



United Nations

Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed programme
budget for 2022**

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Advisory Committee on Administrative and Budgetary Questions

First report on the proposed programme budget for 2022



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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

ASG	Assistant Secretary-General
CEB	United Nations System Chief Executives Board for Coordination
COVID-19	Coronavirus disease
CTBTO	Comprehensive Nuclear-Test-Ban Treaty Organization
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
ICJ	International Court of Justice
ICSC	International Civil Service Commission
ICSMA	International Civil Servants Mutual Association
ICT	Information and communications technology
IFAD	International Fund for Agricultural Development
IIM Syria	International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011
IIMM	Independent Investigative Mechanism for Myanmar
ILO	International Labour Organization
IMO	International Maritime Organization
INTERPOL	International Criminal Police Organization
IOM	International Organization for Migration
IPSAS	International Public Sector Accounting Standards
IRMCT	International Residual Mechanism for Criminal Tribunals
ISA	International Seabed Authority
ITC	International Trade Centre
ITU	International Telecommunication Union

LL	Local level
LT	Language Teacher
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
NEPAD	New Partnership for Africa's Development
NGO	Non-governmental organization
NPO	National Professional Officer
OCHA	Office for the Coordination of Humanitarian Affairs
ODA	Office for Disarmament Affairs
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
OSE Syria	Office of the Special Envoy of the Secretary-General for Syria
PAHO	Pan American Health Organization
SS	Security Service
TC	Trades and Crafts
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNCC	United Nations Compensation Commission
UNCCD	Secretariat of the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNDRR	United Nations Office for Disaster Risk Reduction
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
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
UNIOGBIS	United Nations Integrated Peacebuilding Office in Guinea-Bissau
UNITAMS	United Nations Integrated Transition Assistance Mission in the Sudan
UNITAR	United Nations Institute for Training and Research
UNJSPB	United Nations Joint Staff Pension Board
UNJSPF	United Nations Joint Staff Pension Fund
UNMISS	United Nations Mission in South Sudan
UNLB	United Nations Logistics Base at Brindisi, Italy
UNMAS	Mine Action Service
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNODC	United Nations Office on Drugs and Crime
UN-OHRLS	United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
UNOPS	United Nations Office for Project Services
UNPA	United Nations Postal Administration
UNRISD	United Nations Research Institute for Social Development
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSMIL	United Nations Support Mission in Libya
UNSOS	United Nations Support Office in Somalia
UNTSO	United Nations Truce Supervision Organization
UNV	United Nations Volunteers programme
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	World Tourism Organization
UNU	United Nations University
UPU	Universal Postal Union
USG	Under-Secretary-General
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Trade Organization

Preface

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

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

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

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

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

The Advisory Committee also reports on the financing of the International Residual Mechanism for Criminal Tribunals. 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 2021, had the following membership:

Abdallah Bachar Bong (Chair)
 Amjad Al-Kumaim (Vice-Chair)
 Donna-Marie Chiurazzi-Maxfield (Vice-Chair)
 Conrod Hunte (Vice-Chair)
 Yves Eric Ahoussoubemey
 Makiese Augusto
 Feliksas Bakanauskas
 Pavel Chernikov
 Patrick Chuasoto
 Udo Fenchel
 Olivio Fermin
 Juliana Gaspar Ruas
 Ihor Humennyi
 Marcel Jullier
 Nabil Kalkoul
 Julia Maciel
 Vidisha Maitra
 Caroline Nalwanga
 Suzuki Yoriko
 Cihan Terzi
 Ye Xuenong

4. The present report contains the conclusions and recommendations arrived at by the Advisory Committee on the basis of the Secretary-General's proposals for the programme budget for 2022, 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

Background and introduction

1. During its consideration of the Secretary-General's proposed programme budget for 2022 (A/76/6),¹ the Advisory Committee interacted with the Secretary-General and his representatives in in-person, virtual and silent hearings² from 18 May to 2 July 2021. The Secretariat also provided additional information and clarification on all sections of the budget, concluding with written responses received on 10 August 2021.

2. The Advisory Committee recalls that, in its resolution 72/266 A, the General Assembly approved the introduction of an annual budget on a trial basis, beginning with the programme budget for 2020 and consisting of: (a) part I: the plan outline, reflecting 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. The Assembly also decided that parts I and II of the budget should be submitted to it through the Committee for Programme and Coordination and part III through the Advisory Committee on Administrative and Budgetary Questions. The Assembly further requested the Secretary-General to conduct a review of changes to the budgetary cycle in 2022, following the completion of the first full budgetary cycle. The Assembly also decided to review at its seventy-seventh session, with a view to taking a final decision, the implementation of the annual budget.

3. In resolutions 75/243, 75/252, 75/253 and 75/254 A–C, the General Assembly decided on the programme narratives and budget appropriations for 2021, and provided direction to the Secretary-General with regard to the format of the proposed programme budget for 2022. The Secretary-General indicates that annex I to his report outlines how each provision of the resolutions was addressed (A/76/6 (Introduction), para. 42).

4. It is indicated that the overall resource requirements for special political missions continue to be included in section 3, Political affairs, of the proposed programme budget. Following the adoption of resolution 72/266 A by the General Assembly, the overall resource requirements for individual missions are included as addenda to section 3 of the proposed programme budget (*ibid.*, para. 4). The observations and recommendations of the Advisory Committee on the resource requirements for the special political missions will be included in separate addenda to the present report.

Overview of resources

5. The Secretary-General proposes a programme budget for 2022 amounting to \$3,119.7 million before recosting,³ including \$730.7 million for special political missions, representing a reduction of \$88.4 million, or 2.8 per cent, compared with the appropriation for 2021 approved by the General Assembly in its resolution 75/254 A–C (A/76/6 (Introduction), paras. 3 and 44). It is indicated that preliminary recosting amounts to \$56,305,500 (see table 2 below).

6. The proposed changes relate mainly to: (a) technical adjustments, with a net decrease of \$122.3 million, reflecting mainly the discontinuation of one-time

¹ A/76/6 (Introduction) (Sects. 1–16), (Sect. 17 and Corr.1), (Sects. 18–29), (Sect. 29A and Corr.1), (Sects. 29B–29G), (Sect. 30 and Corr.1), (Sects. 31–36) and (Income sects. 1–3).

² The Advisory Committee's hearings on the proposed programme budget for 2022 were conducted through in-person and virtual hearings with the Secretary-General and his representatives, as well as in silent hearings through an exchange of written questions and answers.

³ It should be noted that all references to budgetary resources in the present report are at 2021 rates (i.e. before recosting) unless otherwise noted.

provisions for multi-year construction projects⁴ and mandates emanating from the Human Rights Council, as well as the closure and liquidation of the Office of the Special Envoy of the Secretary-General for Burundi and UNIOGBIS; (b) new or expanded mandates, with an increase of \$13.8 million, including \$6.1 million for 43 additional posts in UNRWA following the review of functions currently subject to extrabudgetary funding, \$4.4 million to implement the resolutions and decisions of the Human Rights Council and \$3.3 million to implement the resolutions and decisions of the General Assembly; and (c) other changes, with an increase of \$20.1 million, including \$7.4 million for special political missions for the scaling up of operations in UNITAMS and an increase in the share of special political missions in the operational costs of the Regional Service Centre in Entebbe, Uganda, \$6.3 million for construction, mainly for the standardized access control project to enhance the security of United Nations premises and higher maintenance and alteration requirements, \$4.5 million to cover the regular budget share of the enterprise resource planning solution in the context of the post-deployment stabilization of Umoja in 2022 and \$2.8 million to strengthen the development pillar (*ibid.*, Executive summary).

7. Income estimates for 2022 amount to \$305.8 million, compared with estimates of \$302.5 million for 2021 approved by the General Assembly in its resolution [75/254](#) A–C, reflecting an increase of \$3.3 million, or 1.1 per cent. The projected increase of \$3.3 million is primarily attributable to income section 1, Income from staff assessment, reflecting the net impact of post and other staff cost changes on staff assessment and the preliminary recosting of the staff assessment estimate (*ibid.*, paras. 72–73). The Advisory Committee recommends reductions in the amount of \$5 million to both the proposed resources for 2022 under section 36, Staff assessment, and estimates of income for 2022 under Income section 1, Income from staff assessment, to be applied in addition to the other recommendations of the Committee contained in the present report (see paras. 32–33 below and income section 1).

8. The Advisory Committee recommends that the General Assembly request the Secretary-General to ensure the full, effective and efficient implementation of mandated programmes and activities.

Coronavirus disease pandemic

9. In the introduction to the proposed programme budget for 2022, the Secretary-General describes the impact of the COVID-19 pandemic and the actions taken by the United Nations in response, including support to national Governments. It is stated that new working methods and the implementation of business continuity plans have enabled the Secretariat to remain fully functional, including continuing to provide support and servicing for intergovernmental meetings. Two United Nations system-wide task forces were formed: the United Nations System-Wide Task Force on Medical Evacuations in Response to COVID-19 and the First Line of Defence Task Force. The Task Force on Medical Evacuations mobilized and coordinated 117 medical evacuations of patients with COVID-19. As part of the duties of the First Line of Defence Task Force, operational guidance to all United Nations duty stations was provided on the management of COVID-19 outbreaks.

10. Upon enquiry, the Advisory Committee was informed that new management approaches and structures had allowed nimble adjustments to programmatic activities during the pandemic, which supported improvements in the effective implementation of mandates and created conditions for the adoption of new working methods. Online

⁴ The Advisory Committee notes that the provisions for the multi-year construction projects are included under section 33 below as indicative estimates, and resources for 2022 for these projects will be requested in the related progress reports during the main part of the seventy-sixth session.

health consultations and telehealth initiatives served all United Nations medical insurance plan participants, and health services were provided to more than 4,500 staff in 67 countries. New working methods ensured the continuation of intergovernmental meetings, with more than 2,000 meetings globally being serviced online with remote simultaneous interpretation. The Committee was also informed that the proposed programme budget incorporated lessons learned in the formulation of strategies, planned activities and planned results for 2022. **The Advisory Committee welcomes the initiatives taken to respond to the effects of the pandemic, including on medical evacuation, while ensuring continued programme implementation.** Specific information related to the impact of the pandemic and lessons learned are contained in each fascicle, as appropriate (see, e.g., sections 29B, 29E and 29G).

11. The Advisory Committee notes that individual fascicles of the proposed programme budget include the following text: “the programme plan is based on the assumption that the proposed deliverables and activities for 2022 will be feasible to implement. However, if the pandemic were to continue to have an impact on the planned deliverables and activities, they would be adjusted during 2022 within the scope of the overall objectives, strategies and mandates. Any such adjustments would be reported as part of the programme performance information”. The Committee was informed, upon enquiry, that the budget proposal was made on the assumption that the restrictions in terms of the Secretariat’s activities imposed by the pandemic would no longer apply. **The Advisory Committee is not fully convinced by the budgetary assumption that the Secretariat’s activities will not be restricted by the pandemic in 2022, and is of the view that the pandemic would likely continue to have an impact on certain activities and that further efficiencies could be achieved (see also paras. 70, 73 and 75 below, section 36 and income section 1).**

Liquidity

12. In the introduction to the proposed programme budget for 2022, the Secretary-General also addresses liquidity matters ([A/76/6 \(Introduction\)](#), paras. 26–34). At the end of 2020, the regular budget cash shortfall was reduced to \$160 million, compared with the deficit of \$332 million at the end of 2019, with year-end arrears at \$808 million. In 2021, a collection of \$1 billion in April improved the cash position. With regard to the budget proposals for 2022 included in the present report, it is assumed that the challenges posed by the liquidity situation will not recur in 2022. Upon enquiry, the Advisory Committee was informed that the collection pattern in the final quarter of 2021 would return to the pattern of collecting the largest amount of the quarter in November rather than December, and on this basis liquidity measures were being lifted. The Committee was also informed that, in general, on the basis of interactions with Member States, there was no reason to believe that assessed contributions would be delayed as a result of the pandemic. **The Advisory Committee notes the positive assumption that the challenges posed by the liquidity situation will not recur in 2022 and that restriction measures are being lifted, and trusts that an update will be provided to the General Assembly at the time of its consideration of the present report.**

Transfers between sections: 2020 budget performance

13. The Advisory Committee recalls that, in the context of the report in which he requested the concurrence of the Committee to transfer credits between budget sections in relation to the budget performance for 2020, the Secretary-General described overexpenditure under nine sections for which the transfer of credits was sought to meet the overexpenditure. The Committee noted that section 31, Jointly financed administrative activities, had a deficit of \$178,300, or 2.8 per cent of the apportionment, resulting from overexpenditure for the Joint Inspection Unit and

ICSC. Upon enquiry, the Committee was informed that the United Nations regular budget share appropriated by the General Assembly in its resolution 74/264 A–C amounted to \$6,245,800, representing 31.3 per cent of the gross budget for jointly financed administrative activities of \$19,970,900, and that, on the basis of the cost-sharing methodology, the same United Nations regular budget share amounted to \$6,424,135, or 32.2 per cent the gross budget for jointly financed administrative activities. The Committee was also informed that, according to the Secretary-General, the share approved by the Assembly was lower than the actual share because it did not include the regular budget share of the recosting element of the gross budget for jointly financed administrative activities. The Committee was not convinced that the actual United Nations regular budget share of the costs of such activities should differ from the share decided upon by the Assembly, considering that the recosting of the gross budget for the activities should not affect the cost-sharing methodology. The Committee noted with concern that the expenditure for jointly financed administrative activities exceeded the budget approved by the Assembly.

14. With regard to section 33, Construction, alteration, improvement and major maintenance, the Secretary-General indicated that the net deficit of \$1,647,500, or 2.3 per cent of the appropriation, was partially due to unbudgeted expenditure incurred for the enterprise network to support the communications infrastructure of the Secretariat as it shifted largely to remote work arrangements. Upon enquiry, the Advisory Committee was informed that these expenditures totalling \$2,421,058, which were partially absorbed by reductions in other activities, related to the Cisco SMARTnet global maintenance support contract (\$1,693,600) and Check Point firewall licences (\$727,458). According to the information provided, the additional expenditure incurred for the enterprise network was unavoidable to ensure the uninterrupted operation of the enterprise network in the COVID-19 environment and does not constitute an additional activity. It should be recalled that, in its resolution 74/262, the General Assembly decided to reduce the budget for ICT capital expenditure by \$4 million. The Committee noted with concern that significant expenditure to support the communications infrastructure of the Secretariat as it shifted to remote working arrangements was incurred above the appropriation approved by the Assembly.

15. The Advisory Committee concluded that the Secretariat should present a revised estimate when additional expenditure significantly exceeds the appropriation approved by the General Assembly, in particular when specific adjustments were made by the Assembly.

16. The Advisory Committee noted from the information provided that the percentage of transfers (and proposed transfers) between sections vis-à-vis the appropriation had increased from 0.15 per cent in 2014–2015 to 0.20 per cent in 2016–2017 and 0.38 per cent in 2018–2019 and 2020. In its related report, the Committee concurred with the proposed transfers between sections of the programme budget for 2020, subject to its comments therein. **While the Advisory Committee acknowledges the impact of the liquidity situation and the pandemic, it notes with concern the trend of increasing transfers between sections in recent years, and stresses the importance of aligning budgetary implementation with appropriations approved by the General Assembly.**

17. **Furthermore, taking into consideration the increase over the three budget cycles, and considering the possibility for the Secretary-General to present a revised estimate when additional expenditure significantly exceeds the appropriation, the Advisory Committee recommends that the General Assembly consider establishing a ceiling on transfers between sections in the form of a percentage vis-à-vis the appropriation.**

Multilingualism

18. The Advisory Committee recalls that, in its resolution [75/252](#), the General Assembly emphasized the paramount importance of the equality of the six official languages of the United Nations, and requested the Secretary-General to take expeditiously all action necessary to reduce disparities and ensure equal and adequate treatment of all six official languages. Upon enquiry, the Committee was informed that a United Nations Language Framework was published in 2020, aimed at harmonizing how languages are taught, learned and assessed in the Organization and ensuring greater consistency across locations and between languages. In response to the pandemic outbreak in March 2020, language training shifted to online delivery to avoid any disruption. **The Advisory Committee reiterates the paramount importance of the equality of the six official languages of the United Nations and expects that efforts will be strengthened to ensure the equal and adequate treatment of all six official languages. The Committee recommends that the General Assembly request the Secretary-General to propose concrete measures to improve multilingualism in his next programme budget submission (see para. 28 below).** The Committee makes further comments and recommendations in individual sections below (see, e.g., section 2).

Other assessed and extrabudgetary resources

19. The total estimates for other assessed resources amount to \$420.1 million, reflecting an increase of \$6 million (or 1.5 per cent) compared with the estimates for 2021. The increase is reflected mainly under section 29A, Department of Management Strategy, Policy and Compliance (\$4 million), section 5, Peacekeeping operations (\$1.5 million), section 30, Internal oversight (\$0.7 million), and section 8, Legal affairs (\$0.6 million), and is offset in part by decreases of a smaller magnitude under various sections ([A/76/6 \(Introduction\)](#), para. 74).

20. The total estimates for extrabudgetary resources amount to \$12.8 billion, reflecting a net decrease in the amount of \$17.9 million (0.1 per cent) compared with the estimates for 2021. The proposed decrease is mainly due to the completion of projects and related activities in 2021 under nine sections and the reduction in the projected level of donor contributions under four sections, offset in part by an increase of \$67.3 million under a number of sections (*ibid.*, paras. 75–77) (see section E below).

21. The estimated total budget and posts for 2022, after recosting, including the proposal for the regular budget and estimates for other assessed resources and extrabudgetary funds, is contained in table 1 below (*ibid.*, Schedule 1 (a) and (b); see also table 2 below).

Table 1
Financial and post resources

(a) Proposed resources for 2022, by source of funding

(Thousands of United States dollars)

	2021	2022	Changes	
			Amount	Percentage
Regular budget				
Expenditure sections	3 208 080.1	3 176 029.5	(32 050.6)	(1.0)
Income sections	302 522.6	305 786.4	3 263.8	1.1
Net regular budget	2 905 557.5	2 870 243.1	(35 314.4)	(1.2)

	2021	2022	Changes	
			Amount	Percentage
Other assessed	414 101.4	420 137.8	6 036.4	1.5
Extrabudgetary	12 794 938.2	12 777 041.1	(17 897.1)	(0.1)
Total net budget	16 114 597.1	16 067 422.0	(47 175.1)	(0.3)

(b) Posts, by source of funding

(Number of posts)

	2021	2022	Increase (decrease)	
			Posts	Percentage
Regular budget				
Expenditure sections	9 959	10 005	46	0.5
Income sections	65	64	(1)	(1.5)
Subtotal	10 024	10 069	45	0.4
Other assessed	1 358	1 388	30	2.2
Extrabudgetary	22 868	23 006	138	0.6
Total	24 226	24 394	168	0.7

Additional proposals for 2022

22. The Secretary-General provides information on potential resource proposals that could have an impact on the 2022 programme budget, and which will be considered by the General Assembly during its seventy-sixth session (A/76/6 (Introduction), paras. 66–68). **The Advisory Committee notes that related adjustments to the budget proposal may arise in the course of the seventy-sixth session of the General Assembly and that these will be considered in accordance with established budgetary procedures. The Committee trusts that the Secretary-General will provide an updated assessment of the overall resource requirements for 2022 at the time of the consideration by the Assembly of the budget proposal.**

A. Budget methodology, format and presentation

23. The Secretary-General states that the proposed programme budget for 2022 was prepared in accordance with General Assembly resolutions 72/266 A, 75/243, 75/252, 75/253 and 75/254 A–C (A/76/6 (Introduction), para. 23). Upon enquiry, the Advisory Committee was provided with a table showing the evolution of resources by object of expenditure (see table 2).

Table 2
Evolution of financial resources, by object of expenditure
(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>Change</i>					<i>2022 estimate before recosting</i>	<i>Recosting</i>	<i>2022 estimate after recosting</i>
				<i>Technical adjustment</i>	<i>New/expanded mandates</i>	<i>Other</i>	<i>Total resource change</i>	<i>Percentage</i>			
Posts	1 324 138.3	1 309 518.2	1 400 979.8	1 412.3	5 490.6	618.7	7 521.6	0.5	1 408 501.4	35 854.7	1 444 356.1
Other staff costs	203 012.9	185 665.9	217 943.2	(24 128.7)	4 877.5	884.5	(18 366.7)	(8.4)	199 576.5	5 968.1	205 544.6
Non-staff compensation	10 469.0	9 591.9	10 977.5	(139.3)	–	(115.8)	(255.1)	(2.3)	10 722.4	63.3	10 785.7
Hospitality	580.0	50.1	262.1	(36.5)	–	4.5	(32.0)	(12.2)	230.1	4.4	234.5
Consultants	13 076.0	22 526.9	11 429.9	(927.1)	269.6	1 546.4	888.9	7.8	12 318.8	295.6	12 614.4
Experts	10 147.9	1 305.2	7 811.5	(988.1)	611.5	(52.6)	(429.2)	(5.5)	7 382.3	212.9	7 595.2
Travel of representatives	23 012.8	5 039.0	25 143.7	(1 621.0)	246.0	265.5	(1 109.5)	(4.4)	24 034.2	480.4	24 514.6
Travel of staff	22 762.5	5 387.2	15 885.2	(1 386.8)	179.0	(457.6)	(1 665.4)	(10.5)	14 219.8	283.9	14 503.7
Contractual services	70 042.4	102 675.0	77 163.4	(1 396.3)	123.1	4 218.2	2 945.0	3.8	80 108.4	1 743.3	81 851.7
General operating expenses	132 148.1	125 676.0	126 923.3	(2 651.9)	152.6	(1 937.2)	(4 436.5)	(3.5)	122 486.8	2 837.6	125 324.4
Supplies and materials	9 469.2	5 391.9	8 759.4	(401.9)	0.9	(486.9)	(887.9)	(10.1)	7 871.5	199.7	8 071.2
Furniture and equipment	21 645.5	26 729.8	19 654.5	(402.8)	12.4	(677.8)	(1 068.2)	(5.4)	18 586.3	433.9	19 020.2
Improvement of premises	6 944.1	5 300.7	5 177.0	(30.1)	–	3 017.1	2 987.0	57.7	8 164.0	168.7	8 332.7
Grants and contributions	247 367.0	248 679.3	268 257.1	(79 495.4)	690.3	3 406.9	(75 398.2)	(28.1)	192 858.9	2 463.8	195 322.7
Other	267 233.0	262 816.6	281 352.7	(3 075.3)	1 192.2	2 526.7	643.6	0.2	281 996.3	5 295.2	287 291.5
Subtotal	2 362 048.7	2 316 353.4	2 477 720.3	(115 268.9)	13 845.7	12 760.6	(88 662.6)	(3.6)	2 389 057.7	56 305.5	2 445 363.2
Special political missions	711 781.8	700 323.1	730 359.8	(7 080.5)	–	7 387.0	306.5	0.0	730 666.3	–	730 666.3
Total	3 073 830.5	3 016 676.5	3 208 080.1	(122 349.4)	13 845.7	20 147.6	(88 356.1)	(2.8)	3 119 724.0	56 305.5	3 176 029.5

24. With respect to common staff costs, the Advisory Committee was informed, upon enquiry, that common staff cost percentages were calculated on the basis of actual post expenditure as a factor of net remunerations. The net remuneration comprises the salaries net of staff assessment plus post adjustment. The common staff costs include expenditure on salary-related allowances, including pension, social security, travel, mobility and relocation, and separation payments. The 2022 common staff cost factors will be updated at the time of the second recosting instance on the basis of the most recent actual expenditure experience. **The Advisory Committee is of the view that the common staff costs methodology should be reviewed to streamline the process and to take into account actual expenditure data. The Committee recommends that the General Assembly request the Secretary-General to provide a detailed explanation of the methodology in the next programme budget submission.**

25. The Secretary-General referred to the recommendation of the Committee for Programme and Coordination endorsed by the General Assembly to enhance the presentation of deliverables (ibid., para. 41). Upon enquiry, the Advisory Committee was informed that, in the context of the proposed programme budget for 2022, quantification was added to all tables of deliverables presented for all programmes, whenever practical, to provide a sense of magnitude of the products and services planned to be delivered during the budget period. This proved practical for approximately 96 per cent of all programmes (27 out of 28 programmes) presenting quantification for C (substantive), D (communication) and E (enabling) categories of deliverables. The presentation format of the table of deliverables was, however, maintained since the unit of measurement used is not standard, as it is for the deliverables presented under categories A and B. **The Advisory Committee is of the view that further efforts should be made towards presenting part of the deliverables under categories C (substantive), D (communication) and E (enabling) in the table format used for categories A and B, and recommends that the General Assembly request the Secretary-General to provide such information in the next proposed programme budget.**

26. Upon enquiry, the Advisory Committee was informed that, in 2022, Member States would have access to a suite of dashboards and analytics capabilities providing a broad range of data models and customized visualization for human resources and uniformed management capabilities. Dashboards and data analytics capabilities will be accompanied by training materials, and the Secretariat is committed to providing system demonstrations and briefing sessions to Member States, as required. **The Advisory Committee trusts that the dashboards will enhance transparency and accountability, and will include analytics capabilities and data on geographical representation, gender parity, vacant posts, status of recruitment, special post allowance, comparative analysis of changes in organizational structures, and compliance with the advance purchase booking policy, among others. The Committee looks forward to receiving access to review the dashboards and analytics capabilities.**

27. With regard to engagement with Member States, the Advisory Committee was informed, upon enquiry, that the Secretariat shares with Member States how the guidance on the presentation format in the budgetary resolutions adopted by the General Assembly at the end of the preceding main session is planned to be implemented. According to the Secretary-General, this engagement provides an opportunity for Member States to provide feedback or validate the interpretation of the Secretariat, which in turn allows the Secretariat to make any adjustments before the finalization of the proposed programme budget, as appropriate and practical.

28. The Advisory Committee notes that the proposed programme budget refers to efforts or practices to build back better as part of the rationale for proposed resources.

Upon enquiry, the Committee was informed that the term “build back better” was not a formal term or expression, but a concept that includes practices resulting from changes introduced due to the COVID-19 pandemic that can be sustained and continue to be applied in 2022, and which are expected to enable lower resource requirements. **The Advisory Committee is of the view that budget documents should utilize technical terminology, in particular as justification for proposed resources. The Committee expects that the budget presentation will reflect efficiency gains, including from any practices introduced during the COVID-19 pandemic that are sustainable, and trusts that consolidated information will be presented in the next budget submission.**

Vacancy rates

29. The Secretary-General indicates that a vacancy rate of 50 per cent was used as the basis for the calculation of provisions for new and reassigned posts and general temporary assistance positions included in the proposed programme budget for 2022. Additional provisions are proposed in 2022 with respect to 20 posts and 15 general temporary assistance positions previously approved and subject to a 50 per cent vacancy rate in 2021, and which are now budgeted at proposed continuing vacancy rates (A/76/7 (Introduction), para. 50).

30. Upon enquiry, the Advisory Committee was informed that the 2022 budgeted vacancy rates for continuing posts were the same as the approved rates for 2021: 9.1 per cent for staff in the Professional and higher categories and 7.4 per cent for staff in the General Service and related categories. The Committee was provided with a table on the average vacancy statistics for 2020 to 2022 (see table 3). **The Advisory Committee requested, but did not receive, information on the recruitment process, including the average timeline from the date on which the post is established or becomes vacant to onboarding and how it corresponds to the vacancy rates, and trusts that such information will be provided in the next budget submission.**

Table 3
Average vacancy statistics for 2020, 2021 (as at 30 April) and 2022 (budgeted vacancy rate, by budget section and staff category)

	<i>Professional and higher</i>				<i>General Service and related</i>			
	<i>2020 average vacancy rate</i>	<i>Vacancy rate as at 30 April 2021</i>	<i>2021 average vacancy rate</i>	<i>2022 budgeted vacancy rate</i>	<i>2020 average vacancy rate</i>	<i>Vacancy rate as at 30 April 2021</i>	<i>2021 average vacancy rate</i>	<i>2022 budgeted vacancy rate</i>
1. Overall policymaking, direction and coordination	10.5	11.9	12.1	6.1	7.1	11.6	10.4	4.3
2. General Assembly and Economic and Social Council affairs and conference management	10.0	12.1	12.3	7.0	10.3	10.5	9.3	11.9
3. Political affairs	12.0	18.9	18.3	9.7	9.2	12.9	12.6	9.8
4. Disarmament	10.4	10.0	12.2	9.6	7.1	9.5	9.5	23.7
5. Peacekeeping operations	12.1	15.6	15.9	4.4	6.1	9.3	9.1	5.5
6. Peaceful uses of outer space	5.6	5.6	5.6	14.3	–	–	–	0.3
7. International Court of Justice	2.2	3.3	3.3	1.5	1.4	3.6	3.6	0.4
8. Legal affairs	17.5	15.4	15.4	10.5	4.9	2.4	3.4	2.2
9. Economic and social affairs	11.1	11.6	11.6	9.3	12.6	12.8	12.7	10.9
10. Least developed countries, landlocked developing countries and small island developing States	5.4	16.0	17.5	5.5	4.7	–	–	10.8

11. United Nations support for NEPAD	9.7	9.1	9.9	16.3	15.6	20.0	20.0	20.3
12. Trade and development	12.4	17.3	16.8	9.6	3.1	4.5	4.4	4.2
14. Environment	7.6	15.4	14.2	5.8	1.6	–	–	1.0
15. Human settlements	5.4	13.7	13.2	3.8	5.0	8.3	11.5	2.4
16. International drug control, crime and terrorism prevention and criminal justice	10.7	13.7	13.8	9.7	2.8	3.7	3.7	5.9
17. UN-Women	6.4	5.4	6.0	3.6	1.8	8.3	8.3	2.7
18. Economic and social development in Africa	23.1	28.3	28.7	16.2	4.6	5.3	5.1	5.4
19. Economic and social development in Asia and the Pacific	12.3	17.1	17.3	7.9	9.3	12.6	11.6	4.5
20. Economic development in Europe	7.1	11.9	11.1	5.9	5.7	8.1	7.0	1.6
21. Economic and social development in Latin America and the Caribbean	14.1	17.6	18.0	10.4	4.8	6.5	6.6	4.7
22. Economic and social development in Western Asia	21.5	21.2	21.4	13.5	6.5	11.2	9.3	6.6
24. Human rights	12.1	16.5	15.7	9.7	15.2	16.0	17.3	11.6
25. International protection, durable solutions and assistance to refugees	–	–	–	0.5	–	–	–	–
26. Palestine refugees	5.0	7.4	7.4	9.3	41.7	50.0	50.0	25.5
27. Humanitarian assistance	5.5	11.5	10.2	5.4	7.8	11.8	11.8	3.6
28. Global communications	11.7	14.8	14.1	7.8	8.3	11.7	11.5	8.4
29A. Department of Management Strategy, Policy and Compliance	17.5	14.7	16.2	14.7	16.1	19.0	18.4	14.7
29B. Department of Operational Support	13.6	9.4	8.7	14.9	13.6	14.8	15.0	12.6
29C. Office of Information and Communications Technology	8.7	7.5	6.7	12.1	6.3	4.5	4.8	7.2
29E. Administration, Geneva	12.1	9.6	11.0	4.9	5.8	8.4	7.1	4.4
29F. Administration, Vienna	6.7	10.0	8.1	2.5	4.0	7.9	7.4	4.9
29G. Administration, Nairobi	11.4	13.3	12.6	9.1	10.4	17.9	18.3	7.5
30. Internal oversight	21.9	28.2	29.0	14.8	11.6	17.7	18.2	7.7
34. Safety and security	14.9	19.2	18.0	10.4	6.0	7.8	7.7	5.0
Overall	12.0	14.7	14.7	9.1	7.9	9.8	9.5	7.4

31. The Advisory Committee notes that there is a significant difference between the average vacancy rates and approved rates, and between individual sections or different budget periods within a section (see, e.g., sections 8, 15, 18 and 27). For example, for section 15, the Committee was informed that, in 2020, the average vacancy rate was 5.4 per cent for staff in the Professional and higher categories and 5.0 per cent for staff in the General Service and related categories; in 2021, it was 12.9 per cent for staff in the Professional and higher categories and 11.7 per cent for staff in the General Service and related categories; and in 2022, it was 3.8 per cent for staff in the Professional and higher categories and 2.4 per cent for staff in the General Service and related categories.

32. Upon enquiry, the Advisory Committee was informed that, for the budget presentation to Member States, in accordance with established practice, individual vacancy rates of budget sections and entities were aggregated and presented as a single composite rate, based on the most recent actual vacancy rate of entities. For costing purposes, under the existing methodology, the approved amounts for posts for each budget section and separate entity within such a section, if applicable, have been

based on the individual actual vacancy rates for each specific section and entity. The Committee was provided with the table below showing the effect of a 0.1 per cent increase in budget vacancy rates by post category, before preliminary recosting.

Table 4
Effect of a 0.1 per cent increase in budget vacancy rates by category, before preliminary recosting

(United States dollars)

<i>Category</i>	<i>Post costs</i>	<i>Staff assessment</i>	<i>Total</i>
Professional and higher	(1 028 700)	(171 600)	(1 200 300)
General service and related	(474 400)	(110 000)	(584 400)
Total	(1 503 100)	(281 600)	(1 784 700)

33. The Advisory Committee is not fully convinced that the difference in actual vacancy rates in individual sections of the programme budget is justified and is concerned about the difference in recruitment efforts in individual sections. The Committee trusts that detailed explanations will be provided to the General Assembly and included in the next programme budget submission.

Implementation of recommendations of oversight bodies

34. Summaries of follow-up actions taken to implement relevant recommendations of oversight bodies are provided in the annexes to individual sections of the proposed programme budget for 2022. **The Advisory Committee reiterates its recommendation that the General Assembly request the Secretary-General to maintain the inclusion of consistent summary information on the implementation of recommendations of the oversight bodies and of the Committee in budget fascicles across all sections of the budget (A/74/7, para. 50). The Committee also trusts that the Secretary-General will ensure the full and timely implementation of the recommendations of oversight bodies.**

Establishment of new structures and new initiatives

35. Upon enquiry, the Advisory Committee was informed that new organizational structures were proposed for 2022 under sections 7, 8, 11, 17, 20, 26, 29A and 29B. For example, under section 11, it was proposed to establish the executive direction and management component and create a Strategic Management Unit within the Office of the Under-Secretary-General, as well as to integrate the Policy and Monitoring Branch and the Advocacy and Partnerships Branch into a Division for Policy, Monitoring and Global Advocacy. Under section 17, the proposed changes included the establishment of the Strategy, Planning, Resources and Effectiveness Division, reporting to the Office of the Under-Secretary-General/Executive Director. The proposed changes under section 29A included the redeployment of the organizational resilience management capacity from the Business Transformation and Accountability Division to the new Sustainability and Resilience Management Unit under the Office of the Under-Secretary-General. **While it notes the differences between Secretariat entities, the Advisory Committee considers that standards and norms should govern the creation of organizational structures (see also A/75/7 and A/75/7/Corr.1, para. 44).**

36. The Advisory Committee requested but did not receive a list of all the initiatives included in the proposed programme budget. The Committee recalls that, in the context of the proposed programme budget for 2020, it was provided with a table on the initiatives of the Secretary-General and other resource changes, with anticipated

productivity gains by budget section (see [A/74/7](#), table 3). **The Advisory Committee recommends that the General Assembly request the Secretary-General to include in future budget submissions a consolidated list of new initiatives for its consideration and approval. The Committee is also of the view that, following any change to organizational structures and initiatives, there should be a period of stability to facilitate its implementation and operations.**

37. The Advisory Committee recalls that the General Assembly has repeatedly, and most recently in its resolution [75/252](#), reaffirmed its role, through the Fifth Committee, in carrying out a thorough analysis and approving human and financial resources and policies, with a view to ensuring the full, effective and efficient implementation of all mandated programmes and activities and the implementation of policies in this regard. **The Advisory Committee notes that the consideration or “taking note” by the General Assembly of the proposed programme budget of the Secretary-General should not be viewed as an endorsement of any initiatives referred to therein on which no specific action is proposed. Any resource implications related to such initiatives will be considered on their own merits when proposed.**

Organizational chart

38. The Advisory Committee requested a clear and comprehensive chart setting out the organizational structure of the Secretariat and listing individual working units with functional titles and heads of entity. The Committee was informed that there were challenges to definitively and comprehensively presenting the organizational structure of the Secretariat, as the definition of the Secretariat, in terms of the entities it comprised, might depend on the circumstances. **The Advisory Committee trusts that future programme budget submissions will include comprehensive, consolidated and user-friendly organizational charts, for individual budget sections and the Secretariat as a whole, with clear reporting lines between offices denoted, the funding source, the proposed changes and detailed justifications including structure and staffing, in order to facilitate the consideration of proposed resources.**

B. Proposed level of resources

39. As indicated above, the proposed programme budget for 2022 amounts to \$3,119.7 million before recosting, including \$730.7 million for special political missions, representing a reduction of \$88.4 million, or 2.8 per cent, compared with the appropriation for 2021 (see paras. 5 and 6 above).

40. **In order to obtain a clearer and more detailed picture of resources, the Advisory Committee recommends that the General Assembly request the Secretary-General to include, in future regular budget submissions, comparative tables that set out, by category of expenditure, by section and by funding source, the appropriation and expenditure for the previous budget period; appropriation and latest available expenditure for the current period; and the proposal for the proposed period, together with detailed analyses of variances.**

Contingency fund

41. The Secretary-General recalls that, in his report on shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budget process ([A/72/492/Add.1](#)), he considered that an annual budget cycle would eliminate the need for a separate report on the budget outline. As the contingency fund was expressed as a percentage of the programme budget outline

level approved by the General Assembly, the Secretary-General further proposed to submit an indication of the size of the contingency fund as a percentage of the overall level of resources of the proposed annual budget.

42. The Secretary-General also indicated in his report on shifting the management paradigm that other provisions governing the use of the contingency fund contained in General Assembly resolutions [41/213](#) and [42/211](#) would remain unchanged. In its resolution [72/266](#) A, the Assembly approved that proposal. In line with the above, it is proposed, in the introduction to the proposed programme budget for 2022, that the level of the contingency fund for 2023 be set at 0.75 per cent of the approved programme budget for 2022.

43. The Advisory Committee recalls that, in its resolution [75/253](#), the General Assembly decided that the contingency fund for the year 2022 should be set at the level of 0.75 per cent of the approved programme budget for 2021. **The Committee recommends that the General Assembly consider setting the contingency fund for 2023 at 0.75 per cent of the approved programme budget for 2022 (see para. 2 above).**

C. Posts and personnel matters

44. A total staffing level of 10,069 posts (10,005 under expenditure sections and 64 under income section 3) is proposed for 2022, reflecting a net increase of 45 posts compared with the approved staffing level for 2021. The proposed staffing changes include the establishment of 34 new posts, the conversion of 37 posts and the abolishment of 26 posts. Schedule 3 of the proposed programme budget sets out the proposed post changes for 2022, by category, grade and budget section (see annex I to the present report).

Vacant posts

45. Upon enquiry, the Advisory Committee was informed that a total of 1,190 posts were vacant as at 30 June 2021, comprising 697 posts in the Professional and higher categories and 493 posts in the General Service and related categories. Information on posts vacant for one year or more is contained in the supplementary information for individual budget sections. The Committee was informed that vacancies during 2020 were artificially high because of the recruitment freeze in place since 1 April 2020. The Committee was also informed that exceptions were granted in respect of 285 positions in 2020 and 1,097 positions for 2021, and was provided with a breakdown of the positions. The Committee recalls that, in its resolution [75/252](#), the General Assembly requested the Secretary-General to review those posts that had been vacant for 24 months or longer and to propose either the retention with justification of need or the abolishment of those posts, as applicable, in his next budget proposal.

46. While it notes the impact of the recruitment freeze and the pandemic, the Advisory Committee trusts that the Secretary-General will provide the General Assembly with a detailed update on vacant posts at the time of its consideration of the present report.

47. The Advisory Committee also recalls that, in its report on United Nations peacekeeping operations from 1 July 2019 to 30 June 2020, the Board of Auditors recalled that it had previously recommended that the Administration improve the recruitment of staff in Headquarters and missions. The Board recommended that the Administration review the recruitment process at Headquarters to increase transparency, and to simplify and shorten the procedure. The Board held that the selection process at Headquarters was not transparent as it was not sufficiently

regulated ([A/75/5 \(Vol. II\)](#), paras. 28–39). **The Advisory Committee trusts that the Secretary-General will ensure the full and timely implementation of the recommendation of the Board of Auditors.** The Committee will revert to the recruitment process during the consideration of the Secretary-General’s reports on human resources management.

Special post allowance

48. In its resolution [75/252](#), the General Assembly bore in mind the rules governing the duration and extension of special post allowances, and the fact that the granting of such benefits should be restricted to exceptional cases only, and requested the Secretary-General to comply with those rules and review the existence of posts that had been vacant or encumbered through special post allowances for more than one year and to report thereon in his next budget proposal. Upon enquiry, the Advisory Committee was informed, in the context of individual sections, of vacant posts that had been encumbered through the granting of special post allowance, including for periods longer than one year. For example, the Committee was informed that, under section 9, a vacant D-1 post had been temporarily encumbered using special post allowance since 2017, and that the same post had previously been temporarily encumbered from 2014 to 2016. Similarly, under section 12, the Committee was informed of one temporary incumbent receiving special post allowance since October 2017. **The Advisory Committee reiterates its concern regarding cases of “temporary” assignments of staff members to higher-level positions for lengthy periods ([A/75/7](#) and [A/75/7/Corr.1](#), para. 57). The Committee recalls that the granting of special post allowance should be restricted to exceptional cases only, and stresses the need to comply with the rules governing special post allowance. The Committee is of the view that the Secretariat should conduct an assessment of the use of special post allowance, long vacancies and the use and duration of liens on posts, to identify a solution for the management of vacancies, including potential policy correction, and provide an update in the context of human resources management.**

Rejuvenation of the Secretariat

49. Table 9 of the introduction to the proposed programme budget for 2022 shows the proposed post changes for 2022, by category and grade. The Advisory Committee notes that the proposed level of staffing for 2022 includes a number of upward reclassifications of posts at the P-1/2 and P-3 levels, with an increase of 16 posts at the P-5 and D-1 levels. The Advisory Committee recalls that it previously expressed concern that the proposed staffing profile for the Secretariat again showed a high number and proportion of senior posts, and that reductions in the junior Professional-level grades could have a negative impact on efforts to rejuvenate the workforce of the Secretariat ([A/75/7](#) and [A/75/7/Corr.1](#), para. 49).

50. Upon enquiry, the Advisory Committee was informed that, in the Department of Management Strategy, Policy and Compliance, the proposed establishment of one post of Human Resources Officer (P-3) and two posts of Associate Human Resources Officer (P-2) was related to the proposed abolishment of one post of Senior Human Resources Officer (P-5), in line with the Secretary-General’s initiative to rejuvenate the Secretariat and make it less top-heavy. The Committee notes that this is the only proposal in the proposed programme budget that addresses the rejuvenation of the Secretariat (see section 29A below).

51. With regard to retirement planning, the Advisory Committee was informed that the Office of Human Resources had provided strategic workforce planning considerations for the 2022 budget preparation. When considering the distribution and composition of resources for 2022, entities had been invited to review

opportunities provided through upcoming retirements to build workforce capabilities for functions that were critical for future mandate delivery and to build skills needed in the future workforce. Upon enquiry, the Committee was also provided with table 5, showing the number of retirements from 2022 to 2026, based on the mandatory age of retirement.

Table 5
Number of retirements from 2022 to 2026, by category and fund group, based on mandatory retirement age
(Number of staff)

Fund group	2022			2023			2024			2025			2026			Total
	P+	FS	GS+	P+	FS	GS+	P+	FS	GS+	P+	FS	GS+	P+	FS	GS+	
Regular budget	75	8	78	119	14	119	113	20	138	144	16	146	140	20	163	1 313
Peacekeeping budget	64	37	48	60	61	90	65	65	93	93	84	115	91	95	90	1 151
Extrabudgetary	32	–	8	36	–	26	43	–	25	57	–	22	40	–	29	318
funding from other assessed and jointly funded activities	12	–	11	26	1	11	33	–	18	34	3	25	25	–	29	228
Staff administered by UNDP (not in Umoja)	–	–	19	1	–	17	–	–	31	–	–	28	–	–	25	121
Total	183	45	164	242	76	263	254	85	305	328	103	336	296	115	336	3 131

52. **The Advisory Committee expresses concern about the reduction of entry-level posts and the increase of high-level posts and recommends that the General Assembly request the Secretary-General take measures to increase entry-level posts and decrease high-level posts across all sections. The Committee also recommends that the General Assembly request the Secretary-General to improve the rejuvenation of the Secretariat through strategic workforce and retirement planning in future budget submissions. The Committee trusts that further details on strategic workforce and retirement planning will be provided in the context of the next human resources management report.**

Geographical representation

53. The Advisory Committee recalls that Article 101, paragraph 3, of the Charter of the United Nations states that the paramount consideration in the employment of the staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence, and integrity, and that due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible. The Secretary-General indicates that the Organization continues to implement the Geographical Diversity Strategy, although the challenging financial position has adversely affected attempts to make greater strides with regard to geographical representation. He also indicates that, pursuant to the Committee's recommendation to develop a strategy to achieve equitable geographical representation in the Secretariat, a refined global human resources strategy led by the Office of Human Resources will be addressed in a future report on the topic ([A/76/6 \(Introduction\)](#), para. 35, and annex I).

54. Upon enquiry, the Advisory Committee was informed that the Geographical Diversity Strategy had been launched in 2020, with two goals: equitable geographical representation and greater regional diversity. The Strategy was currently being reviewed to focus on having all Member States represented among the geographical posts in the Secretariat while reflecting the Secretary-General's commitment to

recruiting staff on as wide a geographical basis as possible. The Office of Human Resources was pursuing a review of the methods and practices for recruitment and assessment to determine whether they inadvertently favoured or disfavoured applicants from specific backgrounds, following which new methods and tools would be developed to ensure an inclusive recruitment process. Senior managers' compacts contained a target for at least 50 per cent of geographical posts to be filled with candidates from unrepresented or underrepresented Member States. The Committee was further informed that progress in 2019 and 2020 had been undermined by the liquidity crisis and the COVID-19 pandemic, which had made it difficult for the Secretariat to fill vacant posts. The Committee was also provided with tables showing a breakdown of the current posts by department and geographical region, and a list of staff recruited in the previous five years, by funding source and nationality.

55. The Advisory Committee notes that there is insufficient geographical representation in the staffing of some sections, and makes specific comments and observations in the relevant sections below (see, *inter alia*, sections 12, 28, 29A and 34). For example, under section 12, the Committee notes the limited geographical representation, across the five regional groups, among the 328 UNCTAD staff under the regular budget.

56. Upon request, the Advisory Committee was provided with a list of staff members serving at the levels of Under-Secretary-General and Assistant Secretary-General.

57. The Advisory Committee also requested, but did not receive, information on the extrabudgetary posts at the D-1 level and above with whose establishment or extension the Committee had concurred in 2018–2019, 2020 and 2021, as well as the posts at the D-1 level and above established by the Secretary-General in 2019, 2020 and 2021. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide such information in the next programme budget submission, as a comprehensive table in the foreword and introduction.**

58. **The Advisory Committee recommends that the General Assembly request the Secretary-General to strengthen his efforts to improve geographical representation in all departments, including from unrepresented or underrepresented Member States. The Committee also trusts that the refined global human resources strategy led by the Office of Human Resources will propose concrete measures to improve geographical representation. The Committee trusts that more detailed information on geographical representation will be included in the next proposed programme budget, in individual fascicles as well as the foreword and introduction.**

Gender parity

59. The Secretary-General states, in paragraph 35 of the introduction to the proposed programme budget for 2022, that the Organization continues to implement the system-wide strategy on gender parity but that the challenging financial position has adversely affected attempts to make greater strides in that regard. In response to the Advisory Committee's recommendation on the matter, a refined global human resources strategy is being led by the Office of Human Resources to address gender parity (A/76/6 (Introduction), annex I). Table 6 of the supplementary information provides information on gender by budget section and entity.

60. Upon enquiry, the Advisory Committee was informed that the percentage of male to female staff as at 31 December 2020 was 50.3 to 49.7. The Committee was further informed that the percentages of female staff for a number of departments and offices were above 50 per cent; however, the percentages of female staff exceeded

50 per cent only at the P-1, P-2, G-6 and G-7 levels. In the system-wide strategy on gender parity, entities of the United Nations system were requested to reach parity by 2028. The Secretariat had not yet reached its gender target and would continue to address the low representation of women in male-dominated occupations, and in peacekeeping operations and special political missions, including by leveraging upcoming retirements in order to achieve gender parity, targeting qualified women for positions in functions in which the representation of women was low and ensuring that rosters were gender-balanced. The Committee notes that some sections continue to face challenges in achieving gender parity in their staffing, and makes observations and comments in the relevant sections below. For example, under section 34, the Committee was informed that, of the staff in posts under the regular budget, jointly financed activities and the support account for peacekeeping operations, 1,419 were men and 396 were women.

61. While the Advisory Committee acknowledges the advances made on gender parity across the Secretariat, including as a whole under the regular budget and at the USG and ASG levels, it notes the higher female representation in the P-1, P-2, G-6 and G-7 grades, and is of the view that more efforts need to be made on recruitment of female staff at higher Professional levels. The Committee expects that the refined global human resources strategy will include concrete measures to improve gender parity at all levels across the Secretariat. The Committee makes specific comments and observations on gender in the relevant sections below (see, for example, sections 29C and 34).

62. The Advisory Committee further notes the complementarity between initiatives to rejuvenate the Secretariat, improve geographical representation, and achieve gender parity. The Committee will review those matters in the context of the next human resources management report.

D. Non-post objects of expenditure

Other staff costs

63. The resource requirements proposed under other staff costs for 2022 amount to \$199,576,500 before recosting, reflecting a decrease of \$18,366,700, or 8.4 per cent, compared with the appropriation for 2021. The Advisory Committee notes from information provided to it that other staff costs include resources for temporary assistance for meetings (\$30,952,500), general temporary assistance (\$77,845,000), overtime and night differential (\$5,226,000), military personnel-related costs (\$8,538,300), other personnel costs (\$106,000), and after-service medical and related costs (\$76,908,700).

64. Upon enquiry as to general temporary assistance positions, the Advisory Committee was provided with table 6, showing the proposed positions for 2022, by category and grade. The Committee was informed that the 2022 proposal reflected a net decrease of 10 positions compared with 2021, owing to the establishment of 6 new general temporary assistance positions (3 in the Department of Management Strategy, Policy and Compliance and 3 in the Department of Operational Support) and the conversion of 16 general temporary assistance positions to posts in OHCHR.

Table 6
Proposed general temporary assistance position changes for 2022, by category and grade

	<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>PL</i>	<i>OL</i>	<i>SS</i>	<i>LL</i>	<i>FS</i>	<i>NPO</i>	<i>TC</i>	<i>LT</i>	
2021 approved	–	1	–	3	8	15	52	20	1	23	–	6	–	1	–	20	150
Establishment	–	–	–	1	1	2	1	1	–	–	–	–	–	–	–	–	6
Conversion	–	–	–	–	–	–	(16)	–	–	–	–	–	–	–	–	–	(16)
2022 proposed	–	1	–	4	9	17	37	21	1	23	–	6	–	1	–	20	140

65. 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 is of the view that the budget document does not contain sufficient justifications for the proposed positions, and recommends that the General Assembly request the Secretary-General to ensure that all general temporary assistance positions, including continuing positions, are fully justified in future budget proposals, whether or not they were already approved in the budget for the prior period (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. 59).

Travel of staff

66. The proposed requirements for travel of staff amount to \$14,219,800 before recosting, reflecting an overall decrease of \$1,665,400, or 10.5 per cent, compared with the appropriation for 2021. Schedule 8 of the introduction to the proposed programme budget for 2022 provides the evolution of resources for travel of staff, by budget section. Details of the travel plans and related resource proposals for each budget section are contained in the supplementary information. Upon enquiry, the Advisory Committee was provided with table 7, showing travel expenditure data for 2019, 2020 and January–May 2021.

Table 7
Expenditure on travel of staff for 2019, 2020 and 2021 (January–May), and 2022 estimate
(Thousands of United States dollars)

<i>Budget section</i>	<i>2019 expenditure</i>	<i>2020 expenditure</i>	<i>2021 expenditure (January–May)</i>	<i>2022 estimate (before recosting)</i>
1. Overall policymaking, direction and coordination	1 884.9	664.8	1 098.3	1 385.7
2. General Assembly and Economic and Social Council affairs and conference management	365.7	21.1	19.5	80.2
3. Political affairs – other	1 682.9	524.1	451.0	773.8
4. Disarmament	267.7	5.8	32.0	139.7
5. Peacekeeping operations	653.8	240.4	162.3	671.4
6. Peaceful uses of outer space	92.6	0.1	2.2	97.4
7. International Court of Justice	35.6	–	–	56.2
8. Legal affairs	728.5	106.3	231.8	1 352.3
9. Economic and social affairs	537.4	46.9	5.0	445.1
10. Least developed countries, landlocked developing countries and small island developing States	101.4	7.8	–	208.0

<i>Budget section</i>	<i>2019 expenditure</i>	<i>2020 expenditure</i>	<i>2021 expenditure (January–May)</i>	<i>2022 estimate (before recosting)</i>
11. United Nations support for NEPAD	208.1	100.9	(0.2)	225.8
12. Trade and development	548.7	61.3	1.9	378.0
14. Environment	225.4	22.4	0.2	151.6
15. Human settlements	85.5	12.8	23.3	104.9
16. International drug control, crime and terrorism prevention and criminal justice	338.5	27.7	125.6	164.9
17. UN-Women	10.6	0.3	–	21.8
18. Economic and social development in Africa	1 358.3	679.1	65.4	1 193.8
19. Economic and social development in Asia and the Pacific	327.6	51.7	1.4	400.3
20. Economic development in Europe	230.0	17.8	3.4	137.2
21. Economic and social development in Latin America and the Caribbean	899.6	99.2	0.8	631.1
22. Economic and social development in Western Asia	451.9	21.1	2.2	259.7
23. Regular programme of technical cooperation	3 586.0	611.1	89.5	1 989.2
24. Human rights	2 980.5	585.1	99.3	1 252.1
27. Humanitarian assistance	727.0	589.4	101.4	349.5
28. Global communications	299.8	64.1	5.1	258.4
29A. Department of Management Strategy, Policy and Compliance	1 062.9	81.4	6.6	347.1
29B. Department of Operational Support	121.2	32.6	32.3	198.5
29C. Office of Information and Communications Technology	120.5	7.4	3.4	136.3
29E. Administration, Geneva	74.3	8.3	–	–
29F. Administration, Vienna	15.1	3.7	–	8.9
29G. Administration, Nairobi	2.9	0.2	16.5	–
30. Internal oversight	373.0	31.1	–	384.9
33. Construction, alteration, improvement and major maintenance	26.8	–	–	–
34. Safety and security	2 006.0	661.1	174.9	416.0
Total	22 430.8	5 387.2	2 755.0	14 219.8

67. **The Advisory Committee trusts that, in applying lessons learned from the COVID-19 pandemic, travel for workshops, conferences or meetings would be kept to a minimum and more use would be made of virtual meetings and online training tools.** The Committee makes specific observations and recommendations under travel of staff in individual sections below.

Contractual services

68. Under, inter alia, sections 10 and 11, the Advisory Committee notes the dependence of Secretariat entities on support from the Department of Global Communications. For example, under section 10, UN-OHRLLS has a new podcast series on the experience of people living in small island developing States. The expansion of the series requires dedicated additional resources in addition to the internal capacity of UN-OHRLLS and the support received from the Department of Global Communications. **The Advisory Committee trusts that the next programme budget submission will take into account the resident capacity in the Department of Global Communications in order to avoid, to the extent feasible, the reliance on contractual services for the production and support of**

communications materials, and that more detailed consolidated information on contractual services and related resources by section required for such purposes will be provided.

Information and communications technology

69. In its resolution [75/252](#), the General Assembly stressed the importance of aligning information and communications technology investment with the Secretary-General's vision of a digital United Nations and addressing the need for business continuity during the COVID-19 pandemic, and requested the Secretary-General to provide consolidated information regarding information and communications technology spending. Schedule 9 of the budget document sets out the consolidated information and communications technology expenditures incurred in 2020, by budget section, amounting to a total of \$166,015,600.

70. The Advisory Committee requested, but did not receive, information on the proposed resources for 2022 and expenditure for 2018, 2019 and 2021. **The Advisory Committee notes with concern that the proposed ICT-related resources for 2022, and expenditure data for 2018–2019 and 2021 as well as expenditure on investments made to deal with new working methods due to COVID-19, have not been provided, and expects that the information will be provided to the General Assembly at the time of its consideration of the present report. The Committee further expects that the next proposed programme budget will include the totality of ICT-related resources, broken down by budget section and category of expenditure, with detailed explanations for variances and any new initiatives proposed. As noted in paragraph 11 above, the Advisory Committee questions the budgetary assumption that the restrictions imposed by the pandemic will no longer apply in 2022, and therefore recommends an overall reduction of \$1 million to the proposed amount of ICT-related resources, to be applied in addition to the recommendations under section 29C below.**

71. The Advisory Committee recalls that it previously noted that the increased use of virtual meetings or videoconferences and other technological tools during the pandemic requires secure and effective ICT infrastructure. Upon enquiry, the Advisory Committee was informed that the security architecture and access control policy require that all access to non-public information is authenticated and that the number of authorized users is limited. In addition to technical detective and preventive controls, access to systems is audited, which allows business owners to monitor user activity and detect unauthorized activities. **The Advisory Committee reiterates the importance of cybersecurity, especially during the pandemic with increased use of virtual meetings, including for intergovernmental bodies, and other technological tools ([A/75/7](#) and [A/75/7/Corr.1](#), para. 67).**

72. Under section 19, the Committee was informed upon enquiry that, owing to the liquidity crisis, the schedule for the upgrading of ICT equipment at ESCAP had been disrupted. **The Advisory Committee notes the importance of upgrading obsolete information and communications technology equipment, and trusts that the Secretary-General will provide consolidated information on the status of the upgrading of obsolete ICT equipment in the context of the next proposed programme budget.** The Committee makes additional observations and recommendations on ICT under sections 19 and 29C below.

Supplies and materials

73. The proposed resources for supplies and materials for 2022 amount to \$7,871,500, representing a decrease of \$887,900, or 10.1 per cent, compared with the 2021 appropriation. The Committee notes from table 2 above that expenditure in 2020

amounted to \$5,391,900. As noted in paragraph 11 above, the Committee questions the budgetary assumption that the restrictions imposed by the pandemic will no longer apply in 2022. **Taking into account expenditure information, as well as the potential continued impact of the pandemic on Secretariat activities and related expenditure on stationery and office supplies and other supplies and materials in 2022, the Advisory Committee recommends an overall reduction of 10 per cent, or \$787,200, to the total amount of resources proposed under supplies and materials.**

Furniture and equipment

74. Under furniture and equipment, the proposed resources amount to \$18,586,300, reflecting a decrease of \$1,068,200, or 5.4 per cent, compared with the appropriation for 2021. The Advisory Committee notes from annex II to the introduction to the proposed programme budget for 2022 that the category includes communication equipment, conference-servicing and reproduction equipment, office automation equipment, office furniture, public information equipment and transportation equipment, the usage of which would be affected by any pandemic-related restrictions. As noted in paragraph 11 above, the Committee questions the budgetary assumption that the restrictions imposed by the pandemic will no longer apply in 2022.

75. **Taking into account the potential continued impact of the pandemic on Secretariat activities and related expenditure for conference-servicing and reproduction equipment, office furniture, and other equipment in 2022, the Advisory Committee recommends an overall reduction of 10 per cent, or \$1,858,600, to the total amount of resources proposed under furniture and equipment.**

Training

76. Upon enquiry, the Advisory Committee was provided with table 8, showing training expenditure for 2018–2019, 2020 and January–June 2021, and the proposed resources for 2022. The Committee makes recommendations on training in sections 29A and 29B below.

Table 8

Training resources: actual expenditure in 2018–2019, 2020 and 2021 for the budget sections as in schedule 7 of the introduction to the proposed programme budget for 2022 (A/76/6 (Introduction))

(Thousands of United States dollars)

<i>Budget sections</i>	<i>2018–2019 expenditure</i>	<i>2020 expenditure</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate</i>
1. Overall policymaking, direction and coordination	19.6	8.4	0.7	62.2
3. Political affairs ^a	20.9	81.4	8.8	54.0
5. Peacekeeping operations	29.0	13.8	3.5	51.0
7. International Court of Justice	227.8	79.1	21.3	121.3
8. Legal affairs	430.4	158.1	64.5	396.6
18. Economic and social development in Africa	1 916.5	1 134.2	301.0	1 829.5
21. Economic and social development in Latin America and the Caribbean	20.7	20.5	22.7	77.8
22. Economic and social development in Western Asia	78.7	33.2	34.8	73.0
24. Human rights	119.3	21.0	24.4	241.3
27. Humanitarian assistance	71.5	10.7	0.4	8.8
28. Global communications	14.8	20.7	11.3	68.6

<i>Budget sections</i>	<i>2018–2019 expenditure</i>	<i>2020 expenditure</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate</i>
29A. Department of Management Strategy, Policy and Compliance	7 719.4	6 603.7	2 267.1	6 633.5
29B. Department of Operational Support	2 645.7	4 560.3	2 884.6	4 591.9
29C. Office of Information and Communications Technology	90.9	41.2	5.7	33.3
29E. Administration, Geneva	3 958.4	2 031.9	1 035.2	1 990.3
29F. Administration, Vienna	155.1	149.9	56.0	163.5
29G. Administration, Nairobi	175.3	98.0	0.2	105.4
30. Internal oversight	28.9	3.7	0.1	19.5
31. Jointly financed administrative activities ^b	22.1	11.1	10.9	11.7
34. Safety and security ^b	783.2	327.9	305.2	512.3
Total	18 528.2	15 408.8	7 058.4	17 045.5

^a Excludes special political missions.

^b Includes United Nations regular budget share of jointly-financed training activities.

Grants and contributions

77. The proposed requirements for 2022 under grants and contributions amount to \$192,858,900, reflecting an overall decrease of \$75,398,200, or 28.1 per cent, compared with the appropriation for 2021. The Advisory Committee recalls that it previously noted its concern that the proposed programme budget does not provide sufficient detail regarding the grants and contributions expenditure category, and recommended that the Secretary-General include a comprehensive analysis and breakdown of that object category in future budget proposals (A/75/7 and A/75/7/Corr.1, para. 71).

78. The Advisory Committee notes that, under section 29A, the amount of \$4 million is included under grants and contributions as the estimated regular budget share of resource requirements, for 2022, of the Umoja enterprise resource planning solution. The Committee was informed upon enquiry that detailed resource requirements and related justifications would be submitted in the thirteenth and final report of the Secretary-General on Umoja. The Committee also makes comments and observations on lump-sum grants under section 25.

79. The Advisory Committee reiterates its recommendation that the General Assembly request the Secretary-General to include a consolidated list and comprehensive analysis and breakdown of the grants and contributions category in future budget proposals, including indicative requirements for proposals to be considered and approved at a later stage.

