0	4 639.4	1 149.8	4 126.4	1 219.8	4 186.9	1 219.8	332.2	1 219.8	–
Improvement of premises	–	26.2	–	–	–	–	–	2.5	–	27.9	–	0.1	–	–
Grants and contributions	3.2	2 392.1 ^a	5 547.7	6 057.2	5 608.9	4 040.9	5 947.6	3 822.3	6 452.7	3 929.5	3 900.0	989.1	3 900.0	–
Other	–	0.5	–	(50.6)	–	(13.3)	–	(18.6)	–	(7.4)	–	(0.2)	–	–
Total	137 464.1	143 223.2	139 658.1	140 328.7	153 908.4	143 937.7	163 257.2	149 966.9	165 190.9	157 242.7	165 226.3	76 924.1	165 368.3	142.0

^a Not including expenditures amounting to approximately \$2.8 million relating to UNDP administrative support services to the Department of Safety and Security field offices globally for the second quarter of 2024, the report on which is yet to be received from UNDP.

Part XIII Development Account

Section 35 Development Account

Regular budget	
Appropriation for 2023	\$16,491,300
Expenditure for 2023	\$12,978,500
Appropriation for 2024	\$18,502,900
Expenditure as at 30 June 2024	\$7,624,300
Proposal for 2025	\$18,473,900

Note: Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting). Appropriation figures for 2023 and 2024 and proposals for 2025 are for the fifteenth, sixteenth and seventeenth tranches, respectively. Expenditure for 2023 and as at 30 June 2024 are as incurred in the multi-year account and cover three tranches at different stages of implementation.

XIII.1 The proposed programme budget for section 35 for 2025⁸ amounts to \$18,473,900 before recosting, reflecting a decrease of \$29,000, or 0.2 per cent, compared with the appropriation for 2024. The decrease is owing to a reduction of \$1,029,000 under grants and contributions, which relates to the removal of a non-recurrent provision approved for 2024 by the General Assembly in its resolution [78/252](#), partially offset by an increase of \$1,000,000 under grants and contributions, which is proposed to allow the projects to provide broader and more in-depth capacity development support to developing countries ([A/79/6 \(Sect. 35\)](#), paras. 35.16 and 35.17 and table 35.1). A summary of the evolution of overall financial resources by object of expenditure and source of funds is contained in table XIII.8. Upon request, the Advisory Committee was provided with updated information on the resources allocated to the Development Account and the expenditure since 2020, by object of expenditure, as reflected in table XIII.1. The Committee notes that expenditures do not correspond to the appropriations in the same financial year but rather cover three tranches at different stages of implementation, as indicated in the note to the table. **The Advisory Committee trusts that, to allow for proper consideration of the budget implementation and performance, the current presentation of the information on the evolution of the financial resources will be revised, with a view to making it clear, transparent and more compatible with the results-based budgeting principles, and will be included in the next budget submission.**

⁸ To implement Development Account projects under the seventeenth tranche over the next four years (2025–2028).

Table XIII.1
Resources allocated and expenditure by object of expenditure, 2020–2025

(Thousands of United States dollars)

	2020		2021		2022		2023		2024		2025	
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (January–June) Proposed	Proposed	Variance (2024–2025)
Other staff costs	495.8	906.6	649.7	1 959.7	840.2	972.3	851.4	841.5	805.0	235.2	740.5	(64.5)
Consultants and experts	4 836.1	10 136.6	4 613.3	14 968.8	6 605.4	7 559.4	7 498.4	5 014.4	6 836.3	3 295.4	6 670.2	(166.1)
Travel of staff	2 340.1	206.0	2 080.4	297.6	1 994.3	1 463.7	1 820.0	1 722.6	2 673.2	1 013.7	2 462.7	(210.5)
Contractual services	1 739.8	2 341.7	2 165.3	4 208.0	1 775.5	1 964.9	2 003.4	1 764.5	2 333.2	649.4	2 798.5	465.3
General operating expenses	584.2	411.8	1 078.7	703.6	739.8	799.0	939.7	770.6	1 535.3	328.4	1 392.9	(142.3)
Supplies and materials	–	25.7	–	–	–	4.7	–	5.2	–	0.3	–	–
Furniture and equipment	–	189.5	9.3	45.4	15.6	28.9	–	27.1	–	7.6	–	–
Grants and contributions	4 203.4	1 742.2	4 602.7	3 559.5	4 228.4	2 440.3	3 378.4	2 832.6	4 319.9	2 094.3	4 409.1	(89.2)
Total	14 199.4	15 960.1	15 199.4	25 939.9	16 199.4	15 239.7	16 491.3	12 978.5	18 502.9	7 624.3	18 473.9	(29.0)

Note: Appropriation figures for 2021, 2022, 2023 and 2024 and proposals for 2025 are for the thirteenth, fourteenth, fifteenth, sixteenth and seventeenth tranches, respectively. Expenditures are as incurred in the multi-year account and cover three tranches at different stages of implementation. The figures therefore cannot be compared with the total amount proposed for the seventeenth tranche starting in 2025.

Other staff costs

XIII.2 The Secretary-General explains that other staff costs (general temporary assistance) represent approximately 4 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 (*ibid.*, para. 35.20). Upon enquiry, the Advisory Committee was provided with information on the general temporary assistance for 2025 (seventeenth tranche). It was also informed that all projects were currently at the concept note stage. Further details would be available when the project documents had been prepared and consultations had been held with target countries and resident coordinators.

Consultants

XIII.3 The Secretary-General also explains that the Development Account 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. As indicated by the Secretary-General, the proposed resources for the seventeenth tranche include 114 international consultants for a total of 613 work-months, at an estimated cost of \$3,276,600, and 166 national consultants for a total of 664 work-months, at an estimated cost of \$2,807,600 (*ibid.*, para. 35.22 and table 35.3). Upon enquiry, the Advisory Committee was provided with updated information on the number and cost of international and national consultants for the period from 2022 to 2025, as reflected in table XIII.2. **The Advisory Committee notes the information on the number of national and international consultants and, once again, recognizes the capacity-building benefits and cost-effectiveness of the use of national and regional consultants. The Committee trusts that updated information on the use of national, regional and international consultants will be included in future budget submissions, as a matter of routine (see also A/78/7, para. XIII.7, and A/77/7, para. XIII.21).** The Advisory Committee further discusses consultants in chapter I above.

Table XIII.2

Number and cost of international and national consultants, 2022–2025

(Thousands of United States dollars)

<i>Year</i>	<i>Type of consultant</i>	<i>Number of consultants</i>	<i>Number of work-months</i>	<i>Cost^a</i>
2022	International	113	470	3 071.2
	National	146	554	1 998.1
Total		259	1 024	5 069.3
2023	International	111	497	3 825.0
	National	131	678	3 086.0
Total		242	1 175	6 911.0
2024	International	114	429	3 244.4
	National	125	459	2 215.2
Total		239	888	5 459.6
2025	International	114	613	3 276.6
	National	166	664	2 807.6
Total		280	1 277	6 084.2

^a Costs do not include the cost of consultant travel.

Travel of staff

XIII.4 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 13 per cent of the total resources, a 1 per cent reduction compared with the sixteenth tranche. While projects typically include an e-learning component, and incorporating such elements is useful for maximizing efficiencies and broadening outreach, these tools cannot replace all face-to-face delivery modalities in their effectiveness (A/79/6 (Sect. 35), para. 35.21). Upon enquiry, the Advisory Committee was informed that digital gaps across geographical areas and population groups, as well as other issues, such as communication difficulties, constitute a challenge to inclusive participation in e-learning activities. **The Advisory Committee reiterates that it is of the view that there is still a need to rationalize the resource 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 A/78/7, para. XIII.8, and A/77/7, para. XIII.23).** The Advisory Committee further discusses travel of staff in chapter I above.

Contractual services

XIII.5 The resource requirements for 2025 under contractual services amount to \$2,798,500, reflecting an increase of \$465,300, or 16.6 per cent, compared with the appropriation for 2024. According to the supplementary information, contractual services include institutional contracts with national, regional or international institutions, companies, intergovernmental organizations or non-governmental organizations for preparing publications, conducting studies, carrying out technical work, assisting with the organization of workshops, interpreting for expert group meetings, and translating or printing documents. The selection of institutions for contractual services is done in accordance with United Nations financial rules and regulations and on a competitive basis. National and local contractual services are often for venue rental and workshop-related support work. According to the supplementary information, detailed information on contractual services with regard to the related costs has been included in paragraph 35.23 of the proposed programme budget for section 35 for 2025 (A/79/6 (Sect. 35)). **The Advisory Committee trusts that more detailed information on contractual services by location of projects and the related costs will be included in future budget submissions (see A/78/7, para. XIII.9).** The Advisory Committee further discusses contractual services in chapter I above.

Grants and contributions

XIII.6 The Secretary-General explains that the cost of workshop participants (travel and allowances), under grants and contributions, represents, on average, 24 per cent of the project budgets. Projects typically use national workshops for training, coordination and consensus-building. Most projects also include a smaller number of regional workshops. Regional and interregional workshops are often used to share the findings with larger audiences and are often organized in connection with other intergovernmental meetings or events to reduce costs (A/79/6 (Sect. 35), para. 35.24). Upon enquiry, the Advisory Committee was provided with a breakdown of the grants and contributions as included in the project concept notes for each project and was informed that the information was tentative and could change on the basis of discussions with the beneficiary countries and the respective resident coordinators. The Committee further discusses grants and contributions in chapter I above.

Funding of the Development Account

XIII.7 The Advisory Committee recalls that the Development Account was established in 1997 by the General Assembly in its resolution 52/12 B (para. 24) as a mechanism to fund capacity development projects of the economic and social entities of the United Nations. The Assembly decided, by the same resolution, that the newly established Account would be funded from savings from possible reductions in administration and other overhead costs, without affecting full implementation of mandated programmes and activities, and requested the Secretary-General to submit a detailed report by the end of March 1998 identifying the sustainability of the initiative, as well as the modalities of implementation, the specific purposes and associated performance criteria for the use of such resources. The Committee included detailed background of the funding of the Development Account since its establishment in its previous reports (see, for example, A/78/7, paras. XIII.11–XIII.30). Upon request, the Committee was provided with updated historical data of the resources provided to the Development Account and their percentage share in the relevant overall programme budget appropriations, as contained in table XIII.3. The table shows that, over the years since the inception of the Development Account, owing to the lack of savings to be transferred to the Account, the Assembly has made many decisions to allocate additional resources, including in its most recent resolution 78/254 A–C, by which the Assembly allocated a non-recurrent provision of \$1.0 million to the Account.

Table XIII.3

Resources provided to the Development Account and the share of the Account in the overall programme budgets

(United States dollars)

Year	Resolution(s)	Total programme budget appropriation ^a	Development Account appropriation	Percentage
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	76/247 A–C	3 121 651 000	16 199 400	0.52
2023	77/264 A–C	3 396 308 300	16 491 300	0.49
2024	78/254 A–C	3 615 704 400	18 502 900	0.51
2025	Proposed	3 627 352 100 ^b	18 473 900	0.51

^a The overall amount appropriated by the General Assembly for each budget year, inclusive of the amounts for the major construction projects, as indicated in the respective financing resolutions.

^b Does not include major construction projects.

XIII.8 The Advisory Committee points out that the changes that have taken place since the establishment of the Development Account, including the development reform, may call for the refinement of the modality being used to fund and manage the Account. The Committee reiterates that it is of the view that taking into consideration the integration of the resident coordinator system into the Secretariat, the issues of the funding stream and challenges, including the limitations of the Development Account as a tool for the capacity development programme in support of the implementation of the 2030 Agenda, including its level and sustainability of resources, its governance, programme oversight and management arrangements among its entities, as well as the lack of concrete tools to measure the impact of its projects, adversely affect the realization of its objectives and restrict its ability to effect tangible results in support of the most vulnerable countries. The Committee, once again, recommends that the General Assembly discuss, at the appropriate level and platform, the number of implementing entities, concrete plans to strengthen the role of the Development Account and ensure its efficacy, the soundness of its management and the sufficiency and predictability of its funding, with a view to repositioning the Account as an important tool and a dividend for development in the context of the development reform efforts in order to support the countries in need in implementing the 2030 Agenda (see paras. XIII.13, XIII.15, XIII.18, XIII.22 and XIII.23 below; see also [A/78/7](#), para. XIII.28). In this regard, the Committee further recommends that the Assembly request the Secretary-General to present a report to the Assembly to allow this discussion and to provide an update thereon in the next budget submission.

XIII.9 In the meantime, the Advisory Committee recommends that the General Assembly reiterate its requests to the Secretary-General to identify savings from efficiencies to be transferred to the Development Account in the next budget submission (see resolutions [75/254 A–C](#), [70/247](#), [62/238](#), [56/237](#), [54/15](#) and [52/12 B](#); see also [A/78/7](#), para. XIII.29, [A/77/7](#), para. XIII.11, [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.12).

XIII.10 Subject to its recommendations in the present report, the Advisory Committee recommends that the General Assembly approve the Secretary-General's proposal for section 35.

Other matters

Implementing entities

XIII.11 The Secretary-General explains that the Development Account was established in 1997 as a mechanism to fund capacity development projects of the economic and social entities of the United Nations. All projects funded through the Account build on the mandates and the comparative advantages of the 10 implementing entities ([A/79/6 \(Sect. 35\)](#), para. 35.1). Upon enquiry, the Advisory Committee was informed that, since its inception, the Development Account had been implemented by 10 United Nations Secretariat entities⁹ (see [A/52/848](#)). Projects build on the normative and analytical capacities of the entities. They are carried out over four years, with an average budget of \$700,000, and involve work with multiple countries, encouraging South-South learning and experience-sharing and later feeding findings into intergovernmental processes and analytics ([A/79/6 \(Sect. 35\)](#), para. 35.3). Upon request, the Committee was provided with updated information on

⁹ Department of Economic and Social Affairs, ECA, ECE, ECLAC, ESCAP, ESCWA, UNCTAD, UNEP, UN-Habitat and UNODC.

the distribution of resources among the implementing entities in 2025 and the previous five years, as reflected in table XIII.4.

Table XIII.4
Distribution of Development Account resources among implementing entities
(United States dollars)

<i>Entity</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
Department of Economic and Social Affairs	2 049 400	3 805 145	4 229 853	2 180 000	2 400 000	2 429 000
ECA	1 450 000	1 348 163	1 057 464	2 440 000	1 350 000	1 903 000
ECE	950 000	1 140 590	1 194 934	1 000 000	2 375 000	1 696 900
ECLAC	2 720 000	1 348 162	1 057 464	1 297 600	1 350 000	1 903 000
ESCAP	1 200 000	1 348 162	1 268 956	1 300 000	1 200 000	1 903 000
ESCWA	950 000	1 079 166	1 483 621	1 050 000	1 375 000	1 696 900
UN-Habitat	550 000	1 140 590	1 205 508	1 440 000	1 120 000	1 522 400
UNCTAD	2 330 000	1 802 493	2 009 181	2 350 000	2 800 000	2 473 900
UNEP	1 100 000	1 140 590	909 419	1 000 000	1 120 000	1 522 400
UNODC	900 000	554 939	–	300 000	560 000	684 600
External project- and programme-level evaluations and relevant activities	–	491 400	783 000	841 800	636 700	738 900
Total	14 199 400	15 199 400	15 199 400	15 199 400	16 286 700	18 473 900

XIII.12 The Advisory Committee was also informed, upon enquiry, that, in the budget fascicle, the distribution by entity was presented based on the lead entity, as shown in table XIII.5. That distribution changed every year because one entity was often leading a larger project and several projects that might have more funds were implemented by two or more entities. The distribution of resources for the seventeenth tranche in the table above is an estimate. After the implementing entities have completed the preparation of project documents and funds have been allocated, more detailed information will be available on the actual distribution of funds for all seventeenth tranche projects. Table XIII.6 reflects information on the distribution of funds at the beginning of the project's implementation. The seventeenth tranche is not included in the table because the distribution of funds will not take place until 2025, after the General Assembly has approved the resources and the project documents have been developed.

Table XIII.5
Distribution of funds by lead entity as estimated in budget fascicles
(Percentage)

<i>Entity</i>	<i>Twelfth tranche</i>	<i>Thirteenth tranche</i>	<i>Fourteenth tranche</i>	<i>Fifteenth tranche</i>	<i>Sixteenth tranche</i>	<i>Seventeenth tranche</i>
Department of Economic and Social Affairs	14	26	29	15	14	14
ECA	10	9	7	17	10	11
ECE	7	8	8	7	10	10
ECLAC	19	8	7	9	12	11
ESCAP	8	9	9	9	11	11
ESCWA	7	9	10	7	9	10
UN-Habitat	4	8	8	10	7	9

Entity	Twelfth tranche	Thirteenth tranche	Fourteenth tranche	Fifteenth tranche	Sixteenth tranche	Seventeenth tranche
UNCTAD	16	12	14	16	14	14
UNEP	8	12	6	7	7	9
UNODC	6	4	–	2	4	4

Table XIII.6

Actual allocation of funds at the beginning of project implementation

(Percentage)

Entity	Twelfth tranche	Thirteenth tranche	Fourteenth tranche	Fifteenth tranche	Sixteenth tranche
Department of Economic and Social Affairs	14	11	11	13	13
ECA	10	11	12	10	13
ECE	7	10	12	7	8
ECLAC	19	12	12	12	11
ESCAP	8	14	12	14	12
ESCWA	7	10	10	9	8
UN-Habitat	4	8	7	10	7
UNCTAD	16	14	12	15	16
UNEP	8	8	9	8	8
UNODC	6	4	3	2	4

XIII.13 In the supplementary information on the fascicle, it is explained that the funds available under each tranche of the Development Account are allocated to the implementing entities building on past practice, taking several criteria into consideration, such as the priorities of Member States expressed in the intergovernmental negotiations and in their interaction with the implementing entities, the strength of the individual project proposals put forward, the capacity of the implementing entities to deliver projects and the past performance of projects. **The Advisory Committee notes that there continues to be a lack of clarity regarding the criteria applied in the distribution of resources among the implementing entities of the Development Account and recommends that the General Assembly request the Secretary-General to include detailed information on the distribution of resources among the implementing entities and the criteria thereon in future budget submissions as a matter of routine (see para. XIII.8 above; see also [A/78/7](#), para. XIII.39, and [A/77/7](#), para. XIII.31).**

Projects proposed for 2025–2028: country selection

XIII.14 The Secretary-General indicates that 26 projects, representing the seventeenth tranche of projects under the Development Account, are proposed for the period 2025–2028, under the overarching theme “Supporting Member States in accelerating actions to adapt to and mitigate climate change with a focus on social and economic resilience in pursuit of the 2030 Agenda”. Five of the projects are aimed at enhancing the statistical capacity of countries, in order to address issues related to climate change (see [A/79/6 \(Sect. 35\)](#), para. 35.6, for additional details). In total, the seventeenth tranche includes nine projects that will be jointly executed by Development Account entities. Furthermore, partnerships continue to be essential to all projects, including collaboration within and outside of the United Nations system. Over 90 per cent of the proposed projects of the seventeenth tranche support countries

with special needs, namely, least developed countries, landlocked developing countries and small island developing States (*ibid.*, paras. 35.3 and 35.4, figures 35.I–35.IV and annex I). Upon request, the Advisory Committee was provided with an updated list of the number of the proposed and selected projects under the twelfth to the seventeenth tranches, as reflected in table XIII.7. Upon enquiry, the Committee was informed that the amount proposed for the sixteenth tranche of the Development Account in the proposed programme budget for 2024, as presented in the 2024 budget fascicle (A/78/6 (Sect. 35)), was \$16,286,700 before recosting. As the General Assembly had appropriated the amount of \$18,502,900, the Development Account project management team was currently working on the allocation of the additional amount appropriated by the Assembly so as to best support Member States. In the supplementary information on the budget fascicle, it is explained that the short list of projects proposed for funding from the Development Account is prepared in close consultation with the implementing entities, taking into consideration both the availability of funds and countries demands and needs, as well as the criteria reported on under action taken to implement the recommendation of the Committee in its previous report (A/78/7, para. XIII.39). The projects are implemented in areas where the implementing entities have clear mandates, comparative advantages and demand from Member States. In the supplementary information, it is also stated that, at the time of preparing the fascicle, projects are at the concept stage and have not yet been approved and the target countries have not yet been confirmed. Once the Assembly has approved the fascicle and the project concepts have been elaborated upon into full project documents, target countries will be confirmed and more details will be available on the contractual services.