E. Extrabudgetary resources

80. In its resolution 75/252, the General Assembly stressed that all extrabudgetary posts must be administered and managed with the same rigour as regular budget posts, and that extrabudgetary resources should be used in consistency with the policies, aims and activities of the Organization. The Assembly requested the Secretary-General to provide information on the financial and human resource implications of the use of extrabudgetary resources in the Organization in his next proposed programme budget. As indicated above, the total estimates for extrabudgetary resources amount to \$12.8 billion, reflecting a net decrease in the amount of

\$17.9 million (0.1 per cent) compared with the estimates for 2021. Specific information relating to extrabudgetary resources and posts is provided in individual budget sections.

81. The Advisory Committee is of the view that the budget documents do not provide detailed explanations on the use of extrabudgetary resources and posts. The Committee reiterates its recommendation that the General Assembly request the Secretary-General to include in future proposed programme budgets detailed information and tables, by section and subsection, 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.

82. 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 9 below sets out the requests reviewed by the Committee for the establishment or extension of extrabudgetary posts at the D-1 level and above, since the submission of the Committee's first report on the proposed programme budget for 2021.

Table 9

Requests reviewed by the Advisory Committee for the establishment or extension of extrabudgetary posts at the D-1 level and above from July 2020 to July 2021

<i>Position</i>	<i>Date of initial request</i>
Extension of the post of Personal Envoy of the Secretary-General for Mozambique at the USG level	September 2020
Establishment of the post of Secretary-General's Envoy on Technology at the USG level	October 2020
Extension of 13 posts at the D-1 level in humanitarian operations across the world, notably in the Democratic Republic of the Congo, Ethiopia, Iraq, Jordan, Libya, occupied Palestinian territories, Myanmar, the Niger, Nigeria, the Sudan, southern Turkey, Ukraine and Yemen	October 2020
Extension of one D-2 post and four D-1 posts in the Office of Counter-Terrorism, for three years	October 2020
Establishment of one post at the USG level, for the Special Coordinator for Development in the Sahel	October 2020
Extension of a Principal Officer (D-1) position in the Office of the Assistant Secretary-General for Africa in the Department of Political and Peacebuilding Affairs and the Department of Peace Operations	November 2020
Extension of the position of Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse, at the USG level, for an additional period of one year	November 2020
Extension of 127 senior-level posts (3 ASG, 40 D-2 and 84 D-1) and establishment of a new post of Resident Coordinator for the multi-country office in the Federated States of Micronesia at the D-1 level	November 2020

<i>Position</i>	<i>Date of initial request</i>
Extension of the position of High Representative for the United Nations Alliance of Civilizations, at the USG level	November 2020
Extension of a post of Director, Programme Management and Support Services, at the D-1 level in ECE	May 2021

83. The Advisory Committee also reviews and submits reports on administrative, support or institutional budgets with respect to various United Nations funds, programmes and entities (see section F below).

F. Cooperation with other United Nations bodies

84. Since the issuance of its first report on the proposed programme budget for 2021 ([A/75/7](#) and [A/75/7/Corr.1](#)), the Advisory Committee has submitted a number of separate communications on various administrative and budgetary matters to the United Nations bodies pertaining to the documents listed in annex II of the present report. In its consideration of those programmes, the Committee continues to pay particular attention to system-wide initiatives, including various transformational projects and management reform initiatives.

85. The Committee notes that the proposed programme budget for 2022 does not contain information on system-wide initiatives that are aimed at consolidating efficiency gains and improving coordination, as it has previously requested ([A/75/7](#) and [A/75/7/Corr.1](#), para. 77). **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide in future proposed programme budgets detailed information on system-wide initiatives pertaining to administrative and budgetary matters which aim to consolidate efficiency gains and improve coordination, including cost recovery and cost-sharing arrangements.**

86. The Advisory Committee notes that, under section 29E, it is indicated that, in September 2019, a working group comprising major Secretariat service providers was established to develop a common costing methodology for administrative support services, with the initial project phase, focused on financial and human resources services, completed in 2020. The result of that work forms the basis for the harmonization of cost recovery activities within the Secretariat, which is being led by the Office of the Controller. Upon enquiry, the Committee was informed that, in the second phase, the harmonization effort had been extended to central support services and information and communication technology services. Additional working group activities had been structured around the themes of harmonization and simplification, including the development of harmonized service taxonomies and a comprehensive cost recovery guide. **The Advisory Committee trusts that an update on the harmonization of cost recovery activities within the Secretariat will be provided in the next programme budget submission.** The Committee makes additional comments and recommendations under section 29E below.

G. Conclusion

87. The recommendations of the Advisory Committee would entail an overall reduction in the proposed programme budget for 2022 of \$14,913,500, 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

Appropriation for 2020	\$77,087,600
Expenditure for 2020	\$71,850,300
Appropriation for 2021	\$78,809,400
Proposal for 2022 submitted by the Secretary-General	\$78,838,800
Expenditures other assessed resources for 2020	\$9,117,700
Approved other assessed resources for 2021	\$10,105,000
Other assessed resources for 2022 ^a	\$10,249,800
Extrabudgetary expenditure for 2020	\$215,795,200
Estimated extrabudgetary resources for 2021	\$316,861,400
Projected extrabudgetary resources for 2022	\$311,556,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	
^a Does not reflect the decision taken by the General Assembly in its resolution 75/293 on the support account for peacekeeping operations.	

I.1 The regular budget resources requested by the Secretary-General under section 1 for 2022 amount to \$78,838,800 before recosting, reflecting a net increase of \$29,400, or less than 0.1 per cent, compared with the appropriation for 2021 ([A/76/6 \(Sect. 1\)](#), table 1.1). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table I.19.

I.2 It is indicated in the budget proposal that the resource changes are a result of the following:

- (a) Technical adjustments reflecting a reduction of \$91,100 owing to:
 - (i) A net decrease of \$116,900 owing to the removal of an amount equivalent to nine months of the resources for the post of Chief of Mediation Office (D-1), in accordance with the decision by the General Assembly, in its resolution [75/252](#), to retain the post until the incumbent's mandatory retirement and offset in part by the delayed impact of a new post of Conflict Resolution Officer (P-3) that was established in 2021 with a vacancy rate of 50 per cent (*ibid.*, para. 1.320 and tables 1.118 (1) and 1.119 (1));

(ii) A decrease of \$98,700 relating to the removal of non-recurrent requirements for consultancy services to be undertaken in 2021 for the investigation into the conditions and circumstances resulting in the tragic death of Dag Hammarskjöld and of the members of the party accompanying him (*ibid.*, para. 1.410 and table 1.141);

(iii) An increase of \$124,500 relating to the delayed impact of the posts of Administrative Officer (P-3) and Meetings Services Assistant (General Service (Other level)) that were established in 2021 to support the secretariat of the Advisory Committee and the related expansion of the Committee, pursuant to General Assembly resolution 74/267 (*ibid.*, para. 1.19 and tables 1.15 (1) and 1.16 (1));

(b) New and expanded mandates reflecting an increase of \$120,500 owing to non-recurrent resource requirements of \$120,500 under consultants that would provide for the continuation of the planned scope of any further inquiry or investigation into the conditions and circumstances resulting in the tragic death of Dag Hammarskjöld and of the members of the party accompanying him, in accordance with General Assembly decision 75/542 (*ibid.*, para. 1.411 and table 1.141);

(c) Other changes reflecting no change overall and owing mainly to:

(i) A decrease of \$208,100 under consultants resulting mainly from a decrease in the amount of \$207,900 in the Ethics Office;

(ii) An increase of \$225,900 under contractual services resulting mainly from an increase in the amount of \$207,800 in the Ethics Office.

Table I.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Advisory Committee on Administrative and Budgetary Questions		
Approved for 2021	12	1 D-2, 1 D-1, 2 P-5, 3 P-4, 1 P-3, 1 GS (PL) and 3 GS (OL)
Proposed for 2022	12	1 D-2, 1 D-1, 2 P-5, 3 P-4, 1 P-3, 1 GS (PL) and 3 GS (OL)
Board of Auditors		
Approved for 2021	6	1 D-1, 1 P-3 and 4 GS (OL)
Proposed for 2022	6	1 D-1, 1 P-3 and 4 GS (OL)
Independent Audit Advisory Committee		
Approved for 2021	2	1 P-5 and 1 GS (OL)
Proposed for 2022	2	1 P-5 and 1 GS (OL)
Executive Office of the Secretary-General		
Approved for 2021	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 11 P-4, 7 P-3, 2 P-2, 7 GS (PL) and 39 GS (OL)
Proposed for 2022	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 11 P-4, 7 P-3, 2 P-2, 7 GS (PL) and 39 GS (OL)
Office of the Director-General, United Nations Office at Geneva		
Approved for 2021	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 2022	17	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-3, 1 P-2, 2 GS (PL) and 6 GS (OL)

	<i>Number</i>	<i>Level</i>
Office of the Director-General, United Nations Office at Vienna		
Approved for 2021	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 4 GS (OL)
Proposed for 2022	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 2021	7	1 USG, 1 D-1, 2 P-4 and 3 LL
Proposed for 2022	7	1 USG, 1 D-1, 2 P-4 and 3 LL
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Approved for 2021	11	1 USG, 2 P-5, 2 P-4, 3 P-3, 1 GS (PL) and 2 GS (OL)
Proposed for 2022	11	1 USG, 2 P-5, 2 P-4, 3 P-3, 1 GS (PL) and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict		
Approved for 2021	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Proposed for 2022	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 2021	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL) and 1 GS (OL)
Proposed for 2022	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 2021	4	1 ASG, 1 P-4, 1 P-3 and 1 GS (OL)
Proposed for 2022	4	1 ASG, 1 P-4, 1 P-3 and 1 GS (OL)
Office of the United Nations Ombudsman and Mediation Services		
Approved for 2021	22	1 ASG, 2 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL) and 3 LL
Proposed for 2022	21	1 ASG, 1 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL) and 3 LL
Abolishment	1	1 D-1
Office of Administration of Justice		
Approved for 2021	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2, 12 GS (OL) and 3 LL
Proposed for 2022	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2, 12 GS (OL) and 3 LL
Ethics Office		
Approved for 2021	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 2022	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2, 1 GS (PL) and 1 GS (OL)
Total approved for 2021	249	1 DSG, 6 USG, 4 ASG, 9 D-2, 16 D-1, 32 P-5, 37 P-4, 35 P-3, 5 P-2, 14 GS (PL), 81 GS (OL) and 9 LL
Total proposed for 2022	248	1 DSG, 6 USG, 4 ASG, 9 D-2, 15 D-1, 32 P-5, 37 P-4, 35 P-3, 5 P-2, 14 GS (PL), 81 GS (OL) and 9 LL

*Other assessed***Advisory Committee on Administrative and Budgetary Questions**

Approved for 2021 3 1 P-5 and 2 P-4

Projected for 2022 3 1 P-5 and 2 P-4

Executive Office of the Secretary-General

Approved for 2021 5 1 D-1, 2 P-5 and 2 GS (OL)

Projected for 2022 5 1 D-1, 2 P-5 and 2 GS (OL)

Office of the United Nations Ombudsman and Mediation Services

Approved for 2021 9 3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)

Projected for 2022 9 3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)

	<i>Number</i>	<i>Level</i>
Office of Administration of Justice		
Approved for 2021	1	1 P-3
Projected for 2022	1	1 P-3
Ethics Office		
Approved for 2021	3	1 P-5, 1 P-3 and 1 GS (OL)
Projected for 2022	3	1 P-5, 1 P-3 and 1 GS (OL)
<i>Extrabudgetary resources</i>		
Board of Auditors		
Estimated for 2021	1	1 GS (OL)
Projected for 2022	1	1 GS (OL)
Executive Office of the Secretary-General		
Estimated for 2021	17	1 D-2, 5 P-5, 6 P-4, 2 P-3, 1 P-2/P-1, 1 GS (PL) and 1 GS (OL)
Projected for 2022	18	1 D-2, 5 P-5, 7 P-4, 2 P-3, 1 P-2/P-1, 1 GS (PL) and 1 GS (OL)
Office of the Director-General, United Nations Office at Geneva		
Estimated for 2021	3	3 GS (OL)
Projected for 2022	3	3 GS (OL)
Office of the Director-General, United Nations Office at Nairobi		
Estimated for 2021	2	1 P-4 and 1 LL
Projected for 2022	1	1 LL
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Estimated for 2021	3	1 P-5, 1 P-4 and 1 P-3
Projected for 2022	1	1 P-5
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict		
Estimated for 2021	12	1 D-1, 2 P-5, 3 P-4, 3 P-3, 1 P-2/P-1 and 2 GS (OL)
Projected for 2022	12	1 D-1, 1 P-5, 4 P-4, 3 P-3, 1 P-2/P-1 and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Violence against Children		
Estimated for 2021	1	1 P-5
Projected for 2022	1	1 P-5
Resident coordinator system		
Estimated for 2021	1 113	3 ASG, 40 D-2, 85 D-1, 105 P-5, 157 P-4, 20 P-3, 1 P-2, 7 GS (PL), 5 GS (OL), 269 LL and 421 NPO
Projected for 2022	1 254	3 ASG, 53 D-2, 73 D-1, 111 P-5, 162 P-4, 23 P-3, 8 GS (PL), 5 GS (OL), 402 LL and 414 NPO

Comments and recommendations on posts

I.3 The regular budget resources for posts proposed for 2022 amount to \$42,737,900 before recosting, representing an increase of \$7,600, or less than 0.02 per cent, compared with the appropriation for 2021. The proposed resources would provide for 248 posts (144 in the Professional and higher categories and 104 in the General Service and related categories), reflecting a decrease of one post of Chief of Mediation Office (D-1), in accordance with the decision by the General Assembly, in its resolution [75/252](#), to retain the post until the incumbent's mandatory retirement (*ibid.*, para. 1.320 and tables 1.118 (1) and 1.119 (1)).

Vacant posts and vacancy rates

I.4 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there were a total of 13 vacant posts (2 P-5, 4 P-3, 4 General Service (Other level) and 3 General Service (Principal level)) in offices under section 1 of the proposed programme budget, none of which had been vacant for more than two years.

I.5 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and 2021, as well as proposed posts and budgeted vacancy rates for 2022 under section 1 (see table I.2). **The Advisory Committee stresses that all vacant posts must be filled expeditiously and trusts that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.**

Table I.2
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Actual vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional	143	10.5	145	11.5	144	6.1
General Service and related	103	7.1	104	10.6	104	4.3

I.6 **Subject to its recommendation in para. I.15 below, the Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.** The Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

I.7 It is indicated in table I.5 that the proposed non post resources for 2022 amount to \$36,100,900, reflecting a net increase of \$21,800, or less than 0.1 per cent, compared with the 2021 appropriation of \$36,079,100 and relate mainly to increases under travel of staff and contractual services.

I.8 The Advisory Committee was provided with additional information by object of expenditure of the offices under section 1 overall as at 30 June 2022 (see table I.19).

I.9 **Subject to its recommendations in paragraph I.23 below and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

General comments and recommendations

Advisory Committee on Administrative and Budgetary Questions (including its secretariat)

I.10 The overall resources proposed for 2022 amount to \$6,271,600, before recosting, representing an increase of \$124,500, or 2.0 per cent, from \$6,147,100 in 2021, owing to the delayed impact of the establishment of two posts (A/76/6 (Sect. 1), para. 1.19 and tables 1.15 (1) and 1.16 (1)).

I.11 Upon enquiry, the Advisory Committee was informed that the complexity and volume of the work of the Committee's secretariat had increased over recent years as a result of the transition to the annual budgeting cycle; the introduction of IPSAS

reporting requirements; the consideration of the requests for the Committee's concurrence with commitment authorities, in accordance with General Assembly resolution 70/250; the strategic plans and budgets of the funds and programmes; specific requests for the Committee's concurrence in respect of the establishment or extension of posts at the D-1 level and higher financed through extrabudgetary resources, as mandated under Assembly resolution 35/217; the programme budget implications of draft resolutions in accordance with rule 153 of the rules of procedure of the General Assembly; and the Committee's expanded membership, pursuant to Assembly resolution 74/267.

I.12 Upon enquiry, the Advisory Committee was also informed that the impact on its secretariat of the increased complexity and volume of work was demonstrated through the increased volume of information requirements, including the required research, analysis, review and consultations with the Secretariat in preparation for the Committee's work; the increased number, breadth and depth of questions posed; and the increasing complexity and interconnectedness of the matters brought for the consideration of the Committee. The Committee notes that the increasingly diverse expertise represented by its membership has also qualitatively and quantitatively impacted its processes and its secretariat in terms of the issues and questions raised during its deliberations. The consistent efforts of its secretariat to ensure that its reports are technically sound and consistently of a high quality supports their consideration and action by the General Assembly.

I.13 In this connection, the Advisory Committee notes that the number of questions posed by the Committee members increased from 1,409 in the 2020 winter session to 2,913 in the 2021 winter session, with a similar trend expected for the fall session. The number of pages of additional information and clarification provided to the Committee likewise increased from 8,448 to 10,120 when comparing the 2020 and 2021 winter sessions, respectively, with a similar trend expected in the fall session. The Committee notes that it has considered 85 reports during its 2021 spring session, compared with 63 in its 2020 spring session, representing an increase of 30 per cent. The Committee will have produced reports, by the end of its 2021 spring session, containing an estimated 921 pages of analysis (as at 17 August 2021, preceding the closure of its session) and representing an increase of approximately 50 per cent compared with the 2020 spring session.

I.14 Upon enquiry, the Advisory Committee was also informed of the additional administrative and technical support required of its increased membership, including the complexity and level of coordination required across Secretariat entities to provide dedicated technical support for the Committee's virtual and hybrid meetings introduced with the onset of the pandemic. The Committee was informed that the Committee's secretariat had seen a significant increase in the administrative support provided to all Committee members and the secretariat itself, including the certification of requirements related to entitlements, documentation, travel and other matters. In addition, remote working and meeting had further increased the volume of the work of its secretariat, requiring significantly increased intensity in the level of interaction with the Secretariat, funds and programmes, and continual adaptation on the basis of lessons learned and best practices. Given its traditional in-person and paper-based deliberations, the Committee's rapid transition to remote working arrangements had been challenging and had demanded a higher level of technical and administrative support on a 24-hour/seven-day-per week basis. Working in a virtual environment without the benefit of remote interpretation had presented additional difficulties, increasing the Committee's reliance on its secretariat for more intense advance planning and preparation of its work and deliberations. While noting the important measures taken, including through the adjustments of internal working practice and processes, allowing the Committee to meet the deadlines for the

submission of reports, the Committee notes that these measures require from its secretariat significant and permanent adaptation.

I.15 Taking into account the significant increase in the volume and complexity of the workload of the Committee, and the related increase in the level of substantive, technical and administrative support required in fulfilling its mandate, the Advisory Committee envisages the need to upgrade the level of expertise necessary of its secretariat and therefore recommends that the General Assembly approve the reclassification of two posts of Administrative Officer (P-4) to Senior Administrative Officer (P-5) and of one post of Meetings Services Assistant (General Service (Other level)) to the Principal level (General Service (Principal level)) to address the increased requirements on its secretariat and allow for a better distribution of functions.

Executive Office of the Secretary-General

I.16 It is indicated in the budget proposal that the overall resources proposed for 2022 under the Executive Office of the Secretary-General amount to \$16,551,400 before recosting, representing no change from the 2021 appropriation. It is also indicated in the budget proposal that during 2021, the Secretary-General has continued to improve the structure of his Office through internal redeployments, as reflected in the organigramme, to ensure maximum utilization of existing resources (*ibid.*, para. 1.65). Upon enquiry, the Advisory Committee was informed that during 2021, the internal redeployment of two posts (1 D-1 and 1 P-4) had been undertaken within the approved level and number of posts for 2021 to respond to changing requirements and to address emerging and growing needs in support of the Office initiatives pertaining to the various COVID-19 initiatives, as well as in the preparation of the report of the Secretary-General on the common agenda, as mandated by the declaration on the commemoration of the seventy-fifth anniversary of the United Nations. The Committee notes that the redeployment of the posts took place without reference to the General Assembly.

I.17 The Advisory Committee was also informed that as part of the implementation of the United Nations Disability Inclusion Strategy, the Executive Office of the Secretary-General was working to ensure that the work of the Office considered inclusion and accessibility for persons with disabilities. In 2019, the Executive Office had hired a staff member who had a disability. The human resources team in the Executive Office had worked with the staff member to determine the reasonable accommodation requirements of the staff member. Assistive technology such as screen-reader software and optical character recognition software had been provisioned by the Office. Reasonable accommodation such as personal assistance, as required, had also been provided. The allocation of office space had also considered a rest area for the service animal (*ibid.*, para. 1.67) (see also [A/75/765](#), para. 25).

I.18 It is also indicated in the proposal that the Executive Office receives extrabudgetary contributions, which complement regular budget resources and support the delivery of its mandates, and that, in 2022, projected extrabudgetary resources (cash contributions) in the amount of \$23,206,300, including 18 posts, are expected to be received and would provide support to the Secretary-General in discharging his responsibilities. The decrease of \$5,131,300 compared with the estimates for 2021 is due mainly to the anticipated reduction in voluntary contributions for time-bound projects (*ibid.*, para. 1.87); nevertheless, operations funded from extrabudgetary resources are expected to progressively resume to the same levels of the pre-COVID period.

Resident coordinator system

Resources

I.19 With regard to the estimated financial resources for the resident coordinator system for 2022, the Advisory Committee was provided with information regarding the breakdown of resources and expenditures in table I.3 (A/76/6 (Sect. 1), see also table 1.147).

Table I.3
Evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2020 estimate</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>Changes</i>		
				<i>Total</i>	<i>Percentage</i>	<i>2022 estimate</i>
Posts	160 462.5	119 124.1	164 321.1	13 471.5	8.2	177 792.6
Other staff costs	2 874.2	5 302.5	3 034.5	1 756.5	57.9	4 791.0
Hospitality	1 352.0	137.5	1 329.4	(4.8)	(0.4)	1 324.6
Consultants	23 349.7	11 077.7	23 198.1	(2 673.7)	(11.5)	20 524.4
Travel of staff	14 138.5	2 788.4	14 291.9	(4 531.6)	(31.7)	9 760.3
Contractual services	43 425.3	27 849.6	39 620.1	(7 793.9)	(19.7)	31 826.2
General operating expenses	29 141.9	20 438.3	31 794.5	955.5	3.0	32 750.0
Supplies and materials	1 929.6	2 361.7	1 942.6	54.3	2.8	1 996.9
Furniture and equipment	4 632.8	2 804.5	2 294.2	(1 233.8)	(53.8)	1 060.4
Total	281 306.5	191 884.3	281 826.4	–	–	281 826.4

Table I.4
Cost-sharing allocations for 2019–2021 and 2022–2023

(United States dollars)

	<i>Old allocations for 2019–2021</i>		<i>New allocations for 2022–2023</i>	
	<i>Allocation</i>	<i>Share of total (percentage)</i>	<i>Allocation</i>	<i>Share of total (percentage)</i>
Secretariat	13 571 842	17.52	13 480 679	17.40
UNDP	10 291 362	13.28	10 579 059	13.65
WHO/PAHO	6 978 110	9.01	8 341 143	10.77
UNICEF	8 320 752	10.74	8 122 956	10.48
FAO	4 698 652	6.06	4 335 135	5.59
IOM	3 120 000	4.03	4 224 826	5.45
ILO	4 346 848	5.61	4 166 385	5.37
UNFPA	4 607 440	5.95	3 879 236	5.01
UNESCO	4 482 944	5.79	3 754 038	4.85
UN-Women	2 640 560	3.41	2 558 987	3.30
UNOPS	1 752 238	2.26	2 465 722	3.18
WFP	2 913 078	3.76	2 440 861	3.15
UNHCR	2 478 788	3.20	2 256 508	2.91
UNIDO	2 637 120	3.40	2 242 837	2.89

	Old allocations for 2019–2021		New allocations for 2022–2023	
	Allocation	Share of total (percentage)	Allocation	Share of total (percentage)
UNAIDS	2 642 218	3.41	2 148 926	2.77
IFAD	1 400 720	1.81	1 685 374	2.18
ITC	200 000	0.26	200 000	0.26
ITU	200 000	0.26	200 000	0.26
WMO	200 000	0.26	200 000	0.26
UNRWA	–	–	200 000	0.26
Total	77 482 672		77 482 672	

I.20 Regarding expenditures, the Advisory Committee notes from table I.3 that the significant underexpenditures in 2020 include posts in the amount of \$119,124,100 compared with \$160,462,500 in estimated resources; hospitality in the amount of \$137,500 compared with \$1,352,000 in estimated resources; travel of staff in the amount of \$2,788,400 compared with \$14,138,500 in estimated resources; consultants in the amount of \$11,077,700 compared with \$23,349,700 in estimated resources; and general operating expenses in the amount of \$20,438,300 compared with \$29,141,900 in estimated resources. The Committee was also provided with the expenditures as at 30 June 2021 and notes that a total of \$88,936,100 had been incurred against estimated resources of \$281,826,400, resulting in significant underexpenditures under all objects of expenditure. The Committee also notes that it did not receive comprehensive supplementary information and clear justifications relating to the requirements or the underexpenditures. **The Advisory Committee trusts that the Secretary-General will provide an update regarding the status of expenditure for the resident coordinator system to the General Assembly at the time of its consideration of the proposed programme budget for 2022. The Committee reiterates its recommendation that the Assembly request the Secretary-General to provide supplementary information on expenditure, by object of expenditure, for the full budget of the resident coordinator system, along with the explanation of variances in the context of future budget submissions (see also A/75/7, para. I.27).**

I.21 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. It is indicated in the report that the methodology for the calculation of the participating entity share and the amount for each participating entity is reflected in the report of the Secretary-General on revised estimates relating to the resident coordinator system under section 1, Overall policymaking, direction and coordination (A/73/424). The cost-sharing methodology is being reviewed as part of a comprehensive review of the reinvigorated resident coordinator system, including its funding arrangements, as requested by the General Assembly in its resolution 72/279. The Advisory Committee was informed that the Secretary-General had submitted the review with recommendations on the functioning of the reinvigorated resident coordinator system to the Assembly on 7 June 2021.

I.22 For 2022, the resident coordinator system expects to collect \$155 million from voluntary contributions, \$77 million from the cost-sharing arrangement and \$50 million from the 1 per cent coordination levy. These resources will be pooled and

managed in the special purpose trust fund for the resident coordinator system. The distribution of the resources, which amount to \$281,826,400, including resource changes, is reflected in tables 1.146 and 1.147 (A/76/6 (Sect. 1), para. 1.456). The Committee was provided with the table below indicating the annual resources for the resident coordinator system, including revenue and expenditures, since its establishment and informed that the revenue from the 1 per cent levy was \$30 million in 2019, \$40.4 million in 2020 and estimated to be \$50 million in 2021.

Table I.5

Annual resources for the resident coordinator system

(Millions of United States dollars)

	2019	2020	2021	2022
Approved budget	281.2	281.3	281.8	281.8
Expenditure	149.8	191.9	281.8 ^a	281.8 ^a
Revenue	223.0	203.0	223.0 ^a	TBC ^b

Abbreviation: TBC, to be confirmed.

^a Represents projected revenue/expenditure.

^b Depending on the outcome of the Secretary-General's comprehensive review of the resident coordinator system.

I.23 In the budget proposal, it is indicated that in 2022, the United Nations share of the cost-sharing arrangement for entities of the United Nations Sustainable Development Group will remain at \$13,571,800, proposed to be funded from the regular budget. The overall resources for the system in 2022 amount to \$281,826,400, representing no change compared with 2021 (*ibid.*, para. 1.456 and table 1.146). Upon enquiry, the Advisory Committee was informed that the amount of \$13,571,800 was based on the United Nations share for previous years and was pending the process to update the data used to calculate the cost-sharing allocations for 2022 onwards, which had been completed in June 2021. The Committee was informed that the revised amount of \$13,480,700 was based on the new data and represented a reduction of \$91,100. The Committee was also informed that changes had also been made to all the cost-sharing amounts for funds, programmes and specialized agencies, as indicated in the table below, and that the revised amount for the regular budget share would be presented to the General Assembly at its seventy-sixth regular session. **The Advisory Committee recommends to the General Assembly the approval of the revised amount of \$13,480,700 representing the United Nations regular budget 2022 contribution of the cost-sharing arrangement for entities of the United Nations Sustainable Development Group (see para. I.9).**

I.24 The report also indicates cost-neutral redeployment of resources among the objects of expenditure and that the increase in resources that fall mainly under posts (\$13.5 million), other staff costs (\$1.8 million) and general operating expenses (\$1.0 million) is covered from reductions under other non-post objects of expenditure, notably, consultants (\$2.7 million), contractual services (\$7.8 million), travel of staff (\$4.5 million) and furniture and equipment (\$1.2 million) (*ibid.*, para. 1.457 and table 1.147). The report also indicates a shift of resources from country coordination towards regional and global coordination. The Committee was informed, upon enquiry, that that reflected an overall reduction of \$1.6 million under the programme of work component, which reflected the overall redeployment of resources from country coordination to global coordination and regional coordination and a further redeployment of resources to the executive direction and management and programme support components. The Committee was also informed that the overall resources were based on the planned deliverables and activities for 2022 and that the

impact of the resident coordinator system's programmatic activities in support of the United Nations country teams had not changed owing to COVID-19. The Committee was informed that circa 86 per cent of the \$281 million budget was focused on field-level coordination in 149 countries and territories (ibid., table 1.149). **The Advisory Committee notes the shift of resources away from country-level coordination and is of the view that greater efforts should be made to enhance the country-level presence. The Committee trusts that further justifications will be provided to the General Assembly at the time of its consideration of the present report and an update will be included in the next budget submission (see also paras. I.27, I.28 and I.35 below).**

Staffing

I.25 Post resources for the resident coordinator system for 2022 amount to \$177,792,600, representing an increase of \$13,471,500, or 8.2 per cent, from the 2021 estimate of \$164,321,100. Annex I to the budget proposal provides the organizational structure and post distribution for 2022, with information disaggregated by post location (region) for each staffing level in the system. The total estimated number of posts for the system in 2022 is 141 more than the 1,113 estimated posts in the 2021 budget. The report indicates the following changes in posts: an increase of 13 D-2, 6 P-5, 5 P-4, 3 P-3, 1 General Service (Principal level) and 133 General Service (Lower level) posts; and a reduction of 12 D-1, 1 P-2 and 7 National Professional Officer posts and an approved post structure for each resident coordinator office that has a minimum core structure of five professionals supporting the resident coordinator and the United Nations country team, covering strategic planning, economics, financing and partnerships, data and monitoring and communications, as well as a driver and an executive associate. It is indicated in the report that the increased number of posts is due primarily to the strengthening of the administrative capacity of the country offices through the addition of one Local level post in each of the 132 resident coordinator offices to ensure adequate administrative support in the offices.

I.26 Upon enquiry, the Advisory Committee was informed that the cost of these additional Local level capacities amounted to \$6.9 million for 2022 and was funded through efficiencies created by streamlined systems that would enable better achievement of the mandate while also contributing to the management reform agenda of the Secretary-General. The Committee was informed that the resources for country coordination amounting to \$238.6 million reflected an overall net decrease of \$4.7 million and included an increase of \$11.3 million under posts that was fully offset by a net decrease of \$16.0 million under non-posts. The Committee was informed that the decrease in non-posts was due primarily to the reduction in the cost of contractual services, which had been brought about by the efficiencies created through the continued transition of service provision from UNDP to the Secretariat, and the reduction of the travel budget as a result of the expanded use of videoconferencing and virtual platforms to attend meetings in lieu of in-person attendance. The Committee notes that the use of staff of other departments and offices of the Organization will have further resource implications for the resident coordinator System and in terms of the numbers of staff needed in the country offices.

I.27 The Advisory Committee notes that a standardized approach has been taken as regards the staffing of each resident coordinator office irrespective of country needs or regional coverage and the presence of other entities on the ground. The Committee is of the view that the resident coordinator system should also leverage the administrative and technical support services of the United Nations headquarters and offices away from headquarters on a cost recovery basis and trusts that additional information regarding the approach of

the resident coordinator system, and the cooperation with the headquarters and other entities, will be provided in the context of the next programme budget submission (see para. I.35 below).

I.28 The Advisory Committee notes the increase in higher-level posts in headquarters locations and considers that the proposals are presented for information purposes only and, in accordance with General Assembly resolution [35/217](#), will be reviewed during the upcoming consideration of the report of the Secretary-General for the extension of the resident coordinator system extrabudgetary-funded posts at the D-1 and above level in its fall session (see para. I.24 above).

I.29 Upon enquiry, the Advisory Committee received information on the selection process for resident coordinators and the efforts made to build a pipeline of high-calibre candidates in order to increase choice in the selection process and to broaden and diversify the pool of qualified candidates, with particular regard to gender and geographical representation. The Committee was provided with the list of encumbered posts by nationality and gender at the country level, including for resident coordinator posts, and informed that of the 107 resident coordinators, there were nationals of 54 Member States. **The Advisory Committee recommends that the General Assembly request the Secretary-General to take further measures to ensure an equitable representation of Member States in the resident coordinator system at the global, regional and national levels. The Committee also recommends that the Assembly request the Secretary-General to ensure the equal treatment of internal and external candidates in recruitment processes, in accordance with General Assembly resolutions and the United Nations rules, regulations and processes governing the recruitment of staff. The Advisory Committee will review recruitment matters further in the context of its forthcoming reports on human resources management.**

Cost recovery

I.30 The report indicates the programme support for the operational relationship with the service providers of the resident coordinator system ([A/76/6 \(Sect. 1\)](#), para. 1.470). Upon enquiry, the Advisory Committee was provided with information regarding the services provided to the resident coordinator offices by the Secretariat on a cost-recovery basis and the list of service providers in the table below.

Table I.6

Administrative support to the resident coordinator system

<i>Administrative support to the resident coordinator system</i>	<i>Service provider</i>
Human resources administration (including associated travel)	United Nations Office at Nairobi
Payroll and finance services	United Nations Office at Nairobi
Property management support services	Global Service Centre
Engagement and management support for CIC	Regional service providers (ECLAC, ESCAP, United Nations Office at Geneva, United Nations Office at Nairobi and ESCWA)
High-value procurement (\$150,000+)	Regional service providers (ECLAC, ESCAP, United Nations Office at Geneva, United Nations Office at Nairobi and ESCWA)

<i>Administrative support to the resident coordinator system</i>	<i>Service provider</i>
Official travel (international)	Regional service providers (ECLAC, ESCAP, United Nations Office at Geneva, United Nations Office at Nairobi and ESCWA)
Office rental	ECA, MINUSCA, MINUSMA, MONUSCO, UNAMA, UNAMI, UNDP, UNMISS, UNSOS, UNSMIL and UNTSO
Common services (premises and facilities management)	
Information and communication technologies support	
Vehicle rental	
Domestic travel	
Non-staff (internship, consultants and individual contractors)	
Low-value procurement (up to \$150,000)	
Local administration (low-value acquisition and petty cash – supplies, materials and services, and hospitality)	

I.31 The Committee was informed that for 2022, the Development Coordination Office planned to phase out reliance on UNDP for all procurement activities, as well as support on the recruitment and management of individual contractors and consultants, and transfer those services to Secretariat service providers and that UNDP service provision had been reduced from a \$204 million budget in 2019 to \$131 million in 2020 and \$60 million in 2021. A further extension of the 2019 global memorandum of understanding with UNDP into 2022 as well as the detailed breakdown of services and service conditions in 2022 was under way, reflecting further reduction of UNDP service provision. The Committee was informed that the tentative cost for the 2022 UNDP service provision was estimated at approximately \$40 million. **The Advisory Committee notes the transition process from service provision by UNDP and trusts that information regarding the costs recovered by the Secretariat will be provided to the General Assembly at the time of its consideration of the proposed programme budget for 2022. The Committee also recommends that the Assembly request the Secretary-General to provide, in his next budget submission, an update regarding the global memorandum of understanding with UNDP, and comprehensive and more transparent information on the different cost recovery arrangements with different entities, including the Secretariat, the resources required for delivering those services and any savings and efficiencies achieved.**

Efficiency gain

I.32 Upon enquiry, the Advisory Committee was informed that according to the Secretary-General, the Organization was on track to achieve the key efficiency gain of the \$310 million annual target set by the Secretary-General and derived from consolidating common back offices for all United Nations country teams by 2022, the implementation of the business operations strategy, and the consolidation of premises into common premises. The Committee was informed that annual efficiency gains across efficiency initiatives of individual entities, bilateral service arrangements and

through inter-agency initiatives were estimated to have increased by 57 per cent between 2019 and 2020, to \$100.7 million. This represents an achievement of at least 32 per cent of estimated efficiency savings by 2022, although the actual figure may be significantly higher given that only one third of entities currently have policies or mechanisms for measuring efficiency gains. The Committee was also informed that cost avoidance was not the primary goal but was a useful indicator of the efficiency gains needed to achieve a faster, bigger impact.

I.33 Upon enquiry, the Advisory Committee was informed that, according to the Secretary-General, reinvesting efficiency gains in the resident coordinator system would not be feasible owing to the fact that resources, including the efficiency gains, were earmarked for programme implementation in the country and were part of the agreement with the host country as committed under the United Nations Sustainable Development Cooperation Framework and that resources saved needed to be redeployed to development programmes in view of the needs of the 2030 Agenda for Sustainable Development. The Committee was also informed that efficiency gains must remain in the countries and respective United Nations entities in order to act as an incentive to engage in the reform process once the gains of more efficient business models were realized. The Committee was informed that no posts had been abolished in other Secretariat departments and offices as a result of the work to be covered by the Development Coordination Office and the resident coordinator offices; efficiency gains such as lower costs had been realized by United Nations specialized agencies and programmes where respective programmes paid less for the operational support services needed to implement the programmes; and the resources had remained within the programme budgets at the country level and had been used for additional activities under the programme in the host country.

I.34 Upon enquiry, the Advisory Committee was informed that all 131 United Nations country teams would have a business operations strategy in place by December 2021. The Committee was also informed that the United Nations Sustainable Development Group common back offices roll-out plan was currently in phase two of four phases and on target to be completed in 30 countries by the end of 2021 although behind schedule with 18 United Nations country teams that had initiated the process. The Committee was informed that the delay was due to competing priorities at the country level to respond to the COVID pandemic, which had also prevented the deployment of technical assistance teams to the countries. The United Nations Sustainable Development Group Business Innovations Group had taken corrective measures by moving most support online and revising the timelines for the common back offices roll-out and had approved a simplified methodology, which was expected to accelerate the roll-out of common back offices and lower the cost of implementation moving forward. The Committee was also informed that the common premises roll-out was behind schedule, owing to the lack of capital funds to facilitate relocation, refurbishment and, in exceptional cases, construction of premises. The Business Innovations Group had taken action to adjust the roll-out to achieve as much progress as possible given the limited capital availability, moving the target from the baseline of 16 per cent of United Nations presence to 22 per cent. The Committee was informed that in the absence of further capital investment, it was unlikely that the 50 per cent target would be met. Regarding the mandate of the resident coordinator system, the Committee was informed that it was focused on delivering the 2030 Agenda at the country level and, as such, was focused primarily on the country-level initiatives such as the business operations strategy, common premises and common back offices and, less so, on the global shared service centres.

I.35 The Advisory Committee notes that although resources are destined to remain within the programme budgets at the country level and to be used for additional activities under the programme in the host country, there is a

reduction of \$4.7 million under country coordination, and trusts that further justifications will be provided to the General Assembly during the consideration of the present report (see para. I.24 above). The Committee recommends that the General Assembly request the Secretary-General to provide, in the next programme budget submission, updated information on the coordination efforts of the resident coordinator system, including efforts to enhance efficiency gains at the regional and national levels, in particular from business operations and common resource provision.

Evaluation of resident coordinator system activities

I.36 Upon enquiry, the Advisory Committee was informed that the resident coordinator system had undergone an evaluation by the Office of Internal Oversight Services in 2020 and that the 2019 annual audit by the Board of Auditors (Volume I) also included a review. The Committee notes that a stand-alone audit of the activities of the resident coordinator system has not been conducted to date by the Board of Auditors.

Other matters

Impact of the coronavirus disease pandemic and lessons learned

I.37 The Committee was informed that all entities under the Section had adapted to a new way of working remotely and resorted to using virtual platforms to ensure business continuity during the pandemic and that they had identified areas of work that could continue to be done remotely in a more effective manner, including reaching a wider audience. Entities had also identified areas of work that could not be effectively replaced with the use of virtual platforms given that social and physical interaction was deemed more effective and had indicated a better understanding of the work that could be done by staff remotely and where flexible working arrangements led to increased productivity.

I.38 Upon enquiry, the Advisory Committee was provided with information regarding the experiences of the entities under the Section with in-person and virtual/online interactions during the pandemic, how lessons learned would be captured and applied system-wide in the future and the building-back-better approaches to be taken. A number of entities indicated that the move to a remote working environment had been facilitated by improved access to meeting and other software, reduced commuting time and changes made to work processes. Apart from the principal benefit of business continuity, the use of remote and digital work processes allowed for benefits by a number of entities, including increased productivity; improved staff morale and reduced interpersonal conflicts in the workplace; increased automation and digitization of interactions and paper processes; faster and easier scheduling owing to limited travel planning; integration of online/cloud-based solutions in work processes; increased flexibility and responsiveness to needs of clients, Member States and staff; the use of regular information-sharing, coordination, and decision-making virtual meetings; and virtual advocacy activities, awareness-raising events, practical guidance and consultations at the global, regional and national levels with key stakeholders.

I.39 The Advisory Committee was also informed of a number of limitations, including on meeting with key stakeholders, service delivery where online outreach activities did not replace in-person missions, coordination across different time zones, the need for interpretation and the impact on team spirit and team-building owing to lack of physical interaction. For some offices, the need to meet in person depended on the nature of the encounter and meant that virtual options were not always appropriate for such activities as providing sensitive information, confidential

negotiations and trust-building. Regarding best practices and building back better, the Committee notes that entities identified the following: improvements to working methods and processes that may continue to be applied going forward, including virtual options for meetings and greater participation by a wider number of attendees in meetings; remote work for staff; strengthening engagement and coordination across offices; strengthened service delivery through re-envisioned processes; greater clarity of vision and direction; and regular channels of communication. The Committee was informed that other elements included a new openness towards using flexible work arrangement options, opportunities for managers to upgrade their managerial skills, and increased access to training for staff and equality and inclusion in providing internships.

I.40 Regarding the resident coordinator system, upon enquiry, the Advisory Committee was informed that, according to the Secretary-General, the strengthened coordination through the reinvigorated resident coordinator system played a critical role in bringing the system together for a swift, effective, efficient and accountable response to the COVID-19 pandemic. The COVID-19 response had set the bar high and had provided a blueprint for the resident coordinator system to leverage the diversity and capacities of the United Nations development system to accelerate the implementation of the Sustainable Development Goals during the decade of action. The Committee was informed that the renewed resident coordinator leadership in guiding United Nations country teams through the development and roll-out of the new United Nations Sustainable Development Cooperation Frameworks was enabling strengthened joint planning and programming by the United Nations development system and that 57 per cent of United Nations country teams would have replaced previous United Nations Development Assistance Frameworks with Cooperation Frameworks by the end of 2021. The enhanced resident coordinator's convening power was bringing together and leveraging the expertise from all agencies, funds and programmes, and 71 per cent of United Nations country teams reported that capacities had been drawn from across the United Nations system to develop and/or update a new common country analysis. The Committee was informed that regional economic and social commissions were now members of 49 United Nations country teams (up from 40 in 2019) and that the World Bank and the International Monetary Fund were members of 53 and 28 United Nations country teams and had signed 12 and 4 Cooperation Frameworks/United Nations Development Assistance Frameworks, respectively. The Committee was also informed that the strengthened resident coordinator capacities were enabling increased accountability and transparency of collective results and that reporting of results of more than 100 United Nations country teams had been presented to governments in the first semester of 2021 compared with a total of 86 at the end of 2020.

I.41 The Advisory Committee was informed that the resident coordinator system had mobilized more than \$5 billion to support national responses to the COVID-19 pandemic and had coordinated the deployment of funding to prevent and respond to the unprecedented health, social and economic shocks caused by COVID-19. The Committee was also informed that United Nations country teams had repurposed more than \$3 billion in resources to address the immediate needs of the COVID-19 socioeconomic impact and mobilized additional resources of \$2 billion through the COVID-19 response and recovery multi-partner trust fund, the Joint Sustainable Development Goals Fund and bilateral funding. The Committee also received details of the role played by resident coordinators in the vaccine roll-out and in advocating for the inclusion of all populations, including humanitarian populations, internally displaced persons, migrants, stateless persons and refugees, in the national deployment and vaccination plans. The resident coordinators have also ensured that the specific vulnerabilities of certain groups, which number between 160 million and 200 million people worldwide, are adequately taken into account in those plans.

Section 2

General Assembly and Economic and Social Council affairs and conference management

Appropriation for 2020	\$326,641,800
Expenditure for 2020	\$321,577,000
Appropriation for 2021	\$340,979,200
Proposal for 2022 submitted by the Secretary-General	\$336,134,000
Expenditures of extrabudgetary resources for 2020	\$11,393,400
Estimated extrabudgetary resources for 2021	\$22,902,500
Projected extrabudgetary resources for 2022	\$22,476,000

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

I.42 Regular budget resources requested by the Secretary-General for section 2 for 2022 amount to \$336,134,000 before recosting and reflect a decrease of \$4,845,200, or 1.4 per cent, compared with the appropriation for 2021 ([A/76/6 \(Sect. 2\)](#), tables 2.27 and 2.30 (1)). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table I.20.

I.43 The Secretary-General attributes the net decrease of \$4,845,200 to the following factors:

(a) Technical adjustments, reflecting a decrease of \$6,550,600, comprising mainly: (i) the removal of non-recurrent requirements, under subprogramme 2, Planning and coordination of conference services, in New York (\$2,411,100), Nairobi (\$716,400), Vienna (\$932,900) and Geneva (\$2,851,500); (ii) the increases owing to the delayed impact of posts that were subject to a 50 per cent vacancy rate in accordance with the established practice for new posts approved pursuant to General Assembly resolution [75/252](#), including one post of Programme Management Officer (P-3) under subprogramme 2, Planning and coordination of conference services, in Geneva (\$80,700), two posts of Interpreter (P-3) under subprogramme 4, Meetings and publishing services, in New York (\$153,600), one post of Associate Programme Management Officer (P-2), under subprogramme 3, Documentation services, in Geneva (\$63,500), and one post of Associate Graphic Designer (P-2), under subprogramme 4, Meetings and publishing services, in Geneva (\$63,500) (*ibid.*, para. 2.334 and tables 2.30 (1) and 2.32);

(b) New and expanded mandates, representing an increase of \$1,640,000 under subprogramme 2, Planning and coordination of conference services, owing to: (i) an increase of \$918,300 relating to additional requirements in support of new and expanded mandates from the General Assembly for 2022 in New York; (ii) an increase of \$684,100 in Geneva owing to additional non-recurrent requirements for 2022 in support of new and expanded mandates approved by the Assembly resulting from resolutions and decisions adopted by the Human Rights Council; and (iii) an increase of \$37,600 in Nairobi owing to additional requirements in support of the implementation of the outcome of the United Nations Conference on Housing and Sustainable Urban Development (Habitat III) and strengthening of UN-Habitat (resolution [71/235](#)) (see also *ibid.*, para. 2.335 and tables 2.30 (1) and 2.32);

(c) Other resource changes, reflecting a decrease of \$65,400, including: (i) an increase of \$43,000 under Executive direction and management in New York, owing to the estimated 2022 regular budget share of the business support resources under this component, as proposed in the context of the twelfth and final progress report of the Secretary-General on the enterprise resource planning project; (ii) a decrease of \$84,500 relating to the proposed abolishment of one post of Meetings Services Assistant (General Service (Other level)), under subprogramme 2, Planning and coordination of conference services, in New York, owing to the use of the Journal Content Management System; (iii) a net increase of \$27,400 under subprogramme 3, Documentation services, in New York, reflecting requirements under other staff costs to improve flexibility and workforce utilization (\$636,100), the proposed abolishment of three posts of Editorial and Desktop Publishing Assistant, one post of Administrative Assistant, one post of Editorial Assistant and one post of Language Reference Assistant (General Service (Other level)), and the proposed outward reassignment of one post of Senior Editorial Assistant (General Service (Principal level)) as one post of Senior Information Technology Assistant (General Service (Principal level)) on the Global Technical Team under programme support to support the development and maintenance of enterprise conference management software tools; (iv) an increase of \$395,100 under subprogramme 2, Planning and coordination of conference services, in Geneva, to improve flexibility and workforce utilization; (v) a decrease of \$402,300 under subprogramme 4, Meetings and publishing services, in Geneva, owing to the proposed abolishment of three posts of Editorial and Desktop Publishing Assistant (General Service (Other level)), offset by increased resources under other staff costs and contractual services under conference management, Geneva, subprogramme 2; (vi) an increase of \$220,800 under programme support owing to the proposed inward reassignment of one post of Senior Editorial Assistant (General Service (Principal level)) from subprogramme 3 as Senior Information Technology Assistant (General Service (Principal level)) on the Global Technical Team, the proposed upward reclassification of one post of Information Systems Assistant (General Service (Other level)) to one post of Senior Information Systems Assistant (General Service (Principal level)) in the Business Analysis Section, and the proposed inward redeployment of one post of Programme Management Assistant (General Service (Other level)) from conference management, Geneva, subprogramme 3 (*ibid.*, para. 2.336 and tables 2.30 (1) and 2.32).

I.44 The Advisory Committee requested but has not received an adequate response and confirmation that the 2022 budget, as proposed by the Secretary-General, is a full budget that will provide enough resources for conference services as a whole and for translation and interpretation services in particular in all duty stations and regional commissions. **The Advisory Committee trusts that this information will be provided to the General Assembly during its consideration of the present report and will be included in the next budget submission.**

Extrabudgetary resources

I.45 The 2022 estimated extrabudgetary resources amount to \$22,476,000, or 6.3 per cent of the total resources estimated for 2022, reflecting a decrease of \$426,500 compared with the 2021 estimates, attributed mainly to: (a) a decrease of \$194,800 under subprogramme 4, Meetings and publishing services, in New York; (b) a decrease of \$180,000 under conference management in Vienna; (c) a decrease of \$88,300 under subprogramme 2, Planning and coordination of conference services, in Nairobi; (d) an increase of \$17,300 under subprogramme 3, Documentation services, in Nairobi; (e) an increase of \$83,400 under subprogramme 4, Meetings and publishing services, in Nairobi; and (f) a decrease of \$64,000 under programme support. The extrabudgetary resources provide for 89 posts to carry out extrabudgetary activities, including meetings support, publishing and documentation,

as well as the provision of conference management software (*ibid.*, para. 2.337 and table 2.30 (2)).

I.46 Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table I.20 below.

Redeployment of resources

I.47 Upon enquiry, the Advisory Committee was provided with the information reflected in table I.7 on the redeployment between budget lines for Section 2 in 2020 and 2021. **The Advisory Committee notes the redeployment of resources between budget lines and trusts that every effort will be made to mitigate significant shift of resources and that future budgets will reflect the actual needs, as appropriate (see para. I.51 below).**

Table I.7
Redeployment of resources for 2020 and 2021

(Thousands of United States dollars)

	2020			2021		
	<i>Appropriation</i>	<i>Expenditure</i>	<i>Redeployment</i>	<i>Appropriation</i>	<i>Allotment</i>	<i>Redeployment</i>
Posts	254 742.0	248 197.4	(6 544.6)	263 221.4	263 221.4	–
Other staff costs	29 477.2	18 534.5	(10 942.7)	33 670.7	32 460.7	(1 210.0)
Hospitality	4.1	0.3	(3.8)	1.5	1.5	–
Consultants	–	24.9	24.9	–	138.7	138.7
Travel of representatives	91.7	–	(91.7)	92.7	92.7	–
Travel of staff	122.3	21.1	(101.2)	80.2	80.2	–
Contractual services	12 549.2	25 568.4	13 019.2	12 832.0	13 408.5	576.5
General operating expenses	1 735.4	2 584.6	849.2	1 740.6	1 577.3	(163.3)
Supplies and materials	501.9	159.1	(342.8)	449.8	372.4	(77.4)
Furniture and equipment	1 407.6	1 298.8	(108.8)	1 199.2	1 934.2	735.0
Improvement of premises	–	1.2	1.2	–	–	–
Grants and contributions	26 010.4	25 118.3	(892.1)	27 691.1	27 691.6	0.5
Other	–	68.4	68.4	–	–	–
Total	326 641.8	321 577.0	(5 064.8)	340 979.2	340 979.2	–

Table I.8
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	1 601	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 425 P-4, 333 P-3, 11 P-2/1, 73 GS (PL), 510 GS (OL) and 12 LL
Proposal for 2022	1 591	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 425 P-4, 333 P-3, 11 P-2/1, 74 GS (PL), 499 GS (OL) and 12 LL
New	–	–
Abolishment	(10)	New York: 1 GS (OL) under subprogramme 2; 6 GS (OL) under subprogramme 3 Geneva: 3 GS (OL) under subprogramme 3

	<i>Number</i>	<i>Level</i>
Reclassification	–	Upward reclassification of 1 GS (OL) to GS (PL) under programme support
Reassignment	–	New York: 1 GS (PL) from subprogramme 3 to programme support
Redeployment	–	Geneva: 1 GS (OL) from subprogramme 4 to programme support
<i>Extrabudgetary</i>		
Estimated for 2021	89	1-D1, 2 P-5, 6 P-4, 4 P-3, 1 GS (PL), 2 GS (OL) and 73 GS (LL)
Projected for 2022	89	1 D-1, 2 P-5, 6 P-4, 4 P-3, 1 GS (PL), 2 GS (OL) and 73 GS (LL)
<i>Jointly financed budget (Vienna)</i>		
Approved for 2021	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL) and 90 GS (OL)
Projected for 2022	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL) and 90 GS (OL)

Comments and recommendations on posts

I.48 The Secretary-General proposes a total of 1,591 posts (1,006 Professional and higher categories and 585 General Service and related categories), which represents a net reduction of 10 posts compared with the number of posts approved for 2021, inclusive of: (a) the proposed abolishment of 10 General Service (Other Level) posts, to mainly reflect the introduction of technologies that have improved the documentation process; (b) the reclassification of one post of Information Systems Assistant (General Service (Other level)) to Senior Information Systems Assistant (General Service (Principal level)), to serve as lead developer for the e-deleGATE application, which will strengthen the capacity of the Business Analysis Section; (c) the reassignment of one Senior Editorial Assistant (General Service (Principal level)), under subprogramme 3, Documentation services, in New York, to Senior Information Technology Assistant (General Service (Principal level)) under programme support, to support the development and maintenance of the enterprise conference management software tools in the Global Technical Team; and (d) the deployment of one Programme Management Assistant (General Service (Other level)), from subprogramme 4, Meetings and publishing services in Geneva, to programme support, to align the organizational structure with operational requirements (*ibid.*, annex III).

Extrabudgetary and other jointly financed posts

I.49 A total of 89 extrabudgetary posts estimated in 2021 are projected to be continued in 2022, with no change (*ibid.*, table 2.31 (2)). A total of 186 jointly financed posts in Vienna estimated in 2021 are projected to be continued in 2022, with no change (*ibid.*, table 2.31, footnote (a)).

Vacant posts and vacancy rates

I.50 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there were 207 vacant posts, comprising 132 in the Professional and higher categories (1 D-1, 19 P-5, 52 P-4, 55 P-3 and 5 P-2) and 75 in the General Service and related categories (9 General Service (Principal level) and 66 General Service (Other level)). Of the posts vacant for more than one year, 32 are at different stages of recruitment. Upon further inquiry, the Committee was informed that the Department had also reviewed vacant posts and functions that had become outdated and redundant owing to advances in technology and ensured that all 10 posts proposed for abolishment were vacant.

I.51 The Advisory Committee was also informed that 72 posts were vacant in the translation services, as at 30 June 2021, representing 12.7 per cent of the total number

of posts approved for the services, and that 32 posts were vacant in the interpretation services, representing 11.5 per cent of the total number of posts approved for the services.

I.52 Upon enquiry, the Advisory Committee was informed that recruitment against 34 of the vacant posts was currently on hold and would be subject to review at a later stage, taking into account the requirement to keep a number of posts vacant owing to the uncertain liquidity situation. **The Advisory Committee stresses the need for the Secretary-General to fill all vacant posts expeditiously, in particular in the interpretation and translation services.**

I.53 The Advisory Committee was also informed, upon enquiry, that the number of vacant posts had increased further by the end of 2020 as staff were retiring, but the initiation of new recruitment to bring their replacements on board had not been possible owing to the liquidity constraints. In planning recruitment, the Department analysed upcoming retirements of staff with acquired retirement rights and sought to initiate a recruitment process well in advance. In addition, the Department analysed a pattern of monthly expenditure to ensure that incremental staff costs, owing to onboarding costs and new staff joining the Department, were taken into account and would not have an adverse impact on future monthly cash outflow. Duty stations paced their recruitment efforts and were required to coordinate and manage their human resources within the allotments available to each duty station. Vacancies anticipated as a result of retirement in 2020 and 2021 would be filled in the course of the budget year. Recruitment for the posts could commence up to six months prior to the post being vacated. Information on projected retirements is provided in table I.9. The Advisory Committee discusses the retirement plans further in the context of the foreword and introduction.

Table I.9
Number of staff retiring in 2021 and 2022

	<i>Number of staff retiring</i>		<i>Total</i>
	<i>2021</i>	<i>2022</i>	
New York	10	11	21
Geneva	7	12	19
Vienna	6	0	6
Nairobi	0	3	3
Total	23	26	49

I.54 Regarding vacancy rates, the Advisory Committee also received, upon enquiry, information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as reflected in table I.10, as well as proposed posts and budgeted vacancy rates for 2022. The Committee also received, upon further enquiry, information on proposed vacancy rates for 2020, 2021 and 2022, by duty station, as reflected in table I.11.

Table I.10
Vacancy rates

Category	2020		2021		2022	
	Authorized posts	Average vacancy rate	Authorized posts	Average vacancy rate (January–June)	Proposed posts	Proposed vacancy rate
Professional and higher	1 002	10.0	1 006	12.3	1 006	7.0
General Service and related	629	10.3	595	9.8	585	11.9

Table I.11
Budgeted vacancy rates by duty station, 2020–2022

Category	New York	Geneva	Nairobi	Vienna ^a
	<i>2020 (percentage)</i>			
Professional and higher	8.6	8.6	8.6	8.7
General Service and related	6.7	6.7	6.7	6.5
	<i>2021 (January–June) (percentage)</i>			
Professional and higher	7.0	7.0	7.0	6.9
General Service and related	11.9	11.9	11.9	5.6
	<i>2022 (percentage)</i>			
Professional and higher	7.0	7.0	7.0	7.5
General Service and related	11.9	11.9	11.9	7.4

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

Special post allowance)

I.55 As at 30 June 2021, there were seven posts (1 P-5, 3 P-4, 1 P-3 and 2 General Service (Other level)) with incumbents receiving the special post allowance. The incumbents of all seven posts have been receiving the allowance for one year or more. The Advisory Committee discusses the use of the special post allowance further in the context of the foreword and introduction.

Multilingualism and equal treatment of official languages

I.56 With regard to the need to ensure the equal treatment of all official languages, the General Assembly, in its resolution [72/19](#), requested the Secretary-General to ensure that all language services were given equal treatment and were provided with equally favourable working conditions and resources, with a view to achieving the maximum quality of services, taking into account the specificities of the six official languages and their respective workloads. The Advisory Committee was provided, upon request, with the number and grade of interpreters, by duty station, as reflected in table I.12.

Table I.12
Number and grade of interpreters, by duty station

Language	P-5				P-4				P-3			
	Approved 2018–2019	Approved 2020	Approved 2021	Proposed 2022	Approved 2018–2019	Approved 2020	Approved 2021	Proposed 2022	Approved 2018–2019	Approved 2020	Approved 2021	Proposed 2022
New York												
Arabic	6	6	6	6	11	11	11	11	10	10	10	10
Chinese	6	6	6	6	12	12	12	12	8	8	10	10
English	5	5	5	5	10	10	10	10	4	4	4	4
French	5	5	5	5	10	10	10	10	4	4	4	4
Russian	5	5	5	5	10	10	10	10	3	3	3	3
Spanish	5	5	5	5	10	10	10	10	4	4	4	4
Total	32	32	32	32	63	63	63	63	33	33	35	35
Geneva												
Arabic	4	4	4	4	10	10	10	10	3	3	3	3
Chinese	4	4	4	4	8	8	8	8	3	3	3	3
English	5	5	5	5	9	9	9	9	5	5	5	5
French	5	5	5	5	11	11	10	10	3	4	4	4
Russian	4	4	4	4	8	8	8	8	3	3	3	3
Spanish	4	4	4	4	8	8	8	8	3	3	3	3
Total	26	26	26	26	54	53	53	53	20	21	21	21
Vienna												
Arabic	1	1	1	1	3	3	3	3	1	1	1	1
Chinese	1	1	1	1	4	4	4	4	–	–	–	–
English	1	1	1	1	3	3	3	3	–	–	–	–
French	1	1	1	1	3	3	3	3	–	–	–	–
Russian	1	1	1	1	2	2	2	2	1	1	1	1
Spanish	1	1	1	1	2	2	2	2	1	1	1	1
Total	6	6	6	6	17	17	17	17	3	3	3	3
Nairobi												
Arabic	1	1	1	1	–	1	1	1	3	3	1	1
Chinese	1	1	1	1	–	1	1	1	3	3	2	2
English	1	1	1	1	1	1	1	1	1	1	1	1
French	1	1	1	1	–	1	1	1	2	2	1	1
Russian	1	1	1	1	–	1	1	1	2	2	1	1
Spanish	1	1	1	1	1	1	1	1	2	1	1	1
Total	6	6	6	6	2	6	6	6	12	7	7	7

I.57 Upon enquiry, the Advisory Committee was also provided with updated information relating to the distribution of posts in the translation services, by duty station, as reflected in table I.13.

Table I.13
Number and grade of translators, by duty station

Language	P-5				P-4				P-3			
	Approved 2018–2019	Approved 2020	Approved 2021	Proposed 2022	Approved 2018–2019	Approved 2020	Approved 2021	Proposed 2022	Approved 2018–2019	Approved 2020	Approved 2021	Proposed 2022
New York												
Arabic	12	12	12	12	27	27	27	27	20	20	20	20
Chinese	12	12	12	12	33	33	33	33	18	18	18	18
English	6	6	6	6	10	11	11	11	8	8	8	8
French	12	12	12	12	24	27	27	27	20	20	20	20
Russian	12	12	12	12	21	27	27	27	20	20	20	20
Spanish	12	12	12	12	21	27	27	27	19	19	19	19
Total	66	66	66	66	152	152	152	152	105	105	105	105
Geneva												
Arabic	4	5	5	5	9	9	9	9	11	10	10	10
Chinese	4	5	5	5	9	9	10	10	8	8	8	8
English	4	4	4	4	9	10	10	10	11	10	10	10
French	6	8	8	8	16	17	17	17	16	14	14	14
Russian	6	7	7	7	15	14	14	14	13	12	12	12
Spanish	5	6	6	6	13	14	14	14	12	19	10	10
Total	29	35	35	35	71	74	74	74	71	64	64	64
Vienna												
Arabic	2	2	2	2	3	4	4	4	2	1	1	1
Chinese	2	2	2	2	3	4	4	4	2	1	1	1
English	1	1	1	1	1	1	1	1	1	1	1	1
French	2	2	2	2	5	6	6	6	3	2	2	2
Russian	2	2	2	2	3	4	4	4	2	1	1	1
Spanish	2	2	2	2	5	6	6	6	3	3	2	2
Total	11	11	11	11	20	25	25	25	13	8	8	8
Nairobi												
Arabic	1	1	1	1	1	1	1	1	1	1	1	1
Chinese	1	1	1	1	1	1	1	1	1	1	1	1
English	1	1	1	1	2	2	2	2	2	2	2	2
French	1	1	1	1	2	2	2	2	1	1	1	1
Russian	1	1	1	1	1	1	1	1	–	–	–	–
Spanish	–	1	1	1	1	–	–	–	1	1	1	1
Total	5	6	6	6	8	7	7	7	6	6	6	6

I.58 The Advisory Committee trusts that projected workload and productivity standards will be taken into consideration and that equal treatment, in the main duty stations, of interpretation and translation capacities in all official languages is ensured. The Committee trusts that the Secretary-General will provide further information on any potential gap to the General Assembly at the time of its

consideration of the proposed programme budget for 2022 (see also A/75/7, para. I.62, and A/74/7, paras. I.48, I.49 and I.51). The Committee discusses the issue of multilingualism further in chapter I above.