XIII.15 The Advisory Committee notes the lack of detailed quantified information on the projects to be covered by the proposed budget and points out that the current funding modality of the Development Account and the lack of predictability of its resources adversely impact the development of the projects, including the selection of the beneficiary Member States. The 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, in close coordination with, among others, 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 and the resident coordinator system, to allow for the formulation of requests by the Member States (see A/78/7, para. XIII.35). The Committee expects that the Secretary-General will include detailed information on the outreach programme in the next budget submission.

Table XIII.7

Number of projects proposed and selected 2020–2025

(United States dollars)

<i>Year</i>	<i>Tranche</i>	<i>Number of projects proposed</i>	<i>Cost</i>	<i>Number of projects selected</i>	<i>Budget</i>
2020	12	59	38 241 998	22	14 199 400
2021	13	57	36 148 253	21	14 199 400
2022	14	47	31 670 579	21	15 199 400
2023	15	44	30 954 058	22	15 199 400
2024	16	59	35 151 527	28	16 286 700
2025	17	50	32 136 992	26	18 473 900

Coordination with the resident coordinator system

XIII.16 According to the Secretary-General, the proposed projects will be implemented with partners from the United Nations Secretariat and the wider United Nations system, including United Nations country teams as relevant, as well as governments and national, regional and international organizations. Resident coordinators will be informed about the national project activities and engaged to support the projects at various levels. Beyond this, resident coordinator offices might provide support for a particular project by identifying and/or inviting meeting and workshop participants, identifying partners and government counterparts, disseminating project outputs, fine-tuning the modalities and activities of projects to national contexts, identifying synergies with other projects or initiatives in the subject area, identifying a stakeholder engagement strategy and mobilizing supplementary resources. In addition, depending on the project, there might be more in-depth engagement with the United Nations country team (A/79/6 (Sect. 35), paras. 35.8–35.10 and annex I). Upon enquiry, the Advisory Committee was informed that there were no resources dedicated to the interaction between the resident coordinator system and the Development Account and that no resources were transferred to the resident coordinator offices as part of the projects since the role of the resident coordinators was to advise and inform rather than to implement project activities.

XIII.17 Upon request, the Advisory Committee was provided with an extract of a document from one of the seventeenth tranche projects containing guidelines on engagement with the resident coordinator offices and the country teams and was informed that each implementing entity might also have internal guidelines that went beyond those of the Account's projects, but that the project management team did not have a central repository of those guidelines. The extract shows that it is recommended that the entity responsible for implementing the project consult with the resident coordinator office in each target country during the design phase. It will be a requirement to report on the engagement with the offices in target countries in subsequent annual progress reports. Such reporting should be based on interaction that has occurred or will occur in the context of the specific project, rather than outlining general organizational policies or practices. There are two main types of involvement, namely: the resident coordinator office is informed of the project and national activities to be undertaken in the country; and, in some cases, the resident coordinator office provides support for the project by identifying and/or inviting meeting or workshop participants, identifying resource persons (including those within the country team) or national consultants, and disseminating project outputs. That involvement could also include fine-tuning project modalities or activities to national contexts, identifying government counterparts, focal points and partners, identifying synergies with other projects or initiatives in the focus area, developing a stakeholder engagement strategy, mobilizing supplementary resources and implementing sustainability measures. **The Advisory Committee, taking into account the central role of the resident coordinator system in positioning the United Nations development system to provide effective, efficient and accountable support to countries in their efforts to implement the 2030 Agenda, emphasizes the need to ensure close and uniform coordination of the Development Account and its implementing entities with the Development Coordination Office and resident coordinators throughout the project life cycle.**

Coordination with the regular programme of technical cooperation

XIII.18 The Secretary-General indicates that the Development Account and the regular programme of technical cooperation continue to complement each other. Each implementing entity has mechanisms in place at the programme and subprogramme levels to ensure consistency and synergy between the regular programme and the

Development Account. While the Development Account funds medium-term projects executed over a period of up to four years in primarily subregional, but also regional and global settings, building national capacities, the regular programme funds short-term, small-scale interventions, responding in a flexible manner to often urgent and not easily predictable national development needs. Some interventions under the regular programme may lead to Development Account projects, in order to provide longer-term and sustainable support to the countries. The programming, implementation, monitoring and evaluation approaches of the regular programme and the Development Account are distinctly different. A decentralized approach is used for managing the regular programme, so instead of direct coordination between the two programmes, the implementing entities maintain a good overview of the planned activities financed from the regular programme, the Development Account and extrabudgetary resources while ensuring that these activities build on and do not duplicate one another (*ibid.*, para. 35.12, and [A/79/6 \(Sect. 23\)](#), paras. 23.13 and 23.21). **The Advisory Committee trusts that the complementarity between the Development Account and the regular programme of technical cooperation will continue to be ensured and further developed in order to maximize the combined impact of the activities implemented through them (see para. XIII.8 above; see also [A/78/7](#), para. XIII.43, and [A/77/7](#), para. XIII.35).** The Advisory Committee makes further observations in section 23 above.

Evaluation activities

XIII.19 The Secretary-General explains that evaluation has been cemented as an essential component of the Development Account programme management function. The processes and procedures to support the planning, implementation, monitoring and evaluation of projects, including joint projects with a larger budget, have been strengthened based on the findings and lessons learned from the evaluations of the projects of the tenth and eleventh tranches. The evaluations of 11 out of 22 twelfth tranche projects are currently under way, guided by the Development Account project evaluation guidelines, a supplementary guidance note and an updated report template. A guidance note has also been issued to support the thirteenth tranche project evaluations to be conducted in 2025. The Development Account evaluation focal points network, consisting of the evaluation units of the 10 implementing entities, has maintained regular communication through virtual meetings and email, discussing critical issues pertaining to the evaluation function and exchanging lessons learned and good practices. The planning of the next programme-level evaluation will be initiated in the second half of 2024, in consultation with the evaluation focal points network and other relevant stakeholders ([A/79/6 \(Sect. 35\)](#), paras. 35.13–35.15).

XIII.20 Upon enquiry, the Advisory Committee was informed that project evaluation guidelines, which were issued in October 2019, were aimed at standardizing the evaluation process and that a series of supplementary guidance notes had been issued to promote their application. The first standard template for project evaluation reports was developed in late 2021, to be used in the eleventh tranche project evaluations on a pilot basis. The template had since been updated twice, on the basis of feedback from the implementing entities. Four of the 10 implementing entities had used the template for their eleventh tranche project evaluation reports. For the twelfth tranche, a total of six entities had indicated their intention to use the template, while the remaining four entities planned to continue to use their standard report templates (one of them had made a few adjustments to its template to meet the additional requirements of the Development Account). Fully unifying the format of the project evaluation reports across all implementing entities might not be feasible, since project evaluations were commissioned and overseen by the implementing entities and were governed by their evaluation policies, procedures and guidelines. Some of them, including the four entities that were not planning to use the template for the twelfth

tranche evaluations, also had their standard report formats and templates, which were endorsed by their respective governing bodies and/or senior management. The Advisory Committee was also informed, upon enquiry, that the evaluation reports for the twelfth tranche projects were due at the end of June 2024, in accordance with the guidance note on planning and conducting terminal evaluations of tranche projects. As at 8 July 2024, only one of the tranche's project evaluation reports had been finalized and submitted to the programme management team.

XIII.21 The Advisory Committee was further informed that, while the projects had been included in the scope of the Office of Internal Oversight Services programme and subprogramme evaluations of the implementing entities, to date, the Office of Internal Oversight Services had not evaluated the Development Account as a whole. The Development Account was, however, included among the planned evaluations for 2025, as indicated in the Office's proposed programme budget for 2025 (see [A/79/6 \(Sect. 30\)](#), table 30.5).

XIII.22 The Advisory Committee stresses that the absence of uniform evaluation criteria and means of assessing the efficiency, productivity and impact of projects across all implementing entities is a serious shortcoming that must be overcome. The Committee recommends that the General Assembly request the Secretary-General to provide in future budget submissions and future progress reports on the activities of the Development Account more comprehensive information on project evaluation, such as the status and costs, including the date of commencement and completion, the expenditures, the overhead costs, and its impact, along with information on the criteria, guidelines and standards applied, and the status of the project evaluation activities, as well as the lessons learned and good practices, as a matter of routine (see [A/78/7](#), paras. XIII.10, XIII.28 and XIII.49, [A/77/7](#), para. XIII.39, and [A/76/7](#) and [A/76/7/Corr.1](#), para. XIII.32).

XIII.23 The Advisory Committee, while recognizing self-evaluation and self-monitoring as valuable tools, emphasizes the importance of continued regular independent monitoring and evaluation activities, such as those carried out by the Office of Internal Oversight Services, as a source of objective analysis of the achievements and shortcomings of the United Nations programmes and projects.

Table XIII.8

Section 35, Development Account: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure (January-June)	2025 estimate	Variance (2024-2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024-2025)	2023 appropriation	2023 expenditure	2024 appropriation	2025 estimate	Variance (2024-2025)
Other staff costs	851.4	841.5	805	235.2	740.5	(64.5)	-	-	-	-	-	851.4	841.5	805	740.5	(64.5)
Consultants and experts	7 498.4	5 014.4	6 836.3	3 295.4	6 670.2	(166.1)	-	-	-	-	-	7 498.4	5 014.4	6 836.3	6 670.2	(166.1)
Travel of staff	1 820.0	1 722.6	2 673.2	1 013.7	2 462.7	(210.5)	-	-	-	-	-	1 820.0	1 722.6	2 673.2	2 462.7	(210.5)
Contractual services	2 003.4	1 764.5	2 333.2	649.4	2 798.5	465.3	-	-	-	-	-	2 003.4	1 764.5	2 333.2	2 798.5	465.3
General operating expenses	939.7	770.6	1 535.3	328.4	1 392.9	(142.3)	-	-	-	-	-	939.7	770.6	1 535.3	1 392.9	(142.3)
Supplies and materials	-	5.2	-	0.3	-	-	-	-	-	-	-	-	5.2	-	-	-
Furniture and equipment	-	27.1	-	7.6	-	-	-	-	-	-	-	-	27.1	-	-	-
Grants and contributions	3 378.4	2 832.6	4 319.9	2 094.3	4 409.1	(89.2)	-	-	-	-	-	3 378.4	2 832.6	4 319.9	4 409.1	(89.2)
Total	16 491.3	12 978.5	18 502.9	7 624.3	18 473.9	(29.0)	-	-	-	-	-	16 491.3	12 978.5	18 502.9	18 473.9	(29.0)

Part XIV Staff assessment

Section 36 Staff assessment

Overall resource requirements

Regular budget	
Appropriation for 2023	\$289,318,500
Expenditure for 2023	\$305,372,600
Appropriation for 2024	\$314,075,000
Expenditure as at 30 June 2024	\$150,364,869
Proposal for 2025	\$318,516,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

XIV.1 The resource requirements requested for 2025 amount to \$318,516,000 before recosting, reflecting a net increase of \$4,441,000 (or 1.4 per cent) compared with the appropriation for 2024. The Advisory Committee discusses recosting in chapter I above, as well as in its reports on the financial performance report on the programme budget for 2023 and on revised estimates: effect of changes in rates of exchange and inflation.

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. The staff assessment amounts resulting from the application of such rates are consolidated under the present section, while the provisions for salaries are presented under other budget sections. The provisions for salaries represent the net amounts, while the gross amounts include the addition of staff assessment to the net salary provisions. Amounts from staff assessment are credited upfront to Member States to offset assessments for the budget period, with the exception of staff assessment credits withheld and credited to the Tax Equalization Fund for the reimbursement of taxes on emoluments of United Nations staff members, as envisaged in General Assembly resolution [973 \(X\) A](#). The amount proposed under the present section is also reflected under income section 1, Income from staff assessment ([A/79/6 \(Sect. 36\)](#), paras. 36.2–36.3).

XIV.3 Resource changes result from three factors, namely:

(a) Technical adjustments, reflecting a net increase of \$3,458,800, relating mainly to the additional posts and general temporary assistance positions proposed in support of the various mandates of the Human Rights Council, as well as 205 new and reassigned posts and positions subject to a 50 per cent vacancy rate in 2024 and now budgeted at continuing rates in accordance with the established practice;

(b) New and expanded mandates, reflecting an increase of \$1,389,700, which is attributable mainly to the proposed establishment of 98 additional posts under various sections of the proposed programme budget for 2025;

(c) Other changes, reflecting a net decrease of \$407,500, attributable mainly to the proposed changes in posts and positions in the special political missions, offset in part by a net increase of 17 posts and additional general temporary assistance provisions under various sections of the proposed programme budget for 2025 (*ibid.*, paras. 36.5–36.7).

XIV.4 Upon enquiry, the Advisory Committee was provided with the table below showing the evolution of financial resources by object of expenditure alongside actual expenditure from January to June 2024.

Overall: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

	Changes							2025 estimate	2024 expenditure (January–June)
	2023 expenditure	2024 appropriation	Technical adjustments	New and expanded mandates	Other	Total	Percentage		
Other	305 372.6	314 075.0	3 458.8	1 389.7	(407.5)	4 441.0	1.4	318 516.0	150 364.9

XIV.5 The Advisory Committee notes that expenditure for 2023 amounted to \$305,372,600 against the appropriation of \$289,318,500, resulting in overexpenditure of \$16.1 million. Upon enquiry, the Committee was informed that the expenditure for separation entitlements (e.g. accrued leave, termination indemnity and repatriation grants) was subject to staff assessment; higher-than-budgeted separation expenditure resulted in a commensurate higher expenditure under staff assessment. Similarly, for general temporary assistance, if the expenditure is higher than budgeted, the expenditure under staff assessment will also be higher than budgeted. **The Advisory Committee trusts that an explanation of the reasons for the difference between appropriation and expenditure will be included in the next proposed programme budget.**

Estimates of income

Income section 1

Income from staff assessment

Regular budget	
Resources for 2023	\$291,354,800
Actual income in 2023	\$307,429,000
Resources for 2024	\$316,139,700
Actual income as at 30 June 2024	\$151,432,381
Estimates for 2025	\$320,580,700

IS1.1 The estimates under income section 1 comprise the total provision proposed under section 36, Staff assessment (\$318,516,000), and the staff assessment portion of the proposed post expenditure under income section 3, Services to the public (\$2,064,700). 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/79/6 (Income sect. 1), paras. IS1.1–IS1.2).

IS1.2 Upon enquiry, the Advisory Committee was provided with the table below showing the year-end balances of the Tax Equalization Fund for the past five years.

Income and payments of the Tax Equalization Fund

(Thousands of United States dollars)

	2019	2020	2021	2022	2023
Staff assessment receipts from:					
United Nations regular budget	267 524	263 693	271 240	286 820	307 429
Peacekeeping operations	180 518	175 285	177 583	173 538	178 419
International tribunals	8 482	8 884	8 679	7 736	6 937
Interest revenue split	1 618	1 092	(861)	(1 008)	4 159
Total staff assessment revenue	458 142	448 954	456 641	467 086	496 944
Staff costs and other	81 186	70 075	79 786	89 540	87 158
Contractual services	169	188	309	287	224
Credits given to other Member States for:					
United Nations regular budget	215 552	217 833	221 130	217 796	228 065
Peacekeeping operations	127 028	126 590	137 931	126 863	137 724
International tribunals	7 912	6 297	5 267	5 419	4 973
Total expenses	431 847	420 983	444 423	439 905	458 144
Net excess (shortfall) of revenue over expenses	26 295	27 971	12 218	27 181	38 800

IS1.3 The Advisory Committee notes that the Tax Equalization Fund continues to reflect a surplus and trusts that detailed information on the reasons for the discrepancy between staff assessment revenue and expenses of the Tax Equalization Fund, including on the methodology used to calculate staff assessment and how it relates to actual amounts paid to staff who have to pay taxes on their United Nations salaries, will be provided to the General Assembly at the time of its consideration of the present report and in the proposed programme budget for 2026.

Income section 2 General income

Approved estimate for 2023	\$30,197,000
Approved estimate for 2024	\$30,675,200
Proposal for 2025	\$33,890,300

IS2.1 The estimated income under income section 2 of the proposed programme budget for 2025 amounts to \$33,890,300, representing an increase of \$3,215,100 compared with the estimates for 2024, owing mainly to increases: (i) under income from rental of premises (\$1,506,900) due to the planned move of OHCHR from the Giuseppe Motta building into the Palais des Nations compound in Geneva and the final phase of the implementation of recommendations made by the working group on global rental practices at United Nations premises, whereby extrabudgetary-funded operations of United Nations offices and departments accommodated at the Palais des Nations (i.e. OCHA, UNCTAD, ECE and OIOS) have been asked to pay the full rental rate instead of operating expenses (i.e. spendable) only; and (ii) under miscellaneous income (\$1,718,700), which reflects a higher anticipated share of agencies, funds and programmes for the costs of the administration of justice based on the average amounts realized in 2021, 2022 and 2023 (\$2,026,300), offset in part by the lower share of peacekeeping operations for the costs of the administration of justice to be funded from the support account (\$307,600) (A/79/6 (Income sect. 2), table IS2.1 and paras. IS2.2 and IS2.9). **The Advisory Committee trusts that the next proposed programme budget will include more information on the extrabudgetary-funded operations of United Nations offices and departments accommodated at the Palais des Nations that pay the full rental rate, including the reflection of the related income within the programme budget.**

IS2.2 The Advisory Committee was informed, upon enquiry that, in line with current practice and with the cost-recovery policy guidelines that uphold the principle of non-cross subsidization between funding sources, the United Nations Office at Geneva planned to apply rental charges to the extrabudgetary share of OHCHR operations when they move to the Palais des Nations premises. A total of 400 extrabudgetary-funded staff of OHCHR in Geneva is estimated. It is estimated that OHCHR will be expected to pay approximately \$1.5 million (total gross rental income) annually for the office space of extrabudgetary-funded staff. The accumulated difference between the full rent and operating expenses paid through extrabudgetary-funded operations accommodated at the Palais des Nation over the past 10 years amounts to \$17 million.