I.59 Upon request, the Advisory Committee was provided with updated information relating to the productivity trends and the throughput productivity over the past five years and as at 30 June 2021, which is reflected in tables I.14 and I.15.

Table I.14
Five-year productivity trends, by duty station

(Words per staff member per day)

<i>Duty station</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021 (as at 30 June)</i>
Translation, throughput (English Translation Service included)						
New York	1 942	1 933	2 009	2 037	2 182	2 017
Geneva	1 678	1 650	1 744	1 814	1 914	2 023
Vienna	1 798	1 716	1 782	1 947	2 211	2 508
Nairobi	1 916	1 751	1 617	1 914	1 814	2 276
Editing						
New York	3 975	3 804	4 187	3 907	4 162	4 004
Geneva	3 346	3 802	3 284	3 958 ^a	3 785	4 248
Vienna	3 521	3 535	3 277	3 600	3 696	3 221
Nairobi	4 742	4 574	3 762	4 399	4 022	3 284
Text-processing						
New York	6 880	7 982	7 806	7 859	8 803	8 458
Geneva	5 804	6 732	6 848	7 634	7 236	7 365
Vienna	5 115	5 346	5 049	4 983	8 184	8 877
Nairobi	3 267	4 884	5 676	5 577	4 828	5 626

^a The 2019 figure takes into account the full work processed by the Editing Section, which includes proofreading.

Table I.15
Five-year throughput productivity of the translation services, by duty station

(Pages per day)

<i>Duty station</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021 (as at 30 June)</i>
New York	5.9	5.9	6.1	6.2	6.6	6.1
Geneva	5.1	5.0	5.3	5.5	5.8	6.1
Vienna	5.4	5.2	5.4	5.9	6.7	7.6
Nairobi	5.8	5.3	4.9	5.8	5.5	6.9

I.60 Upon enquiry, the Advisory Committee was informed that in order to implement the increase in the productivity of individual translators and revisers from 5 pages per day to 5.8 pages, as mandated by the General Assembly in its resolution 75/252, and to ensure that all duty stations could meet the standards, the Under-Secretary-General of the Department had established a working group with the heads of the translation operations at the four duty stations. The working group had been asked to advise on how to implement the new mandate on workload standards and to set the different coefficients for three types of translation services: translation, revision and self-revision. After careful review and analysis of the current realities, the working group had recommended keeping the same coefficients for translation (1) and self-revision

(0.9), as established by the Secretary-General in report A/54/6 (Sect. 2), given that translation was done by junior staff and self-revision was done by experienced staff. The new workload standard for translation was confirmed at 5.8 pages per day, as established in resolution 75/252, and at 6.4 pages per day for self-revision. However, the working group had recommended keeping the workload standard for revision at 12 pages, which represented a change in the coefficient from 0.42 to 0.48. That recommendation was justified by the recent changes introduced in the focus of revision, which now employed a tool to improve the skills of new translators and enabled them to work independently, without revision, by the end of the probationary period.

I.61 The Advisory Committee notes the information provided, including on the efforts to implement General Assembly resolution 75/252, and reiterates its previous recommendations that the Secretary-General should continue to provide, in future budget submissions, information regarding productivity trends as well as an analysis of any adjustment in resources resulting from changes in productivity (see also A/75/7, para. I.64, A/74/7, para. I.55, and A/72/7, para. I.53).

I.62 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

I.63 The proposed non-post resources for 2022 amount to \$73,560,100, reflecting a net decrease of \$4,197,700, or 5.4 per cent, compared with the apportionment for 2021 (A/76/6 (Sect. 2), table 2.32). The decrease is due mainly to the technical adjustments, new and expanded mandates and other changes outlined in para. I.43 above.

I.64 The non-post resource requirements include: (a) other staff costs in the amount of \$30,360,400, representing a decrease of \$3,310,300, or 9.8 per cent; (b) travel of representatives requirements in the amount of \$92,700, at the same level as the 2021 appropriation; (c) travel of staff requirements in the amount of \$80,200, at the same level as the 2021 appropriation; (d) contractual services requirements in the amount of \$12,834,500, representing an increase of \$2,500, or 2.5 per cent; (e) general operating expenses requirements in the amount of \$1,740,600, at the same level as the 2021 appropriation; (f) hospitality requirements in the amount of \$1,500, at the same level as the 2021 appropriation; (g) supplies and materials requirements in the amount of \$449,800, at the same level as the 2021 appropriation; (h) furniture and equipment requirements in the amount of \$1,199,200, at the same level as the 2021 appropriation; and (i) grants and contributions requirements in the amount of \$26,801,200, reflecting a decrease of \$889,900 (or 3.2 per cent), owing primarily to the discontinuation of non-recurrent provisions in 2021 relating to the Fourteenth United Nations Congress on Crime Prevention and Criminal Justice.

I.65 Subject to its recommendations in chapter I above, the Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources.

Other matters

Costs of in-person, hybrid and virtual meetings

I.66 Upon enquiry, the Advisory Committee was provided with the information reflected in table I.16 on the costs of three hours of interpretation for in-person meetings indicating that the cost elements cover those under Section 2 only and do not include, for example, the remote simultaneous interpretation platform and related technical support costs. According to the Secretary-General, interpretation services provided to hybrid and virtual meetings were reduced from three to two hours as a mitigation measure owing to the challenges imposed by those meetings (see

paras. I.77 and I.78 below). For New York, Geneva, Vienna and Nairobi, the costs of interpretation services for three-hour in-person meetings, two-hour hybrid or two-hour virtual meetings are the same. If a hybrid or virtual meeting is extended to three hours, an additional team of interpreters must be assigned, which will result in a 100 per cent increase in costs.

Table I.16

Costs of three hours of interpretation for in-person meetings in 2021

(United States dollars)

	<i>New York</i>	<i>Geneva</i>	<i>Vienna</i>	<i>Nairobi</i>
Meetings of up to two days (14-interpreter team)	11 000	12 100	11 700	18 100
Meetings of more than two days (20-interpreter team)	15 600	17 000	16 600	27 500

I.67 The Department has been using workload standards for interpreters of up to seven and a maximum of eight assignments per week for in-house staff and up to eight or a maximum of nine assignments per week for the external staff hired on “when actually employed” terms for in-person meetings when interpreters are on site. If working from home, as in the case of New York and Nairobi, in-house interpreters are capped at five assignments per week, while freelance interpreters may be asked to do more, considering that they are not regularly employed in such conditions and are brought to cover days of peak workload. The team requires a dedicated team leader for every meeting. For three-hour meetings, an extended team of 20 interpreters (4 Arabic interpreters, 4 Chinese interpreters, 3 English interpreters, 3 French interpreters, 3 Russian interpreters and 3 Spanish interpreters) in addition to a team leader is used. However, for meetings outside of duty stations that are supported by interpreters remotely, there are significant offsets in costs owing to the avoidance of travel costs, such as the daily subsistence allowance and tickets.

I.68 With regard to the standard costs for information and communications technical support and service delivery, for in-person intergovernmental meetings with interpretation during regular working hours (Monday to Friday, excluding United Nations holidays, from 10 a.m. to 1 p.m. or 3 p.m. to 6 p.m.), the cost is \$1,105 per meeting. For virtual or hybrid intergovernmental meetings with interpretation, during the aforementioned working hours, the cost is \$2,025 per meeting. Within regular working hours, regardless of whether the meeting is in-person or virtual/hybrid, there are no security-related costs.

I.69 The Advisory Committee considers that the information provided regarding the costs of the different types of meetings lacks clarity and detail. The Committee trusts that the Secretary-General will provide, to the General Assembly at the time of its consideration of the present report, comprehensive information on the types of the meetings; the services provided by duty stations, including the information and communications technical support and cost recovery arrangements; and the comparative analysis of any associated costs and other resources required for delivering in-person, hybrid and virtual meetings in the six official languages. The Advisory Committee recommends that the General Assembly request the Secretary-General to provide updated information on the above-mentioned issues in his next budget submission.

Non-calendar events and meetings

I.70 Upon enquiry, the Advisory Committee was provided with updated information relating to the use of United Nations premises for non-calendar meetings and side events, as shown in table I.17. The information indicated that requests for the use of United Nations premises for non-calendar meetings and side events had continued to increase in Geneva, Vienna and Nairobi. **The Advisory Committee recalls its related observations and comments regarding a cost-reimbursement mechanism for cultural activities, meetings and events not related to the intergovernmental process (see also A/73/458, paras. 10–15, and A/75/7, para. I.72).**

Table I.17
Number of non-calendar meetings, by duty station

	2015	2016	2017	2018	2019	2020	2021 ^a
New York	10 000	9 863	9 789	9 946	9 557	1 863	651
Geneva	10 359	8 792	9 131	9 136	9 347	2 671	771
Vienna	3 722	3 724	4 183	4 790	6 193	2 788	977
Nairobi	3 961	3 678	3 646	4 556	5 228	839	250
Total	28 042	26 057	26 749	28 428	30 325	8 161	2 649

^a As at 30 June 2021.

Cost recovery

I.71 Upon enquiry, the Advisory Committee was informed that the mechanism to provide cost recovery for conference management software was through service level agreements collected across all duty stations. The forecasted cost-recovery revenue and corresponding expenses were included in the budget under extrabudgetary funding. The mechanism to collect funds was through Umoja by issuing a service order to Umoja clients or an invoice for non-Umoja clients.¹

I.72 The Advisory Committee was provided, upon request, with the information reflected in table I.18, which reflects the amount recovered for extrabudgetary conferences, the ratio against the overall costs and the ratio of the number of conferences whose costs have been recovered, disaggregated by duty station.

Table I.18
Amounts recovered for extrabudgetary conferences

(United States dollars)

Duty station	Amount recovered	Percentage of the overall costs	Percentage of conferences whose costs have been recovered
New York	3 962.1	100	100
Geneva	1 694.3	100	100
Nairobi	5 462.3	100	100
Vienna	599.1	100	100
Total	11 717.8	100	100

¹ For gProjects, the current cost recovery is carried out through service level agreements and the clients are interpreters assignment programme (eAPG): ITU; gDoc: ECA, ECLAC, ESCAP, ESCWA, IMO, ITU and UNESCO; gMeets: ECA, ESCAP, ESCWA, IAEA, ICAO and UNESCO; and gText: ECA, ECLAC, ESCAP, ESCWA, IMO, UNESCO, WHO and WMO.

I.73 It is indicated that given that only the incremental cost is billed to clients, cost-recovery revenue is fully spendable revenue during the current budget year and is a key source of revenue to fund additional language and meeting service capacities and to cover incremental costs associated with the enhancement and maintenance of technology tools, without requesting an additional appropriation of funds.

I.74 The Advisory Committee trusts that detailed information on the cost-recovery mechanism and the amounts recovered will be presented to the General Assembly at the time of its consideration of the present report and that an update will be included in the next budget proposals.

Impact of the COVID-19 pandemic and best practices

I.75 Upon enquiry, the Advisory Committee was informed that despite the challenges caused by the global pandemic, the Department had continued, to the extent possible, to support the meetings of the intergovernmental processes. After the entry into mandatory telecommuting of staff in New York on 16 March 2020, the Department had adapted quickly to the sudden and unforeseen situation and continued to deliver high-quality conference services in an efficient and effective manner by deploying new technologies, as well as optimizing and introducing new working methods.

I.76 Upon enquiry, the Advisory Committee was also informed that the modalities of the intergovernmental deliberations had undergone significant changes given that meetings had to transition promptly and seamlessly from an in-person format in conference rooms to virtual platforms. A large number of informal meetings had been convened virtually under the auspices of the General Assembly and the Economic and Social Council and of subsidiary bodies using available virtual platforms. That had been possible despite the absence of an intergovernmental agreement on the rules of procedure to conduct a formal meeting virtually. Other concerns that continued to be reviewed were the accessibility and confidentiality of virtual platforms.

I.77 The Advisory Committee was informed, upon enquiry, that in addition to the technological capacities of the platform itself, intelligibility relied on the participants' technological set-up and connectivity, which had proved challenging. Over the past year, there had been a persistent difficulty with interventions delivered remotely through a live video feed. Even if connections had been tested in advance, a live feed connection had at times been lost during the delivery of a statement or a connection could not be established owing to technical difficulties experienced at the speaker's end. Interpretation in such meetings was prone to gaps and had had to be suspended when interpreters were not able to hear the speaker or did not have enough quality sound to produce meaningful interpretation. In addition, the inherent stress of being remote or not co-located compared with in-person meetings on site, and its impact on interpreters, were currently being assessed by the Division of Health-care Management and Occupational Safety and Health of the Department of Operational Support, according to the information provided by the Secretary-General.

I.78 The Advisory Committee was also informed, upon enquiry, that there was no scientific study that could be referred to that would address some of the concerns received related to remote interpretation. Over time, however, interpreters individually and through the staff representatives and the staff associations had stated concerns about additional cognitive load, overexertion and the resulting stress, as well as issues of auditory health because of low quality and often distorted or intermittent audio from most of the remote connections. Some interpreters had had to take certified sick leaves. Individuals had reported certain health impact and had been certified to take sick leave for a limited duration, as prescribed by international medical standards and norms. The Department had requested guidance from the Division of Health-care Management and Occupational Safety and Health of the

Department of Operational Support and was in the process of consulting with medical professionals. It would operationalize their guidance once received. As a precautionary measure, the Department had limited the duration of work for interpretation teams in virtual or hybrid meetings from three to two hours in order to mitigate any impact.

I.79 Since March 2020, although the number of meetings held had decreased, the complexity level of work in meetings management had dramatically increased. That was due to the introduction of new meeting formats and pandemic-related additional requirements, such as onboarding, risk assessment, interpretation booth configurations and cleaning, screening and quality control of pre-recorded videos, to ensure the smooth proceeding of meetings. All those factors required additional checking, coordination with meeting organizers and service providers. It had also increased the demand for new skill sets within a short time frame and the complexities associated with organizing meetings, which involved labour- and time-intensive coordination processes of supporting departments and offices. The Department's Meetings Management Section had been performing the extra workload with the same level of human resources. For interpretation services, most of the meetings postponed were into 2021, not 2022, and the Department had committed funds to make provision for such meetings, should the organizers decide to hold them in 2021.

I.80 In 2020, the Documents Management Section had worked closely with the author Departments to adjust slot dates owing to the postponement/deferment and/or cancellation of meetings, so as to realign the in-house processing capacity with the incoming workload. The planned peaks and valleys had been disrupted with a higher number of documents submitted after the mandated timelines. In order to meet the higher incoming workload, including the rush processing of all COVID-19 related translation, the reprioritization of the workload had resulted in a lower percentage of timely issuance.

I.81 Throughout the pandemic, the translation and publishing services of the Secretariat had been fully functioning and, through electronic tools and internal workload-sharing arrangements, the timely processing of documentation had been mostly ensured. Regarding printing services, owing to the switch to remote working and lower demand, there were lower costs associated with the variable cost elements in 2020. The fixed-cost component, such as leasing of the printer, had not reduced. However, in 2022, the Department anticipated that the demand for printing would be back to normal.

I.82 The Advisory Committee acknowledges the efforts of the Secretary-General to provide services to Member States and other clients during the pandemic and recommends that the General Assembly request the Secretary-General to provide information on his efforts, as well as on the lessons learned during the COVID-19 period, along with any related synergies and efficiencies, in his next budget submission.

Table I.19

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

(Thousands of United States dollars)

Object of expenditure	Regular budget						Other assessed ^a				Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	2022 estimate (before recosting)	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)
Posts	41 407.20	40 693.20	42 730.30	19 621.30	42 737.90	7.60	3 727.10	4 599.00	4 782.00	183.00	116 200.40	160 923.40	174 684.10	13 760.70	160 620.70	208 252.70	222 204.00	13 951.30
Other staff costs	2 128.60	1 932.00	2 241.40	822.30	2 233.20	(8.20)	231.70	433.60	448.90	15.30	6 504.20	5 897.00	7 194.50	1 297.50	8 667.90	8 572.00	9 876.60	1 304.60
Non-staff compensation	2 526.90	2 305.00	2 532.40	1 016.20	2 532.40	–	–	–	–	–	–	126.00	126.0	–	2 305.00	2 658.40	2 658.40	–
Hospitality	241.40	24.20	92.40	0.10	92.40	–	–	–	–	–	137.50	1 329.40	1 324.60	(4.80)	161.70	1 421.80	1 417.00	(4.80)
Consultants	690.10	689.60	508.20	363.20	321.90	(186.30)	557.40	515.30	480.80	(34.50)	12 653.10	24 153.90	21 179.90	(2 974.00)	13 900.10	25 177.40	21 982.60	(3 194.80)
Experts	–	–	–	(0.10)	–	–	–	–	–	–	(2.40)	–	–	–	(2.40)	–	–	–
Travel of representatives	4 926.90	2 478.70	6 236.90	1 221.00	6 224.90	(12.0)	–	–	–	–	(0.70)	81.00	116.0	35.00	2 478.00	6 317.90	6 340.90	23.00
Travel of staff	2 097.20	664.80	1 365.20	1 261.40	1 385.70	20.50	78.10	172.30	139.20	(33.10)	3 127.40	14 930.90	11 239.30	(3 691.60)	3 870.30	16 468.40	12 764.20	(3 704.20)
Contractual services	1 059.80	3 581.40	3 776.30	3 264.60	4 002.20	225.90	60.30	70.90	66.60	(4.30)	29 144.10	42 347.60	34 303.40	(8 044.20)	32 785.80	46 194.80	38 372.20	(7 822.60)
General operating expenses	3 334.60	754.70	656.40	244.20	638.30	(18.10)	4 454.70	4 302.80	4 321.20	18.40	27 856.50	39 678.50	40 205.20	526.70	33 065.90	44 637.70	45 164.70	527.00
Supplies and materials	137.90	63.10	126.50	7.20	126.50	–	8.40	10.50	10.50	–	2 366.10	1 951.30	2 005.00	53.70	2 437.60	2 088.30	2 142.00	53.70
Furniture and equipment	101.30	202.70	86.60	21.10	86.60	–	–	0.60	0.60	–	2 990.40	2 440.70	1 200.20	(1 240.50)	3 193.10	2 527.90	1 287.40	(1 240.50)
Improvement to premises	–	7.70	–	–	–	–	–	–	–	–	7.40	–	–	–	15.10	–	–	–
Grants and contributions	18 435.70	18 449.00	18 456.80	18 456.80	18 456.80	–	–	–	–	–	13 695.30	21 813.10	17 149.50	(4 663.60)	32 144.30	40 269.90	35 606.30	(4 663.60)
Other expenditures	–	4.30	–	–	–	–	–	–	–	–	1 115.90	1 188.60	829.10	(359.50)	1 120.20	1 188.60	829.10	(359.50)
Total	77 087.60	71 850.30	78 809.40	46 299.40	78 838.80	29.40	9 117.70	10 105.00	10 249.80	144.80	215 795.20	316 861.40	311 556.80	(5 304.60)	296 763.30	405 775.80	400 645.40	(5 130.40)

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

Table I.20

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)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate (before recosting)</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>
Posts	254 742.0	248 197.4	263 221.4	120 664.8	262 573.9	(647.5)	5 111.5	5 320.9	5 383.1	62.1	253 308.9	268 542.3	267 957.0	(585.3)
Other staff costs	29 477.2	18 534.5	33 670.7	5 074.2	30 360.4	(3 310.3)	3 084.6	11 179.6	10 818.7	(360.9)	21 619.1	44 850.3	41 179.1	(3 671.2)
Hospitality	4.1	0.3	1.5	–	1.5	–	0.4	–	–	–	0.7	1.5	1.5	–
Consultants	–	24.9	–	86.7	–	–	105.7	86.0	88.4	2.4	130.6	86.0	88.4	2.4
Travel of representatives	91.7	–	92.7	–	92.7	–	–	–	–	–	–	92.7	92.7	–
Travel of staff	122.3	21.1	80.2	27.2	80.2	–	15.6	494.8	670.3	175.6	36.7	575.0	750.5	175.5
Contractual services	12 549.2	25 568.4	12 832.0	7 231.4	12 834.5	2.5	2 616.7	3 985.3	3 770.1	(215.3)	28 185.1	16 817.3	16 604.6	(212.7)
General operating expenses	1 735.4	2 584.6	1 740.6	727.9	1 740.6	–	608.1	1 394.9	1 331.3	(63.6)	3 192.7	3 135.5	3 071.9	(63.6)
Supplies and materials	501.9	159.1	449.8	23.8	449.8	–	40.0	62.7	110.1	47.4	199.1	512.5	559.9	47.4
Furniture and equipment	1 407.6	1 298.8	1 199.2	369.4	1 199.2	–	250.3	377.0	302.8	(74.3)	1 549.1	1 576.2	1 502.0	(74.2)
Improvement of premises	–	1.2	–	–	–	–	12.9	–	–	–	14.1	–	–	–
Grants and contributions	26 010.4	25 118.3	27 691.1	5 875.3	26 801.2	(889.9)	(452.4)	1.2	1.2	–	24 665.9	27 692.3	26 802.4	(889.9)
Other	–	68.4	–	–	–	–	–	–	–	–	68.4	–	–	–
Total	326 641.8	321 577.0	340 979.2	140 080.7	336 134.0	(4 845.2)	11 393.4	22 902.5	22 476.0	(426.5)	332 970.4	363 881.7	358 610.0	(5 271.7)

Part II Political affairs

Section 3 Political affairs

Appropriation for 2020	\$773,224,100
Expenditure for 2020	\$760,420,100
Appropriation for 2021	\$792,787,700
Proposal for 2022 submitted by the Secretary-General	\$793,298,400
Expenditure under other assessed resources for 2020	\$8,752,600
Estimated other assessed resources for 2021	\$8,458,700
Estimated other assessed resources for 2022	\$8,677,400
Expenditure under extrabudgetary resources for 2020	\$74,884,300
Estimated extrabudgetary resources for 2021	\$109,285,000
Estimated extrabudgetary resources for 2022	\$99,254,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting). Figures in the present table include the special political missions.	

I. Introduction

II.1 Excluding the special political missions, the regular budget resources proposed for section 3 for 2022 amount to \$62,632,100 before recosting, reflecting a net increase of \$204,200, or 0.3 per cent, compared with the appropriation for 2021 ([A/76/6 \(Introduction\)](#), table 2). Information on the overall evolution of regular budget resources by object of expenditure and funding source for section 3, excluding special political missions, is shown in table II.30.

II.2 The regular budget resources include requirements for: (a) the Department of Political and Peacebuilding Affairs (\$46,794,100); (b) the Office of the Special Coordinator for the Middle East Peace Process (\$10,018,500); (c) the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory (\$3,183,000); (d) the United Nations Office to the African Union (\$1,046,000); and (e) the Office of Counter-Terrorism (\$1,509,500) ([A/76/6 \(Sect. 3\)](#), annex III).

II.3 The proposed regular budget resources for the 38 special political missions for 2022, amounting to \$730,666,300, would be supplemented by extrabudgetary resources estimated at \$11,241,400 ([A/76/6 \(Sect. 3\)](#), para. 3.211). Further details on the proposed resources for 2022 are contained in the relevant reports of the Secretary-General on the special political missions ([A/76/6 \(Sect. 3\)/Add.1](#), [A/76/6 \(Sect. 3\)/Add.2](#), [A/76/6 \(Sect. 3\)/Add.3](#), [A/76/6 \(Sect. 3\)/Add.4](#), [A/76/6 \(Sect. 3\)/Add.5](#) and [A/76/6 \(Sect. 3\)/Add.6](#)).

Table II.1
Staffing resources^a

	Number	Level
<i>Regular budget</i>		
Approved for 2021	376	4 USG, 4 ASG, 12 D-2, 16 D-1, 48 P-5, 64 P-4, 52 P-3, 22 P-2, 5 GS (PL), 97 GS (OL), 34 LL, 13 FS and 5 NPO
Proposed for 2022	376	4 USG, 4 ASG, 12 D-2, 16 D-1, 48 P-5, 64 P-4, 52 P-3, 22 P-2, 5 GS (PL), 97 GS (OL), 34 LL, 13 FS and 5 NPO
<i>Other assessed</i>		
Approved for 2021	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 14 LL, 8 FS and 1 NPO
Proposed for 2022	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 14 LL, 8 FS and 1 NPO
<i>Extrabudgetary</i>		
Estimated for 2021	257	1 D-2, 7 D-1, 28 P-5, 70 P-4, 67 P-3, 10 P-2, 4 GS (PL), 63 GS (OL), 1 LL and 6 NPO
Abolishment	(2)	1 P-4 and 1 NPO
Estimated for 2022	255	1 D-2, 7 D-1, 28 P-5, 69 P-4, 67 P-3, 10 P-2, 4 GS (PL), 63 GS (OL), 1 LL and 5 NPO

^a Excluding post resources for special political missions.

II.4 Upon enquiry, the Advisory Committee was provided with table II.2 on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for section 3. **The Advisory Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 12.0 and 9.2 in 2020, 18.7 and 12.0 in June 2021, and were 9.7 and 9.8 in the proposed budget for 2022. The Committee trusts that the justification for the proposed vacancy rates will be provided to the General Assembly at the time of its consideration of the present report.**

Table II.2
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	222	12.0	222	18.7	222	9.7
General Service and related	153	9.2	154	12.0	154	9.8

II. Department of Political and Peacebuilding Affairs

II.5 The regular budget resources proposed for the Department of Political and Peacebuilding Affairs for 2022 amount to \$46,794,100 before recosting, which represents an increase of \$109,200, or 0.2 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 3), table 3.26). Information on the evolution of overall financial resources by object of expenditure and funding source for the Department is contained in table II.31.

Table II.3
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2021	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), 2 LL
Proposed for 2022	277	1 USG, 3 ASG, 9 D-2, 16 D-1, 41 P-5, 53 P-4, 40 P-3, 21 P-2/1, 5 GS (PL), 86 GS (OL), 2 LL
<i>Extrabudgetary</i>		
Approved for 2021	81	3 D-1, 13 P-5, 21 P-4, 21 P-3, 2 P-2/1, 4 GS (PL), 17 GS (OL)
Proposed for 2022	81	3 D-1, 13 P-5, 21 P-4, 21 P-3, 2 P-2/1, 4 GS (PL), 17 GS (OL)

Comments and recommendations on posts

II.6 The proposed regular budget resources for posts for 2022 amount to \$43,860,800 before recosting, which is the same amount as the appropriation for 2021. 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 2021 (A/76/6 (Sect. 3), tables 3.26 and 3.28).

Vacant posts, special post allowance and vacancy rates

II.7 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, 47 regular budget posts were vacant (3 D-2, 2 D-1, 4 P-5, 9 P-4, 9 P-3, 7 P-2, 1 General Service (Principal level) and 12 General Service (Other level)). Two posts had been vacant since July 2019 (1 P-2 and 1 General Service (Other level)). A candidate for the P-2 post was being onboarded and the General Service (Other level) post was expected to be filled in August 2021.

II.8 The information provided indicates that, as at 30 June 2021, 13 staff members had been receiving a special post allowance for more than one year. Upon enquiry, the Advisory Committee was informed that most of the staff in receipt of a special post allowance were temporarily replacing other staff who were on assignment at other United Nations entities, including field missions or other United Nations agencies, funds and programmes. In total, 26 staff members were on assignment at other entities as at 30 June 2021. Given the nature of the work, it is critical that the staff of the Department of Political and Peacebuilding Affairs gain a wide variety of experiences, skills and perspectives in the area of conflict prevention and sustaining peace, particularly with regard to field operations. Staff mobility is also central to realizing the Secretary-General's vision for a global, dynamic and adaptable Organization. In some cases, a special post allowance may also be applicable when a staff member is selected for a higher-level position to temporarily replace another staff member who is on special leave without pay owing to compelling personal circumstances. A special post allowance is temporary in nature and will be discontinued when the regular incumbent of a post returns from temporary assignment or special leave without pay. The Advisory Committee also makes this observation in chapter I.

II.9 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for the Department of Political and Peacebuilding Affairs (see table II.4). **The Advisory Committee**

notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 11.1 and 13.8 in 2020, 19.2 and 16.6 in June 2021, and were 9.8 and 15.3 in the proposed budget for 2022. The Committee trusts that the justification for the proposed vacancy rates will be provided to the General Assembly at the time of its consideration of the present report.

Table II.4
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	184	11.1	184	19.2	184	9.8
General Service and related	93	13.8	93	16.6	93	15.3

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

Comments and recommendations on non-post resources

II.11 The proposed non-post resources from the regular budget for 2022 amount to \$2,933,300, representing an increase of \$109,200, or 3.9 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 3), table 3.31).

Contractual services

II.12 The proposed resources for contractual services for 2022, which amount to \$865,000, include an increase of \$200,000 compared with the appropriation for 2021. This increase reflects additional requirements of the Security Council Affairs Division for the hosting and maintenance of the iSCAD+ platform, which is a unified front-end portal that is accessible from mobile devices and integrated into the revamped website of the Security Council. Upon enquiry, the Advisory Committee was informed that iSCAD+ is a comprehensive database that contains the historical memory of the Security Council’s documentation and meetings, which will replace the current platform (iSCAD), which was developed in 2007 based on legacy Lotus Notes technology. The repository provides the public at large with the most authoritative source of information on the evolving practice of the Security Council, with comprehensive coverage of the Council’s interpretation and application of the Charter of the United Nations and its own provisional rules of procedure since 1946. The Advisory Committee was also informed that the new platform is in the development stage and is scheduled to be launched in January 2022, and that the requirement of \$200,000, which is recurrent, includes \$120,000 for hosting services to be provided by the Office of Information and Communications Technology and \$80,000 for maintenance.

II.13 The Advisory Committee notes that, for the period from 1 January to 30 June 2021, an amount of only \$193,600 was expended of an appropriation of \$665,000 for contractual services, reflecting a utilization rate of 29 per cent. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 5 per cent (\$43,300) to the proposed resources for contractual services.**

General operating expenses

II.14 The proposed resources for general operating expenses amount to \$463,800. The Advisory Committee notes that, for the period from 1 January to 30 June 2021, an amount of only \$70,300 was expended of an appropriation of \$487,800, reflecting a utilization rate of 14.4 per cent. **In view of this underexpenditure, the Committee recommends a reduction of 10 per cent (\$46,400) to the proposed resources for general operating expenses.**

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

Other matters*Impact of the coronavirus pandemic and lessons learned*

II.16 The Secretary-General indicates that during 2020, the impact of the COVID-19 pandemic included a reduction in meetings and training events, some of which were held virtually while others had to be cancelled or postponed (A/76/6 (Sect. 3), para. 3.13). Upon enquiry, the Advisory Committee was informed that the restrictions to curb the pandemic created important limitations in the ability of the Department of Political and Peacebuilding Affairs to discharge its mandate and support Member States. Given that conflict prevention, peacemaking and peacebuilding work relies heavily on physical travel, personal contact and group meetings, the regular tools and modalities of the Department's work were limited once COVID-19-related restrictions were put in place.

II.17 The Secretary-General also indicates that the pandemic accelerated the use of technology, and the emergence of new ways of working created opportunities for the Department to provide support to political processes (ibid., para. 3.14). For example, in 2020 and 2021, the Department organized digital dialogues in support of the peace processes in Yemen and Libya, which helped to expand outreach and inclusivity. In both instances, hundreds of participants were able to use online platforms to share their views on the peace process. The Advisory Committee was informed that the Department also focused on using new technologies in order to promote greater inclusion of traditionally marginalized groups. For example, the Department conducted the second iteration of a six-week online dialogue on digital technologies to enhance women's inclusion in mediation processes.

Self-evaluation on transitions

II.18 The Secretary-General indicates that the self-evaluation on United Nations transitions, completed in 2020, guided the programme plan for 2022 (ibid., para. 3.17). Upon enquiry, the Advisory Committee was informed that the evaluators had assessed the relevance and sustainability of the project throughout its 2017–2020 cycle and found that the project had helped to increase recognition both at Headquarters and in the field that transitions can and should be better prepared and managed, and had mobilized support to this end. They considered the project on transitions to be an effective mechanism to bring different United Nations entities together and to create a common understanding and consensus on key issues that need to be addressed for successful transitions. More specifically, the evaluators found that the project had effectively: (a) mobilized support to contexts where mission transitions were ongoing or expected; (b) contributed to the preparation of policy documents at the highest level; and (c) helped build a repository of relevant studies and analysis to help missions prepare for transitions. The Committee was also informed that the project evaluation, along with broad consultations among stakeholders, helped frame the priorities to be addressed in the new project cycle (2020–2023).

Use of websites

II.19 Upon enquiry, the Advisory Committee was informed that the Security Council website is one of the most visited sections of the United Nations website. It includes the Council's daily and monthly programme of work, texts of Council resolutions and decisions, meeting records, official documentation and the annual report to the General Assembly. The Committee was also informed that the Secretariat was able to speedily design a custom webpage to ensure that information regarding the Council's deliberations and decisions during the COVID-19 pandemic was available to the general public.

II.20 The Advisory Committee was further informed that the website on the United Nations and decolonization provides current and historical information on decolonization in all six official United Nations languages, in particular with regard to the 17 Non-Self-Governing Territories, as well as the work and activities of the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples, the Fourth Committee, the General Assembly and the Economic and Social Council, through enhanced visuals such as videos, infographics and interactive timelines. In order to save costs, the Decolonization Unit utilizes its in-house capacity and also takes advantage of internal training opportunities that enable its staff to advance their technological awareness and acquire additional technical skills.

Use of extrabudgetary resources

II.21 Upon enquiry, the Advisory Committee was informed that extrabudgetary funding allows experts of the Standby Team of Senior Mediation Advisers to be deployed anywhere in the world within 72 hours to deal with a wide range of issues related to peace negotiations, including process design, constitution-making, power-sharing, gender issues, transitional justice and natural resources. The Committee was also informed that the Standby Team, supported by the Mediation Support Unit, enhances the quality of support available to special representatives and envoys and political and peacekeeping missions, as well as United Nations country teams and regional and subregional organizations. Upon enquiry, the Committee was also provided with a table on the extrabudgetary resources estimated for each of the special representatives and special envoys. **The Advisory Committee trusts that updated information, including on expenditures of extrabudgetary resources for the special representatives and special envoys, will be provided routinely in future budget submissions.** The Advisory Committee will reflect these elements in its report on special political missions.

II.22 Regarding the United Nations single electoral roster of experts, the Advisory Committee was informed upon enquiry that in 2020, the Electoral Assistance Division launched a new global campaign to update the roster, which was funded through extrabudgetary resources. With regard to the nationality of experts, the information provided showed that the representation of the regional groups among experts was uneven. **The Committee encourages the Department of Political and Peacebuilding Affairs to increase its efforts to achieve broader geographical representation among the United Nations electoral experts and trusts that information will be included in the next budget submission.**

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

II.23 The regular budget resources proposed for the Office of the Special Coordinator for the Middle East Peace Process for 2022 amount to \$10,018,500 before recosting, which represents an increase of \$95,000, or 1 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 3), table 3.48). Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is contained in table II.32.

Table II.5
Staffing resources

	Number	Level
Approved for 2021	66	1 USG, 1 ASG, 4 P-5, 4 P-4, 8 P-3, 13 FS, 30 LL, 5 NPO
Proposed for 2022	66	1 USG, 1 ASG, 4 P-5, 4 P-4, 8 P-3, 13 FS, 30 LL, 5 NPO

Comments and recommendations on posts

II.24 The proposed post resources for 2022 amount to \$8,925,200, reflecting an increase of \$88,700, or 1 per cent, compared with the appropriation for 2021. These resources will provide for the continuation of 66 posts (18 in the Professional and higher categories and 48 in the General Service and related categories). The increase relates to the delayed deployment factor relating to a post of Close Protection Officer (Field Service), which was established in 2021 (*ibid.*, para. 3.249).

Vacant posts and vacancy rates

II.25 Upon enquiry, the Advisory Committee was informed that as at 30 June 2021, four posts were vacant (3 P-3 and 1 Field Service).

II.26 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for the Office (see table II.6). **The Advisory Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 19.5 and 2.6 in 2020, 15.1 and 6.4 in June 2021, and were 8.8 and 1.1 in the proposed budget for 2022. The Committee trusts that the justification for the proposed vacancy rates will be provided to the General Assembly at the time of its consideration of the present report.**

Table II.6
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	19.5	18	15.1	18	8.8
General Service and related	47	2.6	48	6.4	48	1.1

II.27 **The Advisory Committee recommends the approval of the Secretary-General's proposals for post resources.**

Comments and recommendations on non-post resources

II.28 The proposed non-post resources for 2022 amount to \$1,093,300, which represents an increase of \$6,300, or 0.6 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 3), table 3.51).

Travel of staff

II.29 The proposed resources for travel of staff for 2022 amount to \$163,000, an increase of \$32,300. The Advisory Committee notes that in 2020, an amount of only \$44,300 was expended of an appropriation of \$192,700, resulting in an underexpenditure of \$148,400. **In view of this underexpenditure, the Committee recommends a reduction of 5 per cent (\$8,200) to the proposed resources for travel of staff.**

Contractual services

II.30 The proposed resources for contractual services for 2022 amount to \$208,100. The Advisory Committee notes that in 2020, an amount of only \$136,500 was expended of an appropriation of \$225,900, resulting in an underexpenditure of \$89,400. **In view of this underexpenditure, the Committee recommends a reduction of 5 per cent (\$10,400) to the proposed resources for contractual services.**

II.31 Subject to its recommendations in paragraphs II.29 and II.30 and in chapter I above, the Advisory Committee recommends the approval of the Secretary-General's proposals for non-post resources.

Other matters

Impact of the coronavirus pandemic and lessons learned

II.32 The Secretary-General indicates that during 2020, the Special Coordinator was unable to engage in face-to-face discussions with fellow members of the Middle East Quartet and other regional and international partners, including the Ad Hoc Liaison Committee for the Coordination of the International Assistance to Palestinians, which moved to a virtual format. Moreover, the Office's planned social media campaign had to be suspended owing to the shift in focus from political to health and COVID-19-related matters. Overall, owing to the changing circumstances, in-person political outreach and coordination were drastically scaled down and engagement was conducted predominantly by telephone or by virtual means. One of the lessons learned related to the challenges of holding virtual meetings. While the reach of meetings and number of participants was able to increase owing to the use of videoconferencing technology, that advantage was offset by more limited confidentiality, a lack of critical networking opportunities for participants and the absence of side conversations to further advance common positions (A/76/6 (Sect. 3), paras. 3.228 and 3.230).

II.33 Upon enquiry, the Advisory Committee was informed that the Office worked in close coordination with the United Nations country team and national ministries of health and foreign affairs to monitor the spread and effect of the pandemic. Travel, training and direct meetings were largely suspended and replaced by virtual means whenever possible. The Office will continue to explore the option of virtual meetings, bearing in mind the continuing need for direct meetings for matters of particular strategic importance, sensitivity and confidentiality. The Office also realized some environmental benefits from the increased use of technology, such as reduced consumption of paper and toner as a result of limited printing. The Committee was also informed that the Office managed to increase the reach and number of

participants of large meetings and workshops, including with Palestinian and Israeli civil society, by organizing them virtually.

Support to the Palestinian Central Elections Commission

II.34 Upon enquiry, the Advisory Committee was informed that the Office provides technical support to the Palestinian Central Election Commission in the form of electoral expertise mainly through the provision of advice, including on international standards, social media and disinformation, and the appropriate use of technology in the administration of elections. In addition, the Office contributes in-person support to the organization of electoral operations at the Commission's headquarters in Ramallah.

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

II.35 The regular budget resources proposed for the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory for 2022 amount to \$3,183,000 before recosting, which is the same amount as the appropriation for 2021 (A/76/6 (Sect. 3), table 3.55). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.33.

Table II.7

Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2021	19	1 D-2, 1 P-5, 5 P-4, 2 P-3, 1 P-2/1, 9 GS (OL)
Proposed for 2022	19	1 D-2, 1 P-5, 5 P-4, 2 P-3, 1 P-2/1, 9 GS (OL)

Comments and recommendations on posts

II.36 The proposed resources from the regular budget for posts for 2022 amount to \$2,848,600 before recosting, which is the same amount as the appropriation for 2021. 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 3.55 and 3.56).

Vacant posts and vacancy rates

II.37 Upon enquiry, the Advisory Committee was informed that as at 30 June 2021, one post of Executive Director (D-2) had been vacant since May 2020. The selected candidate reported for duty in July 2021.

II.38 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for the Register (see table II.8). **The Advisory Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 6.6 and 0.0 in 2020, 10.0 and 0.0 in June 2021, and were 6.8 and 0.3 in the proposed budget for 2022. The Committee trusts that the justification for the proposed vacancy rates will be provided to the General Assembly at the time of its consideration of the present report.**

Table II.8
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	10	6.6	10	10.0	10	6.8
General Service and related	9	0.0	9	0.0	9	0.3

II.39 The Advisory Committee recommends the approval of the Secretary-General’s proposals for posts.

Comments and recommendations on non-post resources

II.40 The proposed non-post resources for 2022 amount to \$334,400, which represents the same amount as the appropriation for 2021. The requirements include an increase of \$100 under travel of staff and a reduction of the same amount under contractual services. The requirements by object of expenditure include contractual services (\$147,300), travel of staff (\$71,100), other staff costs (\$62,800), furniture and equipment (\$30,500), general operating expenses (\$11,600), supplies and materials (\$5,700) and consultants (\$5,400) (A/76/6 (Sect. 3), tables 3.55 and 3.59).

II.41 Subject to its recommendations in chapter I above, the Advisory Committee recommends the approval of the Secretary-General’s proposal for non-post resources.

Other matters

Impact of the coronavirus pandemic and lessons learned

II.42 The Secretary-General indicates that the Office of the Register of Damage could not hold meetings of the Board of the Register of Damage in Vienna in view of travel restrictions related to the COVID-19 pandemic. The Board needs to meet in person owing to confidentiality requirements. Therefore, the Board was unable to review claims and decide on the inclusion of processed damage claims in the Register. In addition, the impact of COVID-19 and the ensuing restrictions in the Occupied Palestinian Territory resulted in fewer claims being collected. New ways of claims processing were identified and successfully operationalized, where feasible. In full consideration of confidentiality requirements, the Office developed and rolled out offline solutions where confidential data are stored in a physical, encrypted data carrier, which enables its staff to process claims remotely in the most secure manner (ibid., paras. 3.266 and 3.267).

II.43 Upon enquiry, the Advisory Committee was informed that the practice of the Register in previous years was to conduct capacity-building for local Palestinian mayors and other officials to inform them of the requirements for filling in claim forms. Given the political and domestic security situation that also affects the movement of local Palestinians within the governorates in different locations, this training usually took place in Aqabah, Jordan. However, in the light of the pandemic and the subsequent restrictions on movement, and to ensure that it continued to provide partners with the assistance needed to complete damage claims for public resources, the Register initiated, on a pilot basis, a targeted virtual training session, conducted from Vienna, with the aim of addressing each community separately. While the format may not fully replace in-person training sessions in future, it is being

considered as a complementary tool to increase outreach and capacity-building efforts towards the Register's beneficiaries.

Services provided by the United Nations Office for Project Services

II.44 Upon enquiry, the Advisory Committee was informed that while the Office of the Register of Damage is based in Vienna, it maintains a small presence in the Occupied Palestinian Territory with offices in East Jerusalem and Ramallah. Currently, two staff members tasked with receiving claims are engaged through a retainer with UNOPS. The staff members are under the supervision of the Executive Director of the Register and perform claims intake and outreach activities in the Occupied Palestinian Territory. The Register's activities in the Occupied Palestinian Territory are entirely funded by extrabudgetary contributions. UNOPS provides human resources and procurement services to the Register. The services provided and the fees payable are detailed in an agreement between the Register and UNOPS. This agreement is amended regularly based on the availability of extrabudgetary contributions to fund the Register's activities in the Occupied Palestinian Territory.

V. United Nations Office to the African Union

II.45 The regular budget resources proposed for the United Nations Office to the African Union for 2022 amount to \$1,046,000 before recosting, which is the same amount as the appropriation for 2021 (A/76/6 (Sect. 3), table 3.66). Information on the overall evolution of financial resources by object of expenditure and funding source for the Office is contained in table II.34.

Table II.9
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	6	1 USG, 1 D-2, 1 P-5, 1 P-4, 2 LL
Proposed for 2021	6	1 USG, 1 D-2, 1 P-5, 1 P-4, 2 LL
<i>Other assessed</i>		
Approved for 2020	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO, 14 LL
Proposed for 2021	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO, 14 LL
<i>Extrabudgetary</i>		
Approved for 2021	3	1 P-4, 1 NPO, 1 LL
Abolishment	(2)	1 P-4 and 1 NPO
Proposed for 2022	1	1 LL

Comments and recommendations on posts

II.46 The proposed regular budget resources for posts for 2022 amount to \$1,026,800 before recosting, which is the same amount as the appropriation for 2021. These resources would provide for the continuation of six posts (4 in the Professional and higher categories and 2 Local level) (ibid., tables 3.66 and 3.67).

Vacant post and vacancy rates

II.47 Upon enquiry, the Advisory Committee was informed that as at 30 June 2021, one post of Senior Political Affairs Officer (P-5) has been vacant since April 2019. As the regular incumbent is on assignment, a temporary recruitment is expected to be finalized in August 2021.

II.48 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for the Office (see table II.10). **The Advisory Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 25.0 and 0.0 in 2020, 25.0 and 0.0 in June 2021, and were 17.4 and 0.3 in the proposed budget for 2022. The Committee trusts that the justification for the proposed vacancy rates will be provided to the General Assembly at the time of its consideration of the present report.**

Table II.10
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	4	25.0	4	25.0	4	17.4
General Service and related	2	0.0	2	0.0	2	0.3

II.49 **The Advisory Committee recommends the approval of the Secretary-General’s proposals for posts.**

Comments and recommendations on non-post resources

II.50 The proposed non-post resources from the regular budget for 2022 amount to \$19,200, which is the same amount as the appropriation for 2021. The requirements by object of expenditure are as follows: general operating expenses (\$5,800), travel of staff (\$4,800), contractual services (\$4,700) and supplies and materials (\$3,900) (*ibid.*, tables 3.66 and 3.71).

II.51 **Subject to its recommendations in chapter I above, the Advisory Committee recommends the approval of the Secretary-General’s proposal for non-post resources.**

Other matters*Impact of the coronavirus pandemic and lessons learned*

II.52 The Secretary-General indicates that during 2020, the impact of the pandemic included fewer formal briefings and informal interactions between the Office and African Union organs, such as the Peace and Security Council, owing to the limitations of working virtually. The annual desk-to-desk meeting was postponed to 2021. Scheduled joint assessment missions with the African Union for the African Union Mission in Somalia and the Multinational Joint Task Force in the Lake Chad Basin could not take place owing to travel restrictions. The Secretary-General also indicates that to cope with these restrictions, the Office engaged in more frequent virtual joint horizon scanning meetings with the African Union to support early warning and conflict prevention, as well as virtual meetings to promote engagement

for policy development. However, virtual interactions have limitations with regard to building working relationships and technological challenges owing to interruptions in Internet connectivity in Ethiopia and other countries on the continent, which further affected programme delivery. Nevertheless, the Office identified activities to support Member States on issues related to COVID-19 within the overall scope of its objectives, namely, the provision of advice and support to the African Union Commission in developing security plans for implementing the COVID-19 joint continental strategy and assistance with the formulation of guidelines for troop- and police-contributing countries participating in peace support operations to ensure protection from COVID-19 transmission (*ibid.*, paras. 3.312 and 3.313).

II.53 Upon enquiry, the Advisory Committee was informed that the Fourth United Nations-African Union Annual Conference was held virtually in December 2020, and the 19th meeting of the United Nations-African Union Joint Task Force on Peace and Security was held virtually in October 2020. The 14th annual United Nations-African Union Consultative Meeting on Prevention and Management of Conflicts was postponed to early 2021 and held virtually.

VI. Office of Counter-Terrorism

II.54 The regular budget resources proposed for the Office of Counter-Terrorism for 2022 amount to \$1,590,500 before recosting, which is the same amount as the appropriation for 2021 (A/76/6 (Sect. 3), table 3.75). Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is contained in table II.35.

Table II.11
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	8	1 USG, 1 D-2, 1 P-5, 1 P-4, 2 P-3, 2 GS (OL)
Proposed for 2022	8	1 USG, 1 D-2, 1 P-5, 1 P-4, 2 P-3, 2 GS (OL)
<i>Extrabudgetary</i>		
Approved for 2021	173	1 D-2, 4 D-1, 15 P-5, 48 P-4, 46 P-3, 8 P-2/1, 46 GS (OL), 5 NPO
Proposed for 2022	173	1 D-2, 4 D-1, 15 P-5, 48 P-4, 46 P-3, 8 P-2/1, 46 GS (OL), 5 NPO

Comments and recommendations on posts

II.55 The proposed regular budget resources for posts for 2022 amount to \$1,509,100 before recosting, which represents the same amount as the appropriation for 2021. These resources would provide for the continuation of eight posts (6 in the Professional and higher categories and 2 General Service (Other level)) (*ibid.*, tables 3.75 and 3.76).

Vacant posts and vacancy rates

II.56 Upon enquiry, the Advisory Committee was informed that as at 30 June 2021, there were two vacant posts among the posts funded by the regular budget (1 P-4 and 1 P-3).

II.57 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for the Office of

Counter-Terrorism (see table II.12). **The Advisory Committee notes that the average vacancy rates for the Professional and higher categories and the General Service and related categories were 16.7 and 0.0 in 2020, 23.1 and 0.0 in June 2021, and were 10.5 and 11.8 in the proposed budget for 2022. The Committee trusts that the justification for the proposed vacancy rates will be provided to the General Assembly at the time of its consideration of the present report.**

Table II.12
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	6	16.7	6	23.1	6	10.5
General Service and related	2	0.0	2	0.0	2	11.8

II.58 The Advisory Committee recommends the approval of the Secretary-General’s proposal for posts.

Comments and recommendations on non-post resources

II.59 The proposed non-post resources of the regular budget for 2022 amount to \$81,400, which is the same amount as the appropriation for 2021. The requirements by object of expenditure include travel of staff (\$61,500), general operating expenses (\$13,800), contractual services (\$4,400) and supplies and materials (\$1,700) (*ibid.*, tables 3.75 and 3.80).

Travel of staff

II.60 The proposed resources for travel of staff amount to \$61,500. The Advisory Committee notes that in 2020, an amount of only \$28,200 was expended of an appropriation of \$93,800, resulting in an underexpenditure of \$65,600. The Committee also notes that for the period from 1 January to 30 June 2021, an amount of only \$6,700 was expended of an appropriation of \$61,500, representing a utilization rate of 10.9 per cent. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$6,200) to the proposed resources for travel of staff.**

II.61 Subject to its recommendations in paragraph II.60 and in chapter I above, the Advisory Committee recommends the Secretary-General’s proposal for non-post resources.

Other matters

Impact of the coronavirus pandemic and lessons learned

II.62 The Head of the Office indicates that terrorist activity in 2020, in the midst of the COVID-19 pandemic, was a stark reminder that terrorism remains a major global threat. Terrorists have taken advantage of the pandemic to intensify their attacks, challenge State authority and invigorate their propaganda efforts to radicalize and recruit new followers, targeting people who have been spending more time online. The pandemic has also highlighted vulnerabilities to new and emerging forms of terrorism, such as bioterrorism, the misuse of digital technology and cyberattacks against critical infrastructure. A surge in cybercrime and new patterns in fraud,

trafficking and counterfeiting could, in turn, have an impact on the linkages between terrorism and organized crime (A/76/6 (Sect. 3), part VI, foreword).

II.63 The Secretary-General indicates that during 2020, the impact of the pandemic included the postponement of the second counter-terrorism week in New York, including the meeting of the General Assembly for the seventh biennial review of the United Nations Global Counter-Terrorism Strategy, the second United Nations High-level Conference of Heads of Counter-Terrorism Agencies of Member States and the first United Nations Global Congress of Victims of Terrorism. The Office was able to organize one regional high-level conference in February 2020 but had to postpone other such events to 2021 or 2022, subject to the evolution of the pandemic. The pandemic also led to the cancellation of a large number of in-person technical assistance workshops, conferences and technical missions. However, the Office organized a virtual counter-terrorism week, from 6 to 10 July 2020, under the overarching theme “Strategic and practical challenges of countering terrorism in a global pandemic environment”, with more than 1,000 participants from 134 Member States, 40 United Nations entities, 47 international and regional organizations, 88 civil society organizations and the private sector (ibid., paras. 3.360–3.362).

II.64 Upon enquiry, the Advisory Committee was informed that in March 2020, the Office launched the United Nations Global Counter-Terrorism Coordination Platform, an online password-protected portal that facilitates coordination, collaboration and the easy sharing of and access to information among entities of the United Nations Global Counter-Terrorism Coordination Compact and interested Member States. Focal points nominated by 131 Member States have already been granted access. This platform makes the technical assistance recommendations of the Counter-Terrorism Committee Executive Directorate accessible to United Nations entities for the first time, in line with Security Council resolution 2395 (2017).

Sustainability model

II.65 The Head of the Office indicates that four years after its establishment, the Office will move from the consolidation phase to a sustainability model, so as to deliver on its multifaceted functions in the most agile and results-oriented manner, including through field presences that help bring programmes closer to, and provide greater impact for, their beneficiaries (A/76/6 (Sect. 3), part VI, foreword). Upon enquiry, the Advisory Committee was informed that, after a period of development and institutional strengthening to respond to the requests and expectations of Member States, including strengthened monitoring and evaluation capacity, the Office moved to develop global multi-year programmes to provide a more holistic approach within specific thematic areas, consolidating small projects under overarching thematic objectives and outcomes.

II.66 The Advisory Committee was also informed that the Office is guided by a quest for impact, sustainability and effectiveness which implies the development of a new four-year strategic plan for the Office and a new programme framework for the United Nations Counter-Terrorism Centre and the Office’s Special Projects and Innovation Branch. The goal is to focus the work of the Office, broaden and diversify the donor base and secure sustainable funding for key coordination, leadership and accountability functions. Meeting these goals would ensure financial predictability for the Office and allow for the establishment of field presences to ensure the sustainability of results for Member States in a cost-efficient manner. **The Advisory Committee trusts that updated information on the sustainability model will be included in the next budget submission.**

Evaluation of the United Nations Counter-Terrorism Centre

III.67 The Secretary-General indicates that the external evaluation of United Nations Counter-Terrorism Centre Five-Year Programme (2016–2020), which was completed in 2020, guided the programme plan for 2022. The evaluation resulted in recommendations to strengthen a culture of results in the Office and to undertake outcome monitoring of projects and programmes. It also led to the recommendation that the next results framework should include a clear statement of the expected impact of the Centre and its contribution to the implementation of the United Nations Global Counter-Terrorism Strategy by Member States (*ibid.*, paras. 3.349 and 3.350).

II.68 Upon enquiry, the Advisory Committee was informed that in total, the evaluation resulted in 16 recommendations, including a review of standard operating procedures for capacity development programme delivery; the revision and refreshing of the Centre's vision and mission statements that should become the core of the revised United Nations Counter-Terrorism Centre results framework; and the reorganization and transfer of the monitoring and evaluation capacity from the Strategic Planning and Programme Support Section by combining the monitoring functions with the Centre's Project Management Unit and transferring the evaluation function to the Office of the Under-Secretary-General. In addition, the authors of the evaluation recommended continued efforts to diversify funding bases and develop a target for the desired number of donors that would provide grants of \$1 million or more, and to report progress against that target. The Committee was also informed that the authors of the external evaluation recommended a six-year strategic plan for the United Nations Counter-Terrorism Centre subject to biennial review and synchronized with the biennial review of the United Nations Global Counter-Terrorism Strategy. The Committee was further informed that United Nations Counter-Terrorism Centre is currently developing its programme of work and has begun the process of developing a programme theory of change that will incorporate the aforementioned recommendations. **The Advisory Committee trusts that updated information on the evaluation of the United Nations Counter-Terrorism Centre will be included in the next budget submission.**

Extrabudgetary resources

II.69 Upon enquiry, the Advisory Committee was informed that as of December 2020, cumulative pledges of extrabudgetary resources made to the trust fund for counter-terrorism since its establishment in 2009 and to the Office of Counter-Terrorism from other trust funds amounted to \$267.3 million from 34 donors, of which \$193.2 million was received in cash. The top two donors account for 75 per cent of the total pledges, with Saudi Arabia contributing 41 per cent and Qatar 34 per cent. The extrabudgetary pledges are all earmarked for specific projects or programmes except for the pledges from the top two donors. The pledge received from the Saudi Arabia is earmarked for United Nations Counter-Terrorism Centre activities and programmes only, while the pledge from Qatar is earmarked for one broad thematic area and three specific programmes. The Committee was also informed that during 2020, the Office received hard pledges (signed agreements or exchanges of letters) of \$31.4 million from 16 donors, including 2 new donors. All pledges were earmarked for specific projects; some were for multiple years and included future fund transfers.

II.70 The Advisory Committee was further informed that during the first six months of 2021, the Office received hard pledges of \$6.2 million from nine donors, including a few pledges of a duration of more than one year that included future fund transfers. The Office also received contributions of \$9.9 million from 12 donors related to current or prior-period pledges. All funds received were for earmarked projects and/or programmes. By the end of June 2021, the Office had a receivables balance for current

and future years of \$67.3 million (all earmarked). Of this amount, approximately \$22.8 million is expected to be available to the Office during 2021. In addition, an unallocated balance of \$16 million in funding is available and likely to be allocated for activities to be carried out in 2022. Upon enquiry, the Committee was provided with a table on the extrabudgetary resources received by the Office in 2020 and 2021 as at 30 June 2021 from a limited number of countries. **The Advisory Committee notes with appreciation the contributions made by donors so far and expects that the Secretary-General will take additional measures to enhance his resource mobilization strategy and provide an update on the results achieved in the next budget submission.**

Section 4 Disarmament

Appropriation for 2020	\$13,245,000
Expenditure for 2020	\$12,428,700
Appropriation for 2021	\$12,859,200
Proposal for 2022 submitted by the Secretary-General	\$12,642,100
Expenditure under extrabudgetary resources for 2020	\$10,539,600
Estimated extrabudgetary resources for 2021	\$16,618,800
Estimated extrabudgetary resources for 2022	\$11,599,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

II.71 The regular budget resources requested by the Secretary-General for section 4 for 2022 amount to \$12,642,100 before recosting and reflect a net decrease of \$217,100, or 1.7 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 4), table 4.22). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.36.

II.72 The Secretary-General attributes the net decrease to two factors: (a) technical adjustments of \$589,100 owing to the removal of non-recurrent requirements for experts under subprogramme 3, Conventional arms, and for experts and consultants under subprogramme 4, Information and outreach; and (b) new and expanded mandates of \$372,000 owing to the proposed increase in the subvention to UNIDIR under subprogramme 1, Multilateral negotiations and deliberations on disarmament and arms limitations, and increased requirements for consultants under subprogramme 4. Details of the proposed resource changes by component and subprogramme are provided in paragraphs 4.125 and 4.126 of the budget proposal.

Table II.13
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	61	1 USG, 2 D-2, 4 D-1, 13 P-5, 8 P-4, 8 P-3, 4 P-2/1, 4 GS (PL), 13 GS (OL), 4 LL
Reclassification	–	1 D-2 to 1 D-1 under subprogramme 1; 1 P-5 to 1 P-4 under executive direction and management; and 1 P-2 to 1 P-3 under subprogramme 4
Proposed for 2022	61	1 USG, 1 D-2, 5 D-1, 12 P-5, 9 P-4, 9 P-3, 3 P-2/1, 4 GS (PL), 13 GS (OL), 4 LL
<i>Extrabudgetary</i>		
Estimated for 2021	33	2 P-5, 3 P-4, 9 P-3, 1 P-2/1, 7 GS (OL) and 11 LL
Estimated for 2022	30	2 P-5, 3 P-4, 8 P-3, 6 GS (OL) and 11 LL
Discontinuation	(3)	1 P-3, 1 P-2 and 1 GS (OL)

Comments and recommendations on posts

II.73 The regular budget resources for posts proposed for 2022 amount to \$9,681,500, representing a decrease of \$16,400, or 0.2 per cent, from the appropriation for 2021 (A/76/6 (Sect. 4), table 4.27). The Secretary-General proposes a total of 61 regular budget posts for 2022, which is equivalent to the number of posts approved for 2021.

II.74 The Secretary-General proposes the following reclassifications for 2022, resulting in the lower requirements of \$16,400 under posts: two downward reclassifications of one post of Director (D-2) as Chief of Service (D-1) and one post of Senior Political Affairs Officer (P-5) as Political Affairs Officer (P-4), under subprogramme 1 and under executive direction and management, respectively, and an upward reclassification of one post of Associate Information Technology Officer (P-2) as Information Systems Officer (P-3), under subprogramme 4 (ibid., para. 4.127 (b), (c) (i) and (f) (i), and annex III). Upon enquiry, the Advisory Committee was informed that, in the case of the proposed reclassification of the post from P-2 to P-3, the functions of the reclassified post concerning “data analytics” and “promoting workforce agility” (ibid., para. 4.127 (f) (i)) refer, respectively, to the need to program databases for “UNODA Meetings Place” – the new documents library of the Office for Disarmament Affairs – and to promote the ability of the Office to adapt staff functions and skills to technological advancements. The Committee was further informed that the P-2 post was established when the Internet was in its infancy and that its functions have become more advanced over time, requiring coding in complex languages, certification in web-based applications and an understanding of Internet security. Because the Office’s websites are increasingly database-driven, the role now also requires specialized skills in database programming and tools creation, in addition to the ability to understand substantive matters and develop appropriate technological solutions.

II.75 The Advisory Committee underlines the need for the rejuvenation of the Secretariat to ensure the efficient and effective implementation of mandates, and encourages the Secretary-General to take into account the appropriate number of junior-level posts, including at the P-2 level, in the context of the next programme budget submission. The Committee makes further observations and recommendations in chapter I above.

Vacant posts and vacancy rates

II.76 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there were seven vacant posts (1 D-2, 2 P-5, 1 P-3, 1 P-2, and 2 General Service (Other level)).

II.77 The Advisory Committee also requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 4 (see table II.14). **The Advisory Committee notes the exceedingly high vacancy rate budgeted for the General Service and related categories for 2022, encourages the Secretary-General to fill all vacant posts expeditiously and trusts that an update on the recruitment status of all vacant posts and justifications for the budgeted vacancy rate will be provided to the General Assembly at the time of its consideration of the present report and in the context of the next programme budget submission.**

Table II.14
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	40	10.4	40	11.5	40	9.6
General Service and related	22	7.1	21	9.5	21	23.7

II.78 **Subject to its observation in paragraph II.75 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

II.79 The proposed requirements for non-post resources in 2022 amount to \$2,960,600, reflecting a net decrease of \$200,700, or 6.3 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 4), tables 4.22 and 4.27). The proposed level of resources reflects the net effect of: (a) technical adjustments of \$589,100, comprising the removal of non-recurrent requirements for experts (\$201,600) under subprogramme 3, Conventional arms, for a group of governmental experts in support of problems arising from the accumulation of conventional ammunition stockpiles in surplus, pursuant to General Assembly decision 75/552 (*ibid.*, para. 4.125 (a)), and consultants (\$53,700) and experts (\$333,800) under subprogramme 4, Information and outreach, for the Open-ended Working Group on Developments in the Field of Information and Telecommunications in the Context of International Security established pursuant to Assembly resolution 73/27 and decision 75/550, and the Group of Governmental Experts on Advancing Responsible State Behaviour in Cyberspace in the Context of International Security, in accordance with Assembly resolution 73/266 and decision 75/551 (*ibid.*, para. 4.125 (b)); and (b) new and expanded mandates of \$372,000, owing to the proposed increases in requirements for grants and contributions (\$364,900) under subprogramme 1, Multilateral negotiations and deliberations on disarmament and arms limitation, for the regular budget subvention to UNIDIR, pursuant to Assembly resolution 75/82 (*ibid.*, paras. 4.126 (a) and 4.143–4.145), and for consultants (\$7,100) under subprogramme 4 to support the Open-ended Working Group on Developments in the Field of Information and

Telecommunications in the Context of International Security, pursuant to Assembly resolution 75/240 (ibid., para. 4.126 (b)).

Other staff costs

II.80 The proposed provision for other staff costs for 2022 amounts to \$252,400, reflecting no change from the level of resources approved for 2021. Expenditures amounted to \$175,100 for 2020 and \$54,700 as at 30 June 2021 against the provision of \$252,900 for 2020 and \$252,400 for 2021. Upon enquiry as to the expenditures for general temporary assistance for additional staff during peak workload periods, and maternity and sick-leave replacements for 2020 and 2021, under executive direction and management and subprogrammes 1 to 5, the Advisory Committee was informed that the general temporary assistance resources in both years were temporarily dedicated to programme support to provide overarching support to all subprogrammes. **The Advisory Committee requested, but did not receive, disaggregated expenditure data for each year by subprogramme/component and trusts that the Secretary-General will provide detailed information to the General Assembly at the time of its consideration of the present report.**

Experts

II.81 The proposed provision for experts for 2022 amounts to \$548,000, reflecting a decrease of \$535,400, or 49.4 per cent, compared with the level of resources approved for 2021. The Advisory Committee notes, from the information provided to it and upon further inquiry, that the proposed provision for experts for 2022 includes \$90,800 under subprogramme 2, Weapons of mass destruction, to be used in event of the activation of the Secretary-General's Mechanism for Investigation of Alleged Use of Chemical and Biological Weapons, and that a similar provision in the 2021 budget has yet to be utilized. **The Advisory Committee points out that the established budgetary mechanism to implement unforeseen activities including, inter alia, for the maintenance of peace and security, is the commitment authority granted to the Secretary-General to meet unforeseen and extraordinary expenses, and trusts that the Secretary-General will provide detailed justification to the General Assembly regarding the proposed inclusion of this requirement in the programme budget at the time of its consideration of the present report.**

Travel of staff

II.82 The proposed provision for travel of staff for 2022 amounts to \$139,700, reflecting no change from the level of resources approved for 2021. Expenditures amounted to \$5,800 for 2020 and \$32,400 as at 30 June 2021 against the provision of \$212,600 for 2020 and \$139,700 for 2021. **In view of the lower expenditures for 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 10 per cent (\$14,000) to the proposed provision for travel of staff for 2022.**

II.83 **Subject to its recommendations in paragraph II.82 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Subvention to the United Nations Institute for Disarmament Research

II.84 The Secretary-General indicates that the proposed level of resources of \$3,135,000 under subprogramme 1, Multilateral negotiations and deliberations on disarmament and arms limitation, includes an amount of \$645,600 for the subvention to UNIDIR, reflecting an increase of \$364,900, or 130.0 per cent, compared with the

level approved for 2021, and that the proposed subvention includes a recurrent provision of \$280,700 for the post of Director (D-2) of the Institute, as approved by the General Assembly in resolution 75/253 A (A/76/6 (Sect. 4), paras. 4.142–4.145). It is further indicated that the proposed increase of \$364,900 draws on the recommendations of an independent third-party assessment of UNIDIR and that the additional resources would fund one new post of Senior Programme Management Officer (P-5) (\$244,700) to support the Director, quarterly briefings on disarmament topics to all regional groupings (\$39,700), and the organization of three events on disarmament and non-proliferation in countries that are not members of OECD (\$80,500) (*ibid.*, paras. 4.126 (a) and 4.145).

II.85 It is recalled that in its resolution 75/253 A, the General Assembly endorsed the recommendation of the Advisory Committee contained in its report on the request for a subvention to UNIDIR (A/75/7/Add.1) to approve the discontinuation of the annual note from the Secretary-General requesting the subvention to UNIDIR, as it was duplicative to the request for the subvention contained in the proposed programme budget under section 4, Disarmament. Annex I to the Committee's report outlined the procedural change, including that the summary of the financial situation of the Institute and related annexes would be contained in the annual report of the Director of UNIDIR, an advance version of which would be provided to the Committee at the time of its consideration of the proposed programme budget.

II.86 Upon enquiry, the Advisory Committee was informed that the regular budget subvention to UNIDIR currently constitutes 4 per cent of its funding requirements, with the remainder provided mostly through earmarked voluntary contributions. The Committee was further informed that the Institute received very little funding from donors to maintain partnerships with research institutes outside OECD, and that the rationale for the proposed increase in the subvention from the regular budget was to ensure a stable resource base for the Institute, as well as its impartiality and independence. It is also noted that additional information provided to the Committee in the context of its review of the advance version of the 2021 report of the Director of UNIDIR indicated that the Institute had undertaken a comprehensive change management programme since the third-party independent assessment, which resulted in significant growth of its staff, funding and activities. A key driver for the latter was a shift from short-term project-based activities to a multi-year research agenda. **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.87 The estimated extrabudgetary resources for 2022 under section 4 amount to \$11,599,500, reflecting a decrease of \$5,019,300, or 30.2 per cent, compared with the 2021 estimate of \$16,618,800 (*ibid.*, table 4.25 (2)). The proposal of the Secretary-General includes the abolishment of three posts funded from extrabudgetary resources (1 P-3, 1 P-2, and 1 General Service (Other level)) (*ibid.*, table 4.26 (2)). Upon enquiry, the Advisory Committee was informed that both the projected decrease in estimated extrabudgetary resources for 2022, as well as the proposed reduction in staffing, result from the unpredictability of resources due to the anticipated impact of the COVID-19 pandemic and the scheduled completion of projects in 2021.

Impact of the coronavirus pandemic and lessons learned

II.88 Upon enquiry, the Advisory Committee was informed of the impact of the COVID-19 pandemic and lessons learned for the delivery of mandated activities of the Office for Disarmament Affairs, including the adoption by the Office of virtual and hybrid meetings as a result of COVID-19 restrictions, and the related benefits for business continuity and challenges in sustaining intricate and complex negotiations

on sensitive topics through virtual means. The Office highlights that virtual and hybrid meetings can be well suited to information-sharing, learning and training, while they are only adequate for negotiating texts of final outcome documents owing to the reduced time allocated for substantive discussions.

II.89 The Office also noted that “corridor talks”, which “constitute the essence of diplomacy”, were removed entirely in the virtual and hybrid format adopted during the pandemic. However, the hybrid format with remote simultaneous interpretation facilitated the conduct of formal hearings comprising a series of statements with limited interaction. Upon enquiry, the Office provided a status update of the meetings postponed and changed to a virtual format as a result of the COVID-19 pandemic, and noted that while some form of adjustment to virtual delivery was possible across the programme of work, large-scale meetings of the entire United Nations membership, such as the Seventh Biennial Meeting of States to Consider the Implementation of the Programme of Action on Small Arms, proved to be a challenge owing to the continued need of Member States for in-person consultations.

Section 5 Peacekeeping operations

Appropriation for 2020	\$52,218,900
Expenditure for 2020	\$49,756,900
Appropriation for 2021	\$55,113,300
Proposal for 2022 submitted by the Secretary-General	\$54,823,600
Expenditure under other assessed resources for 2020	\$87,711,500
Approved other assessed resources for 2021	\$90,618,000
Estimated other assessed resources for 2022 ^a	\$92,118,100
Expenditure under extrabudgetary resources for 2020	\$77,533,400
Estimated extrabudgetary resources for 2021	\$76,788,400
Estimated extrabudgetary resources for 2022	\$76,675,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	
^a Does not reflect the decision taken by the General Assembly in its resolution 75/293 on the support account for peacekeeping operations.	

I. Introduction

II.90 The regular budget resources proposed for section 5 for 2022 amount to \$54,823,600 before recosting, which reflects a net decrease of \$289,700, or 0.5 per cent, compared with the appropriation for 2021. Information on the evolution of overall financial resources by object of expenditure and funding source for section 5 is contained in table III.37.

II.91 The regular budget resources include requirements for: (a) the Department of Peace Operations (\$5,912,800); (b) the United Nations Truce Supervision

Organization (\$38,598,200); and (c) the United Nations Military Observer Group in India and Pakistan (\$10,312,600).

Table II.15
Overall staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	333	1 USG, 4 ASG, 5 D-2, 6 D-1, 6 P-5, 4 P-4, 3 P-3, 3 P-2, 9 GS (OL), 93 FS, 2 NPO and 197 LL
Abolishment	3	1 FS and 2 LL
Proposed for 2022	330	1 USG, 4 ASG, 5 D-2, 6 D-1, 6 P-5, 4 P-4, 3 P-3, 3 P-2, 9 GS (OL), 92 FS, 2 NPO and 195 LL
<i>Other assessed</i>		
Approved for 2021	431	5 D-2, 13 D-1, 42 P-5, 184 P-4, 91 P-3, 8 P-2, 2 GS (PL), 84 GS (OL) and 2 LL
Abolishment	4	1 P-5, 1 P-4, 1 P-3, 1 GS (OL)
Proposed for 2022	427	5 D-2, 13 D-1, 41 P-5, 183 P-4, 90 P-3, 8 P-2, 2 GS (PL), 83 GS (OL) and 2 LL
<i>Extrabudgetary</i>		
Estimated for 2021	80	1 D-1, 8 P-5, 31 P-4, 19 P-3, 2 P-2, 3 GS (PL), 15 GS (OL) and 1 LL
Estimated for 2022	80	1 D-1, 8 P-5, 31 P-4, 19 P-3, 2 P-2, 3 GS (PL), 15 GS (OL) and 1 LL

II.92 The proposed staffing resources are discussed separately for each entity of section 5.

II.93 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for section 5 (see table II.16).

Table II.16
Number of posts and vacancy rates, 2020–2022

<i>Category</i>	<i>2020</i>		<i>2021</i>		<i>2022</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	32	12.1	32	15.9	32	4.4
General Service and related	304	6.1	301	9.1	298	5.5

II. Department of Peace Operations

II.94 The regular budget resources proposed for the Department of Peace Operations for 2022 amount to \$5,912,800 before recosting, which represents the same amount as the appropriation for 2021 (A/76/6 (Sect. 5), table 5.18). Information on the evolution of overall financial resources by object of expenditure and funding source for section 5 is contained in table II.38.

Table II.17
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2021	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 2 P-2/1, 9 GS (OL)
Proposed for 2022	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 2 P-2/1, 9 GS (OL)
<i>Other assessed</i>		
Approved for 2021	431	5 D-2, 13 D-1, 42 P-5, 184 P-4, 91 P-3, 8 P-2, 2 GS (PL), 84 GS (OL) and 2 LL
Abolishment	4	1 P-5, 1 P-4, 1 P-3 and 1 GS (OL)
Proposed for 2022	427	5 D-2, 13 D-1, 41 P-5, 183 P-4, 90 P-3, 8 P-2, 2 GS (PL), 83 GS (OL) and 2 LL
<i>Extrabudgetary</i>		
Estimated for 2021	80	1 D-1, 8 P-5, 31 P-4, 19 P-3, 2 P-2, 3 GS (PL), 15 GS (OL) and 1 LL
Estimated for 2022	80	1 D-1, 8 P-5, 31 P-4, 19 P-3, 2 P-2, 3 GS (PL), 15 GS (OL) and 1 LL

Comments and recommendations on posts

II.95 The proposed regular budget resources for posts for 2022 amount to \$5,559,800 before recosting, which is the same amount as the appropriation for 2021. 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 2021 (A/76/6 (Sect. 5), tables 5.18 and 5.22 (1)).

Vacant posts and vacancy rates

II.96 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, three regular budget posts (1 D-1 and 2 General Service (Other level)) and 30 other assessed posts (3 P-5, 17 P-4, 4 P-3, 1 P-2 and 5 General Service (Other level)) were vacant. **The Advisory Committee trusts that efforts will be made to fill these posts expeditiously and that updated information on vacant posts will be provided to the General Assembly at the time of its consideration of the present report.**

II.97 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for the Department of Peace Operations (see table II.18).

Table II.18
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	9.9	18	11.6	18	4.0
General Service and related	9	17.2	9	31.9	9	6.5

II.98 **The Advisory Committee recommends the approval of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

II.99 The proposed non-post resources from the regular budget for 2022 amount to \$353,000, which is the same amount as the appropriation for 2021. The proposed distribution of non-post resources by object of expenditure would be the same as in 2021 (A/76/6 (Sect. 5), tables 5.18 and 5.23).

Contractual services

II.100 The proposed resources for contractual services amount to \$142,400. The information provided to the Advisory Committee indicated that this requirement would cover the costs of central data processing services for the provision of personal computer services. The Committee notes that in 2020, of an appropriation of \$140,900, an amount of only \$63,900 had been expended, reflecting an underexpenditure of \$77,000. The Committee also notes from the information provided that for the period from 1 January to 31 May 2021, an amount of only \$26,100 had been expended of an appropriation of \$142,400, representing a budget utilization rate of 18.3 per cent. **In view of this pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$14,200), to the requirement for contractual services.**

II.101 Subject to its recommendations in paragraph II.100 and in chapter I above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Impact of the coronavirus pandemic and lessons learned

II.102 Upon enquiry, the Advisory Committee was informed that the proposed programme budget represented a return to a post-COVID-19 situation that takes into account the main lessons learned from working during the pandemic, including the need for clear but flexible guidance, transparent information flow and proactive outreach. Specific examples of best practices and lessons learned include the use of more virtual platforms, which has enabled staff to remain connected both within Headquarters and between Headquarters and the field to implement the mandated tasks, despite the physical distance.

II.103 The Advisory Committee was also informed that the measures taken to deal with the pandemic included the strengthening of the relationship between the Department of Peace Operations and the Department of Political and Peacebuilding Affairs to further implement the peace and security pillar reform. The two departments strengthened their coordination and the integration of the pillar, including at the level of the regional offices of the single regional political-operational structure. Together with the Department of Operational Support, they also increased their cooperation as part of their business continuity activities and the overall assistance provided to field missions through the COVID-19 Field Support Group.

II.104 With regard to the impact of the pandemic on training, the Advisory Committee was informed upon enquiry that the Department of Peace Operations sought to mitigate the negative impact of the pandemic by developing and delivering online training whenever feasible, including lessons learned about the advantages and inherent limits of expanded online training in support of peacekeeping operations. The Committee was provided with information on training events that were conducted in 2019, estimated for 2021 and planned for 2022 using an in-person, virtual or hybrid format (see table II.19). These activities were not funded from the regular budget.

Table II.19
Number and type of training events organized in 2019, estimated for 2021 and scheduled for 2022

	2019 (actual)			2021 (estimated)			2022 (estimated)		
	In-person	Virtual	Hybrid	In-person	Virtual	Hybrid	In-person	Virtual	Hybrid
Training events	65	–	–	3	13	–	59	3	5
Training delivery days	389	–	–	22	139	–	365	15	25

III. United Nations Truce Supervision Organization

II.105 The regular budget resources proposed for UNTSO for 2022 amount to \$38,598,200 before recosting, which represents a reduction of \$186,400, or 0.5 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 5), table 5.36).

Table II.20
Evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	2022 estimate (before recosting)	Variance (2021–2022)
Posts	22 974.0	23 034.7	25 966.2	11 317.5	25 630.6	(335.6)
Other staff costs	7 028.7	6 168.4	7 112.2	3 035.2	7 025.8	(86.4)
Hospitality	7.0	1.0	2.8	–	7.0	4.2
Travel of staff	364.2	64.5	250.9	32.8	313.0	62.1
Contractual services	661.5	687.7	660.2	579.5	666.0	5.8
General operating expenses	2 859.9	2 919.2	2 870.4	1 263.0	2 485.6	(384.8)
Supplies and materials	520.1	498.6	494.4	216.5	422.0	(72.4)
Furniture and equipment	1 314.2	1 307.7	1 206.5	258.1	1 354.0	147.5
Improvements to premises	153.6	110.9	221.0	5.2	694.2	473.2
Other	–	22.3	–	–	–	–
Total	35 883.2	34 814.9	38 784.6	16 707.8	38 598.2	(186.4)

Table II.21
Staffing resources

	Number	Level
Approved for 2021	232	1 ASG, 2 D-1, 2 P-5, 3 P-4, 2 P-3, 1 P-2/1, 71 FS, 148 LL, 2 NPO
Abolishment	(3)	1 FS and 2 LL
Reassignment	–	1 LL
Redeployment	–	1 FS
Proposed for 2022	229	1 ASG, 2 D-1, 2 P-5, 3 P-4, 2 P-3, 1 P-2/1, 70 FS, 146 LL, 2 NPO

Comments and recommendations on posts

II.106 The post resources for 2022 amount to \$25,630,600 before recosting, which represents a reduction of \$335,600, or 1.3 per cent, compared with the apportionment for 2021. The resources would provide for 229 posts (11 in the Professional and higher categories, 70 Field Service, 146 Local level and 2 National Professional Officer) reflecting a decrease of 3 posts (1 Field Service and 2 Local level) compared with 2021 (A/76/6 (Sect. 5), tables 5.37 and 5.38). The following staffing changes are proposed:

(a) **Abolishment.** Three posts are proposed for abolishment (1 Administrative Assistant (Field Service), 1 Field Security Guard (Local level) and 1 Vehicle Technician (Local level). With regard to the post of Administrative Assistant, the Advisory Committee was informed upon enquiry that the post was proposed for abolishment after a review of business processes and client requirements, including a review of workforce requirements and opportunities for the automation of human resources processes;

(b) **Reassignment.** One post of Finance Assistant (Local level) is proposed for reassignment as an Environmental Assistant. Upon enquiry, the Advisory Committee was informed that, in view of the need to incorporate environmental management practices into its operations, there was a need for an Environmental Assistant in the mission who would be responsible for overall planning, preparation and reporting on all environmental actions/initiatives, including updating the mission-wide environmental action plan;

(c) **Redeployment.** One post of Claims Assistant (Field Service) is proposed to be redeployed from the Office of the Chief of Mission Support to the Supply Chain Management Section. Upon enquiry, the Advisory Committee was informed that this proposed redeployment would aim at maximizing the use of scarce staffing resources and allow the Supply Chain Management Section to perform needed functions related to the continuing roll-out of its reform programme.

Vacant posts, vacancy rates and special post allowance

II.107 Upon enquiry, the Advisory Committee was informed that 20 posts were vacant in UNTSO as at 30 June 2021 (1 P-5, 1 P-2, 10 Field Service, 1 National Professional Officer and 7 General Service). The Advisory Committee was also informed that, as at the same date, there was one long-vacant post for an Administrative Assistant (Field Service), which is proposed for abolishment in 2022.

II.108 The Advisory Committee was also informed that three staff members had received special post allowances for more than one year, including the acting Head of the mission, who was granted a special post allowance at the D-2 level while still the incumbent of a post at the D-1 level. **The Advisory Committee trusts that further clarification will be provided to the General Assembly during the consideration of the present report.**

II.109 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for UNTSO (see table II.22).

Table II.22
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	11	18.2	11	18.2	11	6.1
General Service and related	224	5.2	221	8.0	219	5.8

II.110 The Advisory Committee recommends the approval of the Secretary-General’s proposal for post resources.

Comments and recommendations on non-post resources

II.111 The non-post resources for 2022 would amount to \$12,967,600 before recosting, which represents an increase of \$149,200, or 1.2 per cent, compared with the apportionment for 2021 (A/76/6 (Sect. 5), table 5.39). The information provided to the Advisory Committee indicates that the overall proposed increase reflects increases under the following objects of expenditure:

(a) The proposed resources for the improvement of premises amounting to \$694,200 include an increase of \$473,200 compared with 2021 for the repair of observation posts. The Committee was informed that the requirement would provide for the upgrading of offices in Damascus, the maintenance and upgrade of access roads to the observation posts on the Alpha and Bravo sides, and rehabilitation works at the observation posts on the Alpha side. Upon enquiry, the Advisory Committee was provided with information providing a breakdown of the projects (see table II.23);

(b) The proposed resources for furniture and equipment of \$1,354,000 include an increase of \$147,500 compared with 2021, which is attributable mainly to the implementation of the vehicle replacement plan (see table II.24);

(c) The proposed resources for travel of staff of \$313,000 include an increase of \$62,100 to cover participation in conferences, meetings, workshops and training;

(d) The proposed resources for contractual services of \$666,000 include an increase of \$5,800 for training course fees;

(e) The proposed resources for hospitality of \$7,000 include an increase of \$4,200 to bring the hospitality resources to their pre-COVID-19 level.

Table II.23
Breakdown of requirements for the improvement of premises in 2022

(United States dollars)

Project	Estimated cost
1 Upgrading of offices at the Israel-Syria Mixed Armistice Commission	
1.1 Refurbishment and upgrading of the office (structural repairs to the roof, walls and painting, new false ceiling), as no major upgrading/maintenance works have been done since 2011	15 000
1.2 Renovation and upgrade of old kitchenette for staff	10 000
Subtotal	25 000

<i>Project</i>	<i>Estimated cost</i>
2 Upgrading of accommodations at Camp Fouar to provide for United Nations military observers deployed to the Bravo side due to the opening of observation posts 57, 58 and 71 in 2021	
2.1 Purchase of 1 x 3 prefabricated module	26 000
2.2 Installation costs, including supply of power, water and commissioning (foundation works and labour/equipment costs included)	7 000
Subtotal	33 000
3 Rehabilitation works for 5 observation posts on the Alpha side	
3.1 Rehabilitation works on the Alpha side observation posts include but are not limited to the upgrading of water and electrical systems, fencing and gates, and internal walkways for health and safety purposes	132 200
3.2 Procurement and installation of water tanks (capacity increase) for Alpha-side observation posts	24 000
3.3 Procurement and installation of light poles, including cabling, ducting and concrete works	50 000
3.4 Installation of snow poles, including procurement, installation and painting works	50 000
Subtotal	256 200
4 Maintenance and upgrading of access roads to observation posts on the Alpha and Bravo sides (10 posts)	
4.1 Supply of all materials and construction/upgrading of the asphalted access roads to all observation posts on the Alpha side (road surface, construction of drainage works and related works)	205 000
4.2 Supply of all materials and construction/upgrading of the asphalted access roads to observation posts on the Bravo side (road surface, construction of drainage works and other related works)	175 000
Subtotal	380 000
Total	694 200

II.112 These increases would be offset in part by reductions under general operating expenses (\$384,800), other staff costs (\$86,400) and supplies and materials (\$72,400).

Travel of staff

II.113 The proposed resources for travel of staff amount to \$313,000. The Advisory Committee notes that an amount of only \$64,500 was expended in 2020 of an appropriation of \$364,200, reflecting an underexpenditure of \$299,700. The Committee also notes that for the period from 1 January to 30 June 2021, an amount of only \$32,800 has been expended of an appropriation of \$250,900, representing a budget utilization rate of 13 per cent. **In view of the pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$31,300) to the requirement for travel of staff.**

II.114 Subject to its recommendations in paragraph II.113 and in chapter I above, the Advisory Committee recommends the approval of the Secretary-General's proposal for non-post resources.

Other matters

Vehicle replacement plan

II.115 Upon enquiry, the Advisory Committee was informed that UNTSO currently holds 136 vehicles and that 4 vehicles would be replaced in 2022. The Committee was provided with information regarding the vehicle acquisition plan (see table II.24).

Table II.24
Vehicle acquisition plan, 2021–2025

Item number	Make/model/type	Source	2021	2022	2023	2024	2025	Total	Average odometer reading and age at replacement	
									Odometer reading (kilometres)	Age (years)
1	Armoured service utility vehicle, general purpose, diesel, left-hand drive, 4x4	Transfer from African Union-United Nations Hybrid Operation in Darfur	7					7	168 663	13.5
2	Armoured service utility vehicle, general purpose, diesel, left-hand drive, 4x4	Systems contract		2	8	4	2	16	168 663	13.5
3	Sedan, VIP, large size	Local procurement			1			1	132 477	12.7
4	Sedan, large size	Local procurement			2			2	187 084	15.3
5	Service utility vehicle, general purpose, medium size, diesel, left-hand drive, 4x4	Systems contract	4		5	6	9	24	267 237	15.0
6	Minibus	Local procurement	3	2				5	193 421	15.2
7	Truck, cargo – containing carrier	Systems contract				1		1	92 500	25.7
8	Utility vehicle, 2 cabin, pickup	Systems contract					8	8	221 636	15.6
9	Van, panel, cargo	Systems contract					4	4	177 621	10.0
10	Forklift 3 ton	Transfer from African Union-United Nations Hybrid Operation in Darfur	2					2	–	23.0
11	Forklift 5 ton	Systems contract			1			1	–	30.1
Total			16	4	17	11	23	71		

IV. United Nations Military Observer Group in India and Pakistan

II.116 The regular budget resources proposed for UNMOGIP for 2022 amount to \$10,312,600 before recosting, which represents a reduction of \$103,300, or 1 per cent, compared with the appropriation for 2021 ([A/76/6 \(Sect. 5\)](#), table 5.45; see also [A/75/7](#), para. II.93).

Table II.25
Evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	2022 estimate (before recosting)	Variance (2021–2022)
Post	6 065.2	5 118.5	5 750.7	2 550.7	5 750.7	–
Other staff costs	1 577.5	1 474.9	1 687.2	716.8	1 611.7	(75.5)
Hospitality	14.5	–	7.9	0.5	7.9	–
Consultants	19.7	1.2	–	0.5	–	–
Travel of staff	315.5	165.5	226.3	201.6	333.7	107.4
Contractual services	201.1	292.9	353.4	146.6	357.3	3.9
General operating expenses	1 578.6	1 760.0	1 285.1	823.4	1 225.4	(59.7)
Supplies and materials	463.5	265.3	382.5	222.8	335.2	(47.3)
Furniture and equipment	626.0	775.5	722.8	87.2	690.7	(32.1)
Other	–	(2.8)	–	–	–	–
Total	10 861.6	9 851.2	10 415.9	4 750.1	10 312.6	(103.3)

Table II.26
Staffing resources

	Number	Level
Approved for 2020	74	1 D-2, 1 P-5, 1 P-4, 22 FS, 49 LL
Proposed for 2021	74	1 D-2, 1 P-5, 1 P-4, 22 FS, 49 LL

Comments and recommendations on posts

II.117 The proposed resources for posts for 2022 amount to \$5,750,700 before recosting, the same amount as the apportionment for 2021, and would provide for the continuation of 74 posts (3 in the Professional and higher categories, 22 Field Service and 49 Local level).

Vacant posts and vacancy rates

II.118 Upon enquiry, the Advisory Committee was informed that as at 30 June 2021, there were five vacant posts (1 P-4, 3 Field Service and 1 Local level).

II.119 Upon enquiry, the Advisory Committee was provided with information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for UNMOGIP (see table II.27).

Table II.27
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	3	3.1	3	33.3	3	1.0
General Service and related	71	7.4	71	9.7	71	4.6

II.120 The Advisory Committee recommends the approval of the Secretary-General’s proposal for post resources.

Comments and recommendations on non-post resources

II.121 The non-post resources for 2022 amount to \$4,561,900 before recosting, which represents a reduction of \$103,300, or 2.2 per cent, compared with the apportionment for 2021 (A/76/6 (Sect. 5), table 5.48). The reduction reflects reduced requirements under other staff costs (\$75,500), general operating expenses (\$59,700), supplies and materials (\$47,300) and furniture and equipment (\$32,100), offset in part by increases under travel of staff (\$107,400) attributable to within-mission travel of military observers to investigate alleged ceasefire violations and field visits, and under contractual services (\$3,900) for data-processing services.

Travel of staff

II.122 The proposed requirement for travel of staff amounts to \$333,700. The Advisory Committee notes that an amount of only \$165,500 was expended in 2020 of an appropriation of \$315,500, reflecting an underexpenditure of \$150,000. **While acknowledging the need for within-mission travel to implement the mission’s mandate, the Advisory Committee considers that, in view of the underexpenditure in 2020, the proposed requirement for staff travel for 2022 is not fully justified. Therefore, the Committee recommends a reduction of 10 per cent (\$33,400) to the requirement for travel of staff.**

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

**Section 6
Peaceful uses of outer space**

Appropriation for 2020	\$3,921,300
Expenditure for 2020	\$3,876,600
Appropriation for 2021	\$4,493,600
Proposal for 2022 submitted by the Secretary-General	\$4,493,600
Expenditure under extrabudgetary resources for 2020	\$1,089,300
Estimated extrabudgetary resources for 2021	\$1,139,700

Estimated extrabudgetary resources for 2022 ^a	\$1,445,200
Projected in-kind contribution for 2022	\$741,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	
^a Estimated extrabudgetary contributions in cash.	

II.124 The proposed regular budget resources for 2022 for the Office of Outer Space Affairs amount to \$4,493,600 before recosting, which represents the same amount as the appropriation for 2021 (A/76/6 (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.

II.125 The Office would also receive in-kind contributions estimated at \$741,000 for 2022. The Secretary-General indicates that these contributions reflect the costs associated with staff provided to the Office on a non-reimbursable loan basis, and the value of the rental of conference facilities, meeting services, room and board for participants and transport and other contractual services provided on a no-cost basis for workshops, training courses, seminars and other activities organized by the Office (ibid., para. 6.43).

Table II.28
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	23	1 D-2, 1 D-1, 2 P-5, 7 P-4, 4 P-3, 3 P-2/1, 5 GS (OL)
Proposed for 2022	23	1 D-2, 1 D-1, 2 P-5, 7 P-4, 4 P-3, 3 P-2/1, 5 GS (OL)
<i>Extrabudgetary^a</i>		
Estimated for 2021	7	2 P-3, 2 P-2/1, 3 GS (OL)
Estimated for 2022	7	2 P-3, 2 P-2/1, 3 GS (OL)

^a The organizational structure for 2022 also includes three Junior Professional Officers (P-2/1) and seven positions on a non-reimbursable loan basis.

Comments and recommendations on posts

II.126 The proposed regular budget resources for posts in 2022 amount to \$3,590,800 before recosting, representing the same amount as in 2021. These resources would provide for the continuation of 23 posts (18 in the Professional and higher categories and 5 General Service (Other level)), reflecting no change compared with 2021 (A/76/6 (Sect. 6), table 6.4).

Vacant posts and vacancy rates

II.127 Upon enquiry, the Advisory Committee was informed that as at 30 June 2021, there were three vacant posts (1 D-1, 1 P-3 and 1 P-2/1). The Committee was also informed that the D-1 post had been vacant since 1 July 2019. According to the information provided, this post could not be filled in 2020 owing to liquidity constraints; however, assessment of applicants was under way as at 25 June 2021. **The Advisory Committee trusts that updated information on the recruitment status of the D-1 post will be provided to the General Assembly at the time of its consideration of the present report and an update provided in the next budget submission.**

II.128 Upon enquiry, the Advisory Committee also received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 6 (see table II.29).

Table II.29
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	5.6	18	7.9	18	14.3
General Service and related	5	0.0	5	0.0	5	0.3

II.129 **The Advisory Committee recommends the approval of the Secretary-General's proposals for posts.**

Comments and recommendations on non-post resources

II.130 The proposed non-post resources from the regular budget amount to \$902,800 before recosting, which is the same amount as the appropriation for 2021 ([A/76/6 \(Sect. 6\)](#), table 6.7).

II.131 The requirement reflects, however, the following proposed changes: an increase of \$37,600 under contractual services to cover fees for an e-learning platform, the registration dashboard and a compendium of space solutions, as well as resources for printing and advocacy materials. This increase would be offset by reductions under grants and contributions (\$30,000), consultants (\$6,400) and travel of staff (\$1,200) (*ibid.*, table 6.2).

Contractual services

II.132 The proposed resources for contractual services amount to \$173,900, representing an increase of \$37,600, or 27.6 per cent, compared with 2021. The Advisory Committee was informed that the requirement would cover: (a) workstation support fees and Unite Identity services (\$58,300); (b) enterprise computing services, software maintenance and quality assurance for the Office website and related databases; the development costs of an e-learning platform and the online registration dashboard required to modernize the receipt and processing of registration submissions; hosting fees and services for the Office's various tools; and an evaluation of the Office's information technology (\$94,600); (c) external printing for publications and outreach materials (\$10,300); and (d) other specialized services (\$10,700).

II.133 The Advisory Committee notes that of an appropriation of \$56,500 for 2020, an amount of only \$44,000 was expended in 2020, reflecting an underexpenditure of \$12,500. The Committee also notes from the information provided that for the period from 1 January to 30 June 2021, an amount of \$27,600 was expended of an appropriation of \$136,300, representing a utilization rate of 20.2 per cent. **In view of this pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$17,400) to the resources for contractual services.**

Travel of staff

II.134 The proposed resources for travel of staff amount to \$97,400. The Advisory Committee notes that of an appropriation of \$77,200 for staff travel for 2020, an amount of only \$100 was expended, reflecting an underexpenditure of \$77,100. The Committee also notes from the information provided that for the period from 1 January to 31 May 2021, an amount of only \$2,200 of the appropriation of \$98,600 had been expended, representing a utilization rate of 2.2 per cent. **In view of this pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$9,700) to the resources for travel of staff.**

Consultants

II.135 The proposed resources for consultants amount to \$80,600. The information provided to the Advisory Committee indicates that the requirement would cover the costs of two consultants to provide specialized expertise to continue: (a) the development of curricula, guides and training; and (b) the elaboration of structured content for the repository of information on space technology, applications and data. The Advisory Committee notes that for the period from 1 January to 31 May 2021, none of the appropriation of \$87,000 for consultants was expended. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$8,100) to the resources for consultants.**

II.136 Subject to its recommendations in paragraphs II.133 to II.135 and in chapter I above, the Advisory Committee recommends the approval of the Secretary-General's proposal on non-post resources.

Regional centres

II.137 Upon enquiry, the Advisory Committee was informed that the proposed requirement of \$390,900 under grants and contribution includes an amount of \$65,000 for the operations of the regional centres for space science and technology education. Only one grant is provided to the regional centres annually through the regular budget, including \$15,000 to each of the regional centres in Jordan, India, Morocco and Nigeria, as well as \$20,000 to the Regional Centre for Space Science and Technology Education for Latin America and the Caribbean, which has campuses in Brazil and Mexico. All other costs associated with the deliverables of the regional centres are fully borne by the countries contributing to the centres. No grant is payable to the regional centre hosted by Beihang University in Beijing, which is fully funded by contributors to the centre.

II.138 The Advisory Committee was also informed that the grants that the Office provides under the programme are typically used by the regional centres to defray the cost of travel and accommodation of participants who are selected to participate in one of the nine-month postgraduate courses offered on-site. In order for the regional centres to receive a grant, an accounting of the utilization of funds needs to be satisfactorily completed prior to the next disbursement. In addition, one of the requirements is that the courses offered by the regional centres must be available to non-national participants. In 2022, only \$65,000 is required, as the Regional Centre for Space Science and Technology Education for Western Asia, based in Jordan, is not expected to request a grant in 2022.

II.139 The Advisory Committee was further informed that the main goal of the United Nations-affiliated regional centres for space science and technology education is the development of the skills and knowledge of university educators and research and applications scientists through rigorous theory, research, applications, field exercises and pilot projects in those aspects of space science and technology that can contribute to sustainable development in each country.

Other matters*Impact of the coronavirus pandemic and lessons learned*

II.140 The Secretary-General indicates that the measures taken by the Office to mitigate the impact of the COVID-19 pandemic in 2020 included the development of national capacity in the use of space-based solutions for disaster risk reduction and emergency response by embedding two locally recruited experts in the disaster management institutions of their respective countries, as an alternative to transporting a team of experts to those countries. For 2022, the Office intends to make greater use of national experts when possible to ensure continuity of service (A/76/6 (Sect. 6), paras. 6.10 and 6.24). **The Advisory Committee welcomes the use of locally recruited experts and encourages the Office to make greater use of such experts in the future. The Committee trusts that information will be included in the next budget submission.**

II.141 Upon enquiry, the Advisory Committee was informed that, owing to the pandemic, the Office was obliged to postpone several activities from 2020 to 2021 and 2022, respectively, while still accommodating commitments to host Member States prior to the onset of COVID-19. Considering that the postponements were either specifically at the request of the host Governments or the training could not be configured usefully into an online format, the Office expects that only one or two of the activities in 2022 would continue in a virtual format, while the remainder would proceed in person as originally programmed, until such time as all the postponed activities are fully executed. The Committee was also informed that no increase in the number of activities funded from the regular budget is proposed, as the proposed increase in the number of training activities would be funded using extrabudgetary resources.

Assistance to countries affected by natural disasters and climate change

II.142 The Advisory Committee was informed, upon enquiry, that the Office's support to countries affected by natural disasters and climate change is executed by the United Nations Platform for Space-based Information for Disaster Management and Emergency Response. The Committee was also informed that the assistance provided includes the provision of advice and recommended practices, the delivery of workshops and expert meetings, and technical advisory missions, as well as helping countries access or become authorized users of mechanisms established by the space community, including the International Charter on Space and Major Disasters and the Copernicus Emergency Management Service. The majority of the training activities and technical advisory missions planned on the use of space technology in disaster management are funded with extrabudgetary resources.

Working Group on the Long-term Sustainability of Outer Space Activities

II.143 Upon enquiry, regarding the provision of adequate resources for substantive services to meetings as a whole and for those related to the Working Group on the Long-term Sustainability of Outer Space Activities in particular, the Advisory Committee was informed that the budget provides for meeting services (section 2) and for the servicing by the Office of Outer Space Affairs (section 6) of the Working Group as part of the programme of work of the regular sessions of the Committee on the Peaceful Uses of Outer Space and its two subsidiary bodies. **The Advisory Committee trusts that further information will be provided to the General Assembly at the time of its consideration of the present report and included in the next budget submission.**

Table II.30

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 ^e				Extrabudgetary				Total			
	2020 appropriation	2020 expenditure ^a	2021 appropriation	2021 expenditure (January– June) ^b	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	56 670.4	54 673.2	58 081.8	25 981.9	58 170.5	88.7	7 491.4	7 000.8	7 179.9	179.1	27 666.2	31 692.1	31 604.9	(87.2)	89 830.7	96 774.7	96 955.3	180.6
Other staff costs	557.3	1 292.4	558.4	422.0	558.4	–	20.7	52.2	52.2	–	13 156.4	15 848.8	15 848.8	–	14 469.5	16 459.4	16 459.4	–
Hospitality	25.6	9.5	9.5	–	9.5	–	6.2	10.0	10.0	–	–	–	–	–	15.7	19.5	19.5	–
Consultants	39.6	743.4	31.9	262.6	31.9	–	–	–	–	–	3 582.8	5 208.8	5 208.8	–	4 326.2	5 240.7	5 240.7	–
Experts	–	20.7	–	22.9	–	–	–	–	–	–	55.9	–	–	–	76.5	–	–	–
Travel of representatives	660.5	59.5	667.7	–	600.9	(66.8)	–	–	–	–	(299.2)	2 124.6	2 124.6	–	(239.7)	2 792.3	2 725.5	(66.8)
Travel of staff	1 123.1	524.1	741.4	538.1	773.8	32.4	135.8	239.3	239.4	0.1	771.7	8 178.2	8 178.2	–	1 431.7	9 158.9	9 191.4	32.5
Contractual services	1 048.5	1 271.3	1 034.2	354.7	1 229.5	195.3	43.5	61.4	64.4	3.0	2 279.4	4 775.7	4 729.6	(46.1)	3 594.2	5 871.3	6 023.5	152.2
General operating expenses	1 052.3	1 084.1	1 062.0	417.7	1 006.9	(55.1)	806.6	877.4	911.3	33.9	3 832.3	8 802.5	8 761.3	(41.2)	5 723.0	10 741.9	10 679.5	(62.4)
Supplies and materials	117.0	58.4	84.3	30.8	89.6	5.3	96.4	77.3	33.9	(43.4)	60.0	–	–	–	214.8	161.6	123.5	(38.1)
Furniture and equipment	148.0	272.9	156.7	147.7	161.1	4.4	152.1	140.3	186.3	46.0	63.1	401.7	401.7	–	488.2	698.7	749.1	50.4
Improvement of premises	–	82.2	–	1.5	–	–	–	–	–	–	5.0	–	–	–	87.2	–	–	–
Grants and contributions	–	7.9	–	46.1	–	–	–	–	–	–	17 454.3	11 177.5	11 154.8	(22.7)	17 462.2	11 177.5	11 154.8	(22.7)
Other	–	(2.7)	–	–	–	–	–	–	–	–	–	–	–	–	(2.7)	–	–	–
Other expenditure ^d	711 781.8	700 323.1	730 359.8	331 233.7	730 666.3	306.5	–	–	–	–	13 246.3	21 075.1	11 241.4	(9 833.7)	713 569.4	751 434.9	741 907.7	(9 527.2)
Total	773 224.1	760 420.2	792 787.7	359 459.6	793 298.4	510.7	8 752.6	8 458.7	8 677.4	218.7	81 874.0	109 285.0	99 254.1	(10 030.9)	851 046.8	910 531.4	901 229.9	(9 301.5)

^a Includes expenditure in the amount of \$1,727,200, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [74/265](#) relating to commitments for unforeseen and extraordinary expenses for 2020.

^b Includes expenditure in the amount of \$781,800, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [75/255](#) relating to commitments for unforeseen and extraordinary expenses for 2021.

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

^d Reflects figures for special political missions.

Table II.31

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)

	Regular budget						Extrabudgetary				Total			
	2020 appropriation	2020 expenditure ^a	2021 appropriation	2021 expenditure (January– June) ^b	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021–2022)
Posts	43 187.6	41 806.7	43 860.8	19 337.3	43 860.8	–	16 073.3	14 704.6	14 704.6	–	57 880.0	58 565.4	58 565.4	–
Other staff costs	446.7	1 260.7	450.3	410.8	450.3	–	5 247.5	7 765.9	7 765.9	–	6 508.2	8 216.2	8 216.2	–
Hospitality	17.2	9.3	6.7	–	6.7	–	–	–	–	–	9.3	6.7	6.7	–
Consultants	33.0	546.4	26.5	262.6	26.5	–	2 186.6	2 148.4	2 148.4	–	2 733.0	2 174.9	2 174.9	–
Experts	–	20.7	–	22.9	–	–	16.3	–	–	–	37.0	–	–	–
Travel of representatives	660.5	59.5	667.7	–	600.9	(66.8)	(90.0)	–	–	–	(30.5)	667.7	600.9	(66.8)
Travel of staff	721.1	445.8	473.4	462.8	473.4	–	421.3	2 131.2	2 131.2	–	867.1	2 604.6	2 604.6	–
Contractual services	657.7	1 012.9	665.0	193.6	865.0	200.0	843.6	1 913.6	1 913.6	–	1 856.5	2 578.6	2 778.6	200.0
General operating expenses	488.6	540.8	487.8	70.3	463.8	(24.0)	1 795.9	4 312.8	4 312.8	–	2 336.7	4 800.6	4 776.6	(24.0)
Supplies and materials	17.8	6.2	15.8	5.8	15.8	–	39.4	–	–	–	45.6	15.8	15.8	–
Furniture and equipment	36.5	135.7	30.9	–	30.9	–	3.7	300.9	300.9	–	139.4	331.8	331.8	–
Improvement of premises	–	0.2	–	–	–	–	5.0	–	–	–	5.2	–	–	–
Grants and contributions	–	7.9	–	46.1	–	–	7 571.3	3 055.7	3 055.7	–	7 579.2	3 055.7	3 055.7	–
Other	–	0.4	–	–	–	–	–	–	–	–	0.4	–	–	–
Total	46 266.7	45 853.4	46 684.9	20 812.2	46 794.1	109.2	34 113.9	36 333.1	36 333.1	–	79 967.3	83 018.0	83 127.2	109.2

^a Includes expenditure in the amount of \$1,535,400, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [74/265](#) relating to commitments for unforeseen and extraordinary expenses for 2020.

^b Includes expenditure in the amount of \$781,800, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [75/255](#) relating to commitments for unforeseen and extraordinary expenses for 2021.

Table II.32

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

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	8 397.1	7 930.1	8 836.5	4 210.5	8 925.2	88.7	7 930.1	8 836.5	8 925.2	88.7
Other staff costs	44.7	24.1	45.3	11.0	45.3	–	24.1	45.3	45.3	–
Hospitality	8.4	0.2	2.8	–	2.8	–	0.2	2.8	2.8	–
Travel of staff	192.7	44.3	130.7	68.6	163.0	32.3	44.3	130.7	163.0	32.3
Contractual services	225.9	136.5	212.7	112.1	208.1	(4.6)	136.5	212.7	208.1	(4.6)
General operating expenses	532.7	505.1	543.0	329.5	511.9	(31.1)	505.1	543.0	511.9	(31.1)
Supplies and materials	86.9	47.4	57.2	23.6	62.5	5.3	47.4	57.2	62.5	5.3
Furniture and equipment	92.5	110.8	95.3	144.4	99.7	4.4	110.8	95.3	99.7	4.4
Improvement of premises	–	80.8	–	–	–	–	80.8	–	–	–
Other	–	(2.5)	–	–	–	–	(2.5)	–	–	–
Total	9 580.9	8 876.9	9 923.5	4 899.8	10 018.5	95.0	8 876.9	9 923.5	10 018.5	95.0

Table II.33

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>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	2 541.5	2 619.5	2 848.6	1 289.4	2 848.6	–	–	–	–	–	2 619.5	2 848.6	2 848.6	–
Other staff costs	61.2	7.6	62.8	–	62.8	–	–	–	–	–	7.6	62.8	62.8	–
Consultants	6.6	5.1	5.4	–	5.4	–	–	–	–	–	5.1	5.4	5.4	–
Travel of staff	108.2	5.8	71.0	–	71.1	0.1	–	–	–	–	5.8	71.0	71.1	0.1
Contractual services	160.5	116.2	147.4	42.2	147.3	(0.1)	–	–	–	–	116.2	147.4	147.3	(0.1)
General operating expenses	11.4	19.0	11.6	1.7	11.6	–	–	–	–	–	19.0	11.6	11.6	–
Supplies and materials	6.2	4.6	5.7	1.3	5.7	–	–	–	–	–	4.6	5.7	5.7	–
Furniture and equipment	19.0	26.4	30.5	3.2	30.5	–	–	–	–	–	26.4	30.5	30.5	–
Improvement of premises	–	1.2	–	1.5	–	–	–	–	–	–	1.2	–	–	–
Grants and contributions	–	0.1	–	–	–	–	223.0	200.0	200.0	–	223.1	200.0	200.0	–
Other	–	(0.6)	–	–	–	–	–	–	–	–	(0.6)	–	–	–
Total	2 914.6	2 804.9	3 183.0	1 339.2	3 183.0	–	223.0	200.0	200.0	–	3 027.9	3 383.0	3 383.0	–

Table II.34

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			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	1 056.2	848.6	1 026.8	440.6	1 026.8	–	7 491.4	7 000.8	7 179.9	179.1	310.1	143.6	56.4	(87.2)	8 650.1	8 171.2	8 263.1	91.9
Other staff costs	4.7	–	–	–	–	–	20.7	52.2	52.2	–	171.0	108.0	108.0	–	191.7	160.2	160.2	–
Hospitality	–	–	–	–	–	–	6.2	10.0	10.0	–	–	–	–	–	6.2	10.0	10.0	–
Travel of staff	7.3	–	4.8	–	4.8	–	135.8	239.3	239.4	0.1	5.7	–	–	–	141.5	244.1	244.2	0.1
Contractual services	–	–	4.7	–	4.7	–	43.5	61.4	64.4	3.0	40.0	239.2	193.1	(46.1)	83.5	305.3	262.2	(43.1)
General operating expenses	5.8	4.9	5.8	8.3	5.8	–	806.6	877.4	911.3	33.9	21.5	63.2	22.0	(41.2)	833.0	946.4	939.1	(7.3)
Supplies and materials	4.2	–	3.9	0.0	3.9	–	96.4	77.3	33.9	(43.4)	–	–	–	–	96.4	81.2	37.8	(43.4)
Furniture and equipment	–	–	–	–	–	–	152.1	140.3	186.3	46.0	–	–	–	–	152.1	140.3	186.3	46.0
Grants and contributions	–	–	–	–	–	–	–	–	–	–	80.0	98.1	75.4	(22.7)	80.0	98.1	75.4	(22.7)
Total	1 078.2	853.5	1 046.0	449.0	1 046.0	–	8 752.6	8 458.7	8 677.4	218.7	628.2	652.1	454.9	(197.2)	10 234.4	10 156.8	10 178.3	21.5

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

Table II.35

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			
	2020 appropriation	2020 expenditure ^a	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021–2022)
Posts	1 488.0	1 468.2	1 509.1	704.1	1 509.1	–	11 282.8	16 843.9	16 843.9	–	12 750.9	18 353.0	18 353.0	–
Other staff costs	–	–	–	0.1	–	–	7 737.9	7 974.9	7 974.9	–	7 737.9	7 974.9	7 974.9	–
Consultants	–	191.8	–	–	–	–	1 396.2	3 060.4	3 060.4	–	1 588.0	3 060.4	3 060.4	–
Experts	–	–	–	–	–	–	39.6	–	–	–	39.6	–	–	–
Travel of representatives	–	–	–	–	–	–	(209.2)	2 124.6	2 124.6	–	(209.2)	2 124.6	2 124.6	–
Travel of staff	93.8	28.2	61.5	6.7	61.5	–	344.7	6 047.0	6 047.0	–	372.9	6 108.5	6 108.5	–
Contractual services	4.4	5.7	4.4	6.8	4.4	–	1 395.8	2 622.9	2 622.9	–	1 401.4	2 627.3	2 627.3	–
General operating expenses	13.8	14.3	13.8	7.9	13.8	–	2 014.9	4 426.5	4 426.5	–	2 029.2	4 440.3	4 440.3	–
Supplies and materials	1.9	0.3	1.7	–	1.7	–	20.6	–	–	–	20.9	1.7	1.7	–
Furniture and equipment	–	–	–	0.0	–	–	59.4	100.8	100.8	–	59.4	100.8	100.8	–
Grants and contributions	–	–	–	–	–	–	9 580.0	7 823.7	7 823.7	–	9 580.0	7 823.7	7 823.7	–
Total	1 601.9	1 708.4	1 590.5	725.7	1 590.5	–	33 662.5	51 024.7	51 024.7	–	35 370.9	52 615.2	52 615.2	–

^a Includes expenditure in the amount of \$191,800, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [74/265](#) relating to commitments for unforeseen and extraordinary expenses for 2020.

Table II.36

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

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021–2022)
Posts	9 529.3	9 986.4	9 697.9	4 930.7	9 681.5	(16.4)	3 368.5	3 576.3	3 022.7	(553.6)	13 354.9	13 274.2	12 704.2	(570.0)
Other staff costs	252.9	175.1	252.4	54.7	252.4	–	359.0	1 006.4	730.3	(276.1)	534.1	1 258.8	982.7	(276.1)
Hospitality	4.8	–	1.8	–	1.8	–	–	–	–	–	–	1.8	1.8	–
Consultants	146.0	182.6	171.5	31.0	141.3	(30.2)	907.5	1 032.8	634.5	(398.3)	1 090.1	1 204.3	775.8	(428.5)
Experts	1 590.6	399.6	1 083.4	58.0	548.0	(535.4)	–	398.5	498.4	99.9	399.6	1 481.9	1 046.4	(435.5)
Travel of staff	212.6	5.8	139.7	32.4	139.7	–	40.3	406.4	301.0	(105.4)	46.1	546.1	440.7	(105.4)
Contractual services	127.8	181.7	129.7	22.5	129.7	–	2 951.3	5 097.8	3 089.3	(2 008.5)	3 133.0	5 227.5	3 219.0	(2 008.5)
General operating expenses	279.3	364.9	279.8	84.7	279.8	–	874.2	1 952.7	922.1	(1 030.6)	1 239.1	2 232.5	1 201.9	(1 030.6)
Supplies and materials	12.1	1.5	11.0	3.4	11.0	–	3.6	1.0	1.0	–	5.1	12.0	12.0	–
Furniture and equipment	93.5	140.3	79.7	2.0	79.7	–	45.7	53.8	55.1	1.3	186.0	133.5	134.8	1.3
Grants and contributions	996.1	991.1	1 012.3	295.5	1 377.2	364.9	1 988.5	3 093.1	2 345.1	(748.0)	2 979.6	4 105.4	3 722.3	(383.1)
Other	–	(0.4)	–	–	–	–	0.9	–	–	–	0.5	–	–	–
Total	13 245.0	12 428.7	12 859.2	5 515.1	12 642.1	(217.1)	10 539.6	16 618.8	11 599.5	(5 019.3)	22 968.3	29 478.0	24 241.6	(5 236.4)

Table II.37
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				Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	34 522.2	33 057.9	37 276.7	16 253.0	36 941.1	(335.6)	81 971.7	83 498.0	84 702.8	1 204.8	9 697.4	15 105.1	15 105.1	–	124 727.0	135 879.8	136 749.0	869.2
Other staff costs	8 663.5	7 676.9	8 854.9	3 823.2	8 693.0	(161.9)	648.0	768.0	803.8	35.8	1 391.0	452.0	452.0	–	9 715.9	10 074.9	9 948.8	(126.1)
Hospitality	25.1	9.2	12.1	0.5	16.3	4.2	–	–	–	–	12.5	–	–	–	21.7	12.1	16.3	4.2
Consultants	19.7	17.6	–	0.5	–	–	502.4	274.0	275.2	1.2	1 132.6	1 184.3	1 076.1	(108.2)	1 652.6	1 458.3	1 351.3	(107.0)
Travel of staff	717.0	232.2	501.9	241.9	671.4	169.5	1 956.3	3 465.2	3 466.0	0.8	942.0	1 025.2	1 025.2	–	3 130.5	4 992.3	5 162.6	170.3
Contractual services	1 003.5	1 044.5	1 156.0	752.2	1 165.7	9.7	2 524.9	2 136.7	2 337.1	200.4	500.3	526.9	526.9	–	4 069.7	3 819.6	4 029.7	210.1
General operating expenses	4 509.6	4 734.6	4 226.5	2 098.8	3 782.0	(444.5)	103.2	284.7	337.1	52.4	2 193.0	1 364.6	1 360.3	(4.3)	7 030.8	5 875.8	5 479.4	(396.4)
Supplies and materials	1 048.4	764.8	934.9	439.4	815.2	(119.7)	5.0	2.5	0.3	(2.2)	15.8	66.4	66.4	–	785.6	1 003.8	881.9	(121.9)
Furniture and equipment	1 940.2	2 088.7	1 929.3	345.3	2 044.7	115.4	–	–	–	–	6.1	–	–	–	2 094.8	1 929.3	2 044.7	115.4
Improvement of premises	153.6	110.9	221.0	5.2	694.2	473.2	–	–	–	–	–	–	–	–	110.9	221.0	694.2	473.2
Grants and contributions	–	–	–	–	–	–	–	–	–	–	54 470.3	57 063.9	57 063.9	–	54 470.3	57 063.9	57 063.9	–
Other	–	19.6	–	–	–	–	–	188.9	195.8	6.9	–	–	–	–	19.6	188.9	195.8	6.9
Total	52 602.8	49 756.9	55 113.3	23 960.0	54 823.6	(289.7)	87 711.5	90 618.0	92 118.1	1 500.1	70 361.0	76 788.4	76 675.9	(112.5)	207 829.4	222 519.7	223 617.6	1 097.9

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

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>
Posts	5 483.0	4 904.7	5 559.8	2 384.9	5 559.8	–	81 971.7	83 498.0	84 702.8	1 204.8	9 697.4	15 105.10	15 105.1	–	96 573.8	104 162.9	105 367.7	1 204.8
Other staff costs	57.3	33.6	55.5	71.2	55.5	–	648.0	768.0	803.8	35.8	1 391.0	452.0	452.0	–	2 072.6	1 275.5	1 311.3	35.8
Hospitality	3.6	8.2	1.4	–	1.4	–	–	–	–	–	12.5	–	–	–	20.7	1.4	1.4	–
Consultants	–	16.4	–	–	–	–	502.4	274.0	275.2	1.2	1 132.6	1 184.3	1 076.1	(108.2)	1 651.4	1 458.3	1 351.3	(107.0)
Travel of staff	37.3	2.2	24.7	7.4	24.7	–	1 956.3	3 465.2	3 466.0	0.8	942.0	1 025.2	1 025.2	–	2 900.5	4 515.1	4 515.9	0.8
Contractual services	140.9	63.9	142.4	26.1	142.4	–	2 524.9	2 136.7	2 337.1	200.4	500.3	526.9	526.9	–	3 089.1	2 806.0	3 006.4	200.4
General operating expenses	71.1	55.4	71.0	12.5	71.0	–	103.2	284.7	337.1	52.4	2 193.0	1 364.6	1 360.3	(4.3)	2 351.6	1 720.3	1 768.4	48.1
Supplies and materials	64.8	0.9	58.0	–	58.0	–	5.0	2.5	0.3	(2.2)	15.8	66.4	66.4	–	21.7	126.9	124.7	(2.2)
Furniture and equipment	–	5.5	–	–	–	–	–	–	–	–	6.1	–	–	–	11.6	–	–	–
Grants and contributions	–	–	–	–	–	–	–	–	–	–	54 470.3	57 063.9	57 063.9	–	54 470.3	57 063.9	57 063.9	–
Other	–	0.1	–	–	–	–	–	188.9	195.8	6.9	–	–	–	–	0.1	188.9	195.8	6.9
Total	5 858.0	5 090.9	5 912.8	2 502.1	5 912.8	–	87 711.5	90 618.0	92 118.1	1 500.1	70 361.0	76 788.4	76 657.3	(112.5)	163 163.4	173 319.2	174 706.8	1 387.6

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			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021–2022)
Posts	3 240.8	3 571.4	3 590.8	1 733.5	3 590.8	–	827.5	784.0	788.8	4.8	4 398.9	4 374.8	4 379.6	4.8
Other staff costs	66.2	24.8	95.2	41.7	95.2	–	–	–	–	–	24.8	95.2	95.2	–
Hospitality	2.1	–	0.8	–	0.8	–	–	–	–	–	–	0.8	0.8	–
Consultants	–	–	87.0	–	80.6	(6.4)	83.0	84.1	147.0	62.9	83.0	171.1	227.6	56.5
Experts	33.9	–	23.4	–	23.4	–	0.4	–	–	–	0.4	23.4	23.4	–
Travel of staff	77.2	0.1	98.6	2.3	97.4	(1.2)	14.8	44.4	165.0	120.6	14.9	143.0	262.4	119.4
Contractual services	56.5	44.0	136.3	27.6	173.9	37.6	10.0	24.3	36.4	12.1	54.0	160.6	210.3	49.7
General operating expenses	11.7	12.9	26.5	0.2	26.5	–	27.2	27.2	84.0	56.8	40.1	53.7	110.5	56.8
Supplies and materials	2.6	1.2	2.3	2.0	2.3	–	–	–	–	–	1.2	2.3	2.3	–
Furniture and equipment	3.1	6.9	11.8	9.1	11.8	–	0.6	9.6	22.7	13.1	7.5	21.4	34.5	13.1
Grants and contributions	427.2	215.0	420.9	15.0	390.9	(30.0)	125.4	166.1	201.3	35.2	340.4	587.0	592.2	5.2
Other	–	0.4	–	–	–	–	0.4	–	–	–	0.8	0.8	–	–
Total	3 921.3	3 876.6	4 493.6	1 831.5	4 493.6	–	1 089.3	1 139.7	1 445.2	305.5	4 965.9	5 633.3	5 938.8	305.5

Part III International justice and law

Section 7 International Court of Justice

Appropriation 2020	\$28,145,500
Expenditure for 2020	\$25,742,300
Appropriation for 2021	\$30,778,800
Proposal for 2022 submitted by the Secretary-General	\$30,786,500

Note: Figures in the present report, unless otherwise noted, are at revised 2021 rates (i.e. before recosting). There are no extrabudgetary resources estimated for section 7.

III.1 The regular budget resources requested by the Secretary-General for section 7 for 2022 amount to \$30,786,500 before recosting, which reflects a net increase of \$7,700, or 0.03 per cent, compared with the appropriation for 2021.

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

(Thousands of United States dollars)

	Regular budget					Variance (2022–2021)
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	2022 estimate	
Posts	15 138.3	13 560.8	16 465.5	6 838.6	16 566.6	101.1
Other staff costs	1 284.8	1 244.6	1 643.7	909.3	1 721.1	77.4
Non-staff compensation	7 357.7	6 842.1	8 044.2	3 589.1	7 789.1	(255.1)
Hospitality	11.3	1.6	22.5	0.5	9.2	(13.3)
Consultants	68.3	53.9	16.2	–	49.2	33.0
Experts	–	54.4	73.1	53.7	73.1	–
Travel of staff	59.3	–	41.0	–	56.2	15.2
Contractual services	1 380.0	1 266.8	1 462.3	828.7	1 611.3	149.0
General operating expenses	1 994.1	2 154.3	2 270.0	2 153.8	2 226.3	(43.7)
Supplies and materials	326.2	274.9	376.8	159.4	319.6	(57.2)
Furniture and equipment	401.0	309.6	209.9	63.8	244.4	34.5
Grants and contributions	124.5	124.5	153.6	110.2	120.4	(33.2)
Other	–	(145.3)	–	–	–	–
Total	28 145.5	25 742.3	30 778.8	14 707.2	30 786.5	7.7

III.2 The Secretary-General attributes the overall resource changes to increased requirements for the Registry (\$172,800) and programme support (\$82,600). They are offset in part by a reduction in the resources for the Members of the Court (\$247,700) (A/76/6 (Sect. 7), table 7.7).

Table III.2
Staffing resources

(Number of posts)

	<i>Number</i>	<i>Details</i>
Approved for 2021	117	1 ASG, 1 D-2, 1 D-1, 4 P-5, 17 P-4, 17 P-3, 20 P-2/1, 6 GS (PL) and 50 GS (OL)
Proposed for 2022	117	1 ASG, 1 D-2, 1 D-1, 4 P-5, 17 P-4, 17 P-3, 20 P-2/1, 6 GS (PL) and 50 GS (OL)

Comments and recommendations on posts

III.3 The proposed post resources for 2022 amount to \$16,566,600, reflecting an increase of \$101,100, or 0.6 per cent, compared with the appropriation for 2021. The resources would provide for the continuation of 117 posts (61 in the Professional and higher categories and 56 in the General Service and related categories). The increase of \$101,100 reflects the delayed impact of one Translator/Reviser, French (P-4) post that was established in 2021 and subject to a 50 per cent vacancy rate (A/76/6 (Sect. 7), para. 7.37 (b)).