IS2.3 With regard to discounted or exempted rental rates at the United Nations Office at Nairobi, the Advisory Committee was informed that the Office had requested regular budget-funded entities (e.g. UNEP and UN-Habitat) to confirm their staff count funded from regular budget and extrabudgetary funds and if, for example, they had 40 per cent of staff funded from the regular budget, they would receive a 40 per cent discount (i.e. pay for 60 per cent of the rental rate times the occupied space). In line with the note by the Secretary-General on the rental of United Nations premises by press and other entities (A/C.5/54/25), staff-related and staff-affiliated bodies and entities are exempt from rental charges. Although the United Nations Federal Credit Union at Headquarters is a staff-related entity, it is charged rent at 50 per cent of commercial rates in recognition of its staff-servicing/business nature. In December 2021, the rental study determined that the spendable component of the total rent should be 30.98 per cent, which is \$47.09 of the total rent of \$152/m², and remain the same rate in 2023.

IS2.4 The Advisory Committee was further informed that the Secretariat was considering reconstituting a new working group on global rental practices under the auspices of the Office of Programme Planning, Finance and Budget, coordinated by the Global Asset Management Policy Service in the Field Operations Finance Division, with the objective of formulating recommendations for harmonizing practices to meet the needs of the Organization. The recommendations of the working group would also be taken into account in setting the policies relating to cost recovery and the classification of rental income as spendable or non-spendable. The Committee

was also provided with a table (see table IS2.1), which shows the breakdown of the spendable portion of rental income, including actual and budgeted income for 2023 and the projection for 2025. **The Advisory Committee looks forward to updated information in the next proposed programme budget on the working group on global rental practices and its work, including on the application of different rental rates and discounts.**

Table IS2.1

Breakdown of the spendable portion of rental income, including 2023 actual versus budget and the projection for 2025

(United States dollars)

Headquarters

<i>Location</i>	<i>2023 estimated spendable revenue</i>	<i>2023 actual spendable revenue</i>	<i>2023 actual expenditure</i>	<i>2025 projection of spendable revenue</i>	<i>Remarks</i>
New York	448,600	448,600	448,600	298,800	The spendable portion of the rental income is used to cover operational expenses costs, including utilities, heating venting and air conditioning, and custodial, general maintenance and administrative costs for rented premises. The breakdown of expenditure is based on the prorated amount of the total general operating expense.
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	General operating expenses 448,600		General operating expenses 448,600: <ul style="list-style-type: none"> • Cleaning services: 61,800 • Utilities: 163,100 • Other (e.g. electrical, heating venting and air conditioning and other building maintenance systems): 123,700 	General operating expenses 298,800	

United Nations Office at Geneva

<i>Location</i>	<i>2023 estimated spendable revenue</i>	<i>2023 actual spendable revenue</i>	<i>2023 actual expenditure</i>	<i>2025 projection of spendable revenue</i>	<i>Remarks</i>
Palais des Nations	2,500,000	2,512,300	2,505,900	2,513,500	<p>It is important to note that planning assumptions may be subject to changes linked to the following factors:</p> <ul style="list-style-type: none"> • Partial building closure measure recently introduced in the context of the liquidity crisis • A significant number of entities housed within the Palais des Nations are scheduled to move to their final location at the end of 2024 and early 2025 as part of the strategic heritage plan renovation. It is not yet clear how these moves will have an impact on the income section. • As required by the General Assembly, the United Nations Office at Geneva has recently commissioned another independent market survey of the commercial market on the rental rate for premises. This may lead to changes in the current rate applied. • The United Nations Office at Geneva facilities maintenance strategy is being revised. It will move from a reactive to a proactive and preventive maintenance approach.
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	Other staff costs (facilities management) 800,000		Other staff costs 889,900	Other staff costs (facilities management) 813,500	
	General operating expenses (e.g. utilities and cleaning) 1,500,000		General operating expenses 1,452,300	General operating expenses (e.g. utilities and cleaning) 1,500,000	
	Supplies and materials (cleaning products) 100,000		Supplies and materials 95,700	Supplies and materials (cleaning products) 100,000	
	Furniture and equipment: 100,000		Furniture and equipment: 65,700	Furniture and equipment: 100,000	
			Contractual services (maintenance) 2,300		

United Nations Office at Nairobi

<i>Location</i>	<i>2023 estimated spendable revenue</i>	<i>2023 actual spendable revenue</i>	<i>2023 actual expenditure</i>	<i>2025 projection of spendable revenue</i>	<i>Remarks</i>
Nairobi (43,322.3 m ²)	2,096,900	1,791,600	3,298,600	1,712,300	2023 actual expenditure (including commitments) was higher than the 2023 spendable revenue because the expenditure was funded in part from the accumulated fund balances.
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	Post and post-related costs 435,100		Post and post-related costs 440,400	Post and post-related costs 454,900	
	Contractual services 15,000		Consultants expenses 2,500	Travel of staff 15,000	
	General operating expenses 571,000		Travel of staff 18,100	Contractual services 15,800	
	Supplies and materials 45,000		Contractual services 38,000	General operating expenses 405,200	
	Furniture and equipment 5,000		General operating expenses 84,300	Furniture and equipment 10,000	
	Improvement of premises 1,025,800		Supplies and materials –	Improvement of premises 811,400	
			Furniture and equipment 7,400		
			Improvement of premises 2,707,900		

Economic Commission for Africa

<i>Location</i>	<i>2023 estimated spendable revenue</i>	<i>2023 actual spendable revenue</i>	<i>2023 actual expenditure</i>	<i>2025 projection of spendable revenue</i>	<i>Remarks</i>
Addis Ababa (20,896.18 m ²)	1,184,100	1,182,800	1,165,700	1,265,000	
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	Other staff costs 216,800		Other staff costs 200,600	Other staff costs 363,300	
	Contractual services (e.g. cleaning services) 212,900		Contractual services (e.g. cleaning services) 217,700	Contractual services (e.g. cleaning services) 196,500	
	General operating expenses (e.g. utilities) 334,000		General operating expenses (e.g. utilities) 476,600	General operating expenses (e.g. utilities) 292,400	
	Supplies and materials (e.g. office supplies) 8,800		Supplies and materials (e.g. office supplies) 6,200	Supplies and materials (e.g. office supplies) 54,700	
	Furniture and equipment 248,800		Furniture and equipment 213,000	Furniture and equipment 172,500	
	Improvement of premises 162,900		Improvement of premises 51,600	Improvement of premises 185,600	

Economic Commission for Latin America and the Caribbean

<i>Location</i>	<i>2023 estimated spendable revenue</i>	<i>2023 actual spendable revenue</i>	<i>2023 actual expenditure</i>	<i>2025 projection of spendable revenue</i>	<i>Remarks</i>
Santiago headquarter (388.18 m ²) and Port of Spain (134 m ²)	107,400	109,100	109,100	106,900	
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	General operating expenses (infrastructure services and rental of premises) 40,000		General operating expenditure (e.g. infrastructure services and rental of premises) 37,000	General operating expenditure (e.g. infrastructure services and rental of premises) 37,000	
	General operating expenses (e.g. facilities and equipment, rental and maintenance) 67,400		General operating expenses (e.g. facilities and equipment, rental and maintenance) 72,100	General operating expenses (e.g. utilities and equipment maintenance) 69,900	

Economic and Social Commission for Asia and the Pacific

<i>Location</i>	<i>2023 estimated spendable revenue</i>	<i>2023 actual spendable revenue</i>	<i>2023 actual expenditure</i>	<i>2025 projection of spendable revenue</i>	<i>Remarks</i>
Bangkok (14,121 m ²)	3,033,100	3,028,400	2,482,700	3,923,500	
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	Posts 919,900		Posts 678,700	Posts 1,074,300	
	Other staff costs 166,500		Other staff costs 270,600	Other staff costs 280,000	
	Travel of staff 14,000		Travel of staff 10,900	Travel of staff 24,700	
	Contractual services (e.g. cleaning services) 46,000		Contractual services (e.g. cleaning services) 23,000	Contractual services (e.g. cleaning services) 34,700	
	General operating expenses (e.g. utilities) 1,791,700		General operating expenses (e.g. utilities) 1,310,100	General operating expenses (e.g. utilities) 2,340,600	
	Supplies and materials (e.g. office supplies) 6,000		Supplies and materials (e.g. office supplies) 1,000	Supplies and materials (e.g. office supplies) 24,200	
	Furniture and equipment 28,000		Furniture and equipment 183,900	Furniture and equipment 120,800	
	Improvement of premises 41,000		Improvement of premises 4,500	Improvement of premises 24,200	
	Consultants and experts 20,000				

IS2.5 The Advisory Committee was, upon enquiry, provided with a table (see table IS2.2) on rental income by location, including actuals from January to June 2024.

Table IS2.2

Income from rental of premises

(Thousands of United States dollars)

<i>Source</i>	<i>2024 actual (January–June)^a</i>	<i>2024 approved estimates</i>	<i>2025 proposed estimates</i>	<i>Increase/ (decrease)</i>
Headquarters, New York	365.8	1 047.3	1 047.3	–
United Nations Office at Geneva	1 081.4	2 465.0	3 709.0	1 244.0
United Nations Office at Nairobi	1 979.2	3 430.0	3 430.0	–
ECA, Addis Ababa	2 781.3	2 941.2	3 127.3	186.1
ECLAC, Santiago	24.2	79.1	80.9	1.8
ESCAP, Bangkok	397.1	873.0	948.0	75.0
Total	6 629.1	10 835.6	12 342.5	1 506.9

^a It should be noted that actual revenue is not recorded on a linear basis. Some revenue may be reflected in the second half of the year.

IS2.6 The Advisory Committee was further informed that the Board of Auditors, in its report on the operations of the United Nations as reported in volume I for the year ended 31 December 2023, noted that no specific policies for rental of premises had been issued to specify the basis, standards and calculation methodologies of determining the spendable revenue, nor how its use could be managed and monitored. The Board recommended that the Administration develop clear policy guidance on spendable rental income and specify the purpose, standards and methodology for calculation of the retention, as well as its use, scope and oversight (A/79/5 (Vol. I), para. 123). Currently, duty stations follow a broad guideline on spendable revenue and make adjustments on the basis of local conditions. The Committee further discusses the recommendations of the Board in its related report. **The Advisory Committee trusts that information on the non-spendable and spendable portions of rental income will continue to be provided in future budget proposals and reiterates its recommendation that the General Assembly request the Secretary-General to present clear information on what constitutes maintenance and administrative costs under rental income and the methodology for calculation, as well as a comprehensive picture of maintenance costs at all locations and how they are divided between section 33 and the spendable component of rental rates (A/78/7, para. IS2.4). The Committee concurs with the Board of Auditors on the need for clear policy guidance on spendable rental income and trusts that updated information will be provided in the context of the next programme budget submission.**

IS2.7 Upon enquiry, the Advisory Committee was informed that actual non-spendable revenue relating to cost recovery for services for which the service provider had been given an assessed budget allocation were reported in the context of the financial performance report (under relevant income sections) and credited to Member States through financing resolutions. The Committee was also provided with a table (see table IS2.3) on the net revenue credited to Member States from 2019 through 2022 attributable to income section 2. The Committee further discusses cost recovery in chapter I above.

Table IS2.3
Net revenue credited to Member States, 2019–2022

(Thousands of United States dollars)

	2019	2020	2021	2022
General income	28 636.4	26 620.6	25 967.4	39 947.2

Income section 3 Services to the public

Table IS3.1
Estimates of income and expenditure

(United States dollars)

Proposal for 2025 submitted by the Secretary-General	
Gross revenue	18 207 500
Gross expenditure (before recosting)	20 931 200
Net revenue (deficit)	(2 723 700)
Approved estimates for 2024	
Gross revenue	20 831 100
Gross expenditure (after recosting)	20 831 100
Net revenue	–
Approved estimates for 2023	
Gross revenue	21 041 100
Gross expenditure (after recosting)	20 643 400
Net revenue	397 700

IS3.1 The projected income under section 3 amounts to \$18,207,500, representing a net deficit of \$2,723,700 from the total projected expenses of \$20,931,200. The projected aggregate net deficit in respect of all services to the public for 2025 (\$2,723,700) reflects a decrease in the net revenue by \$2,623,600 compared with the estimated net revenue of nil approved by the General Assembly for 2024 ([A/79/6 \(Income sect. 3\)](#), para. IS3.3). Upon enquiry, the Advisory Committee was provided with a table (see table IS3.2) showing net revenue from 2017 to 2022.

Table IS3.2
Net revenue from services to the public, 2017–2022

(Thousands of United States dollars)

	2017	2018	2019	2020	2021	2022
Net revenue from income section 3, Services to the public ^a	(167)	1 047	(2 763)	(8 116)	(10 227)	(4 598)

^a Amounts are as reflected in the volume I financial statements for the relevant years ([A/73/5 \(Vol. I\)](#), chap. V, [A/74/5 \(Vol. I\)](#), chap. V, [A/75/5 \(Vol. I\)](#), chap. V, [A/76/5 \(Vol. I\)](#), chap. V, [A/77/5 \(Vol. I\)](#), chap. V, and [A/78/5 \(Vol. I\)](#), chap. V.

IS3.2 Upon enquiry, the Advisory Committee was provided with a table (see table IS3.3) that indicates actual income as at 30 June 2024 by programme of work. The Committee notes the projected gross revenue of \$20,831,100 for 2024 and the actual income from January to June 2024 in the amount of \$7,680,800.

Table IS3.3
Estimated income for 2024 and actual income as at 30 June 2024

(Thousands of United States dollars)

	<i>2024 approved estimate</i>	<i>2024 actual (January–June)^a</i>
Revenue		
A. Programme of work		
1. United Nations Postal Administration operations	4 106.5	1 243.7
2. Sale of United Nations publications	6 095.0	1 698.8
3. Services to visitors	6 266.6	2 994.4
4. Revenue services of the Department of Economic and Social Affairs	1 267.0	740.0
5. Sale of gift items	400.0	217.8
6. Garage operations	1 193.5	618.1
7. Catering operations	1 116.5	18.0
8. Other commercial operations	386.0	150.0
B. Programme support	–	–
Total revenue	20 831.1	7 680.8

^a Reflects revenue as at 30 June 2024. Given that postings are still going on, these figures may change.

IS3.3 The Advisory Committee reiterates its concern that income remains below estimates and that the projected aggregate net deficit in respect of all services to the public for 2025 is in the amount of \$2,723,700, compared with the approved estimated net revenue of nil for 2024 and net revenue of \$397,700 for 2023. The Committee encourages United Nations Postal Administration operations, the sale of United Nations publications, services to visitors, sale of gifts and other commercial operations to continue to modernize operations and increase income-generating capacity, and to provide such information in the next proposed programme budget.

IS3.4 The Advisory Committee was informed, upon enquiry, in the context of section 28, that the Department of Global Communications was partnering with the Department of Peace Operations and one Member State to produce a virtual reality film about UNMISS. It is expected to be ready by the end of 2024 and will be offered to the public as a paid add-on to the United Nations tour and/or briefing, on the basis of available resources. **The Advisory Committee trusts that operations under income section 3 will strengthen efforts to develop innovative options to increase income and reduce the deficit and that an update on these efforts will be included in the next proposed programme budget.**

Comments and recommendations on post resources

IS3.5 The regular budget resources for posts proposed for 2025 under income section 3 amount to \$9,559,400 before recosting, at the same level as 2024, 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 IS3.4 (see also *ibid.*, table IS3.2).

Table IS3.4
Staffing resources

	Number	Details
Regular budget		
Proposed for 2025	64	2 P-5, 4 P-4, 4 P-3, 3 P-2/1, 7 GS (PL), 42 GS (OL), 2 SS
Approved for 2024	64	2 P-5, 4 P-4, 4 P-3, 3 P-2/1, 7 GS (PL), 42 GS (OL), 2 SS

Vacant posts

IS3.6 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2024, there were seven vacancies under income section 3. **The Advisory Committee trusts that the vacant posts will be filled as soon as possible 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

IS3.7 The Advisory Committee was provided, upon enquiry, with a table (see table IS3.5) on the vacancy rates for 2023 and 2024 (January to June) and the proposed vacancy rates for 2025, for activities under income section 3. The Committee discusses vacancy rates in chapter I above.

Table IS3.5
Vacancy rates

(Number of posts/percentage)

Category	2023				2024					2025		
	Approved posts	Budgeted vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Budgeted vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	13	4.1	4.2	0.0	13	13	13	0.0	0.8	0.0	13	0.0
General Service and related	51	9.6	12.0	17.6	51	51	44	7.3	16.1	13.7	51	7.3

Equitable geographical representation

IS3.8 Upon enquiry, the Advisory Committee was provided with information on the geographical representation of Member States among Professional and above staff under income section 3, which showed that, as at 30 June 2024, of the 13 posts, 6 Member States were represented, of whom Western European and other States were represented by 11, Asia-Pacific States by 1 and Eastern Europe States by 1. The Committee was informed that 23 staff members under income section 3 were expected to reach the mandatory retirement age in the coming 10 years, including 8 in the next 5 years.

IS3.9 **The Advisory Committee, noting the imbalance of geographical representation of staff under income section 3, reiterates that efforts should be intensified to achieve a more equitable geographical representation of Member States among its staff and considers that vacancies, including those due to retirement, provide a concrete opportunity to this effect.** The Advisory Committee further discusses equitable geographical representation in chapter I above.

Gender balance

IS3.10 The Advisory Committee was provided with information regarding the gender composition of the 57 posts showing that, as at 30 June 2024, 32 women and 25 men encumbered the posts. The Committee further discusses gender balance in chapter I above.

Comments and recommendations on non-post resources

IS3.11 The proposed non-post resources for 2025 amount to \$11,371,800, reflecting an increase of \$100,100, or 0.9 per cent, compared with the appropriation for 2024, owing mainly to higher requirements under other staff costs (\$61,500), supplies and materials (\$75,700) and furniture and equipment (\$4,400). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IS3.10.

IS3.12 Under supplies and materials, expenditure in 2023 amounted to \$90,500 against the estimate of \$290,700, while expenditure from January to June 2024 amounted to \$85,800 against the appropriation of \$249,100. The amount of \$324,800 is proposed for 2025. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 15 per cent, or \$48,700, to the proposed resources for supplies and materials for 2025.**

IS3.13 Under furniture and equipment, expenditure in 2023 amounted to \$126,200 against the estimate of \$225,800, while expenditure from January to June 2024 amounted to \$5,200 against the appropriation of \$200,600. The amount of \$205,000 is proposed for 2025. **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 15 per cent, or \$30,800, to the proposed resources for furniture and equipment for 2025.**

United Nations Postal Administration operations

Approved estimates for 2023	\$3,858,200
Expenditure for 2023	\$3,797,600
Approved estimates for 2024	\$4,252,300
Proposal for 2025 submitted by the Secretary-General	\$4,252,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IS3.14 The resource requirements for 2025 amount to \$4,252,300 before recosting, at the same level as 2024, and would provide for the financing of 18 posts, of which 11 (1 P-5, 3 General Service (Principal level) and 7 General Service (Other level)) would be located in New York and 7 (1 General Service (Principal level) and 6 General Service (Other level)) would be located in Vienna, and non-post resources. The overall revenue for 2025 is projected to be \$2,975,700. The downward projection compared with 2024 is attributable mainly to the declining sales of postage stamps in all major philatelic markets. The United Nations Postal Administration plans to build income from the sale of United Nations stamp-themed merchandise to supplement its traditional income from postage stamps, with the objective of bringing its operations back to profitability (*ibid.*, para. IS3.14). Upon request, the Advisory Committee was provided with a table (see table IS3.6) on Postal Administration revenue from 2020 to 2023 and the first six months of 2024, as well as projected revenue for 2025.