Vacant posts and vacancy rates

III.4 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there were six vacant posts (2 P-4, 1 P-3, 1 P-2 and 2 General Service (Other level)). None of the posts had been vacant for more than two years.

III.5 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 7 (see table III.3).

Table III.3
Number of posts and vacancy rates, 2020–2022

<i>Category</i>	<i>2020</i>		<i>2021</i>		<i>2022</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	60	2.2	61	3.8	61	1.5
General Service and related	56	1.4	56	1.8	56	0.4

III.6 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

III.7 The proposed non-post resources for 2022 amount to \$14,219,900, reflecting a net decrease of \$93,400, or 0.65 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 7), table 7.9). The information provided to the Advisory Committee indicates that the proposed change reflects primarily decreases under the following objects of expenditure:

(a) Non-staff compensation: a net reduction of \$255,100 is attributable mainly to the removal of repatriation and installation costs for five judges whose terms of office came to an end in February 2021, as well as to lower requirements for travel to court sessions;

(b) Supplies and materials: a net reduction of \$57,200 is attributable mainly to the removal of non-recurrent requirements for the celebration of the seventy-fifth anniversary of the Court, in 2021;

(c) General operating resources: a reduction of \$43,700 is attributable to the removal of non-recurrent requirements for the rental of audiovisual equipment in connection with the celebration of the seventy-fifth anniversary of the Court, a reduced requirement for postage, mobile communications and the data centre owing to the use of new technologies;

(d) Grants and contributions: a reduction of \$33,200 reflects the current estimated costs for the services provided by the United Nations system of administration of justice;

(e) Hospitality: a reduction of \$13,300 is attributable to the removal of requirements requested for the organization of events related to the celebration of the seventy-fifth anniversary of the Court.

III.8 The decreases would be offset in part by increases under the following objects of expenditure:

(a) Contractual services: a net increase of \$149,000 is attributable mainly to the implementation of a computer-assisted translation tool, eLUNa (electronic Languages of the United Nations), as well as a content management system for the Court's website. Upon enquiry, the Advisory Committee was informed that eLUNa was specifically developed in-house for United Nations translators and verbatim reporters. The initial fee, including installation, maintenance and storage, amounts to \$85,400, with an annual renewal fee of \$23,800. Should the implementation of eLUNa by the Court be confirmed, the fees would be paid to the Department for General Assembly and Conference Management, which provides technologies for conference services on a cost-recoverable basis. The recovered cost is being recorded as extrabudgetary resources in the budget proposal for the Department for General Assembly and Conference Management. **The Advisory Committee trusts that the implementation of the computer-assisted translation tool will result in efficiency gains and that information on this matter will be included in the next report on the Court;**

(b) Other staff costs: a net increase of \$77,400 reflects mainly additional requirements relating to the provisions for two general temporary assistance positions (one Senior Change and Project Management Officer (P-5) and one Contracts Management Officer (P-4)), for a period of 60 days each, to assist the Registry of the Court in the preparation of its temporary relocation during the renovation of the Peace Palace, as well as one part-time Senior Medical Officer (P-5) and one part-time Staff Welfare Officer (P-3), both working 25 per cent of the workweek. Upon enquiry, the Advisory Committee was informed that the Senior Change and Project Management Officer would, inter alia, provide recommendations with respect to technical documentation shared with the host country authorities and other related stakeholders, determine the scope and modalities of the relocation and the choice of temporary premises and develop and provide expert advice on the effective relocation and reorganization of the office, conference spaces and hearing rooms and with respect to heritage, security, accessibility, structural integrity and compliance with building codes and safety. The Contracts Management Officer would coordinate the negotiation and implementation of contracts concluded in the context of the relocation, in particular with regard to procurement processes;

(c) Furniture and equipment: a net increase of \$34,500 is attributable mainly to the replacement of network equipment, mobile phones and audiovisual equipment, as well as the acquisition of furniture for the storage of case files;

(d) Consultants: an increase of \$33,000 is attributable to the hiring of an expert in audiovisual and digital preservation for the management of digital records;

(e) Travel of staff: an increase of \$15,200 is attributable to the level of resources required to meet the travel requirements of the Court.

Enterprise resource planning system

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

III.10 In the context of the present report, upon enquiry, the Advisory Committee was informed that, as at 2 June 2021, Umoja was not yet operational at the Court and that discussions with the Secretariat were continuing in order to deploy the system as soon as possible. **The Advisory Committee reiterates again its expectation that every effort will be made to ensure the smooth implementation of Umoja in a timely manner with the full realization of the system's benefits** (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. III.13, and [A/74/7](#), para. III.10).

III.11 Subject to its recommendations in chapter I, the Advisory Committee recommends the approval of the Secretary-General's proposals for the non-post resources.

Other matters

Renovation of the Peace Palace

III.12 The Secretary-General indicates that the Registry is preparing for the expected temporary relocation of the Court during the renovation of the Peace Palace. The Secretary-General also indicates that, in May 2020, following the discovery of asbestos in the Peace Palace, the host country reported that work to renovate the Peace Palace would begin in the summer of 2022 at the earliest and would take approximately eight years ([A/76/6 \(Sect. 7\)](#), para. 7.38 (b) (i)). Upon enquiry, the Advisory Committee was informed that the host country announced that significant works would be undertaken to decontaminate and renovate the building. It is expected that the Court will not be able to use the Peace Palace during the renovation and that its occupants will be fully or partially relocated to other premises. The Committee was also informed that, as at 2 June 2021, the scope and extent of the relocation, as well as its schedule, had not yet been determined, given that consultations between the Court and the host country were continuing. The Committee was further informed that the proposed relocation does not concern other United Nations judicial entities located in The Hague.

III.13 With regard to the impact of the expected relocation of the Court on the proposed budget for 2022, upon enquiry, the Advisory Committee was informed that the proposed requirement under other staff costs to support the Registry of the Court in the preparation of its relocation, as mentioned paragraph III.8 (b) above, would

amount to \$74,300. On a related matter, the Committee notes from the information provided that the proposed increased requirement amounting to \$29,400 under furniture and equipment for the second phase of the replacement of the audiovisual equipment in the Great Hall of Justice might not be fully justified in view of the expected relocation of the Court. The Committee makes further observations and recommendations on furniture and equipment in chapter I above. **The Advisory Committee trusts that updated information on the projected relocation of the Court, including the related costs, will be provided to the General Assembly at the time of its consideration of the present report.**

Impact of the pandemic

III.14 Upon enquiry, the Advisory Committee was informed that the years 2020 and 2021 had been characterized by challenges owing to the COVID-19 pandemic. However, the unprecedented situation provided the Court with an opportunity to adapt its working methods in order to continue to perform its judicial functions. In this occurrence, part of the resources had to be redeployed to cover increased costs of remote/hybrid judicial hearings (e.g. rental of specific equipment, use of the WebEx and Interactio platforms and the increased number of interpreters).

Section 8

Legal affairs

Appropriation for 2020	\$58,453,700
Expenditure for 2020	\$48,880,500
Appropriation for 2021	\$57,654,500
Proposal for 2022 submitted by the Secretary-General	\$57,807,500
Other assessed expenditure for 2020	\$3,629,600
Estimated other assessed resources for 2021	\$4,279,100
Estimated other assessed resources for 2022	\$4,867,900
Expenditure under extrabudgetary resources for 2020	\$5,855,800
Estimated extrabudgetary resources for 2021	\$14,430,100
Estimated extrabudgetary resources for 2022	\$14,523,400
Anticipated in-kind contributions for 2022	\$288,700
<hr/> <i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

I. Introduction

III.15 The regular budget resources proposed for section 8 for 2022 amount to \$57,807,500 before recosting, which reflects an increase of \$153,000, or 0.2 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 8), annex III). Information on the evolution of overall financial resources by object of expenditure and funding source for section 8 is contained in table III.12.

III.16 The regular budget resources include requirements for: (a) the Office of Legal Affairs (\$27,561,100); (b) the Independent Investigative Mechanism for Myanmar

(\$13,086,700); and (c) the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011 (\$17,159,700). Information on the evolution of overall financial resources by object of expenditure and funding source for section 8 is contained in table III.12.

Table III.4
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget^a</i>		
Approved for 2021	259	1 USG, 3 ASG, 4 D-2, 9 D-1, 27 P-5, 40 P-4, 69 P-3, 37 P-2/1, 12 GS (PL) and 57 GS (OL)
Reclassification	2	1 reclassification from P-4 to P-5 and 1 reclassification from P-4 to P-3 in the United Nations Monitoring Mechanism for the Syrian Arab Republic
Proposed for 2022	259	1 USG, 3 ASG, 4 D-2, 9 D-1, 28 P-5, 38 P-4, 70 P-3, 37 P-2/1, 12 GS (PL) and 57 GS (OL)
<i>Other assessed</i>		
Approved for 2021	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Proposed for 2022	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	54	2 D-1, 2 P-5, 11 P-4, 10 P-3, 16 P-2/1, 11 GS (OL) and 2 LL
Establishment	2	2 P-3 in the United Nations Monitoring Mechanism for the Syrian Arab Republic
Abolishment	(2)	1 P-4 in the United Nations Monitoring Mechanism for the Syrian Arab Republic and 1 P-2/1 in the Office of Legal Affairs
Projected for 2022	54	2 D-1, 2 P-5, 10 P-4, 12 P-3, 15 P-2/1, 11 GS (OL) and 2 LL

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

III.17 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for the section 8, which is contained in table III.5.

Table III.5
Overall number of posts and vacancy rates, 2020–2022

<i>Category</i>	<i>2020</i>		<i>2021</i>		<i>2022</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	142	17.5	143	15.4	143	9.1
General Service and related	62	4.9	61	2.9	61	7.4

III.18 The Advisory Committee notes that, for 2022, the budgeted vacancy rates for section 8 of 9.1 per cent for the Professional and higher categories and 7.4 per cent for the General Service and related categories also apply to each of the three entities included in the section notwithstanding their differences in terms of average vacancy rates for the period from 1 January to 30 June 2021 and the number of vacant posts (see paras. III.22–III.23, III.38–III.40 and III.56–III.57 and tables III.7, III.9 and III.11).

III.19 The Advisory Committee requested but was not provided with the monthly incumbency status for 2019, 2020 and 2021 for the 55 general temporary positions of the Mechanism for Myanmar and the 60 temporary posts for the Mechanism for the Syrian Arab Republic. The Committee trusts that this information will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.

II. Office of Legal Affairs

III.20 The regular budget resources proposed for the Office of Legal Affairs for 2022 amount to \$27,561,100 before recosting, which represents an increase of \$668,600, or 2.5 per cent, compared with the appropriation for 2021. (A/76/6 (Sect. 8), table 8.29 and para. 8.161)). 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.13.

Table III.6
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2021	144	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 22 P-4, 25 P-3, 14 P-2/1, 11 GS (PL) and 40 GS (OL)
Proposed for 2022	144	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 22 P-4, 25 P-3, 13 P-2/1, 11 GS (PL) and 40 GS (OL)
<i>Other assessed</i>		
Approved for 2021	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Projected for 2022	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	29	2 D-1, 2 P-5, 6 P-4, 4 P-3, 5 P-2/1, 8 GS (OL) and 2 LL
Abolishment	(1)	1 P-2/1
Projected for 2022	28	2 D-1, 2 P-5, 6 P-4, 4 P-3, 4 P-2/1, 8 GS (OL) and 2 LL

Comments and recommendations on posts

III.21 The proposed regular budget resources for posts in 2022 amount to \$22,626,200 before recosting, which reflects an increase of \$41,300, or 0.2 per cent, compared with the apportionment for 2021. The resources would provide for the continuation of 144 posts (93 in the Professional and higher categories, and 51 in the General Service and related categories). The proposed increase of \$41,300 relates mainly to the delayed impact of an Associate Management Officer (P-2) post established in 2021 under subprogramme 4, Law of the sea and ocean affairs (*ibid.*, para. 8.162 (b) (iii)).

Vacant posts, vacancy rates and special post allowances

III.22 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there were five vacant posts (1 D-2, 3 P-3 and 1 P-2). The Committee was also informed that one Legal Officer (P-3) post had been vacant since November 2018. The Office intends to fill the post by 1 November 2021. The Committee was further informed that four staff members were receiving special post allowances as at 30 June 2021.

III.23 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well

as on the proposed posts and budgeted vacancy rates for 2022 for the Office of Legal Affairs, which is contained in table III.7. **The Advisory Committee notes that the average vacancy rate for the Professional and higher categories and the General Service and related categories in 2020 were 10.6 and 3.3, 13.6 and 3.1 in June 2021 and 9.1 and 7.4 in the proposed budget. The Committee trusts that the justification for the proposed vacancy rate will be provided to the General Assembly during the consideration of the present report.**

Table III.7
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	92	10.6	93	13.6	93	9.1
General Service and related	52	3.3	51	3.1	51	7.4

III.24 The Advisory Committee recommends the approval of the Secretary-General’s proposals for post resources.

Comments and recommendations on non-post resources

III.25 The proposed non-post resources from the regular budget amount to \$4,934,900, which represents an increase of \$627,300, or 14.6 per cent, compared with the appropriation for 2021 (*ibid.*, table 8.34). The overall increase would reflect mainly increased requirements under the following objects of expenditure and subprogrammes:

(a) Experts: a net increase of \$579,100 relates mainly to additional resources under subprogramme 4, Law of the sea and ocean affairs, to support the third cycle of the Regular Process for Global Reporting and Assessment of the State of the Marine Environment pursuant to General Assembly resolution [75/239](#);

(b) Travel of staff: an increase of \$158,400 is attributable to increased requirements under the International Law Commission (\$69,800); the United Nations Commission on International Trade Law (\$29,500); executive direction and management (\$400); subprogramme 3, Progressive development and codification of international law (\$9,000); subprogramme 4, Law of the sea and ocean affairs (\$61,500). The increases would be offset in part by reductions under other subprogrammes totalling \$11,800.

III.26 The above-mentioned increase would also be offset in part by reductions under other staff costs (\$33,900), contractual services (\$29,600), improvement of premises (\$20,900), furniture and equipment (\$13,200), general operating expenses (\$6,800), supplies and materials (\$6,000) and consultants (\$400) (*ibid.*, table 8.29).

Travel of staff

III.27 The proposed resources for travel of staff for 2022 amount to \$521,000, including an increase of \$158,400. The Advisory Committee notes from the information provided that, in 2020, only \$79,700 was expended of an appropriation of \$513,800, resulting in an underexpenditure of \$434,100. **In view of this underexpenditure, the Advisory Committee considers that the proposed requirement for staff travel is not fully justified and therefore recommends a reduction of 15 per cent (\$78,200) to the proposed resources for travel of staff.**

Consultants

III.28 The proposed resources for consultants for 2022 amount to \$223,100. The Advisory Committee notes from the information provided that, in 2020, only \$98,200 was expended of an appropriation of \$296,700, resulting in an underexpenditure of \$198,500. The Committee also notes that, for the period from 1 January to 30 June 2021, only \$38,100 was expended of an appropriation of \$223,500, reflecting a utilization rate of 17 per cent. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 5 per cent (\$11,200) to the proposed resources for consultants.**

Contractual services

III.29 The proposed resources for contractual services for 2022 amount to \$885,300. The Advisory Committee notes from the information provided that, in 2020, only \$666,300 was expended of an appropriation of \$883,100, resulting in an underexpenditure of \$216,800. The Committee also notes that, for the period from 1 January to 30 June 2021, only \$299,800 was expended of an appropriation of \$914,900, representing a utilization rate of 32.8 per cent. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 5 per cent, (\$44,300) to the proposed resources for contractual services.**

III.30 **Subject to its recommendations in paragraphs III.27 to III.29 and chapter I above, the Advisory Committee recommends the approval of the Secretary-General's proposals for non-post resources.**

Other matters

Impact of the pandemic and lessons learned

III.31 The Secretary-General indicates that, during 2020, the restrictions linked to the COVID-19 pandemic led to the cancellation or postponement of meetings of intergovernmental processes and expert bodies, conferences hosted by or under the auspices of the United Nations and seminars, workshops and training events to be held by the Office of Legal Affairs. At the same time, some planned deliverables and activities were modified and new activities were identified, including analyses and advice to Member States and United Nations intergovernmental bodies, including the General Assembly and the Security Council, with regard notably to novel legal and procedural questions (A/76/6 (Sect. 8), paras. 8.21–22, 8.34–8.35, 8.44, 8.54, 8.76, 8.99–8.100, 8.109, 8.123–8.124, 8.133 and 8.146).

III.32 Upon enquiry, the Advisory Committee was informed that one of the key lessons learned was that crises such as the COVID-19 pandemic do not diminish the activities of and demands on the Office of Legal Affairs with regard to legal assistance, but rather add to them. The Committee was also informed that the Office had been able to hold virtual consultations successfully to cope with the travel restrictions imposed by the pandemic. For example, subprogramme 1, Provision of legal services to the United Nations system as a whole, was able to carry out the necessary consultations virtually in order to present a draft addendum to the framework for the completion of the work of the Extraordinary Chambers in the Courts of Cambodia in the report of the Secretary-General to the Assembly on the residual functions of the Chambers (A/75/809) for the approval of the General Assembly. While the negotiations were successful, the subprogramme is of the view that it would have been useful to have in-person meetings to complement the virtual discussions, given that, during the negotiation process, there were nuances in drafting legal text that benefit from in-depth discussions held in-person in various settings and formats.

III.33 According to the information provided, virtual meetings can only partially replace in-person ones. Regarding the meetings of the legal advisers of the United Nations system organizations, in-person meetings allow the members of the network to get to know one another and raise sensitive issues with the Legal Counsel in person in a confidential setting. This is possible only to a very limited extent in virtual meetings. The 2021 meetings had to be cancelled again because the COVID-19 pandemic did not allow for the networks to meet in person. For logistical reasons, in particular because of the time difference, the virtual meetings were organized over the course of one morning in New York.

De minimis contracts

III.34 The Secretary-General indicates that subprogramme 1, Provision of legal services to the United Nations system as a whole, has developed a suite of model de minimis contracts for use by managers conducting procurement of low-value, low-risk requirements. The model contracts provide managers with simplified documents for contracting with vendors effectively and efficiently while maximizing the protection of the legal interests of the Organization and minimizing its legal liabilities (A/76/6 (Sect. 8), paras. 8.56–8.57). Upon enquiry, the Advisory Committee was informed that de minimis contracts were developed to address the need to protect the legal interests of the United Nations and reduce legal liability when purchasing from vendors in the field because the Organization's traditional forms of model contracts – which have been developed for negotiations with sophisticated vendors – may prove challenging to negotiate in the field for low-value, low-risk goods and services. The Office of Legal Affairs is in the process of collecting feedback from United Nations officials in relation to experience gained in the use of the de minimis contracts. **The Advisory Committee notes the development of de minimis contracts for the procurement of low-value, low-risk requirements, particularly in the field, and trusts that updated information will be provided to the General Assembly at the time of its consideration of the present report and included in the next budget submission.**

III. Independent Investigative Mechanism for Myanmar

III.35 The regular budget resources proposed for the Independent Investigative Mechanism for Myanmar for 2022 amount to \$13,086,700 before recosting, which represents a net increase of \$420,500, or 3.3 per cent, compared with the appropriation for 2021 (*ibid.*, table 8.48). Information on the evolution of overall financial resources by object of expenditure for the Mechanism is contained in table III.14.

Table III.8
Staffing resources

	Number	Level ^a
Approved for 2021	55	1 ASG, 1 D-1, 4 P-5, 8 P-4, 20 P-3, 13 P-2/1 and 8 GS (OL)
Reassignment	–	1 Finance and Budget Officer (P-3) as Administrative Officer
Proposed for 2022	55	1 ASG, 1 D-1, 4 P-5, 8 P-4, 20 P-3, 13 P-2/1 and 8 GS (OL)

^a General temporary assistance positions.

Comments and recommendations on staffing resources

III.36 The proposed resources for general temporary assistance positions for 2022 under other staff costs amount to \$9,657,800 before recosting, which represents an increase of \$611,700, or 6.8 per cent, compared with the apportionment for 2021. The

resources will provide for the continuation of 55 positions (47 in the Professional and higher categories and 8 General Service and related categories) (ibid., tables 8.49 and 8.50).

III.37 The proposed increase of \$611,700 reflects the delayed impact of nine positions that were subject to a 50 per cent vacancy rate in 2021 (\$688,500), which would be offset in part by the proposed reassignment of one position of Finance and Budget Officer (P-3) as Administrative Officer (P-3) within the Administrative Services Section, which would be subject to a 50 per cent vacancy rate in 2022 (\$76,800) (ibid., paras. 8.238 (a) and 8.239 (a)).

Vacant posts and vacancy rates

III.38 Upon enquiry, the Advisory Committee was informed that, as at 21 June 2021, there were 14 vacant positions (1 P-5, 4 P-4, 2 P-3, 5 P-2 and 2 GS-6). **The Advisory Committee notes the significant number of vacant positions in the Mechanism for Myanmar and trusts that updated information and justification will be provided to the General Assembly at the time of its consideration of the present report.**

III.39 Upon enquiry, the Advisory Committee was informed that, as at 9 July 2021, eight staff members were on temporary appointments. **The Advisory Committee notes the significant number of temporary appointments in an entity which has started to operate recently and trusts that updated information will be provided to the General Assembly at the time of its consideration of the present report and included in the next budget submission.**

III.40 The Advisory Committee requested and received information on the approved positions and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for the Independent Investigative Mechanism for Myanmar, which is contained in table III.9. **The Advisory Committee notes that the average vacancy rates for the Professional and higher and the General Service and related categories in 2020 were 91.4 and 70.8, 32.2 and 25.7 in June 2021 and 9.1 and 7.4 in the proposed budget. The Committee trusts that the justification for the proposed vacancy rate will be provided to the General Assembly at the time of its consideration of the present report.**

Table III.9
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	50	91.4	47	32.2	47	9.1
General Service and related	8	70.8	8	25.7	8	7.4

III.41 The Advisory Committee recommends the approval of the Secretary-General's proposals for staffing resources.

Comments and recommendations on non-staffing resources

III.42 The proposed non-staffing resources (objects of expenditure other than other staff costs) amount to \$3,428,900 in 2022, which represents a reduction of \$191,200, or 5.3 per cent, compared with the appropriation for 2021. The reduction reflects reduced requirements for furniture and equipment (\$72,500), general operating

expenses (\$56,400), contractual services (\$50,300) and supplies and materials (\$12,000) (*ibid.*, table 8.48).

Consultants

III.43 The proposed resources for consultants amount to \$317,100, which is the same amount as the appropriation for 2021. The Advisory Committee notes from the information provided that the expenditure for consultants amounted to \$62,000 in 2020 and that, for the period from 1 January to 30 June 2021, only \$100 was expended of an appropriation of \$317,100. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 15 per cent (\$47,600) to the proposed resources for consultants.**

Travel of staff

III.44 The proposed resources for travel of staff amount to \$356,200, which is the same amount as the appropriation for 2021. The Advisory Committee notes from the information provided that, in 2020, only \$4,900 was expended of an appropriation of \$394,000, representing an underexpenditure of \$389,100. The Committee also notes that, for the period from 1 January to 30 June 2021, only \$700 was expended of an appropriation of \$356,200, reflecting a utilization rate of 0.2 per cent. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 15 per cent (\$53,400) to the proposed resources for travel of staff.**

Training

III.45 The information provided to the Advisory Committee indicates that the proposed resources for technical and language training under contractual services amount to \$143,200, which represents an increase of \$4,400 compared with the appropriation for 2021. The Committee was informed that the training programmes are planned for the second half of 2021. **In view of the proposed increase of \$4,400 and the low utilization of the resources during the first half of 2021, the Advisory Committee recommends a reduction of 5 per cent (\$7,200) to the proposed resources for training.**

III.46 **Subject to its recommendations in paragraphs III.43 to III.45 and chapter I above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-staffing resources.**

Other matters

Impact of the pandemic and lessons learned

III.47 The Secretary-General indicates that, in view of the travel restrictions imposed by the pandemic, the Independent Investigative Mechanism for Myanmar placed greater emphasis during this period on identifying potential information sources and contacting them, where possible, through secure electronic means. The Mechanism for Myanmar used videoconference technology, which proved useful in many instances, to contact potential information sources and arrange for the collection of information. However, the use of such technology was deemed inappropriate for other interlocutors, such as witnesses, because it was not possible when conducting remote interviews to ensure that witnesses were not subjected to undue influence by those nearby (*ibid.*, paras. 8.219–8.220).

III.48 In terms of lessons learned and best practices, specific examples include the continued emphasis on open-source investigations as a key component of the investigation strategy through the use of, for example, video footage and photos uploaded to the Internet, posts on social media platforms and geospatial imagery and

communication with potential information sources through secure electronic means. This was also in keeping with the increasing use of open-source investigations by national and international courts (*ibid.*, para. 8.221).

Open-source investigations

III.49 Upon enquiry, the Advisory Committee was informed that some of the most innovative and groundbreaking advancements in international criminal investigations are being made in the field of open-source investigations, which entail gathering relevant evidence that is publicly available on the Internet or social media, such as videos, photos and geospatial imagery. The Committee was also informed that, since the increase in violent events in Myanmar that has followed the military's seizure of power on 1 February 2021, the Independent Investigative Mechanism for Myanmar has experienced an exponential increase in communications from individuals and organizations wishing to share information on alleged human rights and criminal violations in Myanmar. However, open-source investigations require specialized technical skills, including discovery and collection of open-source information, analysis of mass data sets, analysis of geospatial and satellite imagery, chronolocation, geolocation and verification of images and videos and preservation of digital information, in accordance with international procedural and evidentiary standards.

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.50 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 2022 amount to \$17,159,700 before recosting, which represents a reduction of \$936,100, or 5.2 per cent, compared with the appropriation for 2021 (*ibid.*, table 8.55). Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table III.15.

Table III.10
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	60	1 ASG, 1 D-1, 4 P-5, 10 P-4, 24 P-3, 4 P-2, 6 P-1, 1 GS (PL) and 9 GS (OL)
Reclassification	–	Upward reclassification of 1 P-4 to P-5 and downward reclassification of 1 P-4 to P-3
Proposed for 2022	60	1 ASG, 1 D-1, 5 P-5, 8 P-4, 25 P-3, 4 P-2, 6 P-1, 1 GS (PL) and 9 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	25	5 P-4, 6 P-3, 11 P-2/1 and 3 GS (OL)
Projected for 2022	26	4 P-4, 8 P-3, 11 P-2/1 and 3 GS (OL)

Comments and recommendations on posts

III.51 The proposed resources from the regular budget for posts for 2022 amount to \$10,478,700 before recosting, which represents a reduction of \$700 compared with the apportionment for 2021. The resources would provide for the continuation of 60 temporary posts (50 in the Professional and higher categories and 10 in the General Service and related categories). The reduction of \$700 reflects the net impact of the proposed reclassification of two posts (*ibid.*, para. 8.276 (a), and tables 8.55, 8.56 and 8.57). Upon enquiry, the Advisory Committee was informed that all the regular budget posts had been included in the 2020 and 2021 budgets as temporary posts and continued to be proposed as temporary posts for the year 2022.

III.52 The proposed changes include the upward reclassification of one Legal Officer (P-4) post as Senior Legal Officer (P-5) and the downward reclassification of one Legal Officer post from the P-4 to the P-3 level. The proposed changes reflect the proposed separation of the current Collection, Analysis and Sharing Section into two sections, the Collection and Analysis Section and the Support and Sharing Section (*ibid.*, para. 8.276 (a)).

Reclassification

III.53 The Secretary-General indicates that the Collection, Analysis and Sharing Section currently comprises the Support and Sharing Unit and the Collection and Analysis Unit. The proposed separation reflects the increase in the scope and workload of the Support and Sharing Unit, which is responsible for collaborating with judges, prosecutors and law enforcement agencies, typically through requests for assistance, and for supporting their investigative and prosecutorial activities.

III.54 On the basis of the increased workload and complexity of the responsibilities, it is proposed that the Support and Sharing Unit become a separate section, the Support and Sharing Section, comprising three Legal Officer posts (1 P-4 and 2 P-3) and one Assistant Investigator post (1 P-1). It is also proposed that the Legal Officer (P-4) post be reclassified as Senior Legal Officer (P-5) and become the head of the new Section (*ibid.*, para. 8.276 (a) (i)). Upon enquiry, the Advisory Committee was informed that the Legal Officer (P-4) post that is proposed for upward reclassification is currently incumbered.

III.55 The Advisory Committee is not convinced that the complexity of the responsibilities justifies the proposed upward reclassification of a Legal Officer post from P-4 to P-5. **In this context, the Advisory Committee recommends against the proposed reclassification of a Legal Officer (P-4) post to Senior Legal Officer (P-5).**

Vacant posts and vacancy rates

III.56 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there were seven vacant posts (3 P-3, 1 P-2 and 3 P-1).

III.57 The Advisory Committee requested and received information on the approved positions and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for the United Nations Monitoring Mechanism for the Syrian Arab Republic, which is contained in table III.11. **The Advisory Committee notes that the average vacancy rate for the Professional and higher and the General Service and related categories in 2020 were 30.2 and 13.4, 18.9 and 1.7 in June 2021 and 9.1 and 7.4 in the proposed budget. The Committee trusts that justification for the proposed vacancy rate will be provided to the General Assembly at the time of its consideration of the present report.**

Table III.11
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	50	30.2	50	18.9	50	9.1
General Service and related	10	13.4	10	1.7	10	7.4

III.58 Subject to its recommendation in paragraph III.55 above, the Advisory Committee recommends the approval of the Secretary-General’s proposals for post resources.

Comments and recommendation on non-post resources

III.59 The proposed non-post resources of the regular budget amount to \$6,681,000 for 2022, which represents a reduction of \$935,400, or 12.3 per cent, compared with the appropriation for 2021. The overall reduction reflects reduced requirements under consultants (\$678,400), furniture and equipment (\$634,300), other staff costs (\$525,600), general operating expenses (\$285,700), travel of staff (\$81,300), travel of representatives (\$78,700) and supplies and materials (\$14,700) (*ibid.*, tables 8.55 and 8.60). The reductions would be offset in part by an increase of \$1,363,300 under contractual services.

Contractual services

III.60 The proposed resources for contractual services amount to \$2,861,200. Upon enquiry, the Advisory Committee was informed that the proposed increase of 1,363,300 compared with 2021 will be used for: (a) data-processing services to support and sustain the new working methods and practices for language and technical training to analyse information and evidence; (b) translation and interpretation services to support collection activities; (c) other specialized services; and (d) individual contractors in the field for short-term analytical and legal research. The Committee notes that, for the period from 1 January to 30 June 2021, only \$551,700 was expended of an appropriation of \$1,497,900, reflecting a utilization rate of 37 per cent. **In view of the low utilization rate in the first half of 2021 and the significant increase in resources proposed for 2022, the Advisory Committee recommends a reduction of 10 per cent (\$286,100) to the proposed resources for contractual services.**

Training

III.61 The proposed resources for training for 2022 amount to \$205,500, which represents an increase of \$69,600 compared with the appropriation for 2021. The proposed resources would provide for training on substantive legal issues and investigative methodologies (\$73,000), evidence consolidation and preservation training (\$59,800) and other substantive training (\$72,700). Upon enquiry, the Advisory Committee was informed that other substantive training includes various orientation programmes of the United Nations Office at Geneva, public information training, project management training, training on strategic planning, training on leading transformational change in a world characterized by volatility, uncertainty, complexity and ambiguity, training on effective leadership, training on secondary trauma and executive coaching. **The Advisory Committee is not convinced that the**

proposed training programmes fully justify the proposed increase of \$69,600 and therefore recommends a reduction of 5 per cent (\$10,300) to the proposed resources for training.

Travel of staff

III.62 The proposed resources for travel of staff amount to \$475,100. The Advisory Committee notes that, in 2020, only \$21,800 was expended of an appropriation of \$581,000, representing an underexpenditure of \$559,200. The Committee also notes that, for the period from 1 January to 30 June 2021, only \$13,600 was expended of an appropriation of \$556,400, reflecting a utilization rate of 2.4 per cent. **In view of this underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$47,500) to the proposed resources for travel of staff.**

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

Other matters

Impact of the pandemic

III.64 The Secretary-General indicates that, during 2020, the impact of the COVID-19 pandemic included the postponement of missions that required face-to-face contact in order to cultivate relationships with relevant sources and investigate and collect information on and evidence of international crimes in the Syrian Arab Republic. Specific examples of lessons learned include the continued refinement and adjustment of the analytical workflows of the Mechanism for the Syrian Arab Republic to accommodate changes in its evidence collection and processing plans, as well as its continued remote working arrangements, which permitted progress on the development of a foundation for its case files (A/76/6 (Sect. 8), paras. 8.259 and 8.260).

III.65 Regarding the impact of the pandemic-related restrictions on staff travel, upon enquiry, the Advisory Committee was informed that most collection and investigation activities require meeting in person and that, therefore, most of these activities had been postponed during the pandemic. However, the Mechanism was able to focus on activities capable of being conducted remotely and undertook preparations and related outreach for when travel restrictions would be lifted. The Mechanism ensured that remote interviews and remote collections were conducted using secure communications platforms and in conformity with the Mechanism's strict risk mitigation policies and practices. The Committee was also informed that all information processed and preserved in the Mechanism's central repository was protected by the Mechanism's multilayered security infrastructure and protocols. Nevertheless, the experience has highlighted the fact that certain activities cannot be undertaken through virtual means and forms the basis for the 2022 proposal for travel.

Financial performance

III.66 Upon enquiry, the Advisory Committee was provided with information on the trust fund in support of the Mechanism for the Syrian Arab Republic, including the statement of financial position as at 31 December 2019, which shows total net assets of \$21,039,472. **The Advisory Committee notes the financial situation of the Mechanism for the Syrian Arab Republic at the end of 2019.**

Audit

III.67 Upon enquiry, the Advisory Committee was informed that the most recent audit of the Mechanism for the Syrian Arab Republic had been conducted as part of volume I of the financial report and audited financial statements for the financial year 2019 ([A/75/5 \(Vol. I\)](#)). The Mechanism has not been audited by the Office of Internal Oversight Services. The Committee notes that there have been no stand-alone audits of the Mechanism by either the Board of Auditors or the Office of Internal Oversight Services.

Table III.12

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

(Thousands of United States dollars)

Object of expenditure	Regular budget						Other assessed ^a				Extrabudgetary				Total		
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	2022 estimate	Variance (2022–2021)	2020 expenditure	2021 estimate	2022 estimate	Variance (2022–2021)	2020 expenditure	2021 estimate	2022 estimate	Variance (2022–2021)	2021 estimate	2022 estimate	Variance (2022–2021)
Post	31 600.3	29 956.0	33 064.3	15 226.8	33 104.9	40.6	3 477.0	4 071.0	4 646.7	575.7	3 572.3	6 835.0	8 480.8	1 645.9	43 970.3	46 232.4	2 262.2
Other staff costs	11 176.4	7 962.2	11 162.3	3 992.0	11 214.5	52.2	47.9	58.9	58.9	–	763.3	767.9	767.9	0.0	11 989.1	12 041.3	52.2
Non-staff compensation	0.1	–	0.1	–	0.1	–	–	–	–	–	–	–	–	–	0.1	0.1	–
Hospitality	4.5	0.0	4.4	0.8	4.4	–	–	–	–	–	–	–	–	–	4.4	4.4	–
Consultants	1 386.9	644.9	1 645.3	83.1	966.5	(678.8)	13.1	35.9	35.9	0.0	81.2	355.2	194.5	(160.7)	2 036.4	1 196.9	(839.5)
Experts	45.9	5.9	173.0	–	752.7	579.7	–	–	–	–	–	–	–	–	173.0	752.7	579.7
Travel of representatives	1 795.2	4.9	1 781.6	822.2	1 702.9	(78.7)	–	–	–	–	–	–	–	–	1 781.6	1 702.9	(78.7)
Travel of staff	1 488.8	106.4	1 275.2	253.4	1 352.3	77.1	8.2	23.5	23.5	0.0	126.7	1 091.1	1 286.3	195.3	2 389.8	2 662.1	272.4
Contractual services	2 412.0	4 568.4	3 655.1	1 106.6	4 938.5	1 283.4	0.0	54.6	74.1	19.5	388.8	1 125.9	649.1	(476.9)	4 835.6	5 661.7	826.0
General operating expenses	6 039.7	3 387.3	2 098.3	442.4	1 749.4	(348.9)	0.0	18.1	16.7	(1.4)	436.6	1 085.6	464.9	(620.7)	3 202.0	2 231.0	(971.0)
Supplies and materials	123.4	76.3	153.2	21.2	120.5	(32.7)	0.7	3.8	3.8	0.0	14.5	28.6	28.7	0.1	185.6	153.0	(32.6)
Furniture and equipment	1 800.5	1 792.6	2 191.7	118.3	1 471.7	(720.0)	0.0	13.3	8.3	(5.0)	162.8	676.4	66.5	(609.9)	2 881.4	1 546.5	(1 334.9)
Improvement of premises	–	27.9	20.9	–	–	(20.9)	–	–	–	–	–	–	–	–	20.9	–	(20.9)
Grants and contributions	580.0	80.7	429.1	11 567.6	429.1	–	–	–	–	–	309.6	2 464.4	2 584.7	120.2	2 893.5	3 013.8	120.2
Other	–	267.0	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	58 453.7	48 880.5	57 654.5	33 634.5	57 807.5	153.0	3 629.6	4 279.1	4 867.9	588.8	5 855.8	14 430.1	14 523.4	93.3	76 363.7	77 198.8	835.1

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

Table III.13

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

(Thousands of United States dollars)

Object of expenditure	Regular budget						Other assessed ^a				Extrabudgetary				Total		
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	2022 estimate	Variance (2022–2021)	2020 expenditure	2021 estimate	2022 estimate	Variance (2022–2021)	2020 expenditure	2021 estimate	2022 estimate	Variance (2022–2021)	2021 estimate	2022 estimate	Variance (2022–2021)
Post	22 061.8	21 772.2	22 584.9	10 626.2	22 626.2	41.3	3 477.0	4 071.0	4 646.7	575.7	3 572.0	4 594.2	4 383.1	(211.0)	31 250.1	31 656.0	406.0
Other staff costs	627.9	404.1	433.7	127.0	399.8	(33.9)	47.9	58.9	58.9	–	748.7	767.9	767.9	–	1 260.5	1 226.6	(33.9)
Non-staff compensation	0.1	–	0.1	0.0	0.1	–	–	–	–	–	–	–	–	–	0.1	0.1	–
Hospitality	0.9	–	0.7	0.0	0.7	–	–	–	–	–	–	–	–	–	0.7	0.7	–
Consultants	296.7	98.2	223.5	38.1	223.1	(0.4)	13.1	35.9	35.9	–	–	194.5	194.5	–	453.9	453.5	(0.4)
Experts	45.9	4.1	173.0	–	752.7	579.7	–	–	–	–	–	–	–	–	173.0	752.7	579.7
Travel of representatives	1 507.7	4.9	1 490.9	822.2	1 490.9	–	–	–	–	–	–	–	–	–	1 490.9	1 490.9	0.0
Travel of staff	513.8	79.7	362.6	239.1	521.0	158.4	8.2	23.5	23.5	–	110.7	1 030.9	1 242.3	211.5	1 417.0	1 786.8	369.9
Contractual services	883.1	666.3	914.9	299.8	885.3	(29.6)	45.7	54.6	74.1	19.5	67.8	435.8	294.6	(141.3)	1 405.3	1 254.0	(151.4)
General operating expenses	316.4	298.6	319.7	30.6	312.9	(6.8)	27.6	18.1	16.7	(1.4)	417.2	580.6	464.9	(115.7)	918.4	794.5	(123.9)
Supplies and materials	55.1	18.4	41.3	2.1	35.3	(6.0)	0.7	3.8	3.8	–	14.2	15.1	14.7	(0.4)	60.2	53.8	(6.4)
Furniture and equipment	54.8	43.9	74.8	13.3	61.6	(13.2)	9.4	13.3	8.3	(5.0)	16.2	21.5	20.2	(1.3)	109.6	90.1	(19.5)
Improvement of premises	–	–	20.9	0.0	–	(20.9)	–	–	–	–	–	–	–	–	20.9	0.0	(20.9)
Grants and contributions	404.3	53.2	251.5	11 537.0	251.5	–	–	–	–	–	230.5	1 902.1	1 992.4	90.2	2 153.6	2 243.9	90.2
Other	–	(0.1)	–	–	–	–	–	–	–	–	–	–	–	–	0.0	0.0	0.0
Total	26 768.5	23 443.3	26 892.5	23 735.3	27 561.1	668.6	3 629.6	4 279.1	4 867.9	588.8	5 177.3	9 542.6	9 374.6	(168.0)	40 714.2	41 803.6	1 089.4

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

Table III.14
Section 8, Independent Investigative Mechanism for Myanmar: evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>					
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2022–2021)</i>
Other staff costs	8 902.6	6 490.2	9 046.1	3 778.7	9 657.8	611.7
Consultants	–	62.0	317.1	0.1	317.1	–
Experts	–	1.8	–	–	–	–
Travel of staff	394.0	4.9	356.2	0.0	356.2	–
Contractual services	52.7	1 325.3	1 242.3	255.1	1 192.0	(50.3)
General operating expenses	4 753.5	1 918.8	827.9	124.2	771.5	(56.4)
Supplies and materials	5.0	39.1	47.1	3.5	35.1	(12.0)
Furniture and equipment	–	881.5	699.4	13.5	626.9	(72.5)
Improvement of premises	–	27.9	–	–	–	–
Grants and contributions	128.7	9.1	130.1	0.0	130.1	–
Other	–	259.1	–	–	–	–
Total	14 236.5	11 019.6	12 666.2	4 184.0	13 086.7	420.5

Table III.15

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

(Thousands of United States dollars)

Object of expenditure	Regular budget						Extrabudgetary				Total		
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	2022 estimate	Variance (2022–2021)	2020 expenditure	2021 estimate	2022 estimate	Variance (2022–2021)	2021 estimate	2022 estimate	Variance (2022–2021)
Post	9 538.5	8 183.8	10 479.4	4 600.6	10 478.7	(0.7)	0.3	2 240.8	4 097.7	1 856.9	12 720.2	14 576.4	1 856.2
Other staff costs	1 645.9	1 067.9	1 682.5	86.4	1 156.9	(525.6)	14.6	–	–	–	1 682.5	1 156.9	(525.6)
Hospitality	3.6	–	3.7	0.8	3.7	0.0	–	–	–	–	3.7	3.7	–
Consultants	1 090.2	484.7	1 104.7	44.9	426.3	(678.4)	81.2	160.7	–	(160.7)	1 265.4	426.3	(839.1)
Travel of representatives	287.5	–	290.7	0.0	212.0	(78.7)	–	–	–	–	290.7	212.0	(78.7)
Travel of staff	581.0	21.8	556.4	13.6	475.1	(81.3)	16.0	60.2	44.0	(16.2)	616.6	519.1	(97.5)
Contractual services	1 476.2	2 576.8	1 497.9	551.7	2 861.2	1 363.3	321.0	690.1	354.5	(335.6)	2 188.0	3 215.7	1 027.7
General operating expenses	969.8	1 169.9	950.7	287.7	665.0	(285.7)	19.4	505.0	–	(505.0)	1 455.7	665.0	(790.7)
Supplies and materials	63.3	18.8	64.8	15.6	50.1	(14.7)	0.3	13.5	14.0	0.5	78.3	64.1	(14.2)
Furniture and equipment	1 745.7	867.2	1 417.5	91.5	783.2	(634.3)	146.6	654.9	46.3	(608.6)	2 072.4	829.5	(1 242.9)
Grants and contributions	47.0	18.4	47.5	22.4	47.5	0.0	79.1	562.3	592.3	30.0	609.8	639.8	30.0
Other	–	8.0	–	–	–	–	–	–	–	–	–	–	–
Total	17 448.7	14 417.3	18 095.8	5 715.2	17 159.7	(936.1)	678.5	4 887.5	5 148.8	261.3	22 983.3	22 308.5	(674.8)

Part IV International cooperation for development

Section 9 Economic and social affairs

Appropriation for 2020	\$83,293,400
Expenditure for 2020	\$81,412,500
Appropriation for 2021	\$83,857,300
Proposal for 2022 submitted by the Secretary-General	\$83,521,900
Expenditure under extrabudgetary resources for 2020	\$70,260,700
Estimated extrabudgetary resources for 2021	\$96,691,100
Estimated extrabudgetary resources for 2022	\$88,122,300
<i>Note: Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).</i>	

IV.1 The regular budget resources requested for section 9 for 2022 amount to \$83,521,900 before recosting, reflecting a net decrease of \$335,400, or 0.4 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 9), table 9.32). The net proposed decrease is attributed to other changes, as explained in paragraph 9.270 (a)–(k) of the budget proposal. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.22 below.

Table IV.1
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2021	488	1 USG, 2 ASG, 9 D-2, 31 D-1, 67 P-5, 89 P-4, 67 P-3, 43 P-2/1, 33 GS (PL) and 146 GS (OL)
Proposed for 2022	488	1 USG, 2 ASG, 9 D-2, 32 D-1, 66 P-5, 89 P-4, 66 P-3, 44 P-2/1, 33 GS (PL) and 146 GS (OL)
Reassignment	–	1 GS (PL) under subprogramme 3; 1 P-2 under subprogramme 7; and 1 GS (OL) under programme support
Reclassification	–	1 P-5 to D-1 and 1 P-3 to P-2 under subprogramme 8
<i>Extrabudgetary</i>		
Estimated for 2021	40	6 P-5, 6 P-4, 7 P-3, 4 P-2/1, 3 GS (PL) and 14 GS (OL)
Estimated for 2022	40	6 P-5, 6 P-4, 7 P-3, 4 P-2/1, 3 GS (PL) and 14 GS (OL)

Comments and recommendations on posts

IV.2 The Secretary-General proposes a total of 488 regular budget posts for 2022, which represents the same number of posts approved for 2021, with the proposed reassignment of three posts and reclassification of two posts.

Reassignment

IV.3 The proposed reassignment of three posts pertains to: (a) subprogramme 3, Sustainable development: one post of Senior Administrative Assistant to be reassigned as a Senior Programme Management Assistant (General Service (Principal level)) in the Programme Management Unit, in order to address the shift from administrative to substantive functions; (b) subprogramme 7, Public institutions and digital government: one post of Associate Programme Management Officer to be reassigned as an Associate Information Systems Officer (P-2) in the Digital Government Branch, in order to address increased requirements for technical support in large-scale database management and server network management of several online platforms; and (c) programme support: one post of Staff Assistant to be reassigned as a Finance and Budget Assistant (General Service (Other level)) in the Executive Office, in order to strengthen financial and budgetary management support capacity (ibid., para. 9.270 (d) (i), (h) (i) and (k) (i) and annex III).

Reclassification

IV.4 Within subprogramme 8, Sustainable forest management, it is proposed that one post of Programme Management Officer, Forest Affairs (P-3) be reclassified downward to Associate Programme Management Officer, Forest Affairs (P-2), to strengthen the focus on data collection and analyses and the application of digital technologies in the subprogramme's outreach and communication activities (ibid., para. 9.270 (i) (i) and annex III). The Advisory Committee was informed, upon enquiry, that a dedicated P-2 post would be better suited to carry out the rapidly expanding tasks in the area of data collection and analysis, and that the proposed reclassification would also rationalize the structure of the Secretariat. The P-3 post proposed for downward reclassification is currently vacant.

IV.5 It is also proposed that one post of Senior Programme Management Officer, Forest Affairs (P-5) be reclassified upward to Deputy Director, Forest Affairs (D-1), to strengthen the substantive and operational capacity of the subprogramme (ibid.). Upon enquiry, it was indicated to the Advisory Committee that the proposed reclassification of a P-5 post to the D-1 level would provide a higher-level and expanded authority to the United Nations Forum on Forests secretariat to advance its managerial, substantive and administrative functions. The Committee recalls that in the proposed programme budget for 2020, it was proposed that the post of Director of the secretariat of the United Nations Forum on Forests (D-2) be reclassified as Chief of Service (D-1), and that the Committee recommended against the proposal (A/74/7, para. IV.8). Upon enquiry, the Committee was informed that since the endorsement by the General Assembly of the recommendation of the Committee, the post of the Director had remained at the D-2 level and that for 2022, it is proposed that the post remain unchanged. **Taking into account the above, the Advisory Committee is not convinced by the justification provided and recommends against the proposed upward reclassification of the post of Senior Programme Management Officer, Forest Affairs (P-5) to Deputy Director, Forest Affairs (D-1).**

Vacant posts, vacancy rates and special post allowance

IV.6 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 9 (see table IV.2 below).

Table IV.2
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	309	11.1	309	11.5	309	9.3
General Service and related	179	12.6	179	12.8	179	10.9

IV.7 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, of the total of 51 vacant posts (2 D-2, 2 D-1, 5 P-5, 7 P-4, 7 P-3, 9 P-2 and 19 General Service (Other level)), 4 had been vacant for two years or more (1 P-3, 1 P-2 and 2 General Service (Other level)), since November 2018 and February, May and June 2019, respectively. In addition, concerning the post of Chief of Service, Statistics (D-1), under subprogramme 4, which had been vacant since February 2018, the Committee was informed that the post was temporarily encumbered while the regular recruitment process was being finalized (the recommended candidates were under review by the central review body, with the post anticipated to be filled in September 2021), as the recruitment had been affected by the temporary recruitment freeze.

IV.8 Concerning the granting of the special post allowance to temporary incumbents of vacant posts, the Advisory Committee notes from the information provided to it that the Department of Economic and Social Affairs had four such cases, since 2017, 2018, 2019 and 2020, respectively. Upon enquiry, the Committee was informed that for the vacant post of Chief of Service, Economic Affairs (D-1), under subprogramme 1, the effective date of the current temporary incumbent receiving allowance was 1 February 2017, while the effective date when the post became vacant was 1 July 2014 (the post was previously temporarily encumbered by a different staff member from 1 September 2014 to 16 October 2016). The post was advertised before the temporary recruitment freeze, and recruitment has proceeded following the easing of the freeze, with the recommended candidates under review by the central review body and the appointment of a regular incumbent expected in September 2021. The Committee makes further comments on the matter of long-vacant posts linked to the practice of granting special post allowances in chapter I above.

IV.9 The Advisory Committee has expressed its concern over the length of time that some posts have remained vacant (see [A/75/7](#) and [A/75/7/Corr.1](#), para. IV.4). Noting that two D-1 posts became vacant in 2014 and 2018, respectively (see paras. IV.7 and IV.8 above), the Committee stresses that the related recruitment exercise needs to be completed without further delay, in particular in view of the criticality of the posts. The Committee trusts that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the context of the next regular budget submission.

IV.10 Subject to its recommendation in paragraph IV.5 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.11 Proposed non-post resources for 2022 amount to \$7,671,400 before recosting, reflecting a decrease of \$191,200, or 2.4 per cent, compared with the apportionment for 2021 ([A/76/6 \(Sect. 9\)](#), table 9.37). As shown in table 9.32 and explained in

paragraph 9.270 of the budget proposal, the decrease is proposed under other staff costs, experts, travel of staff, contractual services, general operating expenses, supplies and materials, and furniture and equipment, offset in part by an increase under consultants (\$38,300, or 7.4 per cent).

Travel of staff

IV.12 A provision of \$445,100 is proposed for travel of staff for 2022, which represents a decrease of \$8,900, or 2.0 per cent, compared with the resources approved for 2021. Expenditures amounted to \$46,900 for 2020 and \$4,800 as at 30 June 2021 against the provisions of \$705,100 for 2020 and \$454,000 for 2021. **Taking into consideration the underexpenditure trend, the Advisory Committee recommends a reduction of 10 per cent (\$44,500) to the proposed provision under travel of staff for 2022.**

Consultants

IV.13 The proposed provision of \$558,200 for consultants for 2022 represents an increase of \$38,300, or 7.4 per cent, compared with the resources approved for 2021. The proposed increase of \$38,300 is requested for executive direction and management (\$6,000), subprogramme 2 (\$8,800) and subprogramme 7 (\$28,800), offset by a reduction under subprogramme 8 (\$5,300) (*ibid.*, para. 9.270 (a), (c), (h) and (i)). Expenditures amounted to \$1,755,900 for 2020 and \$103,500 as at 30 June 2021 against the provisions of \$673,200 for 2020 and \$519,900 for 2021. **Noting the reduced provision for consultants from \$673,200 for 2020 to \$519,900 for 2021 and taking into consideration the underexpenditure during the first six months of 2021, the Advisory Committee encourages the Department of Economic and Social Affairs to continue to utilize and strengthen internal capacity and recommends a reduction of 10 per cent (\$55,800) to the proposed provision under consultants for 2022.**

IV.14 **Subject to its recommendations in paragraphs IV.12 and IV.13 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Impact of the pandemic and lessons learned

IV.15 Upon enquiry, the Advisory Committee was informed that, in addition to the impact of the COVID-19 pandemic on overall programme delivery indicated in paragraphs 9.18–9.20 of the budget proposal, some lessons learned by the Department of Economic and Social Affairs, among others, were that virtual intergovernmental meetings brought new benefits and challenges; virtual meetings allowed for the engagement of some new actors who may not have participated otherwise; the Organization would need to develop new avenues for supporting the participation of stakeholders in virtual United Nations meetings and events; the pandemic should be viewed as a stress test as to how prepared Member States were for an ageing society; and the participation of different social groups was critical to ensure that their needs were best addressed as part of the recovery efforts.

IV.16 The Advisory Committee was also provided with information on the support provided by the Department to Member States for recovery from the pandemic in the context of the work of its subprogrammes. For example, to respond to the full scope of financing challenges faced by countries across the globe as a result of the pandemic, subprogramme 9, Financing for sustainable development, supported the presidency of the Economic and Social Council in tailoring the meetings of the Council's forum on financing for development follow-up in 2020 and 2021, which

focused directly on supporting Member States in their response to and recovery from the pandemic.

IV.17 For subprogramme 2, Inclusive social development, one youth policy and two specialized youth programmes are expected to be formulated in two Member States by 2022 (*ibid.*, table 9.3). The Advisory Committee was informed that the activity would begin with the building of national capacity to formulate national youth policies and would be carried out in full cooperation with the respective Governments and national youth organizations. The first years of the project are aimed at enhancing youth and government capacity. Once national government staff and, more importantly, young people in all regions of each country are trained, the process of policy and programme drafting begins. These young people will take active part in the formulation process so that the youth policy reflects their real needs and aspirations. The COVID-19 pandemic unfortunately inhibited the process.

Support to the resident coordinator system

IV.18 The Advisory Committee was informed, upon enquiry, that new ways needed to be identified to best address the high demand from resident coordinator offices and United Nations country teams, specifically for support and capacity-building to fully integrate macroeconomic and other development issues into the analysis and country recovery plans, increasing the onus on the Department to provide input and policy guidance in this area. Lacking the resources to do this on an individual country basis, the Department has reflected on the most effective ways of leveraging its expertise to respond to the needs at the country level, including through existing and new capacity-building projects, and other modalities. In applying the lessons learned, the Department will take advantage of the digital platform facilities now available and will further emphasize cooperation with other agencies of the United Nations development system, including non-resident agencies, while refining the Department's research outputs in line with the needs expressed by the resident coordinator offices, United Nations country teams and Governments, in particular in the least developed countries. **The Advisory Committee looks forward to an update on the support provided by the Department to the resident coordinator system, including information on challenges experienced and lessons learned, in the context of the next budget submission.**

Section 10

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

Appropriation for 2020	\$5,886,200
Expenditure for 2020	\$5,619,200
Appropriation for 2021	\$6,609,300
Proposal for 2022 submitted by the Secretary-General	\$7,152,400
Expenditure under extrabudgetary resources for 2020	\$208,900
Estimated extrabudgetary resources for 2021	\$2,793,800
Estimated extrabudgetary resources for 2022	\$920,300

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

IV.19 The regular budget resources requested for section 10 for 2022 amount to \$7,152,400 before recosting, which represents an increase of \$543,100, or 8.2 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 10), table 10.16). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.23 below.

Strengthening of the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States

IV.20 The Advisory Committee recalls that, in its resolution 74/262, the General Assembly regretted the inadequate resources allocated to subprogramme 2, Landlocked developing countries, and subprogramme 3, Small island developing States, and requested the Secretary-General to take the action necessary to ensure that additional post and non-post resources were allocated to those subprogrammes in the context of the proposed programme budget for 2021 to enable them to effectively carry out their increased mandates. Subsequently, the Secretary-General proposed increases under post and non-post resources for 2021 as the necessary key steps for the full implementation of the resolution. The Committee took note of the initial steps taken by the Secretary-General to implement the resolution for 2021. The Committee was also informed at that time that the resource requirements would be further assessed in the context of the proposed programme budget for 2022 (A/75/7 and A/75/7/Corr.1, paras. IV.20, IV.21 and IV.23).

IV.21 The proposed increase for 2022 is attributed to the following two factors, which are explained in paragraph 10.100 of the budget proposal: (a) technical adjustments (\$283,600), owing mainly to the annual provision for 2022 for the three posts (1 P-4 and 1 P-3 for subprogramme 2 and 1 P-5 for subprogramme 3) established in 2021 pursuant to General Assembly resolution 75/252, for which a 50 per cent vacancy rate was applied for 2021; and (b) other changes (\$259,500), mainly reflecting the proposed establishment of one post of Associate Data Analyst (P-2) for subprogramme 1 and one post of Programme Management Officer (P-3) for subprogramme 3, and additional requirements for non-post resources.

Table IV.3
Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2021	31	1 USG, 1 D-2, 1 D-1, 8 P-5, 8 P-4, 5 P-3, 1 P-2/1 and 6 GS (OL)
Establishment	2	1 P-2/1 under subprogramme 1 and 1 P-3 under subprogramme 3
Proposed for 2022	33	1 USG, 1 D-2, 1 D-1, 8 P-5, 8 P-4, 6 P-3, 2 P-2/1 and 6 GS (OL)

Comments and recommendations on posts

IV.22 The Secretary-General proposes a total of 33 regular budget posts for 2022, representing an increase of two posts (1 P-2 and 1 P-3) compared with the number of posts approved for 2021.

Establishment

IV.23 It is proposed that one post of Associate Data Analyst (P-2) be established under subprogramme 1, Least developed countries. The incumbent would provide data-driven analyses and insights, which would inform advocacy and communication activities and would feed into the analytical work of the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States. The incumbent would therefore contribute to

providing Member States with more timely and relevant data and information on advocacy efforts and intergovernmental deliberations (A/76/6 (Sect. 10), para. 10.101 (b) and annex III). Upon enquiry, the Advisory Committee was informed that having timely, accurate, comparable and disaggregated data had been a challenge in the least developed countries, landlocked developing countries and small island developing States. The purpose of establishing the post is to enable the Office to take advantage of recent improvements in the frequency of censuses and surveys across the most vulnerable countries along with new technological advances, for which the Office does not have the expertise required.

IV.24 Furthermore, the Advisory Committee was informed that while the P-2 post would be located in the Advocacy and Outreach Unit currently under subprogramme 1, the work of the incumbent would cover the three subprogrammes. **Noting the placement of the proposed P-2 post under subprogramme 1 to cover all of the three subprogrammes, the Advisory Committee considers that the Advocacy and Outreach Unit could be better placed within the Office of the High Representative to provide clarity on the distribution of functions in support of the respective subprogrammes. The Committee therefore recommends that the General Assembly request the Secretary-General to review and rationalize the distribution of functions in the Office and report thereon in the context of the next budget proposal.**

IV.25 It is also proposed that one post of Programme Management Officer (P-3) be established under subprogramme 3, Small island developing States. The incumbent would provide substantive support to the Steering Committee on Partnerships for Small Island Developing States, the global multi stakeholder small island developing States partnership dialogue and the Small Island Developing States Global Business Network processes, and organize and support the work of the small island developing States national focal points network. The Advisory Committee was informed, upon enquiry, that there was no structured, continuous and substantive support for the above-mentioned mechanisms and that the support provided by the Office of the High Representative to the national focal points network had been ad hoc and limited. These work streams could not be effectively and fully carried out with existing resources that are already dedicated to other mandated activities.

Vacant posts and vacancy rates

IV.26 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, a total of five posts (1 P-5, 2 P-4, 1 P-3 and 1 General Service (Other level)) were vacant, of which four became vacant during the first half of 2021, and no posts had been vacant for two years.

IV.27 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 10 (see table IV.4 below). The Committee notes that, compared with the actual average vacancy rates of 18 per cent and zero per cent for the Professional and higher categories and the General Service and related categories, respectively, as at 30 June 2021, the budgeted rates are 5.5 per cent and 10.8 per cent, respectively, for 2022. **The Advisory Committee trusts that clarification for the budgeted vacancy rates for 2022 will be provided to the General Assembly at the time of its consideration of the present report.**

Table IV.4
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	22	5.4	25	18.0	27	5.5
General Service and related	6	4.7	6	0.0	6	10.8

IV.28 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.29 Proposed non-post resources for 2022 amount to \$1,098,200 before recosting, reflecting an increase of \$97,500, or 9.8 per cent, compared with the apportionment for 2021. As explained in the budget proposal (A/76/6 (Sect. 10), para. 10.100), the proposed increase mainly reflects additional resources in the total amount of \$92,600 under subprogramme 1 for experts (\$53,800), travel of staff (\$19,900) and contractual services (\$18,900) (see paras. IV.30–IV.32 below).

Experts

IV.30 The increase of \$53,800 in the provision for experts is proposed for the organization of the meeting of national focal points of least developed countries on the follow-up to the Fifth United Nations Conference on the Least Developed Countries and on the mainstreaming of the new programme of action for the least developed countries into national sustainable development plans. The Advisory Committee was informed, upon enquiry, that the network of national focal points of least developed countries was a long-standing arrangement and that the proposed increase in requirements under subprogramme 1 was to ensure that the Office of the High Representative had sustainable and predictable resources for the holding of the annual workshop for the national focal points. Until now, subprogramme 1 has had to rely exclusively on extrabudgetary funding to sponsor the national focal points' travel to and participation at the workshop, which is a mandated deliverable.

Travel of staff

IV.31 A provision of \$208,000 is proposed for 2022 for travel of staff, representing an increase of \$19,800, or 10.5 per cent, compared with the provision approved for 2021. Expenditures amounted to \$7,800 for 2020 and \$4,200 as at 30 June 2021 against the provisions of \$97,400 for 2020 and \$188,200 for 2021. The proposed increase in the amount of \$19,900 is requested for staff to attend, contribute to and service the meeting of the national focal points of least developed countries. It was indicated to the Advisory Committee that organization of the meetings outside of New York entails multiple tasks, including handling logistical arrangements, servicing the meetings and facilitating the formulation and adoption of outcome documents, all of which require multiple staff, and having three staff members per meeting is the bare minimum. **In view of the underexpenditure trend in 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 5 per cent (\$10,400) to the proposed provision under travel of staff for 2022.**

Contractual services

IV.32 The proposed resources for 2022 amount to \$162,400, representing an increase of \$22,100, or 15.8 per cent, compared with the provision for 2021. The increased provision of \$18,900 under subprogramme 1 is requested for an individual contractor to provide technical support, including in the areas of graphic design and social media. Upon enquiry, the Advisory Committee was informed that, recognizing the importance of leveraging new avenues for advocacy and outreach, the Office of the High Representative had turned to a new podcast series, *Island Voices*, to tell the stories of the experience of people living in small island developing States, with the first three episodes focusing on women's empowerment and released over the week leading into International Women's Day 2021. In collaboration with the Department of Global Communications, the podcast is hosted on the flagship United Nations podcast, *The Lid is On*, and is available across multiple platforms. Building on the success of the podcast and continuing its collaboration with the Department, as well as with the Alliance of Small Island States, which has expressed interest for collaboration, the Office intends to expand *Island Voices* to other small island developing States, including episodes to focus on private sector partnerships that have been established through the Small Island Developing States Global Business Network, using the Network's website as a platform. Upon a further request for clarification, the Committee was informed that the scope and depth of the work to be carried out by the Network – which was mandated by the General Assembly and a vital tool for linking small island developing States and the private sector – required dedicated and additional resources beyond what existed within the Office's internal capacity and beyond the support received from the Department. The Committee makes further comments on the need for consolidated information on the services provided by the Department of Global Communications in chapter I above.