Table IS3.6

Consolidated revenue of the United Nations Postal Administration for the period 2020–2023 and the first six months of 2024, and projected revenue for 2025

(United States dollars)

<i>Consolidated revenue</i>	<i>2020^a</i>	<i>2021^b</i>	<i>2022</i>	<i>2023</i>	<i>2024^c</i>	<i>2025 (estimate)</i>	<i>Total</i>
Total gross sales	2 786 041	3 177 628	3 335 326	2 180 000	1 243 700	3 270 600	15 993 295
Gross sales, Headquarters	1 425 258	1 906 404	2 304 156	1 232 300	854 121	2 114 600	9 836 839
Gross sales, Europe	1 360 783	1 271 224	1 031 170	947 700	389 579	1 156 000	6 156 456

^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 2024.

IS3.15 It is indicated that, in order to respond to changing market conditions, the United Nations Postal Administration engaged a consulting company with specialized expertise to assess its revenue-generating potential. The recommendations included: (i) modernizing the Postal Administration's marketing and e-commerce operations; (ii) the expansion of the Postal Administration's products and sale to include United Nations stamps themed merchandise; and (iii) leveraging external service providers for on-demand order fulfilment. The Postal Administration plans to go live with the new sales system and e-commerce website in 2025, which was delayed as a result of operational issues with the implementing partner and additional requirements that needed to be incorporated into the system on the basis of the recommendations of the consultant. The Postal Administration will continue to offer multilingual websites and increase its social media presence (*ibid.*, paras. IS3.8–IS3.11).

IS3.16 Upon enquiry, the Advisory Committee was informed that the increase of \$61,500 under other staff costs related to the proposed provision of the management of the United Nations Postal Administration China office by a staff member on a temporary position instead of through contractual services and was offset in full by reductions under contractual services and general operating expenses. The incumbent, a Sales and Marketing Assistant (General Service (Other level)), would be responsible for the overall management of the China office, including sales, market development, promotion, order fulfilment, customer service, Chinese language website maintenance and representing the Postal Administration at national stamp exhibitions in China. The Chinese market represents approximately one quarter of the total stamp revenue.

Sale of United Nations publications

Approved estimates for 2023	\$5,549,400
Expenditure for 2023	\$5,559,700
Approved estimates for 2024	\$5,821,700
Proposal for 2025 submitted by the Secretary-General	\$5,821,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IS3.17 The resource requirements for 2025 amount to \$5,821,700 before recosting, at the same level as the approved estimates for 2024, and comprise: (a) \$3,027,200 under post resources for 21 posts, at the same level as 2024; and (b) non-post resources

in the amount of \$2,794,500. The objective of the activities programmed for 2025 are aimed at enhancing understanding of the role of United Nations publications and to improve their visibility and increase their readership in all formats through the targeted acquisition, marketing, sale, distribution, licensing and publishing of reports, books, periodicals, selected documents, databases, e-books, mobile applications and other electronic products. The proposed plan for 2025 continues to emphasize the consolidation of the electronic publishing programme accompanied by the creation and sale of a wider selection of publications for the public (*ibid.*, paras. IS3.18–IS3.19). The net revenue for 2025 is projected to be in deficit in the amount of \$991,700, compared with the estimated net surplus of \$273,300 in 2024. The Advisory Committee was provided, upon request, with a table (see table IS3.7) showing information on the revenue from sales of United Nations publications from 2020 to 2023 and from January to June 2024, as well as the projected revenue for 2025.

Table IS3.7

Revenue from sales of United Nations publications for the period 2020–2023 and from January to June 2024, and projected sales for 2025

(Thousands of United States dollars)

<i>Year</i>	<i>Revenue</i>
2019	4 694.0
2020	3 300.6
2021	2 420.6
2022	4 050.4
2023	3 292.1
2024 ^a	1 698.8
2025 (estimate)	4 830.0

^a From 1 January to 30 June 2024.

Services to visitors

Approved estimates for 2023	\$6,200,300
Expenditure for 2023	\$5,309,500
Approved estimates for 2024	\$5,930,000
Proposal for 2025 submitted by the Secretary-General	\$5,930,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IS3.18 The resource requirements for 2025 amount to \$5,930,000 before recosting, at the same level as 2024, and comprise: (a) post resources amounting to \$2,220,300 to provide for 15 posts (Headquarters, 2 P-3, 1 General Service (Principal level) and 7 General Service (Other level); Geneva, 1 P-3 and 2 General Service (Other level); Vienna, 1 P-2; and Nairobi, 1 P-2), at the same level as that approved for 2024; and (b) proposed non-post resources in the amount of \$3,709,700 (*ibid.*, para. IS3.43). The net revenue for 2025 is projected to be in the amount of \$626,600, compared with \$336,600 in 2024. The Advisory Committee was provided, upon enquiry, with a table (see table IS3.8) showing revenue earned through services to visitors.

Table IS3.8
Revenue earned through services to visitors by in-person and virtual events

(United States dollars)

	<i>New York</i>	<i>Geneva</i>	<i>Vienna</i>	<i>Nairobi</i>
2023				
Online (virtual events)	8 749	–	581	–
On-site (in-person events)	3 669 251	600 000	465 419	59 900
2024 (January–June)				
Online (virtual events)	6 770	–	–	–
On-site (in-person)	2 333 713	289 438	298 641	65 817

Revenue services of the Department of Economic and Social Affairs

Approved estimates for 2023	\$796,500
Expenditure for 2023	\$787,500
Approved estimates for 2024	\$755,500
Proposal for 2025 submitted by the Secretary-General	\$855,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IS3.19 The resource requirements for 2025 amount to \$855,600 before recosting, representing an increase of \$100,100, or 13.2 per cent, compared with 2024. The net revenue for 2025 is projected to be in the amount of \$741,500, compared with \$511,500 in 2024.

Sale of gift items

IS3.20 The net revenue from the sale of gift items at Headquarters in 2025 is projected at \$600,000, representing an increase of \$200,000 compared with 2024. It is indicated that, since the gift shop reopened on 1 June 2022 following the COVID-19 pandemic, sales have remained significantly lower than 2019 levels, but it is expected that the commissions will gradually increase as the number of visitors and events at United Nations Headquarters stabilize in 2025 (ibid., para. IS3.49). **The Advisory Committee notes that, while projected revenue has increased, sales continue to remain lower than 2019 levels and trusts that further information will be provided in the next proposed programme budget on efforts taken to increase sales.**

Garage operations

Approved estimates for 2023	\$1,260,800
Expenditure for 2023	\$1,222,100
Approved estimates for 2024	\$1,242,300
Proposal for 2025 submitted by the Secretary-General	\$1,242,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IS3.21 The resource requirements for 2025 amount to \$1,242,300 before recosting, at the same level as 2024, and comprise: (a) proposed post resources in the amount of \$888,000, at the same level as for 2024, to provide for six posts (Headquarters, 2 General Service (Other level) and 2 Security Service; and Geneva, 2 General Service (Other level)); and (b) proposed non-post resources in the amount of \$354,300 (*ibid.*, para. IS3.55). The net revenue for 2025 is projected to be in deficit in the amount of \$56,400, compared with a deficit of \$48,800 in 2024.

Catering operations

Approved estimates for 2023	\$2,201,800
Expenditure for 2023	\$2,722,600
Approved estimates for 2024	\$2,049,800
Proposal for 2025 submitted by the Secretary-General	\$2,049,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IS3.22 The resource requirements for 2025 amount to \$2,049,800 before recosting, at the same level as 2024, and comprise: (a) proposed post resources in the amount of \$283,100, at the same level as for 2024, to provide for the continuation of one P-4 post; and (b) proposed non-post resources in the amount of \$1,766,700. The net revenue for 2025 is projected to be in deficit in the amount of \$1,976,700, compared with an estimated net deficit of \$933,300 in 2024.

IS3.23 It is indicated that the United Nations catering contract at Headquarters, signed on 31 December 2015, was due to expire on 31 December 2022. The new solicitation exercise was postponed to early in 2023. The solicitation for the new catering contract, which was open to all vendors, was launched in February 2023 and proved unsuccessful. The solicitation was relaunched in February 2024, offering bidders the option to propose a “profit and loss” model, whereby they would be responsible for the financial result of the operation at the onset of the contract or start with a “subsidy” model first and make the transition to a “profit and loss” model once specific targets were met. The procurement exercise is expected to conclude by the end of 2024, and arrangements to extend the contract with the existing provider will be made, as necessary, to ensure continuity of services (*ibid.*, paras. IS3.57–IS3.58).

IS3.24 Upon enquiry, the Advisory Committee was informed that, in March 2021, the United Nations Secretariat had engaged the services of a retail consultant to perform a comprehensive feasibility study of Headquarters food service and caterings operations with the aim of facilitating a successful tender of a new catering contract by 1 January 2023. The first solicitation exercise was not successful because the Secretariat received only two bids, both of which were deemed not qualified. The Administration launched a multi-stage request for proposal process in 2024, which provides bidders the opportunity to submit interim proposals for evaluation and for the Secretariat to enter into discussions/dialogues with all prequalified catering vendors to clarify its requirements. The Procurement Division received expressions of interest from 25 vendors, including 12 companies based in the United States of America, 8 in Africa, 3 in the Middle East and 1 in Asia. After further prequalification, 13 companies were invited to a bidders conference, and 9 attended. The Secretariat plans to complete the current solicitation process by 31 December 2024, in time for a new catering contract to start on 1 January 2025. The next contract will be for 10 years, with an

initial duration of 5 years and the option to extend for another 5 years. The Committee was also provided with a table (see table IS3.9) on the subsidies paid at Headquarters.

Table IS3.9
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
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)
COVID-19 crisis	June 2022	(64 357)
COVID-19 crisis	July 2022	146 968
COVID-19 crisis	August 2022	122 826
COVID-19 crisis	September 2022	135 552
COVID-19 crisis	October 2022	29 887
COVID-19 crisis	November 2022	98 031
COVID-19 crisis	December 2022	(25 579)

<i>Reason</i>	<i>Month</i>	<i>Amount</i>
COVID-19 crisis	January 2023	242 520
COVID-19 crisis	February 2023	151 883
COVID-19 crisis	March 2023	(141 121)
COVID-19 crisis	April 2023	355 691
COVID-19 crisis	May 2023	60 404
Catering losses	June 2023	(12 634)
Catering losses	July 2023	106 806
Catering losses	August 2023	375 536
Catering losses	September 2023	(829 114)
Catering losses	October 2023	239 664
Catering losses	November 2023	266 589
Catering losses	December 2023	83 813
Catering losses	January 2024	403 867
Catering losses	February 2024	315 829
Catering losses	March 2024	35 830
Catering losses	April 2024	338 277
Catering losses	May 2024	14 616
Catering losses	June 2024	214 485
Total		7 196 856

IS3.25 The Advisory Committee reiterates that the awarding of the new contract should 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 should be ensured. The Committee is of the view that a shorter contractual duration, with an option for re-evaluation, could be considered. The Committee trusts that updated information will be provided to the General Assembly, including on the status of completion of the solicitation process. The Committee is also of the view that an alternative option for managing catering services should be explored if the deficit continues, and that an update will be provided in future budget submissions.

IS3.26 Upon enquiry, the Advisory Committee was informed that information on catering resources and revenue for the United Nations Office at Vienna, the United Nations Office at Geneva, the United Nations Office at Nairobi and ECA were not included under income section 3. For the United Nations Office at Vienna, the catering services at the Vienna International Center are provided by UNIDO, in accordance with the memorandum of understanding between the Vienna-based organizations. Catering services at Geneva are outsourced and provided on a cost-recovery basis, and the caterer's operations at the United Nations Office at Geneva are financially self-sustainable. The United Nations Office at Nairobi's catering services have been managed using extrabudgetary funds. In the case of ECA, the United Nations Conference Centre's catering facility and activity are outsourced to a local caterer through a competitive bidding process. The caterer provides catering and related services to United Nations staff, United Nations agencies and organizations that are holding their events within the compound at a pre-agreed/fixed price and menu. ECA makes available the catering facility to the caterer, including the restaurants, the cold room, offices, kitchen equipment and utensils. The caterer is subject to pay charges and fees to ECA, including royalty fees on non-ECA events.

This revenue is reported in the context of income section 2, under reimbursement for services. **The Advisory Committee trusts that the next proposed programme budget will include detailed information on catering operations, along with the resources and revenue, in other entities, including regional commissions and offices away from headquarters.**

Other commercial operations

Approved estimates for 2023	\$300,200
Expenditure for 2023	\$295,500
Approved estimates for 2024	\$275,800
Proposal for 2025 submitted by the Secretary-General	\$275,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2024 rates (i.e. before recosting).	

IS3.27 The resource requirements for 2025 amount to \$275,800 before recosting, at the same level as for 2024. The net revenue for 2025 is projected to be in the amount of \$113,300, compared with an estimated net revenue of \$110,200 in 2024.

Table IS3.10
Evolution of overall financial resources by object of expenditure and source of funds
 (Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2023 estimate	2023 expenditure	2024 estimate	2024 expenditure (January-June)	2025 estimate	Variance (2024-2025)	2023 expenditure	2023 estimate	2024 estimate	2025 estimate	Variance (2024-2025)	2023 estimate	2023 expenditure	2024 estimate	2025 estimate	Variance (2024-2025)
Posts	8 839.9	9 065.3	9 559.4	4 674.3	9 559.4	-	-	-	-	-	-	8 839.9	9 065.3	9 559.4	9 559.4	-
Other staff costs	3 704.1	2 984.6	3 240.9	1 651.2	3 302.4	61.5	-	-	-	-	-	3 704.1	2 984.6	3 240.9	3 302.4	61.5
Hospitality	3.9	-	4.0	-	4.0	-	-	-	-	-	-	3.9	-	4.0	4.0	-
Consultants	-	400.8	-	141.7	-	-	-	-	-	-	-	-	400.8	-	-	-
Travel of staff	187.3	189.6	192.6	58.6	188.2	(4.4)	-	-	-	-	-	187.3	189.6	192.6	188.2	(4.4)
Contractual services	4 545.1	4 606.4	4 474.2	2 958.8	4 459.8	(14.4)	-	-	-	-	-	4 545.1	4 606.4	4 474.2	4 459.8	(14.4)
General operating expenses	2 724.0	2 246.4	2 784.1	897.0	2 761.4	(22.7)	-	-	-	-	-	2 724.0	2 246.4	2 784.1	2 761.4	(22.7)
Supplies and materials	290.7	90.5	249.1	85.8	324.8	75.7	-	-	-	-	-	290.7	90.5	249.1	324.8	75.7
Furniture and equipment	225.8	126.2	200.6	5.2	205.0	4.4	-	-	-	-	-	225.8	126.2	200.6	205.0	4.4
Improvement of premises	-	107.5	-	0.6	-	-	-	-	-	-	-	-	107.5	-	-	-
Grants and contributions	122.6	183.9	126.2	61.1	126.2	-	-	-	-	-	-	122.6	183.9	126.2	126.2	-
Other	-	20.2	-	(0.1)	-	-	-	-	-	-	-	-	20.2	-	-	-
Total	20 643.4	20 021.4	20 831.1	10 534.2	20 931.2	100.1	-	-	-	-	-	20 643.4	20 021.4	20 831.1	20 931.2	100.1

Annex

Cooperation with other United Nations bodies

Since the issuance of its first report on the proposed programme budget for 2024, 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. Office of the United Nations High Commissioner for Refugees:
Executive Committee of the High Commissioner's Programme**

Programme budget for 2025 of the Office of the United Nations High Commissioner for Refugees ([A/AC.96/75/5](#))

Financial report and audited financial statements for the year ended 31 December 2022 and report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees ([A/78/5/Add.6](#))

B. Executive Board of the United Nations Capital Development Fund

United Nations Capital Development Fund integrated budget 2022–2025

C. Executive Board of the United Nations Children's Fund

Report on the midterm review of the UNICEF integrated budget, 2022–2025 ([E/ICEF/2024/AB/L.5](#))

**D. Executive Board of the United Nations Development Programme,
the United Nations Population Fund and the United Nations Office
for Project Services**

Midterm review of the integrated resources plan and integrated budget, 2022–2025 ([DP/2024/13](#))

**E. Executive Board of the United Nations Human
Settlements Programme**

Draft work programme of the United Nations Human Settlements Programme and draft budget of the United Nations Habitat and Human Settlements Foundation for 2024 (HSP/EB.2023/12)

Programme budget implication of the scalability model for the non-earmarked Foundation budget of the United Nations Human Settlements Programme (HSP/EB.2023/11/Add.1)

F. Executive Board of the World Food Programme

WFP Management plan (WFP/EB.2/2023/5-A/1)

Workplan of the External Auditor for the period from July 2023 to June 2024 (WFP/EB.2/2023/5-C/1)

Housing allowance of the Executive Director (Five-yearly review) (WFP/EB.2/2023/5-B/1)

Audited annual accounts, 2023 (WFP/EB.A/2024/6-A/1)

Update to the management plan (2024–2026) (WFP/EB.A/2024/6-B/1/Rev.1)

Annual report of the Independent Oversight Advisory Committee (WFP/EB.A/2024/6-C/1)

Annual report of the Inspector General (WFP/EB.A/2024/6-D/1)

Note by the Executive Director on the annual report of the Inspector General (WFP/EB.A/2024/6-D/1/Add.1)

Management review of significant risk and control issues, 2023 (WFP/EB.A/2024/6-E/1)

Report on the utilization of the WFP strategic financing mechanisms (1 January–31 December 2023) (WFP/EB.A/2024/6-F/1)

Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2023 (WFP/EB.A/2024/6-G/1)

Workplan of the External Auditor (WFP/EB.A/2024/6-H/1)

G. 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 revision of biennium 2024–2025 (UNITAR/BT/64/3)

H. United Nations Office for Partnerships

United Nations Office for Partnerships administrative budget for 2024 (A/CN.1/R.1228)

I. United Nations Office on Drugs and Crime

Consolidated budget for the biennium 2024–2025 for the United Nations Office on Drugs and Crime ([E/CN.7/2023/13-E/CN.15/2023/17](#))

J. United Nations Population Fund

United Nations Population Fund Midterm review of the UNFPA integrated budget, 2022–2025 ([DP/FPA/2024/10](#))

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 2023, the approved programme of work and financial plan for 2024 and the proposed programme of work and financial plan for 2025 ([A/79/146](#))

L. United Nations Relief and Works Agency for Palestine Refugees in the Near East

United Nations Relief and Works Agency for Palestine Refugees in the Near East Programme Budget for the biennium 2024–2025

M. United Nations University

UNU Work Programme and Budget Estimates for the 2024–2025 Biennium
(UNU 2024–2025 Biennium)

N. Technology Bank for the Least Developed Countries

Technology Bank for the Least Developed Countries: budget and programme of work
for 2024 ([TBLDC/2024/3](#))