IV.33 Subject to its recommendations in paragraph IV.31 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters*Impact of the pandemic and lessons learned*

IV.34 Upon enquiry, the Advisory Committee was informed that while the online platform had enabled the Office of the High Representative to extend its reach to wider audiences and increase the number of stakeholders participating, it had also raised further awareness of the unique challenges faced by the least developed countries, landlocked developing countries and small island developing States in accessing broadband connectivity. Connecting remotely from New York with several Member States has proven extremely difficult. In addition, the three groups are spread across the world and to take into account the various time zones, the Office often had to organize multiple meetings instead of one. The COVID-19 pandemic has further accentuated the disadvantages of the majority of the three groups of countries. It was indicated that in-person interactions would be sought as much as possible in 2022, starting with the Fifth United Nations Conference on the Least Developed Countries, to be held in Doha. Building on these lessons, the Office would opt for modalities of delivery of peer-learning activities that built on the advantages of virtual and in-person interactions while minimizing their respective shortcomings.

Cooperation with the Technology Bank for the Least Developed Countries and other entities

IV.35 The Advisory Committee was informed, upon enquiry, that as the dedicated United Nations entity for the least developed countries on strengthening science,

technology and innovation, the Technology Bank for the Least Developed Countries supported the implementation of the programmes of action for those countries and the 2030 Agenda for Sustainable Development, including preparations for the Fifth United Nations Conference, through substantive contributions such as the report on the state of science, technology and innovation (to be published in January 2022). Through the meetings of the Inter-Agency Consultative Group for Least Developed Countries and the inter-agency task force on graduation and smooth transition convened by the Office of the High Representative, the Technology Bank also supports the Office's activities relating to graduation from the least developed country category and capacity-building in science, technology and innovation.

IV.36 It was indicated to the Advisory Committee that the Office of the High Representative had collaborated closely with the Development Coordination Office to establish networks of the resident coordinators in the least developed countries, landlocked developing countries and small island developing States. The purpose of these networks is to promote communication between the Office of the High Representative and resident coordinators so as to ensure coherence and integration between national processes and regional and global ones, mainstreaming of the programmes of action for the three groups of countries into common country assessments and United Nations Sustainable Development Cooperation Frameworks and increased engagement on the ground by resident coordinators with Member States on specific issues relating to the three groups of countries. The Development Coordination Office also facilitates the participation of the Office of the High Representative in joint United Nations events, workshops and pilot projects in a number of countries.

IV.37 Furthermore, the Advisory Committee was informed that the collaboration and coordination between the Office of the High Representative and other development pillar entities are primarily guided by the work undertaken under the umbrella of the inter-agency consultative groups for the least developed countries, landlocked developing countries and small island developing States, for which the Office is a convener and co-chairs with the Department of Economic and Social Affairs for the Inter-Agency Consultative Group for Small Island Developing States. All the development pillar entities are members of those groups. The Office of the High Representative coordinates with the Department of Economic and Social Affairs, the Office of the Special Adviser on Africa and the regional commissions on a regular basis, including planning and implementation of joint activities. For example, the Office collaborated with the regional commissions through the inter-agency consultative groups, in particular on the preparations for the Fifth United Nations Conference on the Least Developed Countries and the midterm reviews of the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024 and the SIDS Accelerated Modalities of Action (SAMOA) Pathway. The Office of the High Representative is a key implementing partner of a project led by the Office of the Special Adviser on Africa on strengthening the capacity of African countries to design and implement policies on the linkages between humanitarian, development and peace and security matters for an accelerated implementation of the Sustainable Development Goals, funded by extrabudgetary resources. UNCTAD regularly contributes to the reports of the Secretary-General on the implementation of the relevant programmes of action for the three groups of countries, and the data UNCTAD generates are used to monitor some of the priority areas of those programmes of action. UNCTAD and the Office of the High Representative also collaborate in the organization of meetings dedicated to trade and trade facilitation, investment, digital connectivity, commodities, transport, corridors, productive capacities, resilience-building and facilitating investments in small island developing States.

IV.38 Concerning the review undertaken by the Joint Inspection Unit of the United Nations system support to landlocked developing countries, the Advisory Committee was informed that the final report on the review had not yet been released. **The Advisory Committee trusts that information on all sources of funding and the cooperation among all relevant entities towards achieving the programmes of action for the least developed countries, landlocked developing countries and small island developing States will be provided in a comprehensive manner in the context of the next budget proposal.**

Extrabudgetary resources

IV.39 With respect to the projected decrease in the extrabudgetary resources for 2022, the Advisory Committee was informed, upon enquiry, that the Office of the High Representative had been quite successful in securing voluntary contributions to the trust fund in support of activities undertaken by the Office. Higher levels of extrabudgetary resources are sought in preparation of important events, such as the United Nations Conference on the Least Developed Countries, which takes place every 10 years, its high-level midterm review meeting and the two midterm reviews of the Vienna Programme of Action and the Samoa Pathway.

IV.40 The Advisory Committee was informed that during 2021, subprogramme 1 had raised a significant amount of voluntary contributions to ensure an inclusive multi-stakeholder preparatory process for the Fifth United Nations Conference on the Least Developed Countries, which will be held in January 2022. It is estimated that extrabudgetary resources will decrease substantially after the Conference, only to pick up again in the next few years, as the Office of the High Representative develops dedicated programmes of support, at the country, regional and global levels, for the implementation of the new programme of action for the least developed countries. For subprogramme 2, the decline in extrabudgetary resources is due to the end of the midterm review of the Vienna Programme of Action. Extrabudgetary resources have been instrumental in supporting outreach activities and successful capacity-building and awareness activities. For subprogramme 3, the decline in extrabudgetary resources is also due to the end of the midterm review of the Samoa Pathway, for which outreach activities were successful. The subprogramme has also been successful in securing extrabudgetary resources to support the small island developing States national focal points network and its meetings and capacity-building activities, as well as to fund the “Island Voices” campaign for small island developing States. **The Advisory Committee notes the fundraising activities undertaken by the Office of the High Representative and trusts that the Office will continue to mobilize extrabudgetary resources to facilitate the implementation of the relevant programmes of action.**

**Section 11
United Nations support for the New Partnership for
Africa’s Development**

Appropriation for 2020	\$7,985,900
Expenditure for 2020	\$7,984,800
Appropriation for 2021	\$7,823,600
Proposal for 2022 submitted by the Secretary-General	\$8,012,900
Expenditure under extrabudgetary resources for 2020	\$21,500

Estimated extrabudgetary resources for 2021	\$597,600
Estimated extrabudgetary resources for 2022	\$907,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IV.41 The regular budget resources requested for section 11 for 2022 amount to \$8,012,900 before recosting, which represents an increase of \$189,300, or 2.4 per cent, compared with the appropriation for 2021 (A/76/6 (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.24 below.

General observations and recommendations

Reorganization of the Office of the Special Adviser on Africa

IV.42 The Advisory Committee recalls that the Secretary-General submitted his report on the revised estimates relating to the proposed programme budget for 2021 under section 11 (A/75/541). In its resolution 75/253 A, the General Assembly endorsed the conclusions and recommendations of the Advisory Committee against the approval of the proposal (A/75/7/Add.23), and requested the Secretary-General to submit, through the Committee for Programme and Coordination and the Advisory Committee, for its consideration, a revised proposal with programmatic narratives and structure of the Office of the Special Adviser on Africa, during its seventy-sixth session. It is indicated that the proposed programme budget for 2022 (A/76/6 (Sect. 11)) is submitted in accordance with the request of the General Assembly and contains a revised proposal for increasing the programme's efficacy and for reorienting and strengthening the Office (ibid., foreword). The Committee notes that in part A of the budget proposal, the proposed reorganization, including the establishment of the executive direction and management component, is only reflected in paragraph 11.20 under evaluation activities of the programme, while the proposed changes to the organizational structure are presented in annex I to the budget proposal, in addition to references made in the foreword and part B of the document. The recommendations of the Committee for Programme and Coordination on the proposed programme plan for 2022 for programme 9 are contained in its related report (A/76/16, paras. 191–196). **Taking into account the observations and recommendation below, the Advisory Committee recommends to the General Assembly the consideration of the Secretary-General's revised proposal, subject to the approval of the recommendations of the Committee for Programme and Coordination, and trusts that the implications for the revised proposal, if any, will be presented in the next programme budget submission.**

Main differences between the revised estimates for 2021 (A/75/541) and the revised proposal for 2022 (A/76/6 (Sect. 11))

IV.43 The Advisory Committee was informed that from a programmatic approach, the revised proposal contained a new programmatic narrative that aimed to promote an approach to Africa's development beyond poverty management by placing sustainable development at the centre of policymaking in Africa, with a clear strategy and a new approach to partnerships for the advocacy, advisory and coordination functions of the Office of the Special Adviser, leveraging the United Nations system as the best knowledge hub to support Africa's development. From an organizational standpoint, the two differences were, first, that the functional realignment would be made through capacity development and the redeployment of posts (rather than the previously proposed reassignment); and second, that the two branches, which had

disappeared in the previous proposal, would be maintained for the implementation of the programme of work following consultations with the African Group. It was indicated to the Committee that irrespective of the differences between the two proposals, the aim of the reorganization continued to be the improvement of the way in which the Office delivered on its mandate, by increasing the efficacy, impact and quality of its products in support of Africa's development. **The Advisory Committee trusts that every effort will be made to ensure that the functional realignments will increase coherence and coordination in the planning, monitoring and implementation of the programme while improving the overall accountability of the Office of the Special Adviser.**

Structural changes proposed

IV.44 The proposed resource changes for 2022 are attributed to other changes, which are explained in paragraph 11.100 of the budget proposal. A summary of the main changes includes: (a) a new executive direction and management component (with redeployment of a total of 11 posts from subprogramme 1) to address two of the four critical recommendations made by OIOS in its evaluation of programme 9, along with a new Strategic Management Unit (see paras. IV.46 and IV.47 below) to ensure the existence of a dedicated capacity to enable consistent and coherent implementation of the strategic management functions throughout the three subprogrammes; and (b) under subprogramme 1, a new Division for Policy, Monitoring and Global Advocacy (to be headed by an existing D-2 post) and the proposed establishment of a P-3 post (see paras. IV.55 and IV.56 below).

IV.45 Upon enquiry, the Advisory Committee was informed that the establishment of the executive direction and management component would enable joint planning and implementation of the programme, reducing duplications, promoting complementarities and, consequently, increasing its impact. For example, since the three subprogrammes are led by three different entities (see para. IV.48 below), with no governance structure for the programme, each subprogramme prepares and submits its programme of work separately and cooperation between the subprogrammes is regular but not systematic. The establishment of the new component and the proposed redeployment of resources towards it would therefore not have a negative impact on the delivery of the programme of work, but rather would improve the capacity of all three subprogrammes to deliver on their mandates. Furthermore, the Committee was informed that it was necessary to have the Division for Policy, Monitoring and Global Advocacy in order to lead subprogramme 1, and the two branches under it, in a coherent and coordinated way.

New Strategic Management Unit

IV.46 The Secretary-General indicates that the Strategic Management Unit will manage the integrated system for planning, budgeting, monitoring and evaluation of the implementation of the programme. It will also coordinate the Office's knowledge and data management, provide guidance and support in the mainstreaming of data analysis in all the activities of the programme, in particular by establishing guidelines for the elaboration of data and evidence-based analytical, advocacy and communication products, by setting up systems for the continuous monitoring and use of data and by promoting partnerships and cooperation with other United Nations entities and stakeholders that generate data related to the areas of action of the programme (A/76/6 (Sect. 11), para. 11.106).

IV.47 Upon enquiry, the Advisory Committee was informed that the current proposal did not have the weaknesses of the previous proposal. According to the Secretary-General, there will be no conflict or confusion regarding the roles and responsibilities and the management of the staff. The Director of Policy, Monitoring and Global

Advocacy will manage the whole Division and direct the work of the two branches to ensure a coherent and integrated implementation of the programme of work, under the strategic guidance of the Special Adviser. The two Chiefs will manage each of the branches under the supervision and guidance of the Director, and all of them will receive the technical support of the Strategic Management Unit. **The Advisory Committee is not fully convinced by the justification provided and trusts that every effort will be made to mitigate potential duplications of roles and responsibilities between the Strategic Management Unit and the Policy, Monitoring and Global Advocacy Division.**

Cooperation with the Economic Commission for Africa, the Department of Global Communications and other entities

IV.48 With respect to the relation between the Office of the Special Adviser on Africa, ECA and the Department of Global Communications, the Advisory Committee was informed that while the programme of work of subprogrammes 2 and 3 of programme 9 (implemented by ECA and the Department, respectively) aims to promote coordination among United Nations entities and the broader international community and advocacy efforts in support of Africa's development, the programme of work of ECA (programme 15; see A/76/6 (Sect. 18)) and the Department (programme 24; see A/76/6 (Sect. 28)) aims to achieve their respective mandates approved by the General Assembly. It is therefore important to differentiate the role of ECA and the Department in supporting the implementation of the Special Adviser's mandate from their respective roles in implementing their own mandates.

IV.49 The Advisory Committee was further informed that coordination and harmonization efforts with ECA took place at three different levels. First, at the head of entity level, the Special Adviser on Africa and the Executive Secretary of ECA regularly meet to assess cooperation between the two entities. Second, at the technical level, ECA has been identified as a key partner for three areas of the Office's strategic agenda: financing for development; human capital; and science, technology and innovation. At the technical-level meetings, it is expected that the two entities are to agree on joint activities and to ensure that activities undertaken by each of them individually are complementary. Third, cooperation between the two entities is also taking place through the interdepartmental task force on African affairs, which the Office of the Special Adviser chairs, and the Regional Collaborative Platform for Africa. Efforts to align the agendas and priorities of the two coordination mechanisms are under way.

IV.50 Concerning the division of labour between the Office of the Special Adviser and the Department of Global Communications, it was indicated to the Advisory Committee that from a programmatic perspective, while the Office is responsible for advocacy, the Department is responsible for external communications (both in sections 11 and 28). From the point of view of the content, the Office's advocacy activities are linked to policies that are deemed critical for Africa's development and their implementation. The Department's communication activities, however, have a broader scope. In terms of audience, the Office's products are mostly directed at policymakers, involving civil society, experts and academia, with the main objective of facilitating exchanges among participants, while the Department's products are directed at the general public. Regarding resources, section 11 includes the resources for the Office's advocacy activities and for the management of the *Africa Renewal* platforms. All other resources related to the Department's work on African issues, such as United Nations news on Africa or the United Nations information centres in Africa, are budgeted under section 28.

IV.51 With respect to coordination between the Office of the Special Adviser and other entities for the implementation of Agenda 2063 of the African Union and the

2030 Agenda for Sustainable Development, the Advisory Committee was informed that the Department of Economic and Social Affairs, ECA and the Development Coordination Office were key partners for the implementation of the strategic agenda of the Officer of the Special Adviser. One of the priorities is financing for development, for which the Office has identified three specific areas of work to promote complementarity with the work being undertaken by other United Nations entities in the same field, namely, illicit financial flows, remittances and the impact of credit rating agencies on access to financing. The Special Adviser has reached out to the Under-Secretary-General for Economic and Social Affairs, the Secretary-General of UNCTAD, the Executive Director of UNODC and the Executive Secretary of ECA to propose joint actions and coordination in these areas.

IV.52 The Advisory Committee trusts that the Office of the Special Adviser will further strengthen its cooperation and coordination with all the relevant entities, including ECA, the Department of Global Communications and the Development Coordination Office, to promote complementarities and synergies in support of Africa's development agenda.

Review process

IV.53 The Advisory Committee was further informed that a three-year period would be reasonable before the conduct of a thorough assessment of the proposed structural changes and of the impact on the implementation of the proposed programmatic narrative. Meanwhile, the proposed new approach to integrated planning, monitoring and evaluation would allow the programme to monitor and assess, on an ongoing basis, the implementation of its strategy and adopt corrective measures as needed. **Taking into consideration the observations above, the Advisory Committee recommends that the General Assembly request the Secretary-General to review and report on the functioning of the reorganization of the Office of the Special Adviser at the seventy-ninth session of the Assembly.**

Table IV.5
Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2021	43	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 12 P-3, 1 P-2/1, 1 GS (PL), 8 GS (OL) and 1 LL
Redeployments	–	1 USG, 1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 5 GS (OL) from subprogramme 1 to executive direction and management
Establishment	1	1 P-3 under subprogramme 1
Proposed for 2022	44	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 8 GS (OL) and 1 LL

Comments and recommendations on posts

IV.54 The Secretary-General proposes a total of 44 regular budget posts for 2022, reflecting an increase of one post compared with the posts approved for 2021, with the proposed redeployment of 11 posts.

Establishment

IV.55 It is proposed that one post of Data Analyst (P-3) be established under subprogramme 1 to strengthen the subprogramme's capacity for data analysis in order to inform its policy and advocacy products, particularly in view of the increased needs for data analysis to address the post-COVID-19 recovery. The Data Analyst would, in particular, interpret all the data that will be coming through the United Nations monitoring mechanism platform once operationalized, as well as other various data

flows that the Office of the Special Adviser is planning to establish to improve the quality of its analysis.

IV.56 Upon enquiry, the Advisory Committee was informed that the need for a Data Analyst (P-3) was linked, first, to the need to enhance the capacity of the Office to produce data and evidence-based outputs with a view to increasing impact of its work; and second, to respond to the increasing workload as a result of the COVID-19 pandemic. As the United Nations and its Member States get ready to build back better after the pandemic, the Office is receiving more requests to provide advice and participate in different forums, which represents a challenge for the Office since it has limited human resources. Given its core mandate to mobilize support for Africa's development, it is fundamental for the Office to have the capacities that would enable it to identify key flagship projects and policies for Africa towards sustainable development.

Redeployment

IV.57 It is proposed that 11 posts (1 Under-Secretary-General, 1 P-5, 2 P-4, 1 P-3, 1 General Service (Principal level) and 5 General Service (Other level)) be redeployed from subprogramme 1 to the new executive direction and management component, including: (a) 8 posts (1 Under-Secretary-General, 1 P-4, 1 General Service (Principal level) and 5 General Service (Other level)) to the Office of the Under-Secretary-General; and (b) 3 posts (1 P-5, 1 P-4 and 1 P-3)) to the new Strategic Management Unit (see para. IV.44 above).

IV.58 It is indicated that the pooling of General Service staff (a total of six) in the Office of the Under-Secretary-General would increase effectiveness in the provision of administrative, logistic and substantive support to the programme implementation and, in particular, to subprogramme 1. The Advisory Committee was informed, upon enquiry, that the new executive direction and management component would provide both technical support to improve the strategic planning and implementation of the programme and administrative and logistical support to the three subprogrammes. Additionally, the pool of support capacities would provide support to subprogramme 1 on scheduling, meeting organization, correspondence and other staff assistance tasks. By addressing the duplication of tasks and inefficiencies under the current structure of the Office and subprogramme 1, the proposal aims to create conditions to enable the Office to implement all its responsibilities and operationalize further functions without requiring additional human resources. Under the new structure, the two Staff Assistants (rather than the current four support staff) would be responsible for providing support to the Office's four senior managers (Under-Secretary-General, 1 D-2 and 2 D-1) and this reorganization alone would free up two posts, which would allow for redistribution of the workload and new functions and responsibilities. **The Advisory Committee trusts that information on the experience gained with respect to the pooling of support staff in the Office of the Under-Secretary-General will be provided in the next budget submission (see also para. IV.53 above).**

IV.59 In addition, the Advisory Committee notes that there are redeployments within subprogramme 1 that are not listed in the budget proposal (A/76/6 (Sect. 11), para. 11.100 and annex III). The Committee was informed, upon enquiry, that the Director (D-2) would be redeployed from the Office of the Under-Secretary-General to the new Division for Policy, Monitoring and Global Advocacy. Within the Division, there would be some redeployments between its two branches that responded to the functional realignment and the need to align the skills of staff with the needs of each branch. There is no specific mention of these redeployments in the budget proposal since the posts remain within subprogramme 1, while annex III to the budget proposal

indicates all proposed redeployments out of subprogramme 1 to the proposed new executive direction and management component.

Vacant posts and vacancy rates

IV.60 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, a total of five posts (1 P-5, 1 P-4, 1 P-3 and 2 General Service (Other level)) were vacant, of which one P-3 post had been vacant for over two years (since October 2017, with recruitment also affected by the liquidity situation in 2020). It was indicated to the Committee that recruitment for all vacant posts would be concluded by September 2021. **The Advisory Committee trusts that the vacant posts will be filled expeditiously 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.**

IV.61 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 11 (see table IV.6 below). **Taking into account the projected completion of recruitment of all vacant posts by September 2021, the Advisory Committee trusts that justification for the budgeted vacancy rates for 2022 will be provided to the General Assembly at the time of its consideration of the present report.**

Table IV.6
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	33	9.7	33	9.8	34	16.3
General Service and related	10	15.6	10	20.0	10	20.3

IV.62 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.63 Proposed non-post resources for 2022 amount to \$1,197,900, before recosting, representing an increase of \$100,000, or 9.1 per cent, compared with the apportionment for 2021. The resource changes reflect proposed increases under: (a) experts, relating to an increase of \$80,500, or 34.0 per cent, to respond to the reorientation of the advocacy functions of subprogramme 1 towards policy advocacy activities addressed to key policymakers, which would require the organization of meetings at the ministerial level, mostly for the benefit of the least developed countries; (b) contractual services, relating to an increase of \$7,400, or 2.5 per cent; and (c) travel of staff (see paras. IV.64 and IV.65 below). The proposed increases are partially offset by proposed decreases under consultants, general operating expenses, supplies and materials, and furniture and equipment (A/76/6 (Sect. 11), table 11.9).

Travel of staff

IV.64 A provision of \$225,800 is proposed for the travel of staff for 2022, which represents an increase of \$45,100, or 25.0 per cent, compared with the resources approved for 2021. Expenditures amounted to \$100,900 for 2020 and minus \$200 as at 30 June 2021 against the provisions of \$275,200 for 2020 and \$180,700 for 2021.

IV.65 The Advisory Committee was informed, upon enquiry, that while the COVID-19 pandemic had proved that virtual platforms provided an opportunity to enhance certain aspects of the advocacy mandate of the Office of the Special Adviser, it had also shown that the digital divide continued to be a reality in Africa. The Office will therefore apply a dual approach to the implementation of its advocacy mandate in the post-pandemic scenario: (a) advocacy events that target a wide audience and technical-level meetings will be held either through virtual platforms or in a hybrid format, to avoid the costs associated with the travel of participants; and (b) advisory and advocacy meetings at the ministerial level focused on policy discussions, in which the active participation of representatives of Member States is required, will be held in person. The Office intends to promote five ministerial-level meetings on issues critical to accelerating recovery and implementation of the Sustainable Development Goals, with the aim of bringing together ministerial-level representatives, key United Nations entities and African Union institutions in different African subregions. The resources proposed for the travel of staff under subprogramme 1, including the additional \$45,100, would enable the participation of the staff of the Office involved in the organization of those meetings. **Noting the reduced provisions for travel from \$275,200 for 2020 to \$180,700 for 2021 and taking into consideration the underexpenditure trend in 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 10 per cent (\$22,600) to the proposed provision under travel of staff for 2022.**

IV.66 **Subject to its recommendations in paragraph IV.65 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Impact of the pandemic and lessons learned

IV.67 Upon enquiry, the Advisory Committee was informed that five lessons had been learned, including:

- (a) The need to have an updated and comprehensive business continuity plan in place and the relevant role that technology can play in facilitating business continuity in view of emerging challenges;
- (b) The relevance of digital platforms to programme implementation as a way to amplify the Special Adviser's messaging and to implement the programme's advocacy mandate;
- (c) Internet connectivity continues to be very limited in Africa, which has consequences from a programme implementation perspective. The programme will explore options for using traditional means of communication, such as radio, and new virtual platforms that are more accessible in the continent;
- (d) The digital divide is a reality that is increasing inequalities between developed and developing countries. For example, while developed countries introduced online learning that allowed students to continue their studies during the lockdowns, some 250 million primary and secondary school children in Africa lost one full year of schooling and at least 11 million girls will not go back to school according to an estimate by UNICEF;
- (e) The relevance of human capital, and particularly health and education, for enhancing the continent's resilience and ensuring that Africa is prepared to face potential future challenges.

Mobilization of extrabudgetary resources

IV.68 The level of extrabudgetary resources is projected at \$907,400 for 2022, compared with the estimates of \$597,600 for 2021. The Advisory Committee was informed, upon enquiry, that the Special Adviser intended to launch a resource mobilization strategy in order to raise funds that would enable the Office and programme 9 to increase their activities and capacities to address African countries' growing needs in the post-pandemic scenario. **The Advisory Committee looks forward to an update on the implementation of the resource mobilization strategy in the next budget proposal.**

Section 12

Trade and development

Appropriation for 2020	\$68,087,900
Expenditure for 2020	\$67,874,400
Appropriation for 2021	\$73,777,600
Proposal for 2022 submitted by the Secretary-General	\$73,302,800
Expenditure under extrabudgetary resources for 2020	\$35,869,200
Estimated extrabudgetary resources for 2021	\$41,151,500
Estimated extrabudgetary resources for 2022	\$41,151,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IV.69 The regular budget resources requested for section 12 for 2022 amount to \$73,302,800 before recosting, reflecting a net decrease of \$474,800, or 0.6 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 12), table 12.22). The Secretary-General attributes the net decrease to other changes, which are explained in detail in paragraph 12.139 of the budget proposal, comprising post resources resulting from the proposed reassignment of four posts (see para. IV.71 below) and non-post resources mainly reflecting the implementation of "build back better" practices (see para. IV.76 below). Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table IV.25 below.

Table IV.7
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	379	1 USG, 1 ASG, 5 D-2, 20 D-1, 51 P-5, 64 P-4, 73 P-3, 32 P-2/1, 10 GS (PL) and 122 GS (OL)
Proposed for 2022	379	1 USG, 1 ASG, 5 D-2, 20 D-1, 51 P-5, 64 P-4, 73 P-3, 32 P-2/1, 10 GS (PL) and 122 GS (OL)
Reassignment	–	1 P-4 and 1 GS (OL) in subprogramme 4, 1 GS (OL) in subprogramme 5 and 1 P-4 in programme support

	<i>Number</i>	<i>Level</i>
<i>Extrabudgetary</i>		
Estimated for 2021	15	1 D-1, 1 P-5, 2 P-4, 2 P-3 and 9 GS (OL)
Estimated for 2022	15	1 D-1, 1 P-5, 2 P-4, 2 P-3 and 9 GS (OL)

Comments and recommendations on posts

IV.70 The Secretary-General proposes a total of 379 regular budget posts for 2022, which represents the same number of posts approved for 2021, with the proposed reassignment of four posts.

Reassignment

IV.71 It is proposed that four posts (2 P-4 and 2 General Service (Other level)) be reassigned, as follows: (a) one Programme Management Officer (P-4) as an Economic Affairs Officer and one Staff Assistant (General Service (Other level)) as a Statistics Assistant under subprogramme 4, Technology and logistics, to strengthen the subprogramme's economic research and analysis capacity and the capacity of its new Working Group on Measuring E-commerce and the Digital Economy, respectively; (b) one Research Assistant (General Service (Other level)) as a Staff Assistant under subprogramme 5, Africa, least developed countries and special programmes, to support the daily work of the director and the Front Office; and (c) one Public Information Officer (P-4) as an Intergovernmental Affairs Officer under programme support, to realign the post functions with the nature of the services provided by the Intergovernmental Support Service. A summary of the proposed changes, with justification, is provided in paragraph 12.139 (d), (e) and (f) of and annex II to the budget proposal. A vacancy rate of 50 per cent has been applied to the estimates for the four posts for 2022.

Vacant posts and vacancy rates

IV.72 The Advisory Committee was informed that, as at 30 June 2021, two posts had been vacant for over two years, one P-3 since February 2019, as the incumbent was on temporary assignment until the end of June 2021, and one P-5 since May 2019, for which selection was in progress. The Committee notes that another P-5 post had been vacant since 1 July 2019, for which candidates were under review. Upon enquiry, the Committee was informed that of a total of 51 vacant posts (1 Under-Secretary-General, 1 D-2, 5 D-1, 6 P-5, 10 P-4, 13 P-3, 11 P-2 and 4 General Service (Other level)), 21 were part of the 30 vacant posts affected by the recruitment freeze imposed during 2021 (recruitment for the other 9 posts had been completed) ([A/75/7](#) and [A/75/7/Corr.1](#), para. IV.48). **The Advisory Committee notes that a number of high-level posts are vacant and trusts that UNCTAD will make further efforts to fill vacant posts as soon as possible and will provide an update on the recruitment status to the General Assembly at the time of its consideration of the present report.**

IV.73 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 12 (see table IV.8 below).

Table IV.8
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	247	12.4	247	17.2	247	9.6
General Service and related	132	3.1	132	4.2	132	4.2

Special post allowance

IV.74 In addition, the Advisory Committee notes from the information provided to it that UNCTAD had five vacant posts encumbered through the granting of the special post allowance to the temporary incumbents for more than one year, including one incumbent receiving the allowance since October 2017. The Committee makes further comments on the matter of long-vacant posts linked to the practice of granting special post allowances in chapter I above.

IV.75 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.76 Proposed non-post resources for 2022 amount to \$4,937,200 before recosting, representing a decrease of \$153,200, or 3.0 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 12), table 12.27). The proposed decrease relates to general operating expenses (\$107,500, or 6.2 per cent), other staff costs (\$29,000, or 4.4 per cent), travel of representatives (\$10,300, or 5.8 per cent) and travel of staff (\$6,400, or 1.7 per cent). It is indicated that the decrease mainly reflects the continued implementation of “build back better” practices, including increased use of virtual teleconferencing facilities in lieu of in-person attendance at events and meetings, and flexible working arrangements (ibid., para. 12.139).

Travel of staff

IV.77 A provision of \$378,000 is proposed for travel of staff for 2022, which represents a decrease of \$6,400, or 1.7 per cent, compared with the resources approved for 2021. Expenditures amounted to \$61,300 for 2020 and \$8,500 as at 30 June 2021 against the provisions of \$585,700 for 2020 and \$384,400 for 2021. **Taking into consideration the underexpenditure trend, the Advisory Committee recommends a reduction of 15 per cent (\$56,700) to the proposed provision under travel of staff for 2022.**

IV.78 Subject to its recommendations in paragraph IV.77 and chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Impact of the pandemic and lessons learned

IV.79 The Advisory Committee was informed, upon enquiry, of the impact of the COVID-19 pandemic, with lessons learned, on the work of UNCTAD and related information in the areas of trade, investments, enterprise, the need to prioritize science, technology and innovation, and e-commerce. For example, under

subprogramme 1, there was increased demand from the international community for receiving updates in a timely manner on the economic implications of different policy options and for the provision of diverse analysis of macroeconomic and financial challenges facing developing countries in particular. Furthermore, the least developed countries had been particularly affected by the economic consequences of the global pandemic and were in even greater need of technical assistance. It was indicated to the Committee that UNCTAD had launched a new portal that tracked the impact of the pandemic on trade and development and provided an overview covering more than 25 indicators, with a broad selection of data, as at 31 March 2021. The portal sought to enhance policymakers' understanding of the wide-ranging impact of the pandemic and help them to design suitable recovery policies.

IV.80 With respect to the use of virtual meetings and teleconferencing, the Advisory Committee was informed that they had both advantages and disadvantages for the work of UNCTAD. It was indicated that, while virtual meetings served as a substitute when travel was not possible owing to the pandemic or other natural disasters, the conduct of feasibility studies and diagnostics on complex trade and customs processes typically could not be undertaken remotely, since site visits and evaluations were an essential part of stakeholders' identification and mobilization, therefore the need for the hiring of local consultants had increased. On the other hand, it was also expected that some experts would continue to participate in the meetings from remote areas even when the travel restrictions in the context of the COVID-19 pandemic were lifted.

Cooperation with the resident coordinator system

IV.81 Upon enquiry, the Advisory Committee was informed that in December 2020, UNCTAD and the Development Coordination Office sent a joint letter to resident coordinators to inform them of the enhanced collaboration and partnership between the two entities, which also contained a compact. UNCTAD plans to engage the resident coordinator system through the following three stages: (a) stage one includes the provision of the global services and analysis of UNCTAD to resident coordinator offices, with its participation in inductions for resident coordinators; (b) stage two covers UNCTAD implementation support to countries when funding is secured (it has signed the United Nations Development Assistance Framework, which has been renamed the United Nations Sustainable Development Cooperation Framework, in 37 countries) and coordination assistance from the United Nations Inter-Agency Cluster on Trade and Productive Capacity in countries with active programmes; and (c) stage three provides enhanced analytical support to common country analysis and exercises undertaken within the Cooperation Framework, including the provision of specific expertise on trade and development policy formulation, as well as data and statistical analysis. Furthermore, UNCTAD was finalizing an internal training guide for its project officers that would set out its engagement with resident coordinator offices and United Nations country teams.

Geographical representation

IV.82 The Advisory Committee was informed, upon enquiry, that of the 328 UNCTAD staff under the regular budget, Western Europe and other States (including North America) are represented by 174 (including 44 from one country), Africa by 49, Asia and the Pacific by 42, Eastern Europe by 27 and Latin America and the Caribbean by 36. The Committee further discusses geographical representation in chapter I above.

Section 13 International Trade Centre

Appropriation for 2020 ^a	\$18,861,800
Expenditure for 2020 ^a	\$18,861,800
Appropriation for 2021 ^a	\$20,641,500
Proposal for 2022 submitted by the Secretary-General ^a	\$20,641,500
Expenditure under extrabudgetary resources for 2020	SwF 86,124,200
Estimated extrabudgetary resources for 2021	SwF 89,600,000
Estimated extrabudgetary resources for 2022	SwF 89,600,000

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

^a Represents the United Nations share of the ITC full regular budget disbursed as a grant.

IV.83 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 2022, it is proposed in the amount of SwF 36,996,100 before recosting ([A/76/6 \(Sect. 13\)](#), table 13.4). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.26 below.

IV.84 The share of the United Nations in the budget of ITC, which takes the form of a grant, is estimated at SwF 18,498,100 for 2022 before recosting (50 per cent of the full amount), equivalent to an amount of \$20,641,500 at an exchange rate of SwF 0.896 to \$1.00 (*ibid.*, table 13.3 and para. 13.41). The grant request for 2022 is at the same level as the appropriation approved for 2021. The Advisory Committee was informed, upon enquiry, that the actual operational rate of exchange from Swiss francs to United States dollars published by the United Nations Treasury for June 2021 was SwF 0.899 to \$1.00, representing a 0.3 per cent variance between the budgeted and latest actual exchange rates, which was considered to be within the forecasting margin of error range in the context of free-floating exchange rate markets.

Table IV.9
Staffing resources

	Number	Level
<i>ITC full regular budget</i>		
Approved for 2021	160	1 ASG, 1 D-2, 5 D-1, 20 P-5, 30 P-4, 20 P-3, 14 P-2/1 and 69 GS (OL)
Proposed for 2022	160	1 ASG, 1 D-2, 5 D-1, 20 P-5, 30 P-4, 20 P-3, 14 P-2/1 and 69 GS (OL)
<i>Extrabudgetary</i>		
Approved for 2021	20	1 P-5, 3 P-4, 4 P-3, 1 P-2 and 11 GS (OL)
Estimated for 2022	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.85 A total of 160 posts are proposed for 2022 for the ITC full regular budget, which represents the same number of posts approved for 2021. It is indicated in the budget proposal that, in the interest of clarity and transparency, details of post resources, which will be provided for by the proposed grants and contributions from the United Nations and WTO, are presented in the proposal, despite not being part of the approved or proposed staffing table for the regular budget (A/76/6 (Sect. 13), para. 13.43). It was indicated to the Advisory Committee that, disbursed as a grant, the United Nations share of the ITC regular budget did not include a vacancy rate.

Vacant posts

IV.86 As at 30 June 2021, the only post vacant under the ITC full regular budget continued to be the post of Director (D-1) of the ITC liaison office in Addis Ababa, which had been vacant since its establishment on 1 January 2016. Upon enquiry, the Advisory Committee was informed that, while ITC had previously advanced the recruitment process to the final selection phase in 2020, with the appointment of its new Executive Director in October 2020, it had been found necessary to redefine the scope of work relating to the post. ITC had therefore reinitiated the recruitment process with a revised job description and was endeavouring to complete the recruitment by the third quarter of 2021. **Noting that the post of Director (D-1) of the Addis Ababa office of ITC has been vacant for an extended period of time since 1 January 2016, the Advisory Committee trusts that recruitment for the post will be completed 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 context of the proposed programme budget for 2023.**

Comments and recommendations on non-post resources

IV.87 The overall non-post resources proposed for 2022 for the ITC full regular budget amount to SwF 8,183,700, which is at the same level as the approved resources for 2021 (ibid., table 13.5). The Advisory Committee notes that, in response to its previous recommendation (A/75/7 and A/75/7/Corr.1, paras. 71 and IV.60), a breakdown of the overall resources by object of expenditure, with an analysis of the resource utilization for 2021 and requirements for 2022, is now provided in the proposed budget.

IV.88 The Advisory Committee was informed, upon enquiry, that the adjustments and redeployments proposed for 2022 for the ITC full regular budget were in line with the efforts of ITC to reflect practices aimed at “building back better” and lessons learned during the pandemic, including (a) the proposed reduction of SwF 113,000, or 33.3 per cent, under travel of staff, to reflect the increased use of videoconferencing facilities in lieu of in-person attendance of conferences and meetings, and (b) a reduction of SwF 52,700 under contributions to joint activities, reflecting an expected decrease in the cost of shared services. It is proposed that the above reductions totalling SwF 165,700 be redeployed to contractual services in order to provide for higher anticipated requirements in the areas of global public goods and e-learning facilities to support the distance learning programme, which offers a series of online courses and access to educational material on a range of trade-related topics. E-learning course registrations for the ITC trade academy for small and medium-sized enterprises (SME Trade Academy) increased to 142,000 in 2020, compared with 79,000 in 2019.

IV.89 The Advisory Committee recommends the approval of the proposal of the Secretary-General for the United Nations share of the full regular budget of ITC.

Other matters*Impact of the pandemic and lessons learned*

IV.90 Upon enquiry, the Advisory Committee was informed that internal and external requests for support to deliver trade-related technical assistance remotely had also increased substantially during the pandemic. Close coordination and contingency planning undertaken early with stakeholders, beneficiaries, donors and partners have allowed ITC to remain flexible by adjusting delivery to project- and country-specific situations. ITC has learned several lessons: (a) quick adaptation was the result of its ability to rethink and innovate; (b) the unity and strength of its employees have contributed to its resilience; and (c) investment in digital technologies pays off. With the lasting effects of the COVID-19 pandemic, the threat of new pandemic outbreaks and the imperative to meet Sustainable Development Goal 13, the investment in e-learning represents a trend that will certainly continue and grow in the future.

Budget approval process of the United Nations and the World Trade Organization

IV.91 The Advisory Committee was informed, upon enquiry, that ITC had operated under the joint auspices of the General Agreement on Tariffs and Trade/WTO and the United Nations since 1 January 1968. As one of the two governing bodies of ITC, the General Assembly has the authority to approve, or not to approve, an ITC post. Should the Assembly decide not to approve a post, which would have been provided for in the proposed ITC full regular budget, the resulting reduction in resources would be reflected equally in the shares of the United Nations and WTO. Conversely, if WTO decides to reduce its share in the ITC full regular budget, a reduction of an equal amount would automatically be applied to the United Nations grant. In practice, ITC takes the lower of the two amounts approved by the two organizations to ensure that the budget is shared equally by both. It was indicated to the Committee that the last time the Assembly had decided to reduce the proposed United Nations grant to ITC was during its consideration of the proposed programme budget for the biennium 2010–2011, which included a \$289,500 reduction based on the recommendations of the Advisory and a further reduction of \$633,200 by the Fifth Committee (see [A/64/548/Add.1](#)). Subsequently, an equal reduction was then applied to the WTO share to ensure equal funding by the two parent organizations.

Cooperation with other entities, including the resident coordinator system

IV.92 The Advisory Committee was informed that ITC worked on various aspects of the integration of its activities into the reinvigorated resident coordinator system. During the pandemic, ITC has been engaged in the working groups of the United Nations Sustainable Development Group, with the United Nations country teams and with the Development Coordination Office on the system-wide COVID-19 response and on socioeconomic recovery plans. At the country level, ITC has engaged with the resident coordinator offices and country teams. In 2021, ITC will participate in the common country analysis for five more countries and will sign at least 11 additional United Nations Sustainable Development Cooperation Frameworks in respective countries.

IV.93 Furthermore, within the United Nations system, ITC also contributes to joint efforts on the strengthening of country-level data, through the provision of data on global public goods, and in particular publicly accessible trade and tariff statistical data, together with UNCTAD, WTO and other agencies in specific areas. Jointly with WTO and UNCTAD, ITC is the custodian agency for the indicators and statistical data related to targets 10.a, 17.10, 17.11 and 17.12 of the Sustainable Development Goals. ITC reports regularly on the implementation of the quadrennial comprehensive

policy review of operational activities for development of the United Nations system through the Department of Economic and Social Affairs.

IV.94 In addition, ITC is expanding its new areas of expertise in order to strengthen the ongoing regional integration process in Africa through the establishment of the African Continental Free Trade Area. The mandate of ITC is instrumental in the operationalization of the Free Trade Area for micro-, small and medium-sized companies and women and youth entrepreneurs in Africa. A position of Senior Coordinator (P-5) funded by extrabudgetary resources has been created, and is supported by other staff funded by extrabudgetary resources, within the Office for Africa of ITC, to lead the Centre's contribution in relation to the continental integration process. The Advisory Committee makes further observations on positions funded by extrabudgetary resources in chapter I above.

Implementation of the recommendations of the Board of Auditors

IV.95 The Advisory Committee requested and received an update on the implementation of the recommendations of the Board of Auditors. Of the 23 prior period recommendations included in annex II to the budget proposal, the Board considered 12 (52 per cent) to be under implementation, including the recommendation on the selection of consultants and individual contractors. It was indicated to the Committee that ITC recognized the need for greater oversight and an improved process for the appointment of consultants. **The Advisory Committee recommends that the General Assembly request the International Trade Centre to implement the recommendations of the Board of Auditors fully and expeditiously and to provide an update in the proposed programme budget for 2023, including information on the provision of guidelines on the selection of consultants and individual contractors in order for its managers to enhance accountability and transparency.**

Section 14 Environment

Appropriation for 2020	\$23,364,300
Expenditure for 2020	\$21,909,900
Appropriation for 2021	\$23,720,400
Proposal for 2022 submitted by the Secretary-General	\$23,314,100
Expenditure under extrabudgetary resources for 2020	\$428,748,200
Estimated extrabudgetary resources for 2021	\$435,465,000
Estimated extrabudgetary resources for 2022	\$412,910,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IV.96 The regular budget resources requested for section 14 for 2022 amount to \$23,314,100 before recosting, reflecting a net decrease of \$406,300, or 1.7 per cent, as compared with the appropriation for 2021 (A/76/6 (Sect. 14), table 14.13). The Secretary-General attributes the net decrease under technical adjustments to the removal of non-recurrent resources relating to the United Nations Environment Assembly of the United Nations Environment Programme, which takes place every

odd year, as described in paragraph 14.167 of the proposal (see para. IV.109 below). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.27 below.

IV.97 The proposal for 2022 includes proposed redeployments of posts and non-post resources, on a cost-neutral basis, from the current subprogramme 2, Resilience to disasters and conflicts (to be discontinued as a stand-alone subprogramme, with its activities to be mainstreamed into the other subprogrammes), to the new subprogramme 2, Digital transformations. The proposed redeployments, totalling \$1,545,900 (A/76/6 (Sect. 14), table 14.16 (1)), comprise post resources (\$1,474,400, see para. IV.100 below) and non-post resources, including consultants (\$17,700), travel of staff (\$6,900), contractual services (\$12,000), general operating expenses (\$30,200), supplies and materials (\$2,100), and furniture and equipment (\$2,600) (A/76/6 (Sect. 14), paras. 14.163 and 14.168).

IV.98 It is indicated that the proposed resource changes relate to the realignment of the programmatic structure of UNEP within its existing mandate, as approved by the Environment Assembly in its decision 5/2, in which the medium-term strategy for the period 2022–2025 was also approved (*ibid.*, paras. 14.3 and 14.168). Upon enquiry, the Advisory Committee was informed that the new subprogramme 2, Digital transformations, would support the work of UNEP on disasters and conflicts, along with other areas of its programme, to increase access to environmental data and information on environmental changes and to deploy digital tools, knowledge products and services to support United Nations country teams and those at risk of being left behind. The Committee was also informed that the new subprogramme was aligned with the Secretary-General's road map for digital cooperation (see A/74/821).

Table IV.10
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	113	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 5 GS (OL) and 10 LL
Proposed for 2022	113	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 5 GS (OL) and 10 LL
Redeployment	–	1 D-1, 1 P-5, 4 P-4, 1 P-3 and 1 LL from former subprogramme 2 to new subprogramme 2
<i>Extrabudgetary</i>		
Estimated for 2021	880	1 ASG, 2 D-2, 34 D-1, 88 P-5, 163 P-4, 149 P-3, 71 P-2/1, 1 GS (OL), 359 LL and 12 NPO
Estimated for 2022	880	1 ASG, 2 D-2, 34 D-1, 88 P-5, 163 P-4, 149 P-3, 71 P-2/1, 1 GS (OL), 359 LL and 12 NPO

Comments and recommendations on posts

IV.99 The Secretary-General proposes a total of 113 regular budget posts for 2022, which represents the same number of posts approved for 2021, with the proposed redeployment of eight posts.

Redeployment

IV.100 It is proposed that eight posts (1 D-1, 1 P-5, 4 P-4, 1 P-3 and 1 Local level) be redeployed from the former subprogramme 2 to new subprogramme 2. Upon enquiry, the Advisory Committee was informed that, while some functions of those

posts were cross-cutting, others had significant changes to their terms of reference, and reclassification could be sought. The outcome of an ongoing classification exercise will be presented in the context of the proposed programme budget for 2023. The Committee was further informed that, for those encumbered posts that would be subject to significant changes in their terms of reference, UNEP would assume its duty of care responsibility and respect the acquired contractual rights of the staff concerned. It was also indicated to the Committee that the need for digital work might eventually require additional posts, which would be funded by extrabudgetary resources.

Vacant posts and vacancy rates

IV.101 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, UNEP had 18 vacant posts (1 D-1, 4 P-5, 8 P-4, 4 P-3 and 1 General Service (Other level)) and that the post remaining unfilled the longest (P-3 post of Programme Management Officer) had been vacant since July 2019. It was indicated to the Committee that recruitment for the P-3 post was currently pending candidate selection.

IV.102 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 14 (see table IV.11 below).

Table IV.11

Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	97	7.6	97	15.0	97	5.8
General Service and related	16	1.6	16	1.1	16	1.0

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

Comments and recommendations on non-post resources

IV.104 Proposed non-post resources for 2022 amount to \$1,531,700, reflecting a decrease of \$406,300, or 21 per cent, before recosting, compared with the appropriation for 2021. The proposed decrease is owing to the removal of non-recurrent resources relating to the fifth session of the United Nations Environment Assembly, scheduled for 2021, consisting of other staff costs (\$198,600), general operating expenses (\$188,300) and hospitality (\$19,400).

Travel of staff

IV.105 A provision of \$151,600 is proposed for travel of staff for 2022, which is at the same level as the resources approved for 2021. Expenditure amounted to \$22,400 for 2020 and \$6,200 as at 30 June 2021 against the provisions of \$230,900 for 2020 and \$151,600 for 2021. Upon enquiry, the Advisory Committee was informed that UNEP viewed the decreased reliance on air travel as both beneficial and sustainable and that it would continue to build on virtual engagement to minimize its environmental footprint and save travel-related funds whenever possible. It was indicated to the Committee that it should also be noted that the proposed budget of

UNEP for 2022 was based on the assumption that operations should gradually return to normal during the year, as travel restrictions would be relaxed and travel would be feasible where in-person representation was required. **Taking into consideration the underexpenditure trend, the Advisory Committee recommends a reduction of 10 per cent (\$15,200) to the proposed provision under travel of staff for 2022.**

Contractual services

IV.106 The proposed provision for contractual services for 2022 amounts to \$228,000, reflecting a decrease of \$1,200, or 0.5 per cent, compared with the resources approved for 2021. Expenditure amounted to \$143,900 for 2020 and \$73,200 as at 30 June 2021 against the provisions of \$227,000 for 2020 and \$229,200 for 2021. Upon enquiry, the Advisory Committee was informed that expenditure for contractual services, including information technology and data services and hard copy printing, was mainly incurred during the second half of the year. **Taking into account the lower expenditure for 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 10 per cent (\$22,800) to the proposed provision for contractual services for 2022.**

General operating expenses

IV.107 A provision of \$360,200 is proposed for 2022 for general operating expenses, representing a reduction of \$188,300, or 34.3 per cent, compared with the approved resources for 2021 (see para. IV.104 above). Expenditure amounted to \$1,012,100 for 2020 and \$233,400 as at 30 June 2021 against the provisions of \$360,800 for 2020 and \$548,500 for 2021. The Advisory Committee was informed, upon enquiry, that the low level of reported utilization for 2021 was mainly owing to the scheduled charges by service providers, which were processed after actual utilization, usually during the second half of the year. **The Advisory Committee trusts that an update on the 2021 expenditure for general operating expenses will be provided to the General Assembly at the time of its consideration of the present report.**

IV.108 **Subject to its recommendations in chapter I and paragraphs IV.105 and IV.106 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Impact of the pandemic and lessons learned

IV.109 For the holding of the fifth session of the United Nations Environment Assembly, originally scheduled for 2021, it is indicated that, owing to the impact of the pandemic, the fifth session is being held in two parts: (a) a first session, which was held in February 2021 and enabled a restricted number of delegates and staff members to focus on administrative, budgetary and procedural decisions at Headquarters while other delegates and staff members participated virtually; and (b) a second, resumed session, which is scheduled for February 2022 and will be for in-depth substantive discussions that require in-person negotiations ([A/76/6 \(Sect. 14\)](#), para. 14.11). Upon enquiry, the Advisory Committee was informed that UNEP was still in discussions with Member States on the modalities (virtual, in-person or hybrid) of convening the second resumed session and that it was expected for the session to be funded from the existing resources and through voluntary contributions as a one-off requirement, since the session had been necessitated by restrictions imposed by the pandemic.

IV.110 Upon enquiry, the Advisory Committee was provided with information on an assessment and lessons learned from the online first session of the fifth session of the Environment Assembly, which had been summarized in a related document

(UNEP/CPR/154/6). Furthermore, on the basis of its experiences and lessons learned during the pandemic shutdown, UNEP would continue to capitalize on virtual engagement with partners from capitals and from countries that did not have diplomatic representation in Nairobi. UNEP aims, inter alia, to drive efficacy, reduce greenhouse gas emissions and broaden collaboration. The willingness to achieve these aims was also expressed by Member States. However, it was indicated to the Committee that, while Member States welcomed the increased recourse to virtual meetings, they also expressed a strong desire to organize in-person meetings that would involve decision-making and negotiations. In addition, there had been a significant increase in the use of the UNEP website during the pandemic.

IV.111 The Advisory Committee was also informed that, in May 2020, UNEP, in coordination with UNEP-administered multilateral environment agreements, completed an initial study on options, opportunities and barriers for accelerating a transition to multilateralism in a virtual setting in the light of the pandemic. Furthermore, UNEP completed a second study in April 2021 to assess the experiences and lessons learned so far with regard to virtual meetings. The Committee was informed that, despite the initial concerns expressed by Member States of the UNEP governing bodies and the parties to multilateral environmental agreements, few formal objections had been raised to the conduct of virtual meetings that had prevented meetings from taking place. However, the Member States and parties had often reiterated the view that virtual meetings should follow in-person meetings as closely as possible and comply with intergovernmental decisions and the applicable rules of procedure.

Assistance in the implementation of the environment strategy

IV.112 The Advisory Committee recalls that an environment strategy has been adopted by the Department of Operational Support (formerly the Department of Field Support), with capacity from the Rapid Environment and Climate Technical Assistance facility in partnership with UNEP (A/75/7 and A/75/7/Corr.1, para. IV.78). The Committee was informed, upon enquiry, that the facility included both system-level support on environmental management and direct technical assistance to individual peacekeeping operations, financed through peacekeeping budgets. Furthermore, a range of operational and technical guidance has been developed, including the standard operating procedures on the development of energy infrastructure and waste management plans.

IV.113 The Advisory Committee further recalls that, in his report on the overview of the financing of peacekeeping operations (A/75/786, para. 164), the Secretary-General indicated that ongoing assistance from the Rapid Environment and Climate Technical Assistance project would be requested at current capacity through phase two of the strategy, with \$1.5 million sought for the 2021/22 period. **The Advisory Committee trusts that an update, with more detailed information, on the assistance provided by UNEP in the implementation of phase two of the environment strategy, including to individual peacekeeping missions, will be provided in the next overview report on the financing of peacekeeping operations.**

Implementation of environmental rule of law

IV.114 The Advisory Committee was informed, upon enquiry, that the Executive Director of UNEP was tasked with leading the United Nations system and supporting national Governments, upon their request, in the development and implementation of environmental rule of law, in accordance with UNEP Governing Council decision 27/9 of 2013. In the decision, the Council requested the Executive Director to promote the continued engagement in the work of judges and other regulatory enforcement

officials. For over two decades, UNEP has worked with judges across all regions as key legal partners in promoting environmental governance and upholding the rule of law in environmental matters.

Section 15

Human settlements

Appropriation for 2020	\$12,508,400
Expenditure for 2020	\$12,167,300
Appropriation for 2021	\$12,495,800
Proposal for 2022 submitted by the Secretary-General	\$13,289,000
Expenditure under extrabudgetary resources for 2020	\$146,992,900
Estimated extrabudgetary resources for 2021	\$215,682,700
Estimated extrabudgetary resources for 2022	\$242,174,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IV.115 The regular budget resources requested by the Secretary-General for section 15 for 2022 amount to \$13,289,000 before recosting, reflecting a net increase of \$793,200, or 6.3 per cent, as compared with the appropriation for 2021 ([A/76/6 \(Sect. 15\)](#), para. 15.131). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.28 below.

IV.116 As indicated in table 15.14 (1) of the budget proposal, resource changes result from three factors, namely: (a) Technical adjustments (\$196,200), related to the delayed impact of two Programme Management Officer (P-4) posts approved pursuant to General Assembly resolution [75/252](#), which were subject to a 50 per cent vacancy rate in accordance with the established practice for new posts; (b) New and expanded mandates (\$597,000), related to the inclusion of non-recurrent requirements for the production of the quadrennial report on progress in the implementation of the New Urban Agenda, in accordance with General Assembly resolution [71/235](#); (c) Cost-neutral adjustments under other changes, which mainly affect the operational requirements projected for 2022, reflecting practices aimed at building back better (*ibid.*, paras. 15.132–15.134).

Table IV.12
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	75	1 USG, 1 D-2, 4 D-1, 9 P-5, 17 P-4, 14 P-3, 5 P-2/1, 2 GS (OL) and 22 LL
Redeployment (within section)	–	1 P-3 from subprogramme 2 to subprogramme 4 – 1 P-3 from subprogramme 3 to subprogramme 4
Proposed for 2022	75	1 USG, 1 D-2, 4 D-1, 9 P-5, 17 P-4, 14 P-3, 5 P-2/1, 2 GS (OL) and 22 LL

	<i>Number</i>	<i>Level</i>
<i>Extrabudgetary</i>		
Estimated for 2021	108	1 ASG, 2 D-2, 7 D-1, 10 P-5, 20 P-4, 19 P-3, 3 P-2/1 and 46 LL
Estimated for 2022	130	1 ASG, 3 D-2, 7 D-1, 14 P-5, 27 P-4, 18 P-3, 3 P-2/1, 3 NPO and 54 LL
New	22	1 D-2, 4 P-5, 7 P-4, (1 P-3), 3 NPO and 8 LL

Comments and recommendations on posts

IV.117 The Secretary-General proposes a total of 75 regular budget posts for 2022, which represents the same number of posts approved for 2021, including the redeployment of two posts.

Redeployment

IV.118 It is proposed that two posts of Programme Management Officer (P-3) be redeployed, one from subprogramme 2 to subprogramme 4 and another from subprogramme 3 to subprogramme 4, attributable to the recent increase in demand for external relations support for crisis prevention and response, owing in part to the recent developments associated with COVID-19 (*ibid.*, paras. 15.134 (c) (i) and (d) (i)). Upon enquiry, the Advisory Committee was informed that the redeployments were proposed following a review of the changes required as a result of the pandemic and to maintain balance across the regular budget and foundation unearmarked core funds.

Vacant posts and vacancy rates

IV.119 UN-Habitat did not have any posts that had been vacant for 24 months or longer, nor any posts that had been vacant or encumbered through special post allowances for more than one year as at 30 April 2021. Upon enquiry, the Advisory Committee was informed that there were currently 12 vacancies. The Committee was also provided with the table below showing the number of posts and vacancy rates from 2020 to 2022. The Committee discusses matters relating to vacancy rates and vacant posts further in chapter I above.

Table IV.13
Number of posts and vacancy rates, 2020–2022

<i>Category</i>	<i>2020</i>		<i>2021</i>		<i>2022</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	49	5.4	51	12.9	51	3.8
General Service and related	24	5.0	24	11.7	24	2.4
Total	73	5.3	75	12.5	75	3.4

Gender

IV.120 Upon enquiry, the Advisory Committee was provided with the table below showing the gender representation of all encumbered regular budget and extrabudgetary posts and positions as at 31 May 2021.

Table IV.14
Gender representation of posts and positions as at 31 May 2021
 (Percentage)

<i>Grade</i>	<i>Female</i>	<i>Male</i>
USG	100	–
ASG	–	100
D-2	50	50
D-1	17	83
P-5	9.1	90.9
P-4	56	44
P-3	55.6	44.4
P-2/1	50	50
NPO	33.3	66.6
GS (OL)	100	–
LL	81	19

IV.121 **Subject to its recommendations in chapter I, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

IV.122 Proposed non-post resources for 2022 amount to \$1,807,300 before recosting, reflecting an increase of \$597,000, or 49.3 per cent, as compared with the appropriation for 2021. The proposed increase is mainly owing to increased requirements under other staff costs (\$235,000, or 81.5 per cent), consultants (\$118,200, or 111.1 per cent) and contractual services (\$268,800, or 106.5 per cent) (A/76/6 (Sect. 15), table 15.11).

IV.123 As mentioned in paragraph IV.116 (b) above, additional resources in the amount of \$597,000 are requested for the production of the quadrennial report on progress in the implementation of the New Urban Agenda. Upon enquiry, the Advisory Committee was informed that, in 2018, the amount of \$537,960 had been allocated to the first quadrennial report, of which \$344,492, or 64.0 per cent, had been utilized. The Committee was also provided with the table below showing the breakdown of the related resources by object of expenditure.

Table IV.15
Actual expenditure related to the quadrennial report in 2018, by object of expenditure
 (United States dollars)

<i>Category</i>	<i>Allocation</i>	<i>Expenditure</i>	<i>Percentage spent</i>
Other staff costs	232 200	207 430	89.3
Experts	28 500	–	–
Consultants	107 760	93 600	86.9
Travel of representatives	31 200	–	–
Travel of staff	9 900	–	–

<i>Category</i>	<i>Allocation</i>	<i>Expenditure</i>	<i>Percentage spent</i>
Contractual services	78 400	22 745	29.0
Grants and contributions	50 000	20 717	41.4
Total	537 960	344 492	64.0

IV.124 **Taking note of the allocation and expenditure in 2018, the Advisory Committee is not convinced that the proposed increase in resources is fully justified. The Committee therefore recommends against the proposed resources of \$597,000 and recommends a reduction of \$60,000, or 10.1 per cent, in the proposed resources related to the production of the quadrennial report in 2022.**

General temporary assistance positions

IV.125 Upon enquiry, the Advisory Committee was informed that there were four general temporary assistance positions funded from section 23 (Regular programme of technical cooperation) in 2020, 2021 and 2022, while there were no positions under section 35 (Development Account), although there was funding under both sections (see tables IV.16 and IV.17 below). The Committee's observations and recommendations on the regular programme of technical cooperation and the Development Account are contained in sections 23 and 35 below.

Table IV.16
Positions

<i>Position details</i>	<i>Years</i>
Interregional Adviser (P-5)	2020, 2021, 2022
Team Assistant (G-4)	2020, 2021, 2022
Senior Programme Officer, Human Settlements (P-5)	2020, 2021, 2022
Interregional Adviser (P-5)	2020, 2021, 2022

Table IV.17
Funding

(United States dollars)

<i>Programme</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2022 estimate</i>
Regular programme of technical cooperation	1 147 600	1 028 900	1 100 400
Development Account	550 000	1 077 000	1 140 000

Travel of staff

IV.126 Resources in the amount of \$104,900 are proposed for travel of staff. The Advisory Committee notes that expenditure up to June 2021 amounted to \$33,800, compared with the appropriation of \$94,300. **Taking into account the expenditure in the current period, the Advisory Committee is not convinced that the proposed increase is fully justified and recommends a reduction of 10 per cent, or \$10,500, in the proposed resources for travel of staff.**

IV.127 Subject to its recommendations in chapter I and paragraphs IV.124 and IV.126 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Impact of the pandemic and lessons learned

IV.128 It is indicated in the report that the impact of COVID-19 included adjusting support to national and local authorities, as well as local communities, by shifting from face-to-face meetings and technical advisory missions to virtual and/or hybrid meetings. Specific activities related to technical cooperation projects were delayed or postponed owing to severe international travel restrictions as a result of the pandemic (A/76/6 (Sect. 15), paras. 15.18 and 15.21).

IV.129 Upon enquiry as to lessons learned, the Advisory Committee was informed that UN-Habitat had noted that, while Member States had engaged in the virtual meetings, especially with interpretation, they continued to express a strong desire to negotiate and make decisions at meetings in person. It is noted that virtual meetings require additional costs for interpretation and software, plus training of the rotating delegates in the use of the software. In addition, in some developing countries and middle-income countries with weak ICT infrastructure, in-person support remains essential. With regard to travel, UN-Habitat views the decreased reliance on air travel as both beneficial and sustainable, and UN-Habitat will continue to build on virtual engagement to minimize its environmental footprint and save travel-related funds whenever possible. The proposed budget of UN-Habitat for 2022 is based on the assumption that, in 2022, operations would gradually return to normal, when travel restrictions would be relaxed and travel that requires in-person representation would take place.

United Nations Office for Project Services

IV.130 Upon enquiry, the Advisory Committee was informed that UN-Habitat had been in discussion with UNOPS in 2021 about strengthening the coordination of the two organizations in the field of housing. UN-Habitat has a memorandum of understanding with UNOPS, which was signed in 2017 and is valid for 10 years. The memorandum provides a framework within which the two entities pursue a coordinated approach in working with partners to implement the New Urban Agenda and Sustainable Development Goal 11. It is the understanding of UN-Habitat that the UNOPS initiative is focused purely on investing in affordable housing and infrastructure and that its work does not include normative or policy engagement, unlike the work of UN-Habitat. UN-Habitat encourages the alignment of UNOPS efforts with the normative guidance of UN-Habitat in order to advance the achievement of target 11.1 of the Goals. **The Advisory Committee recommends that the General Assembly request closer cooperation between UNOPS and UN-Habitat on housing, with a view to promoting the alignment of UNOPS activities with the normative guidance of UN-Habitat and the framework set out in the memorandum of understanding.**

Cost recovery

IV.131 Upon enquiry as to cost recovery, the Committee was informed that UN-Habitat had implemented a process improvement in 2020 to ensure that all project direct costs were charged to the appropriate projects. The concept of having regional and multi-country offices funded on the basis of a cost allocation methodology, which fully reflects the guiding principle of full cost recovery proportionally from core and non-core funds, will require significant Secretariat-wide consultations and discussions. **The Advisory Committee considers that, in the course of its consultations, UN-Habitat should**

analyse the cost recovery methodology utilized by other organizations, such as UNDP and UNICEF, and consider alignment with those organizations.

Advance booking policy

IV.132 Table 15.19 of the budget proposal shows that the compliance rate for the advance booking of air tickets was 51 per cent in 2020. In paragraph 15.151 of the proposal, the measures that have been taken to improve the compliance rate are described. **While the Advisory Committee notes the measures taken by UN-Habitat, it is of the view that the compliance rate for the advance booking of air tickets remains low and encourages UN-Habitat to strengthen its efforts to improve compliance.**

Section 16 International drug control, crime and terrorism prevention and criminal justice

Appropriation for 2020	\$21,627,100
Expenditure for 2020	\$21,616,500
Appropriation for 2021	\$23,363,100
Proposal for 2022 submitted by the Secretary-General	\$22,711,800
Expenditure under extrabudgetary resources for 2020	\$227,474,300
Estimated extrabudgetary resources for 2021	\$319,015,600
Estimated extrabudgetary resources for 2022	\$330,114,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IV.133 The regular budget resources requested by the Secretary-General for section 16 for 2022 amount to \$22,711,800 before recosting, reflecting a net decrease of \$651,300, or 2.8 per cent, as compared with the appropriation for 2021 ([A/76/6 \(Sect. 16\)](#), table 16.30). Of the total resources for 2022, an amount of \$330,114,600, or 93.9 per cent, is derived from estimated extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.29 below.

IV.134 The Secretary-General attributes the net decrease of \$651,300 to: (a) a net decrease of \$579,400 under policymaking organs related to the removal of non-recurrent provisions under travel of representatives (\$286,300), travel of staff (\$35,100), consultants (\$160,800), contractual services (\$30,000) and other staff costs (\$67,200) for the holding of the Fourteenth United Nations Congress on Crime Prevention and Criminal Justice, pursuant to General Assembly resolutions [46/152](#), [56/119](#), [74/171](#) and [75/253 A](#), section IV, and Assembly decision 74/550 B; and (b) other changes in the amount of \$71,900 under executive direction and management and various subprogrammes.

IV.135 With respect to extrabudgetary resources, the Advisory Committee was informed, upon enquiry, that between 2016 and 2020, a total amount of \$1.7 billion (99 per cent) of the received voluntary contributions was earmarked for special purpose funds and that only \$21.9 million (1 per cent) was unearmarked contributions

for general purpose funds. The Committee notes the projected increase for 2022 in the amount of \$11,098,000 under extrabudgetary resources, including \$6,650,300 under post resources. Upon enquiry, the Committee was informed that, in early 2021, UNODC had adopted its strategy for the period 2021–2025, which outlined a programmatic framework that favoured regional and thematic programmes that enabled donors to contribute to modalities of a flexible and unearmarked nature while opening up new avenues for diversifying and broadening the donor base. **The Advisory Committee looks forward to an update, in the proposed programme budget for 2023, on fundraising efforts, as well as on the efforts to increase the proportion of unearmarked contributions.**

Table IV.18
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	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)
Proposed for 2022	125	1 USG, 3 D-2, 8 D-1, 14 P-5, 32 P-4, 27 P-3, 13 P-2/1, 3 GS (PL) and 24 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	519	1 D-2, 13 D-1, 38 P-5, 169 P-4, 140 P-3, 20 P-2, 8 GS (PL) and 130 GS (OL)
Estimated for 2022	519	1 D-2, 13 D-1, 38 P-5, 169 P-4, 140 P-3, 20 P-2, 8 GS (PL) and 130 GS (OL)

Comments and recommendations on posts

IV.136 The Secretary-General proposes a total of 125 posts for section 16, comprising 98 posts in the Professional and higher categories and 27 posts in the General Service and related categories, reflecting no change as compared with 2021.

Vacant posts and vacancy rates

IV.137 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there were a total of 14 vacant posts (1 P-5, 6 P-4, 4 P-3, 2 P-2 and 1 General Service (Other level)); no posts had been vacant for more than two years.

IV.138 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 16 (see table IV.19).

Table IV.19
Number of posts and vacancy rates, 2020–2022

	2020		2021		2022	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Proposed vacancy rate (percentage)</i>
Professional and higher	98	10.7	98	13.6	98	9.7
General Service and related	27	2.8	27	3.7	27	5.9

IV.139 The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.

Comments and recommendations on non-post resources

IV.140 The proposed non-post resources for 2022 amount to \$2,292,400, reflecting a net decrease of \$651,300, or 22.1 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 16), table 16.35).

Travel

IV.141 The proposed requirements for travel of representatives amount to \$677,600, representing a net decrease of \$286,300, or 29.7 per cent, compared with the apportionment for 2021 in the amount of \$963,900, while those for travel of staff amount to \$164,900, representing a net decrease of \$52,900, or 24.3 per cent, compared with the apportionment for 2021 in the amount of \$217,800 (ibid., table 16.30). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, an amount of \$104,700, or 10.7 per cent of the apportionment for 2021, had been spent on travel of representatives, and an amount of \$108,800, or 49.9 per cent of the apportionment, had been spent on travel of staff. Upon enquiry, the Committee was informed that the aforementioned decreases with respect to travel reflected the greater use of videoconferencing, but that experience had shown that online meetings in a multilateral diplomacy setting could not fully replicate in-person deliberations, including negotiations of policy documents and resolutions, and the voting and decision-making process, for which there was an in-person requirement at the Economic and Social Council. The Committee was informed that hybrid meetings were expected to remain in place for the foreseeable future. **The Advisory Committee looks forward to an update on the use of hybrid and in-person meetings by UNODC in intergovernmental settings, in the context of the proposed programme budget for 2023.** The Committee discusses the use of hybrid meetings, including the cost implications, in the context of travel in chapter I above.

IV.142 **Subject to its recommendations in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Collaboration with other offices and entities

IV.143 Upon enquiry, the Advisory Committee was informed that UNODC worked directly with United Nations country teams and the resident coordinator offices on planning, monitoring and reporting and was part of two peer support groups, for the Asia-Pacific and the Latin America and Caribbean regions. UNODC also shares the custodianship of 15 Sustainable Development Goal indicators and, as of March 2021, is in active partnership on 48 projects, funds and stand-alone joint programmes with other United Nations entities. Furthermore, UNODC shares two strategic partnerships with the Department of Peace Operations: the first to prevent and combat organized crime, corruption and terrorism, through the inclusion of UNODC staff members in peacekeeping operations, and the second to support capacity-building in the areas of counter-terrorism and the prevention of violent extremism. The Committee was also informed that the Department of Peace Operations and UNODC would co-chair a new inter-agency task force on policing. The Committee discusses the collaboration with other offices and entities, including the resident coordinator system, in chapter I above.

Section 17 UN-Women

Appropriation for 2020	\$9,741,400
Expenditure for 2020	\$9,692,100
Appropriation for 2021	\$9,719,900
Proposal for 2022 submitted by the Secretary-General	\$9,719,900
Expenditure under extrabudgetary resources for 2020	\$454,141,800
Estimated extrabudgetary resources for 2021	\$485,000,000
Estimated extrabudgetary resources for 2022	\$500,000,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IV.144 The regular budget resources requested for section 17 for 2022 amount to \$9,719,900 before recosting, which is the same as the appropriation for 2021 ([A/76/6 \(Sect. 17\)](#) and [A/76/6 \(Sect. 17\)/Corr.1](#), table 17.7). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.30.

Table IV.20
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 8 P-4, 8 P-3, 5 P-2/1 and 12 GS (OL)
Redeployment	–	1 Director (D-2) from the Office of the Executive Director and 1 Finance and Budget Officer (P-3) from the Budget Section of the Operational Management, Audit Oversight and Security Sections to the Strategy, Planning, Resources and Effectiveness Division
Proposed for 2022	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 8 P-4, 8 P-3, 5 P-2/1, 12 GS (OL)
<i>Extrabudgetary^a</i>		
Approved for 2021	465	1 ASG, 4 D-2, 20 D-1, 85 P-5, 55 P-4, 50 P-3, 7 P-2/1, 48 GS (PL), 119 GS (OL) and 76 NPO
Estimated for 2022	465	1 ASG, 4 D-2, 20 D-1, 86 P-5, 55 P-4, 46 P-3, 10 P-2/1, 47 GS (PL), 120 GS (OL) and 76 NPO

^a Positions funded by the institutional budget of UN-Women.

Comments and recommendations on posts

IV.145 The proposed regular budget resources for posts for 2022 amount to \$9,164,000 before recosting, which is the same as the appropriation for 2021. These resources would provide for the continuation of 49 posts (37 Professional and higher and 12 General Service (Other level)), reflecting no change compared to 2021 (*ibid.*, table 17.11 (1)). In terms of post changes, the following two redeployments are proposed (*ibid.*, table 17.8):

(a) One Director (D-2) post would be redeployed from the Office of the Executive Director to head the new Strategy, Planning, Resources and Effectiveness Division. The Secretary-General indicates that the redeployment would strengthen improved decision-making and governance to manage for results while ensuring increased transparency and accountability (*ibid.*, annex III);

(b) One Finance and Budget Officer (P-3) post would be redeployed from the Budget Section of the Operational Management, Audit Oversight and Security Sections to the new Strategy, Planning, Resources and Effectiveness Division. The Secretary-General indicates that the Finance and Budget Officer would continue with the same responsibilities as in the previous organizational unit (*ibid.*, annex III).

IV.146 The Advisory Committee notes that the proposed redeployments are linked to the establishment of a new Strategy, Planning, Resources and Effectiveness Division, which, in the view of the Committee, constitutes a structural change requiring the approval of the General Assembly and the Executive Board of UN-Women. The Committee therefore recommends that the proposed redeployments be implemented only when the Assembly and the Executive Board have approved the establishment of the new Division (see also paras. IV.158–IV.161 below).

Vacant posts, special post allowance and vacancy rates

IV.147 The Advisory Committee was informed that, as at 30 June 2021, one regular budget post (P-2) was vacant and one regular budget post (D-1) was encumbered through the special post allowance. The information provided also indicates that the post of Chief, Economic Empowerment Section (D-1) has been encumbered through the allowance since December 2017. Upon enquiry, the Committee was informed that the delay in filling the post was owing to the challenges in identifying well-qualified candidates. **The Advisory Committee notes with concern that the post of Chief, Economic Empowerment Section (D-1) has been encumbered for more than three years by a staff member in receipt of the special post allowance, while at the same time, it is indicated that no well-qualified candidates could be identified for the functions. The Committee trusts that the post will be filled expeditiously in a fully transparent and competitive manner.**

IV.148 Upon enquiry, the Advisory Committee was provided with the table below on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for UN-Women.

Table IV.21
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	37	6.4	37	5.9	37	3.6
General Service and related	12	1.8	12	1.4	12	2.7

IV.149 Subject to its recommendation in paragraph IV.146 above, the Advisory Committee recommends the approval of the Secretary-General’s proposal for posts.

Comments and recommendations on non-post resources

IV.150 The proposed non-post resources of the regular budget amount to \$555,900, which is the same as the appropriation for 2021 (A/76/6 (Sect. 17) and A/76/6 (Sect. 17)/Corr.1, table 17.12). The proposed requirements by object of expenditure are as follows: general operating expenses (\$137,000), travel of representatives (\$103,400), experts (\$101,200), contractual services (\$93,300), other staff costs (\$53,900), consultants (\$38,800), travel of staff (\$21,800), supplies and materials (\$6,000) and hospitality (\$500). The following overall cost-neutral changes are proposed: a reduction of \$200 under consultants and a similar increase of \$200 under experts.

Consultants

IV.151 The proposed resources for consultants amounting to \$38,800 would include requirements to cover the costs to prepare: (a) issue briefs on gender perspectives and in areas in which gender consideration is lacking under subprogramme 1, Intergovernmental support, coordination and strategic partnerships (\$17,000); and (b) background papers for expert groups under subprogramme 2, Policy and programme activities (\$21,000). **The Advisory Committee notes the resident expert capacity on gender-related matters within UN-Women and encourages UN-Women to rely on its in-house capacity as much as possible. The Committee is not convinced that the proposed resources are fully justified and therefore recommends a reduction of \$1,900, or 5 per cent, in the proposed resources for consultants.**

Travel of staff

IV.152 The proposed resources for travel of staff amount to \$21,800, which is the same as the appropriation for 2021. The Advisory Committee notes that, in 2020, only \$300 was expended of an appropriation of \$33,300 and that, for the period from 1 January to 31 May 2021, nothing has been expended. **In view of this pattern of underexpenditure, the Advisory Committee recommends a reduction of 5 per cent, or \$1,100, in the proposed resources for travel of staff.**

Travel of representatives

IV.153 The proposed resources for travel of representatives for 2022 amount to \$103,400, which is the same as the appropriation for 2021. The Advisory Committee was informed, upon enquiry, that the underexpenditure of \$87,300 in 2020 was attributable to the cancellation of the meeting of the Commission on the Status of Women owing to the pandemic. The Committee was also informed that the proposed requirement for 2022 includes resources for the next Commission meeting, which is expected to take place in person in 2022. **The Advisory Committee requested, but did not receive, information on how the costs of the proposed requirement for travel of representatives had been calculated and trusts that this information will be provided to the General Assembly at the time of its consideration of the present report.**

IV.154 **Subject to its recommendations in paragraphs IV.151–IV.153 and chapter I above, the Advisory Committee recommends the approval of the Secretary-General's proposals on non-post resources.**

Other matters

Impact of the pandemic

IV.155 The Secretary-General indicates that, during 2020, the pandemic led to a significant scaling-down of the sixty-fourth session of the Commission on the Status

of Women, with no participation from capital-based delegates or civil society in a session at which more than 140 ministers, their delegations and other national delegations typically gather. To mitigate this impact, UN-Women moved swiftly towards alternative forms of gatherings and consultations using virtual meeting platforms. In addition, UN-Women developed a policy brief on “The impact of COVID-19 on women”, in which it highlighted the impact of the pandemic in reversing the limited gains for gender equality and women’s rights, as well as proposed strategies for countries and the United Nations system entities to respond accordingly (A/76/6 (Sect. 17) and A/76/6 (Sect. 17)/Corr.1, paras. 17.13 and 17.14).

IV.156 With regard to lessons learned, UN-Women noted the importance of continuing virtual meeting modalities to strengthen civil society participation, in particular for representatives who would otherwise not be able to take part in the meetings at Headquarters owing to limited funding or travel opportunities. For future event planning, hybrid delivery aspects will be harnessed to widen engagement while maintaining critical meeting functions for effective negotiations (ibid., para. 17.15). Upon enquiry, the Advisory Committee was informed that the pandemic had proved prescient in emphasizing successive ICT strategies to place a strong focus on leveraging cloud computing technologies and in having all corporate systems and databases hosted in public or community cloud services. Having robust tools proved critical as the use of videoconferencing solutions jumped by over 800 per cent compared with pre-pandemic levels. Moving forward, UN-Women plans to continue in the direction of cloud-hosted software, platforms, servers and services, which have been included as part of the budgetary request predating the pandemic, although UN-Women operations cannot yet be smoothly integrated into a digital environment because some business processes are still paper-based. The Committee was further informed that the context of the pandemic had highlighted the importance of professional human resources capacity and the critical need for providing a duty of care for all personnel. UN-Women personnel reported overall satisfaction with the remote work arrangements, as well as increased productivity, along with a desire to return to the office occasionally for in-person interactions.

IV.157 In terms of gender distribution among staff members, the Advisory Committee was informed, upon enquiry, that, as at 30 June 2021, 75.7 per cent of UN-Women posts in the Professional and higher categories, 77.2 per cent of National Professional Officer posts and 66 per cent of General Service posts funded by regular budget and extrabudgetary resources were currently encumbered by women. **While appreciating the importance of ensuring that the perspectives and contributions of women are fully engaged in fulfilling the mandate of UN-Women, the Advisory Committee again encourages the Entity to continue its efforts towards gender balance.**

Strategy, Planning, Resource and Effectiveness Division

IV.158 The Secretary-General indicates that the proposed Strategy, Planning, Resources and Effectiveness Division to be established in UN-Women would integrate corporate strategy, resource management and performance measurement and would monitor corporate performance and budget implementation to support improved decision-making and governance to manage for results while ensuring increased transparency and accountability. The Secretary-General also states that the establishment of the Division directly responds to recommendations to better align strategic planning and budgeting, improve the link between budget allocations and strategic priorities and strengthen results and risk management at the corporate level in support of executive direction and management functions. The Division is to be staffed by two regular budget posts (1 Director (D-2) and 1 Budget and Finance Officer (P-3)) and 15 positions funded by extrabudgetary resources (3 P-5, 3 P-4,

5 P-3, 1 P-2, 1 General Service (Principal level) and 2 General Service (Other level)) (ibid., para. 17.88 and annex I).

IV.159 Upon enquiry, the Advisory Committee was informed that the implementation of General Assembly resolution 72/279, on the repositioning of the United Nations development system, and of the change management process of UN-Women included optimizing the headquarters structure and functions and led to the establishment of the Strategy, Planning, Resources and Effectiveness Division in order to integrate corporate strategy, resources management and performance measurement. The Division was formed by consolidating and strengthening the strategic planning, strategic budgeting, risk management and corporate governance capacity into a single entity. According to the information provided, the establishment of the new Division has improved decision-making, as it acts as the secretariat for the Business Review Committee and the Executive Board function is more closely linked to organizational strategy and decision-making, as well as business processes.

IV.160 The Advisory Committee was further informed that the establishment of the new Division was initiated at the end of 2019 and continued during 2020 and into 2021. However, UN-Women continued to assess the proposed structure for the Division to ensure that all functions were properly aligned and positioned to contribute to greater synergies within the Division and across UN-Women headquarters more broadly. In the new structure, the work of the Executive Board is mainstreamed across all areas to ensure increased transparency and accountability. According to the information provided, the work of the new Division complements the work of the Management and Administration Division and the Policy and Programme Division, as the sections and functions that were moved to the new Division retained their existing areas of oversight and responsibility, reducing any risk of duplication.

IV.161 While seeing merit in the proposed establishment of the new Division, the Advisory Committee notes that its establishment requires the approval of the General Assembly and the Executive Board of UN-Women. The Committee trusts that further information in support of the proposal will be provided to the General Assembly at the time of its consideration of the present report.

Enterprise resource planning system

IV.162 It is indicated in the integrated budget estimates for UN-Women for the biennium 2022–2023 that the organization is in the process of replacing its current enterprise resource planning system, named Atlas, with a new cloud-based system. The project design and specification stage began during the fourth quarter of 2020 and will continue in 2021, with the expectation that the system will be launched in phases over the 2022–2023 period, continuing into 2024.

IV.163 Upon enquiry, the Advisory Committee was informed that the Atlas partnership had been launched in 2004 and needed to be replaced because the platform was becoming obsolete and losing the back-end support needed to sustain system upgrades and maintenance. A review conducted by a consulting firm in 2020 concluded that the best (and most cost-effective) option was to replace Atlas with a “next-generation enterprise resource planning system”, which is the working title for the inter-agency project developed in partnership with UNDP, the United Nations Capital Development Fund, UNITAR, the United Nations Volunteers programme, UNU and the United Nations System Staff College.

IV.164 Upon enquiry regarding the possibility of using another existing system, including Umoja, the Advisory Committee was informed that, following the decision of UNDP to migrate to a new cloud-based enterprise resource planning system, joining another system or partnership was not considered a good option for

UN-Women. The study of the consulting firm commissioned by UNDP found that Umoja was not a good fit for the operating model of the Atlas partner agencies and that no other agency was offering its enterprise resource planning system as a shared service.

IV.165 The Advisory Committee recalls that, in its resolution [72/279](#), the General Assembly called upon the entities of the United Nations development system to build capacities and expertise across the United Nations agencies, funds and programmes and welcomed the measures taken by the Secretary-General to advance common business operations, where appropriate. The Committee considers that employing common or compatible enterprise resource planning systems would build capacity across the entities of the United Nations development system and advance common business operations.

Table IV.22
Section 9, Economic and social affairs: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	74 530.2	75 174.4	75 994.7	36 586.9	75 850.5	(144.2)	5 564.9	8 621.2	8 150.4	(470.8)	80 739.3	84 615.9	84 000.9	(615.0)
Other staff costs	1 295.0	968.4	1 269.8	440.7	1 268.8	(1.0)	53 165.4	62 750.4	64 385.7	1 635.3	54 133.8	64 020.2	65 654.5	1 634.3
Hospitality	12.2	0.3	4.6	–	4.6	–	0.5	–	–	–	0.8	4.6	4.6	–
Consultants	673.2	1 755.9	519.9	103.5	558.2	38.3	4 685.3	7 183.9	4 788.9	(2 395.0)	6 441.2	7 703.8	5 347.1	(2 356.7)
Experts	1 667.3	24.6	1 124.8	–	1 059.6	(65.2)	(18.4)	–	–	–	6.2	1 124.8	1 059.6	(65.2)
Travel of representatives	1 927.6	249.5	1 948.8	135.8	1 948.8	–	21.1	–	315.0	315.0	270.6	1 948.8	2 263.8	315.0
Travel of staff	705.1	46.9	454.0	4.8	445.1	(8.9)	349.9	2 164.1	1 590.6	(573.5)	396.8	2 618.1	2 035.7	(582.4)
Contractual services	1 335.7	1 754.7	1 438.4	1 091.7	1 392.1	(46.3)	1 507.4	3 775.3	1 808.6	(1 966.7)	3 262.1	5 213.7	3 200.7	(2 013.0)
General operating expenses	720.1	710.9	729.4	158.0	667.8	(61.6)	1 749.4	3 107.3	2 204.1	(903.2)	2 460.3	3 836.7	2 871.9	(964.8)
Supplies and materials	96.0	108.5	85.1	0.3	69.1	(16.0)	62.5	155.4	133.3	(22.1)	171.0	240.5	202.4	(38.1)
Furniture and equipment	257.1	544.2	213.1	11.8	182.6	(30.5)	172.9	132.2	95.0	(37.2)	717.1	345.3	277.6	(67.7)
Grants and contributions	73.9	73.7	74.7	–	74.7	–	2 987.8	8 801.3	4 650.7	(4 150.6)	3 061.5	8 876.0	4 725.4	(4 150.6)
Other	–	0.5	–	–	–	–	12.0	–	–	–	12.5	–	–	–
Total	83 293.4	81 412.5	83 857.3	38 533.7	83 521.9	(335.4)	70 260.7	96 691.1	88 122.3	(8 568.8)	151 673.2	180 548.4	171 644.2	(8 904.2)

Table IV.23

Section 10, Least developed countries, landlocked developing countries and small island developing States: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	5 208.2	5 295.7	5 608.6	2 746.8	6 054.2	445.6	–	–	–	–	5 295.7	5 608.6	6 054.2	445.6
Other staff costs	315.5	111.9	317.5	–	317.5	–	18.3	59.0	–	(59.0)	130.2	376.5	317.5	(59.0)
Hospitality	1.2	–	0.5	–	0.5	–	–	–	–	–	–	0.5	0.5	–
Consultants	52.4	–	50.0	28.0	50.0	–	138.4	422.9	87.0	(335.9)	138.4	472.9	137.0	(335.9)
Experts	40.2	59.0	241.2	–	295.0	53.8	–	16.0	–	(16.0)	59.0	257.2	295.0	37.8
Travel of representatives	–	–	–	–	–	–	(29.2)	1 295.3	579.5	(715.8)	(29.2)	1 295.3	579.5	(715.8)
Travel of staff	97.4	7.8	188.2	4.2	208.0	19.8	49.4	421.7	113.8	(307.9)	57.2	609.9	321.8	(288.1)
Contractual services	107.0	78.6	140.3	70.9	162.4	22.1	30.1	421.7	95.0	(326.7)	108.7	562.0	257.4	(304.6)
General operating expenses	36.2	31.5	36.9	30.5	37.6	0.7	1.9	155.2	45.0	(110.2)	33.4	192.1	82.6	(109.5)
Supplies and materials	7.3	0.4	7.0	–	7.0	–	–	2.0	–	(2.0)	0.4	9.0	7.0	(2.0)
Furniture and equipment	20.8	33.7	19.1	20.4	20.2	1.1	–	–	–	–	33.7	19.1	20.2	1.1
Other	–	0.6	–	–	–	–	–	–	–	–	0.6	–	–	–
Total	5 886.2	5 619.2	6 609.3	2 900.8	7 152.4	543.1	208.9	2 793.8	920.3	(1 873.5)	5 828.1	9 403.1	8 072.7	(1 330.4)

Table IV.24
Section 11, United Nations support for the New Partnership for Africa's Development: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	6 646.9	7 333.5	6 725.7	3 432.7	6 815.0	89.3	–	–	–	–	7 333.5	6 725.7	6 815.0	89.3
Other staff costs	194.2	52.6	161.3	90.4	161.3	–	–	168.0	480.0	312.0	52.6	329.3	641.3	312.0
Hospitality	3.9	–	1.5	–	1.5	–	–	–	–	–	–	1.5	1.5	–
Consultants	157.5	191.1	144.3	–	126.7	(17.6)	20.1	213.6	184.0	(29.6)	211.2	357.9	310.7	(47.2)
Experts	368.4	34.7	237.1	(0.4)	317.6	80.5	–	–	–	–	34.7	237.1	317.6	80.5
Travel of staff	275.2	100.9	180.7	(0.2)	225.8	45.1	–	–	–	–	100.9	180.7	225.8	45.1
Contractual services	259.7	129.1	296.0	112.0	303.4	7.4	–	180.0	159.0	(21.0)	129.1	476.0	462.4	(13.6)
General operating expenses	56.3	81.6	56.3	11.2	44.0	(12.3)	–	–	25.0	25.0	81.6	56.3	69.0	12.7
Supplies and materials	10.7	1.8	9.6	–	7.0	(2.6)	–	–	–	–	1.8	9.6	7.0	(2.6)
Furniture and equipment	13.1	52.7	11.1	–	10.6	(0.5)	–	–	–	–	52.7	11.1	10.6	(0.5)
Grants and contributions	–	6.9	–	8.4	–	–	1.4	36.0	59.4	23.4	8.3	36.0	59.4	23.4
Total	7 985.9	7 984.9	7 823.6	3 654.1	8 012.9	189.3	21.5	597.6	907.4	309.8	8 006.4	8 421.2	8 920.3	499.1

Table IV.25

Section 12, Trade and development: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	62 537.5	63 551.0	68 687.2	30 785.5	68 365.6	(321.6)	2 639.2	2 648.7	2 648.7	–	66 190.2	71 335.9	71 014.3	(321.6)
Other staff costs	641.7	270.5	652.0	111.5	623.0	(29.0)	21 274.4	18 550.5	18 550.5	–	21 544.9	19 202.5	19 173.5	(29.0)
Hospitality	21.7	0.6	8.4	–	8.4	–	–	–	–	–	0.6	8.4	8.4	–
Consultants	424.0	615.0	350.1	109.3	350.1	–	3 257.9	4 190.0	4 190.0	–	3 872.9	4 540.1	4 540.1	–
Experts	351.1	10.2	237.4	2.1	237.4	–	–	10.0	10.0	–	10.2	247.4	247.4	–
Travel of representatives	175.7	3.6	177.6	–	167.3	(10.3)	–	24.0	24.0	–	3.6	201.6	191.3	(10.3)
Travel of staff	585.7	61.3	384.4	8.5	378.0	(6.4)	1 005.4	5 045.3	5 045.3	–	1 066.7	5 429.7	5 423.3	(6.4)
Contractual services	767.7	1 228.6	785.4	389.9	785.4	–	2 188.7	3 043.6	3 043.6	–	3 417.3	3 829.0	3 829.0	–
General operating expenses	1 727.6	1 512.8	1 745.7	496.9	1 638.2	(107.5)	1 338.3	1 992.1	1 992.1	–	2 851.1	3 737.8	3 630.3	(107.5)
Supplies and materials	341.6	118.5	308.9	92.9	308.9	–	15.3	31.6	31.6	–	133.8	340.5	340.5	–
Furniture and equipment	513.6	501.1	440.5	44.4	440.5	–	182.6	339.8	339.8	–	683.7	780.3	780.3	–
Grants and contributions	–	–	–	0.1	–	–	3 967.5	5 275.9	5 275.9	–	3 967.5	5 275.9	5 275.9	–
Other	–	1.3	–	–	–	–	–	–	–	–	1.3	–	–	–
Total	68 087.9	67 874.4	73 777.6	32 041.2	73 302.8	(474.8)	35 869.2	41 151.5	41 151.5	–	103 743.6	114 929.1	114 454.3	(474.8)

Table IV.26
Section 13, International Trade Centre: evolution of overall resources by object of expenditure and funding source

(Thousands of Swiss francs)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	28 555.3	27 683.9	28 812.4	13 354.3	28 812.4	–	27 543.3	28 654.9	28 654.9	–	55 227.2	57 467.3	57 467.3	–
Other staff costs	514.7	315.5	514.7	163.5	514.7	–	1 707.5	1 776.4	1 776.4	–	2 023.0	2 291.1	2 291.1	–
Hospitality	9.5	0.1	9.5	–	9.5	–	–	–	–	–	0.1	9.5	9.5	–
Consultants	774.3	552.7	774.3	266.6	774.3	–	30 966.2	32 216.0	32 216.0	–	31 518.9	32 990.3	32 990.3	–
Travel of representatives	–	–	–	–	–	–	537.7	559.4	559.4	–	537.7	559.4	559.4	–
Travel of staff	339.1	88.6	339.1	8.1	226.1	(113.0)	878.6	914.0	914.0	–	967.2	1 253.1	1 140.1	(113.0)
Contractual services	1 111.5	834.0	1 111.5	417.3	1 277.2	165.7	4 751.7	4 943.5	4 943.5	–	5 585.8	6 055.0	6 220.7	165.7
General operating expenses	2 705.8	2 667.7	2 705.8	2 155.6	2 705.8	–	2 876.0	2 992.0	2 992.0	–	5 543.7	5 697.8	5 697.8	–
Supplies and materials	441.8	410.7	441.8	307.0	441.8	–	254.7	264.5	264.5	–	665.4	706.3	706.3	–
Furniture and equipment	598.5	1 277.5	598.5	505.3	598.5	–	2 001.4	2 082.2	2 082.2	–	3 279.0	2 680.7	2 680.7	–
Grants and contributions	1 688.5	1 549.2	1 688.5	667.6	1 635.8	(52.7)	14 531.2	15 117.7	15 117.7	–	16 080.5	16 806.2	16 753.5	(52.7)
Improvement of premises	–	–	–	–	–	–	76.3	79.4	79.4	–	76.3	79.4	79.4	–
Total	36 739.0	35 380.0	36 996.1	17 845.3	36 996.1	–	86 124.7	89 600.0	89 600.0	–	121 504.7	126 596.1	126 596.1	–

Table IV.27

Section 14, Environment: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	21 665.0	20 152.3	21 782.4	9 128.2	21 782.4	–	110 688.5	119 200.0	119 200.0	–	130 840.8	140 982.4	140 982.4	–
Other staff costs	18.9	18.1	216.6	0.5	18.4	(198.2)	8 442.3	40.0	17 623.0	17 583.0	8 460.4	256.6	17 641.4	17 384.8
Hospitality	0.4	–	19.6	–	0.4	(19.2)	15.8	–	–	–	15.8	19.6	0.4	(19.2)
Consultants	427.7	481.6	341.5	20.8	341.5	–	35 486.4	25 238.0	30 494.0	5 256.0	35 968.0	25 579.5	30 835.5	5 256.0
Travel of representatives	62.7	0.5	63.4	–	63.4	–	3.3	–	–	–	3.8	63.4	63.4	–
Travel of staff	230.9	22.4	151.6	6.2	151.6	–	1 065.1	31 058.0	21 953.0	(9 105.0)	1 087.5	31 209.6	22 104.6	(9 105.0)
Contractual services	227.0	143.9	229.2	73.2	228.0	(1.2)	10 558.3	13 445.0	9 388.0	(4 057.0)	10 702.2	13 674.2	9 616.0	(4 058.2)
General operating expenses	360.8	1 012.1	548.5	233.4	360.2	(188.3)	16 414.1	15 672.2	14 797.0	(875.2)	17 426.2	16 220.7	15 157.2	(1 063.5)
Supplies and materials	22.3	0.3	19.6	1.0	19.6	–	136.9	511.0	170.0	(341.0)	137.2	530.6	189.6	(341.0)
Furniture and equipment	26.2	36.1	21.8	22.6	22.4	0.6	1 580.6	851.8	1 253.0	401.2	1 616.7	873.6	1 275.4	401.8
Grants and contributions	322.4	38.1	326.2	4.3	326.2	–	244 326.1	229 449.0	198 032.0	(31 417.0)	244 364.2	229 775.2	198 358.2	(31 417.0)
Improvement of premises	–	–	–	–	–	–	56.0	–	–	–	56.0	–	–	–
Other	–	4.5	–	–	–	–	(25.2)	–	–	–	(20.7)	–	–	–
Total	23 364.3	21 909.9	23 720.4	9 490.2	23 314.1	(406.3)	428 748.2	435 465.0	412 910.0	(22 555.0)	450 658.1	459 185.4	436 224.1	(22 961.3)

Table IV.28

Section 15, Human settlements: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	11 169.6	10 999.0	11 285.5	5 199.0	11 481.7	196.2	12 913.5	14 625.5	15 614.6	989.1	23 912.5	25 911.0	27 096.3	1 185.3
Other staff costs	294.9	180.4	288.5	53.1	523.5	235.0	52 961.9	66 415.4	80 008.6	13 593.2	53 142.3	66 703.9	80 532.1	13 828.2
Hospitality	7.8	–	3.1	–	3.0	(0.1)	137.0	–	–	–	137.0	3.1	3.0	(0.1)
Consultants	134.6	182.9	106.4	13.6	224.6	118.2	–	298.5	155.1	(143.4)	182.9	404.9	379.7	(25.2)
Experts	80.4	–	54.0	–	84.0	30.0	–	–	–	–	–	54.0	84.0	30.0
Travel of representatives	–	–	–	–	39.9	39.9	–	–	–	–	–	–	39.9	39.9
Travel of staff	143.7	12.8	94.3	33.8	104.9	10.6	1 205.1	9 193.8	11 311.6	2 117.8	1 217.9	9 288.1	11 416.5	2 128.4
Contractual services	252.0	251.4	252.3	262.8	521.1	268.8	18 835.7	23 796.3	27 507.8	3 711.5	19 087.1	24 048.6	28 028.9	3 980.3
General operating expenses	354.9	355.3	350.4	5.3	189.2	(161.2)	12 703.2	14 629.4	16 343.0	1 713.6	13 058.5	14 979.8	16 532.2	1 552.4
Supplies and materials	36.7	33.8	32.7	1.3	17.5	(15.2)	1 539.8	3 570.0	3 886.3	316.3	1 573.6	3 602.7	3 903.8	301.1
Furniture and equipment	33.8	152.6	28.6	2.0	49.6	21.0	191.0	4 092.3	4 500.5	408.2	343.6	4 120.9	4 550.1	429.2
Grants and contributions	–	(0.6)	–	–	50.0	50.0	46 505.7	79 061.5	82 847.1	3 785.6	46 505.1	79 061.5	82 897.1	3 835.6
Other	–	(0.3)	–	–	–	–	–	–	–	–	(0.3)	–	–	–
Total	12 508.4	12 167.3	12 495.8	5 571.0	13 289.0	793.2	146 992.9	215 682.7	242 174.6	26 491.9	159 160.2	228 178.5	255 463.6	27 285.1

Table IV.29

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			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	18 334.7	19 422.5	20 419.4	9 229.6	20 419.4	–	127 090.0	133 972.7	140 623.0	6 650.3	146 512.5	154 392.1	161 042.4	6 650.3
Other staff costs	305.0	236.1	218.1	240.6	198.1	(20.0)	1 055.6	810.6	1 010.1	199.5	1 291.7	1 028.7	1 208.2	179.5
Hospitality	2.9	–	1.1	–	1.1	–	–	4.6	4.6	–	–	5.7	5.7	–
Consultants	324.5	354.9	296.9	83.8	191.7	(105.2)	18 209.7	23 589.9	24 789.3	1 199.4	18 564.6	23 886.8	24 981.0	1 094.2
Experts	369.2	6.6	251.7	(0.1)	184.2	(67.5)	–	–	–	–	6.6	251.7	184.2	(67.5)
Travel of representatives	983.7	199.2	963.9	104.7	677.6	(286.3)	–	–	–	–	199.2	963.9	677.6	(286.3)
Travel of staff	319.6	27.9	217.8	108.8	164.9	(52.9)	10 680.8	35 518.7	36 200.3	681.6	10 708.7	35 736.5	36 365.2	628.7
Contractual services	599.7	666.9	622.8	279.4	553.5	(69.3)	23 534.2	39 716.6	40 482.6	766.0	24 201.1	40 339.4	41 036.1	696.7
General operating expenses	65.3	288.8	79.2	42.4	112.4	33.2	28 608.1	28 469.6	28 989.3	519.7	28 896.9	28 548.8	29 101.7	552.9
Supplies and materials	95.7	60.9	87.9	9.1	86.9	(1.0)	3 310.1	3 667.7	3 738.1	70.4	3 371.0	3 755.6	3 825.0	69.4
Furniture and equipment	195.0	311.0	176.1	26.5	122.0	(54.1)	17 667.2	15 050.7	15 315.0	264.3	17 978.2	15 226.8	15 437.0	210.2
Grants and contributions	31.8	23.3	28.2	6.7	–	(28.2)	42 329.9	38 214.5	38 962.3	747.8	42 353.2	38 242.7	38 962.3	719.6
Improvement of premises	–	–	–	0.1	–	–	–	–	–	–	–	–	–	–
Other	–	18.3	–	–	–	–	(11.4)	–	–	–	6.9	–	–	–
Total	21 627.1	21 616.5	23 363.1	10 131.6	22 711.8	(651.3)	272 474.2	319 015.6	330 114.6	11 099.0	294 090.7	342 378.7	352 826.4	10 447.7

Table IV.30

Section 17, UN-Women: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>
Posts	9 067.5	9 083.6	9 164.0	3 794.0	9 164.0	–	144 310.4	146 521.9	151 288.4	4 766.5	153 394.0	155 685.9	160 452.4	4 766.5
Other staff costs	54.9	105.7	53.9	5.2	53.9	–	–	–	–	–	105.7	53.9	53.9	–
Consultants	48.9	66.8	39.0	–	38.8	0.2	–	–	–	–	66.8	101.0	101.2	0.2
Experts	147.3	24.3	101.0	–	101.2	(0.2)	–	–	–	–	24.3	39.0	38.8	(0.2)
Travel of representatives	102.3	15.0	103.4	–	103.4	–	–	–	–	–	15.0	103.4	103.4	–
Travel of staff	33.3	0.3	21.8	–	21.8	–	13 696.9	39 739.8	40 192.2	452.4	13 697.2	39 761.6	40 214.0	452.4
Contractual services	117.7	247.8	93.3	62.8	93.3	–	133 725.7	128 910.7	133 327.6	4 416.9	133 973.5	129 004.0	133 420.9	4 416.9
General operating expenses	161.5	148.7	137.0	103.4	137.0	–	123 299.3	132 651.9	136 724.3	4 072.5	123 448.0	132 788.9	136 861.3	4 072.5
Hospitality	1.2	–	0.5	0.6	0.5	–	–	–	–	–	–	0.5	0.5	–
Supplies and materials	6.8	–	6.0	–	6.0	–	22 133.4	16 688.0	17 419.1	731.0	22 133.4	16 694.0	17 425.1	731.0
Grants and contributions	–	–	–	–	–	–	10 994.4	10 891.6	11 254.7	363.1	10 994.4	10 891.6	11 254.7	363.1
Other	–	–	–	–	–	–	5 981.6	9 596.1	9 793.7	197.6	5 981.6	9 596.1	9 793.7	197.6
Total	9 741.4	9 692.1	9 719.9	3 966.1	9 719.9	–	454 141.8	485 000.0	500 000.0	15 000.0	463 833.9	494 719.9	509 719.9	15 000.0

Part V Regional cooperation for development

Section 18 Economic and social development in Africa

Section 18A Economic Commission for Africa

Appropriation for 2020	\$80,863,000
Expenditure for 2020	\$77,236,800
Appropriation for 2021	\$77,674,300
Proposal for 2022 submitted by the Secretary-General	\$77,150,500
Expenditure under extrabudgetary resources for 2020	\$15,624,400
Estimated extrabudgetary resources for 2021	\$25,442,200
Estimated extrabudgetary resources for 2022	\$19,913,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

V.1 The regular budget resources requested by the Secretary-General for section 18A for 2022 amount to \$77,150,500 before recosting, reflecting a net decrease of \$523,800, or 0.7 per cent, as compared with the appropriation for 2021 ([A/76/6 \(Sect. 18\)](#), table 18.41). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.12 below.

V.2 The Secretary-General attributes the net decrease to other changes of \$523,800 under the executive direction and management, programme of work and programme support components, which reflect: (a) reduced requirements under posts (\$343,000), other staff costs (\$28,300), consultants (\$1,100), experts (\$86,700), travel of staff (\$52,900), contractual services (\$779,700) and supplies and materials (\$12,600); and (b) increased requirements under general operating expenses (\$564,900), furniture and equipment (\$172,900) and improvement of premises (\$42,700). Details of the proposed resource changes by component and subprogramme are provided in paragraph 18.380 of the budget proposal.

Table V.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021 ^a	535	1 USG, 2 D-2, 15 D-1, 43 P-5, 69 P-4, 76 P-3, 27 P-2/1, 15 NPO and 287 LL
Abolishment	(2)	1 P-4 and 1 P-3 under programme support
Proposed for 2022 ^a	533	1 USG, 2 D-2, 15 D-1, 43 P-5, 68 P-4, 75 P-3, 27 P-2/1, 15 NPO and 287 LL

	<i>Number</i>	<i>Level</i>
<i>Extrabudgetary</i>		
Estimated for 2021	66	1 D-1, 3 P-5, 4 P-3, 49 LL and 9 NPO
Estimated for 2022	66	1 D-1, 3 P-5, 5 P-3, 3 P-2/1, 46 LL and 8 NPO

^a Includes 2 temporary posts (1 P-3 and 1 NPO).

Comments and recommendations on posts

V.3 The regular budget resources for posts proposed for 2022 amount to \$51,573,900, representing a decrease of \$343,000, or 0.7 per cent, as compared with the appropriation for 2021 (A/76/6 (Sect. 18), table 18.46). The Secretary-General proposes a total of 533 regular budget posts for 2022, reflecting the proposed abolishment in 2022 of one post of Librarian (P-4) and one post of English Editor (P-3) (ibid., para. 18.380 (j) (i) and table 18.45 (1)). The Secretary-General considers in his proposal that the two posts selected for abolishment had been vacant for more than 24 months prior to the application of recruitment freeze measures and that the full implementation of mandates in the interim provided for an opportunity to propose their abolishment (ibid., annex III). **The Advisory Committee notes that, in the budget submission for 2022, only two posts (1 P-4 and 1 P-3) under ECA were identified for abolishment based on vacancy of more than 24 months and that the full implementation of mandates in the Commission, managed without these posts, is projected to continue within existing resources, and it trusts that further clarifications will be provided to the General Assembly during its consideration of the present report.**

Vacant posts and vacancy rates

V.4 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there was a total of 84 vacant posts (2 D-2, 2 D-1, 11 P-5, 19 P-4, 24 P-3, 10 P-2, 1 NPO and 15 LL). The Committee notes, from the additional information that it has received, that the selection of candidates for the two vacant posts of Deputy Executive Secretary (D-2) is expected in July 2021.

V.5 The Advisory Committee also requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 18 (see table V.2 below).

V.6 The Secretary-General indicates, in the information provided to the Advisory Committee and upon further inquiry, that of the seven posts that would become vacant for 24 months or more in August 2021, two local level posts could not be filled due to the average vacancy rate of the General Service and related categories of 5.2 per cent being lower than the budgeted rate of 5.4 per cent, while the recruitment process for the remaining five vacant posts in the Professional and higher categories was expected to be completed in the coming months.

V.7 **The Advisory Committee expresses concerns over the high number and rising trend of vacant posts and notes the high average vacancy rates for the Professional and higher categories experienced in 2020 and 2021 and the lower rate budgeted for 2022, and trusts that the Secretary-General will redouble his efforts to fill all vacant posts expeditiously and will provide further justification for, and 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 context of the next programme budget submission.**

Table V.2
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts ^a	Budgeted vacancy rate (percentage)
Professional and higher	237	23.1	237	28.6	235	16.2
General Service and related	304	4.6	304	5.2	304	5.4

^a Includes posts relating to section 18, comprising sections 18A and 18B.

Special post allowance

V.8 The Advisory Committee notes from the information provided to it that ECA had six vacant posts encumbered through the granting of special post allowance to the temporary incumbents for more than one year, the earliest dating back to June 2019. The Committee makes further comments on the matter of long-vacant posts linked to the practice of granting special post allowance in chapter I above.

V.9 Subject to its observation in para. V.3 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.10 The proposed requirements for non-post resources for 2022 amount to \$25,576,600, reflecting a net decrease of \$180,800, or 0.7 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 18), tables 18.41 and 18.46). The proposed net decrease is attributable to other changes under the executive direction and management, programme of work and programme support components, as outlined in the variance analysis provided in the budget proposal (*ibid.*, para. 18.380), and reflects primarily the impact of: (a) under executive direction and management, increased requirements of \$118,100 under furniture and equipment for the purchase of equipment to support business continuity; (b) under subprogramme 5, Technology, climate change and natural resource management, higher requirements of \$119,600 under other staff costs, owing to the proposed redeployment of one general temporary assistance position of Programme Management Officer (NPO) from programme support to strengthen programme management capacity; and (c) under programme support, lower requirements of \$114,600 under other staff costs, primarily owing to the redeployment of the general temporary assistance position of Programme Management Officer (NPO) to subprogramme 5, and a decrease of \$644,800 under contractual services, offset in part by an increase of \$575,400 under general operating expenses, reflecting the realignment between the two classes of the cost of premises maintenance service contracts.

Other staff costs

V.11 The proposed provision for other staff costs for 2022 amounts to \$4,255,400, reflecting a decrease of \$28,300, or 0.7 per cent, compared with the resources approved for 2021. Upon enquiry, the Advisory Committee was informed that the decrease takes into account lower proposed requirements under general temporary assistance and peak workload support requirements due to a more efficient use of human resources through flexible working arrangements and the increased use of telecommuting, virtual meetings, workshops and conferences, which allowed ECA to

reorganize its internal procedures and processes and redistribute peak workload among existing staff for the organization and servicing of meetings. Upon enquiry, the Committee was also informed that flexible working arrangements, including compressed workweeks and telecommuting, as well as alternate working arrangements, which entail working away from the office five days a week, were expected to continue into 2022, with the latter being tied to the COVID-19 pandemic and thus expected to be discontinued once the situation stabilizes. **The Advisory Committee requested, but did not receive, information on the number of staff making use of flexible working arrangements, as well as their respective durations, and trusts that detailed information will be included in the context of the next programme budget submission.**

Consultants

V.12 The proposed provision for consultants for 2022 amounts to \$1,152,200. Expenditure amounted to \$2,643,000 for 2020 and \$1,114,400 as at 30 June 2021 against the provision of \$1,461,400 for 2020 and \$1,153,300 for 2021. Upon enquiry, the Advisory Committee was informed that the overexpenditure under that item in 2020 and the high rate of implementation in 2021 reflected the increased use of local consultants as part of the Commission's efforts to adjust programme delivery and implementation in the context of COVID-19-related travel restrictions, which had limited the ability of staff to travel to the field. **The Advisory Committee acknowledges the importance of using local consultants by the Commission to ensure the uninterrupted delivery of mandated activities and trusts that the Secretary-General will include more detailed information on the hiring of local consultants, including the related resources, in the context of the next programme budget submission.**

Travel of staff

V.13 The proposed provision for travel of staff for 2022 amounts to \$1,178,200, reflecting a decrease of \$52,900, or 4.3 per cent, from the level of resources approved for 2021. Expenditure amounted to \$671,400 for 2020 and \$202,400 as at 30 June 2021 against the provision of \$1,723,400 for 2020 and \$1,231,100 for 2021. **In view of the lower expenditure for 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 10 per cent (\$117,800) to the proposed provision for travel of staff for 2022.**

V.14 **Subject to its recommendations in paragraph V.13 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

V.15 The Secretary-General indicates in his proposal that estimated extrabudgetary resources amounted to \$25,442,200 in 2021 and are projected to amount to \$19,913,900 in 2022, reflecting a decrease of \$5,528,300, or 21.7 per cent ([A/76/6 \(Sect. 18\)](#), table 18.44 (2)). Upon enquiry, the Advisory Committee was informed that the projected decrease resulted from the planned completion of major projects in early 2022 and the expected reduction in resources for in-person meetings in favour of the online delivery of activities.

Impact of the COVID-19 pandemic and lessons learned

V.16 Upon enquiry, the Advisory Committee was informed of the impact of the COVID-19 pandemic and lessons learned for the delivery of mandated activities of

ECA, including on the need for business continuity plans, preparedness and regular consultations. ECA highlighted its being one of the first to prepare socioeconomic impact assessments related to the pandemic and to play a leading role in devising financing instruments for debt alleviation to accelerate post-COVID-19 recovery, such as through its support for the implementation of the Group of 20 Debt Service Suspension Initiative (A/76/6 (Sect. 18), para. 18.39). The Commission also cited its coordination of a stakeholder group of intergovernmental organizations operating in Africa, including the Africa Centres for Disease Control and Prevention of the Africa Union, the World Health Organization, the African Union, the African Export-Import Bank, the African Development Bank and others, in order to address pandemic-related issues and to support efforts to increase vaccine distribution on the continent.

Cooperation with other entities

V.17 Upon enquiry, the Advisory Committee was provided with information on the efforts of the Commission to strengthen its coordination with other United Nations entities on the implementation of the Agenda 2063 and the 2030 Agenda for Sustainable Development, including in the context of recovery from COVID-19, as well as its collaboration with the resident coordinator system, the United Nations development system and the Africa Regional Collaborative Platform. For example, the Commission highlighted its efforts, alongside UNFPA, UN-Women and UNDP, in the United Nations development system opportunity and issue-based coalitions involved in the elaboration of a United Nations data and statistics strategy for Africa, which, once developed, will ensure data coherence and minimize the duplication of data among United Nations entities in Africa and will lead to the launch of a joint United Nations-African Union integrated planning and reporting toolkit on the two Agendas. **The Advisory Committee acknowledges the efforts of the Commission and emphasizes the continued importance of cooperation and coordination of activities in Africa with other entities, including the Office of the Special Adviser on Africa, UN-OHRLS, the resident coordinator system and the United Nations development system, in order to implement mandated activities and avoid the duplication of efforts.**

Section 18B Regional Commissions New York Office

Appropriation for 2020	\$1,025,100
Expenditure for 2020	\$1,011,600
Appropriation for 2021	\$1,029,300
Proposal for 2022 submitted by the Secretary-General	\$1,029,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

V.18 The regular budget resources requested by the Secretary-General for section 18B for 2022 amount to \$1,029,300, reflecting no change from the 2021 appropriation. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.13 below.

Table V.3
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	6	1 D-2, 1 P-5, 1 P-4, 1 P-3 and 2 GS (OL)
Proposed for 2022	6	1 D-2, 1 P-5, 1 P-4, 1 P-3 and 2 GS (OL)

V.19 The regular budget resources for posts proposed for 2022 amount to \$972,800 and would provide for six posts (four in the Professional and higher categories and two in the General Service and related categories), reflecting no change from the number of posts and resources approved in 2021. The proposed level of non-post resources amounts to \$56,500 and also reflects no change compared with the level approved for 2021 (A/76/6 (Sect. 18), table 18.69).

V.20 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources, as well as for non-post resources, subject to its recommendations in chapter I above.

Other matters

Impact of the COVID-19 pandemic and lessons learned

V.21 Upon enquiry, the Advisory Committee was informed of the impact of the COVID-19 pandemic and lessons learned for the delivery of mandated activities of the Regional Commissions New York Office, including the need for enhanced communication and tailoring of content for a wide array of end users through, inter alia, the use of non-traditional media and technologies that could strengthen the visibility of the work of the regional commissions and engage a broad spectrum of stakeholders, such as the permanent missions and other actors based in New York.

Cooperation between the regional commissions

V.22 Details on the coordination function of the Office are provided in paragraph 18.434 of the budget proposal. Upon enquiry, the Advisory Committee was informed that the Office would continue to support further strengthening of regional cooperation and that the shift to the hybrid format for organizing the regional forums for sustainable development as a result of the COVID-19 pandemic had provided an opportunity for promoting multilateral dialogue through the virtual participation of permanent missions based in New York and other stakeholders that otherwise would not have been able to participate. The Office also noted that cost-effective and frequent virtual meetings of the executive secretaries and senior staff of the commissions facilitated exchange and joint advocacy on common issues of concern for member States, such as debt suspension and restructuring, new allocation of special drawing rights and access to the COVID-19 vaccine. **The Advisory Committee notes the efforts of the Office in promoting cooperation among the regional commissions and trusts that the Secretary-General will provide consolidated information on best practices and lessons learned, including as a result of the COVID-19 pandemic, in the context of the next programme budget submission.**

Section 19

Economic and social development in Asia and the Pacific

Appropriation for 2020	\$55,526,800
Expenditure for 2020	\$54,615,500
Appropriation for 2021	\$59,071,700
Proposal for 2022 submitted by the Secretary-General	\$57,848,100
Expenditure under extrabudgetary resources for 2020	\$16,851,700
Estimated extrabudgetary resources for 2021	\$26,358,500
Estimated extrabudgetary resources for 2022	\$25,228,600

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

V.23 The regular budget resources requested by the Secretary-General for section 19 for 2022 amount to \$57,848,100 before recosting, reflecting a net decrease of \$1,223,600, or 2.1 per cent, as compared with the appropriation for 2021 ([A/76/6 \(Sect. 19\)](#), table 19.56). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.14 below.

V.24 The Secretary-General attributes the net decrease to two factors: (a) technical adjustments representing a decrease of \$1,083,800 under programme support for the removal of non-recurrent requirements approved by the General Assembly in its resolution [75/253](#) for the seismic mitigation retrofit and life-cycle replacements project at ESCAP; and (b) other changes amounting to a net decrease of \$139,800 under all components, relating primarily to decreased requirements for furniture and equipment as a result of the centralization of software procurement under the contractual services object class. Details of the proposed resource changes by component and subprogramme are provided in paragraph 19.368 of the budget proposal.

Table V.4
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 52 P-3, 33 P-2/1, 214 LL and 3 NPO
Proposed for 2022	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 52 P-3, 33 P-2/1, 214 LL and 3 NPO
<i>Extrabudgetary</i>		
Estimated for 2021	111	3 D-1, 4 P-5, 16 P-4, 19 P-3, 1 P-2/1, 60 LL and 8 NPO
Estimated for 2022	110	3 D-1, 4 P-5, 15 P-4, 20 P-3, 1 P-2/1, 59 LL and 8 NPO

Comments and recommendations on posts

V.25 The regular budget resources for posts proposed for 2022 amount to \$52,113,100, representing no change compared with the appropriation for 2021

(A/76/6 (Sect. 19), table 19.61). The Secretary-General proposes a total of 418 regular budget posts for 2022, which is equivalent to the number of posts approved for 2021.

Vacant posts and vacancy rates

V.26 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there was a total of 66 vacant posts (1 D-2, 2 D-1, 5 P-5, 12 P-4, 8 P-3, 8 P-2 and 30 LL), including a post of Senior Economic Affairs Officer (P-5), vacant since September 2019, a post of Economic Affairs Officer (P-4), vacant since January 2019, and a post of Associate Economic Affairs Officer (P-2), vacant since July 2019.

V.27 The Advisory Committee also requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 19 (see table V.5 below). **The Advisory Committee expresses its concern over the length of time that some posts have remained vacant. The Committee encourages the Secretary-General to fill all vacant posts expeditiously and trusts that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the context of the next regular budget submission.**

Table V.5
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	201	12.3	201	17.0	201	7.9
General Service and related	217	9.3	217	12.1	217	4.5

V.28 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

V.29 The proposed requirements for non-post resources in 2022 amount to \$5,735,000, reflecting a decrease of \$1,223,600, or 17.6 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 19), tables 19.56 and 19.61). The proposed decrease is primarily due to the removal of non-recurrent requirements of \$1,083,800 for the seismic mitigation retrofit and life-cycle replacements project at ESCAP under grants and contributions within the programme support component (ibid., para. 19.367 and table 19.56). In addition, a net decrease in requirements due to other changes is proposed across the entire programme, as outlined in the budget proposal (ibid., para. 19.368) and includes adjustments in requirements under a number of object classes (ibid., table 19.56), namely:

(a) Lower requirements are proposed for: other staff costs (\$38,800), reflecting mainly reduced overtime requirements under programme support; travel of staff (\$40,800), owing primarily to an increase in the use of virtual meetings in line with “build back better” practices under the programme of work; general operating expenses (\$51,900), owing mainly to reduced requirements for printing services and maintenance contracts under programme support; and furniture and equipment (\$112,900), owing primarily to the centralization and realignment of costs for the

procurement of software licences under the contractual services object class within the programme of work;

(b) Higher requirements are proposed for: consultants (\$18,000) and experts (\$34,100), owing mainly to an increase in the number of expert group meetings and the consultancy services required to support them under the programme of work; contractual services (\$4,700), reflecting primarily the impact of the centralization of procurement for software licences within the programme of work; supplies and materials (\$32,900), owing to an increase in requirements for operational supplies under programme support; and improvement of premises (\$14,900), reflecting increased repair and maintenance provisions under programme support.

Contractual services

V.30 The proposed provision for contractual services for 2022 amounts to \$1,067,900, representing an increase of \$4,700 (0.4 per cent) over the appropriation for 2021. The proposal of the Secretary-General reflects mainly the net effect of an increase in requirements due to the centralization of procurement for software licences, through a redeployment of resources from furniture and equipment to contractual services (A/76/6 (Sect. 19), para. 19.368), which is offset in part by a proposed reduction of \$93,900 in requirements due to the outsourcing of data-processing, maintenance and support services under programme support (*ibid.*, para. 19.368 (p)). Upon enquiry, the Advisory Committee was informed that the proposed outsourcing relates to the centralization of firewall licence fees and a reprogramming of funding to cover server, storage and data centre maintenance costs.

Consultants

V.31 The proposed provision for consultants for 2022 amounts to \$297,600. Expenditure amounted to \$472,100 for 2020 and \$204,300 as at 30 June 2021 against the provision of \$346,700 for 2020 and \$279,600 for 2021. Upon enquiry, the Advisory Committee was informed that, in respect of the projected lower extrabudgetary provision for consultants, some tasks presently performed by consultants may be delivered by staff with the easing of COVID-19-related travel restrictions.

Travel of staff

V.32 The proposed provision for travel of staff for 2022 amounts to \$400,300, reflecting a decrease of \$40,800, or 9.2 per cent, compared with the resources approved for 2021. Expenditure amounted to \$51,700 for 2020 and \$1,500 as at 30 June 2021 against the provision of \$613,500 for 2020 and \$441,100 for 2021. Upon enquiry, the Advisory Committee was informed that expenditure for travel of staff reflected COVID-19-related restrictions, which necessitated the delivery of support to member States through other means. **Taking into account the lower expenditure for 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 10 per cent (\$40,000) to the proposed provision for travel of staff for 2022.**

Furniture and equipment

V.33 The proposed provision for furniture and equipment for 2022 amounts to \$459,200, reflecting a decrease of \$112,900, or 19.7 per cent, compared with the resources approved for 2021. Despite the proposed overall reduction in requirements, the budget proposal would provide for an additional amount of \$35,300 under programme support for the acquisition of replacement equipment for obsolete information and communications technology equipment (A/76/6 (Sect. 19),

para. 19.368 (p)). Upon enquiry, the Advisory Committee was informed that, in line with policies set by the Office of Information and Communications Technology, ESCAP upgraded its information and communications technology equipment every three years but that, owing to the liquidity crisis, the schedule of upgrading the equipment had been disrupted. **The Advisory Committee trusts that the Secretary-General will provide consolidated information on the status of upgrading of obsolete information and communications technology equipment in the context of the next proposed programme budget.** The Committee also makes further comments on the upgrading of obsolete information and communications technology equipment in chapter I above.

V.34 Subject to its recommendations in paragraph V.32 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

V.35 The Secretary-General indicates in his proposal that estimated extrabudgetary resources amounted to \$26,358,500 in 2021 and are projected to amount to \$25,228,600 in 2022, reflecting a decrease of \$1,129,900 (A/76/6 (Sect. 19), table 19.59 (2)). The Advisory Committee notes that, despite the overall projected decrease in estimated extrabudgetary resources for 2022, the projection for other staff costs reflects an increase in estimates of \$290,500 over the estimated level for 2021 of \$8,216,300.

Impact of the COVID-19 pandemic and lessons learned

V.36 Upon enquiry, the Advisory Committee was informed of the impact of the COVID-19 pandemic on the delivery of the mandated activities of ESCAP, including on the importance of flexibility and repurposing of the ESCAP programme of work to the needs and priorities of member States. The ESCAP Framework for the Socioeconomic response to COVID-19 and the *Economic and Social Survey of Asia and the Pacific 2020* were cited in this regard as providing responsive policy support to member States that embedded appropriate considerations and measures related to the pandemic.

V.37 The Advisory Committee also requested and received examples of how ESCAP worked through the regular programme of technical cooperation and the United Nations Development Account to help Governments to develop policies to address sustainable development and climate change and thus assist countries to “build back better” from the COVID-19 pandemic (A/76/6 (Sect. 19), para. 19.4). In addition, the Committee was informed of the ESCAP collaboration with the resident coordinator system, including through the technical support provided to resident coordinators in the development of socioeconomic assessments and response plans to COVID-19.

V.38 The Advisory Committee was also informed of the manner in which ESCAP addressed COVID-19-related risks through frequent and rapid occupational safety and health assessments, which have now been mainstreamed to all areas of risk exposure highlighted by the pandemic, including food outlet locations, office space configuration, conference rooms and other public places, thereby ensuring strong compliance with COVID-19-related preventative measures. The importance of an appropriate level of information and communications technology support was also highlighted as a key factor in the successful deployment by ESCAP, prior to the onset of the COVID-19 pandemic, of flexible workspace arrangements and to their full utilization over the course of the pandemic.

V.39 The use of hybrid meetings and remote conferencing was also cited as a lesson learned in supporting member State legislative meetings and deliberations. However, the Advisory Committee was informed upon enquiry that member States preferred in-person meetings to discuss intergovernmental outcomes and therefore only passed the minimum number of required resolutions and decisions at the ESCAP session in 2021.

Data-driven management

V.40 Upon inquiry, the Advisory Committee was informed of the ESCAP approach to incorporating data-driven management practices (A/76/6 (Sect. 19), para. 19.16) in its strategy and work processes. The Committee was also informed that ESCAP had deployed a consolidated programme monitoring dashboard in September 2020 to disseminate selected key performance indicators based on the first six months of data collected from ESCAP subprogrammes. The programmatic dashboard was further integrated in a comprehensive Senior Management Team dashboard which provided information on demand to ESCAP senior management on a range of issues, including human resources, finance, environmental management and evaluations.

Section 20 Economic development in Europe

Appropriation for 2020	\$33,290,000
Expenditure for 2020	\$33,726,200
Appropriation for 2021	\$36,248,500
Proposal for 2022 submitted by the Secretary-General	\$36,248,200
Extrabudgetary expenditure for 2020	\$17,824,600
Estimated extrabudgetary resources for 2021	\$23,184,700
Estimated extrabudgetary resources for 2022	\$19,260,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

V.41 The regular budget resources requested by the Secretary-General for section 20 for 2022 amount to \$36,248,200 before recosting, reflecting a net decrease of \$300, or 0.0 per cent, as compared with the appropriation for 2021 (A/76/6 (Sect. 20), table 20.20). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.15 below.

V.42 The Secretary-General attributes the net decrease to two factors: (a) technical adjustments representing a net increase of \$46,100, reflecting primarily the delayed impact of the establishment of one post of Administrative Officer (P-3) (\$82,800), which is offset in part by the removal of \$36,700 in non-recurrent requirements under consultants (\$18,500) and experts (\$18,200) relating to the biennial ECE session held in 2021; and (b) other changes amounting to a decrease of \$46,400, comprising reduced requirements under travel of staff (\$21,900), general operating expenses (\$9,600) and supplies and materials (\$14,900).

Table V.6
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2021	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 37 P-3, 21 P-2/1, 5 GS (PL) and 57 GS (OL)
Proposed for 2022	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 37 P-3, 21 P-2/1, 5 GS (PL) and 57 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	53	1 D-1, 1 P-5, 10 P-4, 23 P-3, 3 P-2 and 15 GS (OL)
Estimated for 2022	54	1 D-1, 1 P-5, 10 P-4, 24 P-3, 3 P-2 and 15 GS (OL)

Comments and recommendations on posts

V.43 The regular budget resources for posts proposed for 2022 amount to \$34,842,800, representing an increase of \$82,800 (0.2 per cent) compared with the appropriation for 2021 (A/76/6 (Sect. 20), table 20.25). The Secretary-General proposes a total of 188 regular budget posts for 2022, which is equivalent to the number of posts approved for 2021. A proposed change in reporting lines of the extrabudgetary-funded secretariats for the Special Envoy for Road Safety and for the United Nations Road Safety Fund is described in annex I to the budget proposal.

Vacant posts and vacancy rates

V.44 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there was a total of 18 vacant posts (4 P-5, 3 P-4, 2 P-3, 5 P-2 and 4 GS-OL) and the longest (P-4 post of Economic Affairs Officer) had been vacant since June 2019. The Committee was also informed that the P-4 post was to be re-advertised owing to irregularities in the recruitment process.

V.45 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 20 (see table V.7 below).

Table V.7
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	125	7.1	126	11.4	126	5.9
General Service and related	63	5.7	62	6.8	62	1.6

Special post allowance

V.46 The Advisory Committee notes from the information provided to it that ECE had one vacant post encumbered through the granting of special post allowance to the temporary incumbent for more than one year, since November 2019, with the staff member originally encumbering the post being on special leave without pay until July 2021. The Committee makes further comments on the matter of long-vacant posts linked to the practice of granting special post allowance in chapter I above.

V.47 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.48 The proposed requirements for non-post resources for 2022 amount to \$1,405,400, reflecting a decrease of \$83,100, or 5.6 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 20), tables 20.20 and 20.25). The proposed decrease is due to the removal of non-recurrent requirements under consultants (\$18,500) and experts (\$18,200), relating to the biennial ECE session held in 2021 (*ibid.*, para. 20.234 (a)), as well as reductions under travel of staff (\$21,900), general operating expenses (\$9,600) and supplies and materials (\$14,900) as a result of the increased use of information and communications technology, including virtual conferencing, teleworking and electronic materials in place of traditional office supplies (*ibid.*, para. 20.235).

Consultants

V.49 The proposed provision for consultants for 2022 amounts to \$112,600. Expenditure amounted to \$62,900 for 2020 and \$0 as at 30 June 2021 against the provision of \$137,500 for 2020 and \$131,100 for 2021. Upon enquiry, the Advisory Committee was informed that expenditure for consultants was limited by restrictions in place owing to the COVID-19 pandemic. **Taking into account the lower expenditure for 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 10 per cent (\$11,300) to the proposed provision for consultants for 2022.**

Travel of staff

V.50 The proposed provision for travel of staff for 2022 amounts to \$137,200, reflecting a decrease of \$21,900, or 13.8 per cent, compared with the resources approved for 2021. Expenditure amounted to \$17,800 for 2020 and \$6,400 as at 30 June 2021 against the provision of \$242,500 for 2020 and \$159,100 for 2021. Upon enquiry, the Advisory Committee was informed that expenditure for travel of staff reflected COVID-19-related restrictions and that the proposed reduction in requirements resulted from the leveraging of communications technology so as to allow for remote participation whenever possible. **Taking into account the lower expenditure for 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 15 per cent (\$20,600) to the proposed provision for travel of staff for 2022.**

V.51 Subject to its recommendations in paragraphs V.49 and V.50 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

2020 expenditure

V.52 The Advisory Committee notes that the expenditure of ECE for 2020 in an amount of \$33,726,200 exceeded the appropriation of \$33,290,000 and it makes further comments on the matter in chapter I above and will revert to it during the consideration of the report of the Secretary-General on transfers between sections.

Impact of the COVID-19 pandemic and lessons learned

V.53 Upon enquiry, the Advisory Committee was informed of the impact of the COVID-19 pandemic and lessons learned for the delivery of mandated activities of

ECE, including on its convening capacity, norm-setting and capacity-building work. The Committee was also informed of the special procedures adopted by ECE to mitigate that impact and to ensure continued servicing of meetings in the context of physical constraints and limited availability of interpretation. During the pandemic, ECE proceeded to hold official intergovernmental meetings as hybrid and virtual meetings with reduced servicing capacity, including interpretation facilities, and delivered new webinars and online capacity-building workshops targeted at stakeholders and experts participating in the work of ECE. While those measures allowed for business continuity, there was an adverse impact on the ability of ECE to deliver on mandated activities, with extensive and prolonged service reductions resulting in a two-third decrease of the ECE meetings servicing entitlement in 2020, a trend that was forecast to continue until July 2021. The Committee was further informed that, while not all areas of work lent themselves to online approaches, owing to time zone differences and the lack of interpretation, ECE planned to capitalize on the advantages of using both virtual and in-person interaction for mandate delivery while minimizing their respective shortcomings. The Committee makes further comments on interpretation capacity in section 2 above.

V.54 The Advisory Committee was informed of the manner in which ECE addressed COVID-19-related risks and repurposed technical cooperation projects to better respond to and evaluate the impact of the pandemic. The Committee was also informed that, following an evaluation of the effectiveness of risk controls in place, the ECE risk register and risk treatment plans had been updated at the end of 2020, with the levels of residual risks assessed and the appropriate treatment responses redefined. Furthermore, in consultation with the United Nations Evaluation Group and in compliance with the COVID-19 Response Evaluation Protocol released by OIOS, ECE ensured that self-evaluations were adjusted to assess early responses and capture best practices related to COVID-19 in the delivery of technical cooperation projects.

Section 21 Economic and social development in Latin America and the Caribbean

Appropriation for 2020	\$57,591,800
Expenditure for 2020	\$57,378,300
Appropriation for 2021	\$60,553,700
Proposal for 2022 submitted by the Secretary-General	\$60,224,100
Expenditure under extrabudgetary resources for 2020	\$7,290,000
Estimated extrabudgetary resources for 2021	\$9,936,100
Estimated extrabudgetary resources for 2022	\$10,148,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

V.55 The regular budget resources requested by the Secretary-General for section 21 for 2022 amount to \$60,224,100 before recosting, reflecting a net decrease of \$329,600, or 0.5 per cent, compared with the appropriation for 2021 ([A/76/6](#)

(Sect. 21), table 21.33). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.16.

V.56 The Secretary-General attributes the net decrease to two factors: (a) technical adjustments of \$158,500 under programme support owing to the removal of non-recurrent requirements for the renovation of the North Building at ECLAC; and (b) other changes amounting to a net decrease of \$171,100, reflecting reduced requirements of \$200,100 under general operating expenses and \$100,000 under furniture and equipment, offset in part by increased requirements of \$129,000 under contractual services. Details of the proposed resource changes by component and subprogramme are provided in paragraphs 21.335 and 21.336 of the budget proposal.

Table V.8
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021 ^a	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 4 GS (OL), 3 NPO and 256 LL
Redeployments	–	1 P-5 from executive direction and management to subprogramme 4 1 P-4 from subprogramme 1 to executive direction and management 1 P-4 from subprogramme 4 to subprogramme 13
Proposed for 2022 ^a	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 4 GS (OL), 3 NPO and 256 LL
<i>Extrabudgetary</i>		
Estimated for 2021	46	1 D-1, 1 P-3 and 44 LL
Estimated for 2022	52	1 D-1, 1 P-3 and 50 LL

^a Includes 3 temporary posts (1 P-4 and 2 P-3).

Comments and recommendations on posts

V.57 The regular budget resources for posts proposed for 2022 amount to \$52,010,800, representing no change from the appropriation for 2021 (A/76/6 (Sect. 21), table 21.38). The Secretary-General proposes a total of 480 regular budget posts for 2022, which is equivalent to the number of posts approved for 2021.

V.58 The Advisory Committee notes that the Secretary-General proposes the following redeployments in 2022 (ibid., tables 21.34 and 21.37 (1), and annex II): one post of Senior Political Affairs Officer (P-5) from executive direction and management to subprogramme 4, Social development and equality, to strengthen support in the area of social development-related policy (ibid., para. 21.336 (a) (i) and (c) (i)); one post of Social Affairs Officer (P-4), from subprogramme 4 to subprogramme 13, Support for regional and subregional integration and cooperation processes and organizations, to strengthen support for regional integration and cooperation (ibid., para. 21.336 (c) (ii) and (d)); and one post of Finance and Budget Officer (P-4) from subprogramme 1, International trade, integration and infrastructure, to executive direction and management, to strengthen the support provided to administration and budgeting processes at the Commission (ibid., para. 21.336 (a) (ii) and (b)). Upon enquiry, the Committee was informed that the proposed redeployment of the post of Finance and Budget Officer (P-4) would address, with a view to the related substantive implications, the increased complexity of documentation related to the annual budget, liquidity challenges, cost recovery, the implementation of service-level agreements, and data uploads in the Umoja business and planning consolidation

module. The Committee was also informed, upon enquiry, that the three redeployments were proposed in line with the “new normality” of COVID-19 and would be used to maintain monitoring mechanisms in order to ensure the soundness of programme delivery, while supporting the compliance of ECLAC reporting and internal controls with the initiatives of the Secretary-General.

Vacant posts and vacancy rates

V.59 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there was a total of 47 vacant posts (1 D-1, 4 P-5, 11 P-4, 6 P-3, 11 P-2 and 14 LL). The Secretary-General indicates, in the additional information provided to the Committee, that regular recruitment has resumed following the relaxation of hiring restrictions.

V.60 The Advisory Committee also requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 21 (see table V.9 below). **The Advisory Committee notes the high average vacancy rates experienced for the Professional and higher categories in 2020 and 2021 and the lower rate budgeted for 2022, and encourages the Secretary-General to fill all vacant posts expeditiously. The Committee also trusts that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the context of the next programme budget submission.**

Table V.9

Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	217	14.1	217	17.2	217	10.4
General Service and related	263	4.8	263	6.4	263	4.7

Special post allowance

V.61 The Advisory Committee notes from the information provided to it that ECLAC had four vacant posts encumbered through the granting of special post allowance to the temporary incumbents for more than one year, the earliest dating back to March 2020. The Committee makes further comments on the matter of long-vacant posts linked to the practice of granting special post allowances in chapter I above.

V.62 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.63 The proposed requirements for non-post resources for 2022 amount to \$8,213,300, reflecting a decrease of \$329,600, or 3.9 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 21), tables 21.33 and 21.38). The proposed decrease is attributable to: (a) technical adjustments of \$158,500 under programme support, reflecting the removal, under grants and contributions, of a non-recurrent provision for the renovation of the North Building at ECLAC (ibid., para. 21.335); and

(b) other changes, amounting to a net decrease of \$171,100 under programme support, which reflect lower requirements of \$200,100 under general operating expenses, mainly owing to the planned renegotiation of contracts for the rental of premises, and \$100,000 under furniture and equipment, owing to reduced requirements under the object class as a result of equipment purchases made to support teleworking during the pandemic. The other changes are offset in part by increased requirements of \$129,000 under contractual services to address an additional need for tools and services to facilitate teleworking (*ibid.*, para. 21.336 (e)).

Consultants

V.64 The proposed provision for consultants for 2022 amounts to \$347,300. Expenditures amounted to \$1,198,500 for 2020 and \$379,400 as at 30 June 2021, against the provision of \$420,300 for 2020 and \$347,300 for 2021. Upon enquiry, the Advisory Committee was informed that the overexpenditure under this item in 2020 and the high rate of implementation in 2021 reflected the increased use of local consultants as part of the Commission's efforts to adjust programme delivery and implementation in the context of COVID-19-related travel restrictions, which had limited the ability of staff to travel to the field. **The Advisory Committee acknowledges the importance of using local consultants by the Commission to ensure the uninterrupted delivery of mandated activities and trusts that the Secretary-General will include more detailed information on the hiring of local consultants, including the related resources, in the context of the next programme budget submission.**

Travel of staff

V.65 The proposed provision for travel of staff for 2022 amounts to \$631,100, reflecting no change from the level of resources approved for 2021. Expenditures amounted to \$99,200 for 2020 and \$800 as at 30 June 2021, against the provision of \$961,300 for 2020 and \$631,100 for 2021. Upon enquiry, the Advisory Committee was informed that the proposal of the Secretary-General to include the same level of resources under travel of staff as in 2021 was based on the assumption that COVID-19 was the "new normality" and reflected the lack of travel alternatives in the region's concentrated airline industry. The Commission also expressed the view that it did not consider the "build back better" approach to be intended to result in net reductions in travel, but rather an opportunity to implement flexible programming, budgeting and policy design. **While noting the clarifications provided by the Secretary-General, the Advisory Committee takes into account the lower expenditures for 2020 and the first six months of 2021 and recommends a reduction of 10 per cent (\$63,100) to the proposed provision for travel of staff for 2022.**

V.66 **Subject to its recommendations in paragraph V.65 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Impact of the COVID-19 pandemic and lessons learned

V.67 Upon enquiry, the Advisory Committee was informed of the impact of the COVID-19 pandemic and the lessons learned for the performance of the mandated activities of ECLAC, including the Commission's reliance on a dependable, up-to-date and resilient information technology infrastructure that could securely accommodate its operations. The Commission highlighted its timely risk management and strategic planning for information technology needs, such as the revamping

carried out at ECLAC in 2019, which had made possible the proposed decrease of \$100,000 in requirements under furniture and equipment (*ibid.*, para. 21.336 (e) (ii)).

V.68 ECLAC further noted that unequal levels of Internet access in the region, representative of a digital divide made clear by the pandemic, hampered access to participation in specific activities and development in general, and underscored the benefits of in-person capacity-building and technical assistance, including for the convening of high-level policymakers.

V.69 The importance of authoritative communication from the United Nations to combat misinformation and promote solidarity, alongside corresponding investments in communications technology, staff training and multilingual outreach, were also cited by the Commission as some of the main lessons learned as a result of the COVID-19 pandemic.

Section 22

Economic and social development in Western Asia

Appropriation for 2020	\$36,518,000
Expenditure for 2020	\$35,930,400
Appropriation for 2021	\$54,559,400
Proposal for 2022 submitted by the Secretary-General	\$51,352,700
Expenditure under extrabudgetary resources for 2020	\$5,892,000
Estimated extrabudgetary resources for 2021	\$9,589,200
Estimated extrabudgetary resources for 2022	\$8,094,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

V.70 The regular budget resources requested by the Secretary-General for section 22 for 2022 amount to \$51,352,700 before recosting, reflecting a net decrease of \$3,206,700, or 5.9 per cent, compared with the appropriation for 2021 ([A/76/6 \(Sect. 22\)](#), table 22.17). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.17 below.

V.71 The Secretary-General attributes the net decrease to two factors: (a) technical adjustments of \$3,018,900, due to reduced inflation provisions affecting all ESCWA components and subprogrammes (\$3,097,600), offset in part by the delayed impact of the reassignment of a post of Economic Affairs Officer (P-3) under subprogramme 3, Shared economic prosperity (\$78,700); and (b) other changes amounting to a decrease of \$187,800, relating to reduced requirements of \$127,000 under supplies and materials, \$36,200 under general operating expenses, and \$24,600 under travel of staff, owing to the increased use of information and telecommunications technology, virtual conferencing and electronic publications. Details of the proposed resource changes by component and subprogramme are provided in paragraphs 22.107 and 22.108 of the budget proposal.

Table V.10
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021 ^a	255	1 USG, 2 D-2, 8 D-1, 25 P-5, 35 P-4, 32 P-3, 18 P-2/1, 1 FS, 4 NPO and 129 LL
Proposed for 2022 ^a	255	1 USG, 2 D-2, 8 D-1, 25 P-5, 35 P-4, 32 P-3, 18 P-2/1, 1 FS, 4 NPO and 129 LL
<i>Extrabudgetary</i>		
Estimated for 2021	37	3 P-4, 4 P-3, 2 NPO and 28 LL
Estimated for 2022	36	3 P-4, 4 P-3, 2 NPO and 27 LL

^a Includes 4 temporary posts (1 P-4, 2 P-3 and 1 Local level).

Comments and recommendations on posts

V.72 The regular budget resources for posts proposed for 2022 amount to \$45,070,200, representing an increase of \$78,700, or 0.2 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 22), table 22.22). The Secretary-General proposes a total of 255 regular budget posts for 2022, which is equivalent to the number of posts approved for 2021.

V.73 The proposed resource changes for posts reflect technical adjustments to account for the delayed impact, in the amount of \$78,700, of the reassignment in 2021 of one post of Economic Affairs Officer (P-3) under subprogramme 3, Shared economic prosperity (ibid., para. 22.107).

Vacant posts and vacancy rates

V.74 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there was a total of 42 vacant posts (4 P-5, 6 P-4, 7 P-3, 6 P-2 and 19 LL). The Secretary-General indicates, in the additional information provided to the Committee, that regular recruitment has resumed following the relaxation of recruitment freezes introduced in 2020 and 2021.

V.75 The Advisory Committee also requested and received information on the approved posts and actual average vacancy rates for 2020 and for January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 22 (see table V.11 below). **The Committee notes the high average vacancy rates experienced for the Professional and higher categories in 2020 and 2021 and the lower rate budgeted for 2022, and encourages the Secretary-General to fill all vacant posts expeditiously. The Committee also trusts that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the context of the next programme budget submission.**

Table V.11
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	121	21.5	121	20.6	121	13.5
General Service and related	134	6.5	134	10.8	134	6.6

V.76 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.77 The proposed requirements for non-post resources for 2022 amount to \$6,282,500, reflecting a decrease of \$3,285,400, or 34.3 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 22), tables 22.17 and 22.22). The proposed decrease mainly reflects technical adjustments of \$3,097,600 owing to a reduction in inflation provisions across all ESCWA components and subprogrammes (ibid., para. 22.107). In addition, a decrease in requirements of \$187,800 due to other changes is proposed under policymaking organs, executive direction and management, subprogramme 4, Statistics, the information society and technology, subprogramme 5, 2030 Agenda and Sustainable Development Goal coordination, and programme support, as outlined in the budget proposal (ibid., para. 22.108), and includes lower proposed requirements under the following object classes (ibid., table 22.17): (a) travel of staff (\$24,600), owing primarily to the increased use of information and communications technologies in lieu of travel under programme support and executive direction and management; (b) general operating expenses (\$36,200), reflecting the planned rationalized use of operational resources under programme support as part of “build back better” lessons learned in 2020; and, (c) supplies and materials (\$127,000), due mainly to the increased use of electronic publication and communications materials in lieu of hard-copy printouts under programme support.

V.78 The Secretary-General indicates in his proposal that the technical adjustments relating to reduced inflation provisions of \$3,097,600 reflect a substantially higher utilization since 2020 of the United States dollar compared with the Lebanese pound, which resulted in lower projected inflation requirements for 2022 (ibid., para. 22.107). Upon enquiry, the Advisory Committee was informed that, at the time of budget preparation, the proposals of the Secretary-General were recosted on a preliminary basis for projections in inflation that would normally take into account 46 months of prior currency mix expenditure experience, in this case the use of the Lebanese pound and the United States dollar at ESCWA from January 2017 to October 2020. However, over the course of 2020, a spike in inflation in Lebanon (from 6.1 to 93.6 per cent) had led to a sharp decline in the use of the Lebanese pound in favour of the United States dollar, which had a much lower rate of inflation (currently 2 per cent, compared to 93.6 per cent for the Lebanese pound), and a corresponding change in the currency mix employed by ESCWA, from 29 per cent Lebanese pounds and 71 per cent United States dollars to 7 per cent Lebanese pounds and 93 per cent United States dollars. As an exceptional measure, ESCWA inflation requirements for 2022 were therefore calculated on the basis of a shorter and more representative 10-month expenditure time frame, from January to October 2020, yielding the reduced requirement of \$3,097,600 in provisions for inflation. Upon enquiry, the Advisory

Committee was informed that technical adjustments did not adversely impact the entity's purchasing power in relation to mandate implementation and that this form of technical adjustment was fully compliant with the existing recosting methodology and would be carried out again should there be a similar material change in the currency mix and rates of inflation. **The Advisory Committee trusts that the Secretary-General will provide an update with the justifications on the requirements related to Lebanese pound inflation to the General Assembly at the time of its consideration of the present report, as well as in the context of his report on the revised estimates due to the effect of changes in rates of exchange and inflation.**

Travel of staff

V.79 The proposed provision for travel of staff for 2022 amounts to \$259,700, reflecting a decrease of \$24,600, or 8.7 per cent, compared with the resources approved for 2021. Expenditures amounted to \$21,100 for 2020 and \$9,600 as at 30 June 2021, against the provision of \$432,800 for 2020 and \$284,300 for 2021. Upon enquiry, the Advisory Committee was informed that expenditures for travel of staff reflected COVID-19-related restrictions on gatherings and travel. **Taking into account the lower expenditures for 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 10 per cent (\$26,000) to the proposed provision for travel of staff for 2022.**

V.80 **Subject to its recommendations in paragraph V.79 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Impact of the COVID-19 pandemic and lessons learned

V.81 Upon enquiry, the Advisory Committee was informed of the impact of the COVID-19 pandemic and of the lessons learned for the performance of the mandated activities of ESCWA, including in relation to the importance of building flexibility into programme planning and operations to enable rapid responses to changing stakeholder needs, inter alia through collaboration with other entities and the staggering and reprioritization of the Commission's activities in response to the pandemic and liquidity pressures. The new programmatic structure of ESCWA was cited as a significant contributing factor to the Commission's agility in that regard. In addition, ESCWA highlighted its full implementation of enterprise risk management and internal control mechanisms, as well as the availability of interactive online tools to ensure the continuity of programme delivery.

Cooperation with the resident coordinator system

V.82 The Advisory Committee also requested and received clarification on the role of ESCWA in implementing the Secretary-General's reform agenda ([A/76/6 \(Sect. 22\)](#), para. 22.10), including its cooperation with the resident coordinator system. The Secretary-General notes the Commission's leading role as Vice-Chair of the regional collaborative platform for the Arab region, and its development and hosting of the Manara knowledge management hub, which delivers support to member States through resident coordinators and United Nations country teams and provides access to data and resources related to the Sustainable Development Goals.

Section 23

Regular programme of technical cooperation

Appropriation for 2020	\$35,577,600
Expenditure for 2020	\$34,980,500
Appropriation for 2021	\$35,706,700
Proposal for 2022 submitted by the Secretary-General	\$36,535,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

V.83 The regular budget resources requested by the Secretary-General for 2022 under section 23 amount to \$36,535,400 before recosting, reflecting an increase of \$828,700, or 2.3 per cent, compared with the appropriation for 2021. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.18 below.

V.84 The Secretary-General indicates that the resource changes are mainly attributable to a net decrease owing to technical adjustments of \$1,546,500 under ESCWA, relating to the removal of non-post provisions under other staff costs (\$1,101,800), consultants (\$93,700), contractual services (\$12,300), and grants and contributions (\$338,700). The decrease is offset by an increase, under “other changes”, of \$2,375,200 compared with the 2021 appropriation, representing a 7.0 per cent increase for each of the entities (the Department of Economic and Social Affairs, UNCTAD, UN-Habitat, UNODC, OHCHR, the Office for the Coordination of Humanitarian Affairs, ECA, ESCAP, ECE and ECLAC).

V.85 Upon enquiry, the Advisory Committee was informed that, in line with the established methodology, in the 2022 proposed programme budget, a revised currency mix had been calculated for 2021, using the 10 months of 2020 expenditure experience (from January to October 2020) instead of the longer expenditure experience period, from January 2017 to October 2020, that had been used for the final recosting (revised estimates) of the 2021 budget proposal. The adjustment had contributed to a more realistic baseline against which to compare the planned programme budget for 2022. The revised calculation had resulted in a decrease in the use of the Lebanese pound, from 17.0 to 0.1 per cent, and an increase in the use of the United States dollar, from 83.0 to 99.9 per cent. At the time of the calculation, the current 2021 inflation rate related to the United States dollar was 2 per cent, compared with an inflation rate of 93.6 per cent related to the Lebanese pound. As a result of the much-reduced use of the Lebanese pound, and the corresponding lower inflation rates, a reduction of \$1,546,500 million had been applied under technical adjustments to reflect the reduced non-post baseline requirements because, as a result of the shift to purchases in United States dollars in 2020, a shift that was expected to continue in 2021, ESCWA was no longer exposed to the same extent to the high inflation rates in Lebanon. The Advisory Committee makes comments in section 22 above.

V.86 Upon enquiry, the Advisory Committee was also informed that the increase presented under “other changes” reflected the intention of the Secretary-General to allocate additional resources to the regular programme of technical cooperation so that more direct support could be provided to requesting Member States. According to the Secretary-General, on the basis of the level of the approved budget for 2021, the proposed increase in funding, equivalent to 7 per cent, had been allocated to each entity on a propositional basis to ensure consistency with the share of funding for

each entity, as approved by the General Assembly. Each entity determined the most appropriate way to respond adequately to the requests of Member States for assistance. Such redeployments might be considered when preparing succeeding budget proposals if the trends in demand justified such changes.

Comments and recommendations on non-post resources

General temporary assistance

V.87 Upon enquiry, the Advisory Committee was provided with a table showing that, as at 30 June 2021, there were 116 general temporary assistance positions (6 D-1, 36 P-5, 21 P-4, 10 P-3, 2 P-2, 3 NPO, 2 GS (PL) and 35 GS (OL)), distributed among implementing entities (Department of Economic and Social Affairs (4 D-1, 17 P-5, 2 P-4 and 4 GS (OL)); UNCTAD (2 P-5, 1 P-3 and 1 P-2); UN-Habitat (3 P-5 and 1 GS (OL)); UNODC (1 P-5 and 1 P-4); OHCHR (2 P-4, 3 P-3 and 1 GS (OL)); Office for the Coordination of Humanitarian Assistance (1 P-4, 1 P-3 and 1 P-2); ECA (2 D-1, 2 P-5, 1 P-3, 2 NPO, 1 GS (PL) and 14 GS (OL)); ESCAP (2 P-5 and 1 P-4); ECE (4 P-5 and 1 P-4); ECLAC (1 P-5, 7 P-4, 2 P-3 and 14 GS (OL)); and ESCWA (4 P-5, 6 P-4, 2 P-3, 1 NPO, 1 GL (PL) and 2 GS (OL)). **The Advisory Committee notes from the provided information that a number of high-level positions are concentrated at the duty stations of various entities, rather than in the field, and trusts that a further review will be conducted for more field orientation of the resources.**

Consultants

V.88 Upon enquiry, the Advisory Committee was informed that the need for consultants is determined on the basis of the needs expressed by Member States and decisions taken by the implementing entities on how best to respond to the specific requirements of the respective Member States. Advisory services, which ensure the provision of high-level technical expertise, the transfer, from global and regional entities to Governments, of knowledge of policy-related issues and development strategies, and the formulation, assessment or evaluation of projects and programmes, are provided by the interregional and regional advisers. Consultants help the advisers to respond to specific country requests by providing technical expertise that is not available in-house. Moreover, to maximize the impact of country-level work, national consultants organize local follow-up actions to support the work of the advisers.

V.89 The Advisory Committee was also informed, upon enquiry, that, typically, the programme engages consultants for results-oriented tasks within their area of expertise to respond to country needs that can be met in a short time frame and do not require the continuous availability of the required expertise. Consultants work under the guidance of the staff of the subprogrammes, to whom they report all their findings. National-level experts are consultants who are engaged to address country-specific issues for which expert knowledge of national issues is fundamental in ensuring the most relevant and targeted support. In the context of national workshops, implementing entities rely on national experts to ensure the transfer of local knowledge and expertise, and to promote local follow-up actions.

V.90 **The Advisory Committee notes the need for high-level consultant expertise, the transfer of knowledge from global and regional entities, and the use by the programme of national consultants to address country-specific issues, and recommends that the General Assembly request the Secretary-General to provide more information, including detailed financial resources, on the use of consultants, both national and international, for each entity, in the context of his next budget submissions.**

V.91 The Advisory Committee recommends the approval of the Secretary-General's resource proposals for the regular programme of technical cooperation.

Other matters

Linkages between the United Nations Development Account, the resident coordinator system and extrabudgetary resources

V.92 Upon enquiry, the Advisory Committee was informed that the regular programme of technical cooperation allows a fast and flexible response to requests from Member States through time-limited, focused advisory and/or training interventions within the substantive competencies of the implementing entities. The United Nations Development Account funds medium-term projects, up to four years in length, aimed at addressing specific problems and challenges from developing countries, resulting in concrete development impact that builds upon the initial assistance provided under the regular programme.

V.93 Upon enquiry, the Advisory Committee was also informed that the implementing entities have increasingly been working towards strengthening the linkages between the regular programme and the United Nations Development Account, and extrabudgetary resources, to create multiplier effects that contribute to longer-term sustained development results. Some entities have developed integrated workplans for their capacity-development activities to promote greater synergies across themes, and regional and in-country support, drawing on both funding sources. This strategic planning of the resources utilized in these important capacity-development programmes optimizes its impact through strengthened linkages. Leveraging of the regular programme's resources through planned linkages with the United Nations Development Account and extrabudgetary resources creates multiplier effects that contribute to longer-term, sustained impacts. The Secretariat currently has no plans to consolidate the accounts for the regular programme and the United Nations Development Account.

Cooperation with the resident coordinator system

V.94 As regards the cooperation with the resident coordinator system, the Advisory Committee was informed, upon enquiry, that the regular programme of technical cooperation filled a crucial gap by allowing developing countries to access the expertise of non-resident entities to address capacity-development needs that could not be met by the resident agencies on the ground. It was embedded and complemented by the renewed United Nations Sustainable Development Cooperation Framework supported by the United Nations country teams. While countries could approach the implementing entities directly, capacity-development interventions at the country level were coordinated with the United Nations country team, through the resident coordinator.

V.95 Upon enquiry, the Advisory Committee was also informed that intervention at the country level in cooperation with the resident coordinator and the United Nations country teams to ensure synergies with country-level development work could include joint programming through the common country assessment, the United Nations Sustainable Development Cooperation Framework and the poverty reduction strategy process. The monitoring, reporting and evaluation plan of the Cooperation Framework at the country level was developed in the cooperation design phase and included annual reviews and annual United Nations country results. The assessment was conducted at the Cooperation Framework level and, while results from the regular programme's funded activities might be captured, no separate evaluation of the specific intervention or contribution of activities funded by the regular programme was undertaken.

V.96 **The Advisory Committee trusts that more efforts will be made to ensure the complementarity between the two mechanisms, including through the development of integrated work plans, as well as synergies with the resident coordinator system, in order to maximize the combined impact of the activities implemented, and that an update will be provided in the context of the next budget submission (see also sect. 35, para. XIII.25 below; [A/75/7](#) and [A/75/7/Corr.1](#), para. V.104; [A/70/7](#), para. V.100; [A/68/7](#), para. V.114; and [A/66/7](#), [A/66/7/Corr.1](#) and [A/66/7/Corr.2](#)).**

Support to Member States and outreach activities

V.97 The Secretary-General indicates that activities will be based on needs expressed by Member States and by regional and subregional cooperation groups, either at the request of a State or as guided by the intergovernmental process, bearing in mind the criteria set forth for the purposes and uses of the programme ([A/76/6 \(Sect. 23\)](#), para. 23.15).

V.98 Upon enquiry, the Advisory Committee was informed that requests for assistance were received either through: (a) direct communication from countries or resident coordinators; (b) demand expressed through workshops or seminars at which the need for future interventions or follow-up activities was planned; or (c) demand expressed through the functional commissions, where the need to strengthen countries' knowledge in specific areas was articulated. The Committee was further informed that effective outreach activities would continue to be a priority for implementing entities' capacity-development work in 2022, but that it was not easy to isolate resources specifically for outreach activities that could be expected to take place in 2022.

V.99 Upon enquiry, the Advisory Committee was informed that the Department of Economic and Social Affairs, through its Development Policy Branch, coordinated closely with UN-OHRLLS on issues related to the least developed countries, including the coordination of capacity-development activities related to countries graduating from that category. The Department actively participated in the inter-agency task force on graduation and smooth transition, which was chaired and led by the Office, and coordinated activities for those countries among the United Nations development system and other international organizations working on issues related to the least developed countries.

V.100 The Advisory Committee considers that the outreach activities of the programme may not respond effectively to actual realities of Member States, in particular the most vulnerable ones. The Advisory Committee recommends that the General Assembly request the Secretary-General to develop a consolidated outreach plan, in close coordination with the relevant entities, as well as UN-OHRLLS, the Office of the Special Adviser on Africa and the resident coordinator system, among others, to provide Member States with comprehensive information on the guidelines of the regular programme of technical cooperation, including on the activities, the programme's performance and best practices, the resources available, and the selection criteria and process, to facilitate the formulation of demands by the Member States. The Advisory Committee also trusts that the consolidated information on the outreach plan and its activities will be included in future budget submissions, as a matter of routine (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. V.106; and [A/74/7](#), para. V.98).

Evaluation of the regular programme of technical cooperation

V.101 Upon enquiry, the Advisory Committee was informed that the most recent review of the regular programme by the Board of Auditors had been conducted in

2004, in accordance with General Assembly resolution 58/270, and was contained in the report of the Secretary-General on the review of the regular programme of technical cooperation and the Development Account (A/59/397). According to the Secretary-General, assessing the true development impact was a difficult task, especially for the very small and short-term activities that characterized most interventions undertaken from the regular programme's resources. It was difficult to attribute results to every individual activity when the true impact measurement could be reflected only through progress identified by very broad macro indicators over an extended period.

V.102 Upon enquiry, the Advisory Committee was also informed that OIOS had conducted an audit of the management of the regular programme to assess its adequacy and effectiveness. The audit had covered the period from January 2016 to December 2017 (OIOS report 2018/058). In response to a recommendation from the audit, the Department of Economic and Social Affairs was in the process of consulting with other implementing entities on how best to assess the extent to which the regular programme, as a whole, was achieving its objectives, with a view to increasing its effectiveness by drawing on lessons learned over the preceding 10 years, taking into consideration the fact that the programme's performance was included in the annual budget exercise, pursuant to General Assembly resolution 72/266 A. The Committee will revert on the need for a dedicated report on the programme's performance in the next budget submission.

V.103 The Advisory Committee notes that the most recent reviews by the Board of Auditors and OIOS were conducted in 2004 and 2018, respectively, and that the Department of Economic and Social Affairs is in the process of consulting other implementing entities to assess if the programme is achieving its objectives, with a view to increasing its effectiveness. The Committee is of the view that, regardless of the size of the projects, internal and external assessments should be conducted regularly to ensure the efficient implementation and the development impact of the programme. The Committee trusts that updated information on the internal assessment, in cooperation with the relevant entities, will be presented in the context of the next budget submission.

Impact of the COVID-19 pandemic and lessons learned

V.104 Upon enquiry, the Advisory Committee was informed that while many of the implementing entities had already worked on e-learning courses, the pandemic had also helped to make government counterparts more receptive to participating in virtual meetings and e-learning courses. Rather than waiting to embark on a physical mission, inter-regional advisers had been able to respond to a high volume of requests for advisory services, supporting different time zones and more meetings, as previously experienced. The e-learning courses were able to reach a higher number of participants in beneficiary countries than could have been reached in a traditional classroom setting. In addition, reduced costs for travel allowed the entities to achieve more with the available resources, as they could direct any savings made through reduced travel requirements towards enhancing advisory capacity and virtual training. However, e-learning and virtual workshops were not suited to every setting. Sometimes, direction-setting discussions with high-level government officials were more effective in person, and some hands-on technical training yielded better results than trying to build highly technical skills through e-learning or other virtual means. In-person consultations were often the only way to reach those left furthest behind, who were not empowered to connect virtually, might have difficulties in using digital technologies, and lived in rural or remote areas without easy access to Wi-Fi, data services and equipment needed to work virtually; working virtually was often relatively expensive for such individuals.

V.105 Upon enquiry, the Advisory Committee was also informed that the entities would closely monitor the feedback on and success of all virtual activities, by assessing and evaluating learning outcomes and client feedback, and by comparing the costs associated with such activities, and the savings made, with the costs and savings associated with in-person capacity-development support. On the basis of the new data points generated, the entities would critically review whether, how and when it would be effective in the future to replace in-person activities with virtual ones. That assessment would have to take into consideration the reported challenges relating to connectivity limitations, bandwidth and accessibility considerations, and the need for multi-language servicing and simultaneous interpretation. **The Advisory Committee notes that, in the context of the COVID-19 pandemic, reduced costs for travel have allowed the entities to achieve more, as they can direct savings towards enhancing advisory capacity and virtual training, and trusts that updated information on the assessment of potential cost savings related to training resources, including through virtual settings, along with the efforts to address the related challenges, will be provided in the context of the next budget submission.**

Table V.12
Section 18A, Economic Commission for Africa: evolution of overall financial resources by object of expenditure and funding source
 (Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	51 959.6	48 137.5	51 916.9	21 065.1	51 573.9	(343.0)	3 703.5	5 393.5	5 784.7	391.2	51 841.0	57 310.4	57 358.6	48.2
Other staff costs	2 972.1	2 391.8	4 283.7	1 463.2	4 255.4	(28.3)	507.2	350.0	378.4	28.4	2 899.0	4 633.7	4 633.8	0.1
Hospitality	51.1	1.5	19.4	–	19.4	–	311.2	300.0	300.0	–	312.7	319.4	319.4	–
Consultants	1 461.4	2 643.0	1 153.3	1 114.4	1 152.2	(1.1)	2 688.5	7 653.8	4 895.7	(2 758.1)	5 331.5	8 807.1	6 047.9	(2 759.2)
Experts	3 146.0	368.3	2 160.0	214.7	2 073.3	(86.7)	–	–	–	–	368.3	2 160.0	2 073.3	(86.7)
Travel of staff	1 723.4	671.4	1 231.1	202.4	1 178.2	(52.9)	582.8	1 462.6	582.8	(879.8)	1 254.2	2 693.7	1 761.0	(932.7)
Contractual services	6 877.1	8 395.4	6 936.6	2 040.1	6 156.9	(779.7)	1 678.3	2 839.7	2 490.7	(349.0)	10 073.7	9 776.3	8 647.6	(1 128.7)
General operating expenses	5 278.1	5 089.9	5 251.2	1 900.5	5 816.1	564.9	2 934.5	2 329.2	1 896.2	(433.0)	8 024.4	7 580.4	7 712.3	131.9
Supplies and materials	1 807.9	625.8	1 532.6	273.9	1 520.0	(12.6)	804.6	877.5	877.5	–	1 430.4	2 410.1	2 397.5	(12.6)
Furniture and equipment	3 143.7	4 949.0	2 599.4	1 217.2	2 772.3	172.9	740.3	466.6	466.6	–	5 689.3	3 066.0	3 238.9	172.9
Improvement of premises	52.2	1 468.0	52.9	20.5	95.6	42.7	–	–	–	–	1 468.0	52.9	95.6	42.7
Grants and contributions	2 390.4	2 470.5	537.2	416.4	537.2	–	905.1	3 769.3	2 241.3	(1 528.0)	3 375.6	4 306.5	2 778.5	(1 528.0)
Other	–	24.6	–	76.1	–	–	768.6	–	–	–	793.2	–	–	–
Total	80 863.0	77 236.8	77 674.3	30 004.5	77 150.5	(523.8)	15 624.4	25 442.2	19 913.9	(5 528.3)	92 861.2	103 116.5	97 064.4	(6 052.1)

Table V.13

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>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	
Posts	958.4	988.4	972.8	479.6	972.8	–	–	–	–	–	988.4	972.8	972.8	–	
Other staff costs	10.4	–	10.2	–	10.2	–	–	–	–	–	–	10.2	10.2	–	
Hospitality	0.9	–	0.3	–	0.3	–	–	–	–	–	–	0.3	0.3	–	
Travel of staff	23.7	7.7	15.6	–	15.6	–	–	–	–	–	7.7	15.6	15.6	–	
Contractual services	13.7	9.5	13.8	–	13.8	–	–	–	–	–	9.5	13.8	13.8	–	
General operating expenses	7.6	5.9	7.6	2.2	7.6	–	–	–	–	–	5.9	7.6	7.6	–	
Supplies and materials	3.0	0.1	2.7	–	2.7	–	–	–	–	–	0.1	2.7	2.7	–	
Furniture and equipment	7.4	–	6.3	–	6.3	–	–	–	–	–	–	6.3	6.3	–	
Total	1 025.1	1 011.6	1 029.3	481.8	1 029.3	–	–	–	–	–	1 011.6	1 029.3	1 029.3	–	

Table V.14
Section 19, Economic and social development in Asia and the Pacific: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	40 085.8	47 062.1	52 113.1	22 186.2	52 113.1	–	4 082.6	4 081.7	4 090.5	8.8	51 144.7	56 194.8	56 203.6	8.8
Other staff costs	860.9	464.8	824.4	206.3	785.6	(38.8)	5 475.9	8 216.3	8 506.8	290.5	5 940.7	9 040.7	9 292.4	251.7
Hospitality	14.3	0.6	5.5	–	5.5	–	0.5	1.0	1.0	–	1.1	6.5	6.5	–
Consultants	346.7	472.1	279.6	204.3	297.6	18.0	2 574.9	4 585.1	3 040.7	(1 544.4)	3 047.0	4 864.7	3 338.3	(1 526.4)
Experts	600.2	12.2	372.3	–	406.4	34.1	–	–	–	–	12.2	372.3	406.4	34.1
Travel of staff	613.5	51.7	441.1	1.5	400.3	(40.8)	126.2	1 009.4	1 134.5	125.1	177.9	1 450.5	1 534.8	84.3
Contractual services	760.0	1 111.3	1 063.2	593.3	1 067.9	4.7	1 224.4	2 092.5	1 823.4	(269.1)	2 335.7	3 155.7	2 891.3	(264.4)
General operating expenses	2 403.1	2 553.6	2 063.4	1 423.9	2 011.5	(51.9)	493.5	957.0	972.4	15.4	3 047.1	3 020.4	2 983.9	(36.5)
Supplies and materials	330.5	108.2	223.1	15.2	256.0	32.9	13.7	94.3	84.8	(9.5)	121.9	317.4	340.8	23.4
Furniture and equipment	604.6	1 753.9	572.1	97.3	459.2	(112.9)	135.8	284.0	230.6	(53.4)	1 889.7	856.1	689.8	(166.3)
Improvement of premises	–	109.5	30.1	–	45.0	14.9	–	–	–	–	109.5	30.1	45.0	14.9
Grants and contributions	907.2	909.7	1 083.8	1 084.8	–	(1 083.8)	2 720.3	5 037.2	5 343.9	306.7	3 630.0	6 121.0	5 343.9	(777.1)
Other	–	5.8	–	2.6	–	–	3.8	–	–	–	9.6	–	–	–
Total	55 526.8	54 615.5	59 071.7	25 815.4	57 848.1	(1 223.6)	16 851.7	26 358.5	25 228.6	(1 129.9)	71 467.1	85 430.2	83 076.7	(2 353.5)

Table V.15

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>			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	31 724.7	32 425.2	34 760.0	15 883.9	34 842.8	82.8	905.2	1 200.0	1 200.0	–	33 330.4	35 960.0	36 042.8	82.8
Other staff costs	105.9	63.8	141.8	0.9	141.8	–	7 362.8	10 630.7	8 722.6	(1 908.1)	7 426.6	10 772.5	8 864.4	(1 908.1)
Consultants	137.5	62.9	131.1	–	112.6	(18.5)	3 656.9	1 915.1	1 416.0	(499.1)	3 719.8	2 046.2	1 528.6	(517.6)
Experts	43.3	2.7	50.6	–	32.4	(18.2)	–	1 534.9	1 145.2	(389.7)	2.7	1 585.5	1 177.6	(407.9)
Travel of staff	242.5	17.8	159.1	6.4	137.2	(21.9)	70.3	1 300.9	1 170.3	(130.6)	88.1	1 460.0	1 307.5	(152.5)
Contractual services	708.4	711.8	700.3	170.2	700.3	–	1 095.9	1 710.6	1 457.7	(252.9)	1 807.7	2 410.9	2 158.0	(252.9)
General operating expenses	75.6	157.8	69.6	19.5	60.0	(9.6)	481.3	1 522.9	1 196.9	(326.0)	639.1	1 592.5	1 256.9	(335.6)
Hospitality	12.7	–	4.9	–	4.9	–	(0.3)	49.6	89.0	39.4	(0.3)	54.5	93.9	39.4
Supplies and materials	50.1	57.3	44.9	0.9	30.0	(14.9)	35.6	24.8	25.8	1.0	92.9	69.7	55.8	(13.9)
Furniture and equipment	189.3	214.6	186.2	6.1	186.2	–	69.8	111.2	93.3	(17.9)	284.4	297.4	279.5	(17.9)
Grants and contributions	–	–	–	0.3	–	–	4 147.1	3 184.1	2 743.4	(440.7)	4 147.1	3 184.1	2 743.4	(440.7)
Other	–	12.3	–	–	–	–	–	–	–	–	12.3	–	–	–
Total	33 290.0	33 726.2	36 248.5	16 088.1	36 248.2	(0.3)	17 824.6	23 184.7	19 260.2	(3 924.5)	51 550.8	59 433.2	55 508.4	(3 924.8)

Table V.16
Section 21, Economic and social development in Latin America and the Caribbean: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>
Posts	48 542.8	48 367.4	52 010.8	24 291.3	52 010.8	–	667.9	2 000.5	2 000.5	–	49 035.3	54 011.3	54 011.3	–
Other staff costs	1 001.1	470.8	1 056.4	268.3	1 056.4	–	1 484.8	1 982.8	1 885.7	(97.1)	1 955.6	3 039.2	2 942.1	(97.1)
Hospitality	11.4	–	4.7	–	4.7	–	–	–	–	–	–	4.7	4.7	–
Consultants	420.3	1 198.5	347.3	379.4	347.3	–	3 606.6	3 065.1	3 427.5	362.4	4 805.1	3 412.4	3 774.8	362.4
Experts	461.2	5.2	326.2	–	326.2	–	–	11.6	13.4	1.8	5.2	337.8	339.6	1.8
Travel of staff	961.3	99.2	631.1	0.8	631.1	–	154.1	1 040.6	1 092.0	51.4	253.3	1 671.7	1 723.1	51.4
Contractual services	1 543.3	1 764.8	1 619.4	773.0	1 748.4	129.0	404.8	541.0	538.4	(2.6)	2 169.6	2 160.4	2 286.8	126.4
General operating expenses	3 629.9	3 355.4	3 734.3	2 697.4	3 534.2	(200.1)	157.4	272.0	264.5	(7.5)	3 512.8	4 006.3	3 798.7	(207.6)
Supplies and materials	185.2	180.1	171.6	11.3	171.6	–	0.4	2.9	3.0	0.1	180.5	174.5	174.6	0.1
Furniture and equipment	515.5	1 591.4	458.1	88.3	358.1	(100.0)	47.0	23.9	21.7	(2.2)	1 638.4	482.0	379.8	(102.2)
Improvement of premises	22.0	21.8	23.3	–	23.3	–	–	–	–	–	21.8	23.3	23.3	–
Grants and contributions	297.8	290.5	170.5	159.9	12.0	(158.5)	762.6	995.7	901.6	(94.1)	1 053.1	1 166.2	913.6	(252.6)
Other	–	33.2	–	–	–	–	4.5	–	–	–	37.7	–	–	–
Total	57 591.8	57 378.3	60 553.7	28 669.8	60 224.1	(329.6)	7 290.0	9 936.1	10 148.3	212.2	64 668.3	70 489.8	70 372.4	(117.4)

Table V.17

Section 22, Economic and social development in Western Asia: evolution of overall financial resources by object of expenditure and funding source
(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021–2022)
Posts	30 553.7	30 031.3	44 991.5	14 501.3	45 070.2	78.7	25.7	–	–	–	30 057.0	44 991.5	45 070.2	78.7
Other staff costs	706.7	706.4	1 305.5	828.2	869.8	(435.7)	2 058.3	3 015.0	3 067.2	52.2	2 764.7	4 320.5	3 937.0	(383.5)
Hospitality	16.2	8.4	11.4	–	7.6	(3.8)	–	–	–	–	8.4	11.4	7.6	(3.8)
Consultants	657.2	673.8	973.0	383.2	648.6	(324.4)	1 791.5	1 305.0	1 339.1	34.1	2 465.3	2 278.0	1 987.7	(290.3)
Experts	1 022.9	7.2	1 302.3	–	867.8	(434.5)	–	–	–	–	7.2	1 302.3	867.8	(434.5)
Travel of staff	432.8	21.1	284.3	9.6	259.7	(24.6)	35.4	1 056.0	1 127.0	71.0	56.5	1 340.3	1 386.7	46.4
Contractual services	1 059.7	1 771.1	1 982.1	665.8	1 320.4	(661.7)	597.8	1 147.2	889.0	(258.2)	2 368.9	3 129.3	2 209.4	(919.9)
General operating expenses	1 542.9	1 653.5	2 858.4	1 172.5	1 868.3	(990.1)	703.8	397.0	402.4	5.4	2 357.3	3 255.4	2 270.7	(984.7)
Supplies and materials	278.2	120.9	461.2	139.9	180.6	(280.6)	1.9	20.3	25.0	4.7	122.8	481.5	205.6	(275.9)
Furniture and equipment	247.7	910.8	389.7	629.1	259.7	(130.0)	74.6	–	–	–	985.4	389.7	259.7	(130.0)
Grants and contributions	–	–	–	–	–	–	592.9	2 648.7	1 245.0	(1 403.7)	592.9	2 648.7	1 245.0	(1 403.7)
Improvement of premises	–	26.0	–	0.6	–	–	10.1	–	–	–	36.4	–	–	–
Total	36 518.0	35 930.5	54 559.4	18 330.1	51 352.7	(3 206.7)	5 892.0	9 589.2	8 094.7	(1 494.5)	41 822.8	64 148.6	59 447.4	(4 701.2)

Table V.18

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>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other staff costs	18 451.6	16 129.9	20 298.3	8 413.9	20 212.7	(85.6)	–	–	–	–	16 129.8	20 298.3	20 212.7	(85.6)
Consultants	4 014.7	8 602.3	3 000.6	2 286.7	5 068.2	2 067.6	–	–	–	–	8 602.3	3 000.6	5 068.2	2 067.6
Experts	–	328.3	–	44.4	–	–	–	–	–	–	328.3	–	–	–
Travel of representatives	–	0.5	–	–	–	–	–	–	–	–	0.5	–	–	–
Travel of staff	3 139.5	611.1	2 100.1	119.4	1 989.2	(110.9)	–	–	–	–	611.1	2 100.1	1 989.2	(110.9)
Contractual services	642.1	1 942.2	693.5	486.6	1 179.9	486.4	–	–	–	–	1 942.2	693.5	1 179.9	486.4
General operating expenses	549.8	1 111.2	538.1	29.6	480.2	(57.9)	–	–	–	–	1 111.2	538.1	480.2	(57.9)
Supplies and materials	2.6	57.4	2.3	–	0.6	(1.7)	–	–	–	–	57.4	2.3	0.6	(1.7)
Furniture and equipment	1.2	446.6	1.0	43.6	13.5	12.5	–	–	–	–	446.6	1.0	13.5	12.5
Improvement of premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fellowships, grants and contributions	8 776.1	5 752.8	9 072.8	717.8	7 591.1	(1 481.7)	–	–	–	–	5 752.8	9 072.8	7 591.1	(1 481.7)
Other	–	(1.8)	–	–	–	–	–	–	–	–	(1.8)	–	–	–
Total	35 577.6	34 980.5	35 706.7	12 142.2	36 535.4	828.7	–	–	–	–	34 980.4	35 706.7	36 535.4	828.7

Part VI Human rights and humanitarian affairs

Section 24 Human rights

Appropriation for 2020 ^a	\$115,119,300
Expenditure for 2020 ^b	\$106,266,000
Appropriation for 2021 ^c	\$129,916,500
Proposal for 2022 submitted by the Secretary-General ^c	\$110,487,100
Approved other assessed resources for 2021	\$2,374,200
Expenditure under other assessed resources for 2020	\$1,738,600
Other assessed resources for 2022 ^d	\$2,417,300
Expenditure under extrabudgetary resources 2020	\$184,264,600
Estimated extrabudgetary resources for 2021	\$220,626,100
Estimated extrabudgetary resources for 2022	\$231,657,600

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

^a Including \$547,900 for the Committee on Missing Persons in Cyprus.

^b Including \$441,400 for the Committee on Missing Persons in Cyprus.

^c Including \$579,900 for the Committee on Missing Persons in Cyprus.

^d Does not reflect the decision taken by the General Assembly in its resolution [75/293](#) on the support account for peacekeeping operations.

VI.1 The regular budget resources requested by the Secretary-General for section 24 for 2022 amount to \$110,487,100 before recosting, reflecting a net decrease of \$19,429,400, or 15.0 per cent, compared with the appropriation for 2021 ([A/76/6 \(Sect. 24\)](#), tables 24.16, 24.19 and 24.33 and annex IV). The proposed resources comprise: (a) an amount of \$109,907,200 for the post and non-post requirements of OHCHR; and (b) an amount of \$579,900 for the non-post requirements of the Committee on Missing Persons in Cyprus. Of the resources for 2022, an amount of \$2,417,300, or 0.7 per cent, derives from other assessed contributions and an amount of \$231,657,600, or 67.2 per cent, from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.8.

VI.2 The Secretary-General attributes the proposed net decrease of \$19,429,400 to the following factors:

(a) Technical adjustments: a net decrease of \$22,626,900, reflecting the removal of non-recurrent requirements emanating from various Human Rights Council resolutions and decisions under: (i) policymaking organs (\$143,000), related to Council resolutions [26/2](#), [27/21](#) and [42/7](#); (ii) subprogramme 1, Human rights mainstreaming, right to development, and research and analysis (\$3,358,300), related to Council resolutions [26/2](#), [27/21](#), [39/11](#) and [42/23](#); (iii) subprogramme 2, Supporting human rights treaty bodies (\$169,900), related to Council resolution [42/30](#); (iv) subprogramme 3, Advisory services, technical cooperation and field activities

(\$18,637,700), related to time-limited mandates; (v) subprogramme 4, Supporting the Human Rights Council, its subsidiary bodies and mechanisms (\$318,000), related to various Council resolutions;

(b) New and expanded mandates: an increase of \$3,316,400, reflecting: (i) additional one-time requirements pursuant to various Human Rights Council resolutions and decisions, namely resolutions [43/13](#), [43/17](#), [43/19](#), [44/15](#), [44/20](#), [45/7](#), [45/9](#), [45/20](#), [45/31](#) and [45/33](#) and decision 45/113; and (ii) Council resolutions adopted in previous years, namely resolution [42/23](#), adopted in 2019, and resolution [28/14](#), adopted in 2015;

(c) Other changes: a net decrease of \$118,900, related to: (i) policymaking organs (a net increase of \$443,100); (ii) executive direction and management (a net decrease of \$31,900); (iii) subprogramme 1, Human rights mainstreaming, right to development, and research and analysis (a net decrease of \$85,400); (iv) subprogramme 2, Supporting human rights treaty bodies (a decrease of \$147,700); (v) subprogramme 3, Advisory services, technical cooperation and field activities (a net decrease of \$149,400); and (vi) subprogramme 4, Supporting the Human Rights Council, its subsidiary bodies and mechanisms (a decrease of \$138,700).

VI.3 With respect to subprogramme 1, Human rights mainstreaming, right to development, and research and analysis, the Advisory Committee was informed, upon enquiry, that the proposed resources for 2022 in the amount of \$13,795,700 would be applied to the three components, as follows: (a) human rights mainstreaming: \$4,966,500 (36 per cent); (b) right to development \$3,448,900 (25 per cent); and (c) research and analysis: \$5,380,300 (39 per cent). **The Advisory Committee trusts that a breakdown of the resources allocated to the three components of subprogramme 1, human rights mainstreaming, right to development, and research and analysis, will be included as a matter of routine in future budget proposals (see also [A/75/7](#), para. VI.18).**

VI.4 The Advisory Committee was provided with table VI.1, which presents a summary of the regular budget posts approved for 2021 and those proposed for 2022. The table also includes the other assessed and extrabudgetary posts projected for 2022.

Table VI.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021 ^a	433	1 USG, 2 ASG, 3 D-2, 11 D-1, 44 P-5, 103 P-4, 152 P-3, 22 P-2/1, 4 GS (PL), 80 GS (OL), 6 LL and 5 NPO
Proposed for 2022 ^a	449	1 USG, 2 ASG, 3 D-2, 11 D-1, 44 P-5, 103 P-4, 168 P-3, 22 P-2/1, 4 GS (PL), 80 GS (OL), 6 LL and 5 NPO
<i>Other assessed</i>		
Approved for 2021	10	1 P-5, 5 P-4, 3 P-3 and 1 GS (OL)
Projected for 2022	10	1 P-5, 5 P-4, 3 P-3 and 1 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	1 069	5 D-1, 57 P-5, 147 P-4, 192 P-3, 43 P-2/1, 3 GS (PL), 94 GS (OL), 260 LL and 268 NPO
Projected for 2022	1 069	5 D-1, 57 P-5, 147 P-4, 192 P-3, 43 P-2/1, 3 GS (PL), 94 GS (OL), 260 LL and 268 NPO

^a Including 10 temporary posts: 2 P-4, 5 P-3, 1 P-2/1 and 2 GS (OL).

Comments and recommendations on posts

VI.5 The Secretary-General proposes a total of 449 posts, comprising 354 posts in the Professional and higher categories and 95 posts in the General Service and related, National Professional Officer and Local level categories, reflecting an increase of 16 posts compared with 2021.

Conversion

VI.6 Paragraph 24.163 and annex III of the proposed programme budget for 2022 contain descriptions of the proposed conversion of 16 general temporary assistance positions to 16 regular budget posts at the P-3 level, as follows:

(a) Subprogramme 1, Human rights mainstreaming, right to development, and research and analysis: conversion of one general temporary assistance position to one Human Rights Officer (P-3) post to coordinate inputs from a child rights perspective for the annual thematic review of progress at the high-level political forum on sustainable development and compile information for the annual thematic report of the United Nations High Commissioner for Human Rights;

(b) Subprogramme 2, Supporting human rights treaty bodies: conversion of five general temporary assistance positions to five Human Rights Officer (P-3) posts to support the treaty bodies by preparing documentation for review by the committees. The Advisory Committee recalls that the General Assembly, in paragraphs 27 and 40 of its resolution 68/268, decided that the meeting time and associated requirements of the treaty body system would be reviewed biennially and amended at the request of the Secretary-General in accordance with established budgetary procedures. The Committee was informed, upon enquiry, that the related requirements, if any, in connection with the forthcoming review of the work of the treaty body system would be presented in the context of the proposed programme budget for 2023 (see para. VI.27). **The Advisory Committee notes that the forthcoming biennial report in 2022 on the status of the human rights treaty body system will include an assessment of the actual needs when more clarity on the continuing staffing requirements is available, and considers that any related staffing changes are therefore premature and should be proposed following any decision of the General Assembly on the review of the treaty body system. The Committee therefore recommends, at this time, against the conversion of five temporary general assistance positions to five Human Rights Officer (P-3) posts under subprogramme 2. Any related non-post resources should be adjusted accordingly;**

(c) Subprogramme 3, Advisory services, technical cooperation and field activities: conversion of five general temporary assistance positions to five Human Rights Officer (P-3) posts to support the special rapporteurs and independent experts in carrying out their mandates, which are considered perennial and continuous (Special Rapporteur on the situation of human rights in Belarus; Special Rapporteur on the situation of human rights in Eritrea; Independent Expert on the situation of human rights in Mali; Independent Expert on the situation of human rights in the Central African Republic; and Special Rapporteur on the situation of human rights in the Islamic Republic of Iran). Upon enquiry, the Advisory Committee was informed that the general temporary assistance positions in support of the following mandates had not been encumbered continuously: (i) Special Rapporteur on the situation of human rights in Belarus (incumbency 2021: 0 months; 2020: 0 months); (ii) Special Rapporteur on the situation of human rights in Eritrea (2021: 0; 2020: 10); (iii) Independent Expert on the situation of human rights in Mali (2021: 1; 2020: 5); and (iv) Independent Expert on the situation of human rights in the Central African Republic (2021: 0; 2020: 3). **The Advisory Committee considers that, should an**

increased need for the aforementioned four general temporary assistance positions result in more stable incumbency, their conversion should be proposed at the appropriate time. The Committee recommends, at this time, against the conversion of four general temporary assistance positions to four Human Rights Officer (P-3) posts related to the Special Rapporteur on the situation of human rights in Belarus, the Special Rapporteur on the situation of human rights in Eritrea, the Independent Expert on the situation of human rights in Mali and the Independent Expert on the situation of human rights in the Central African Republic under subprogramme 3. Any related non-post resources should be adjusted accordingly;

(d) Subprogramme 4, Supporting the Human Rights Council, its subsidiary bodies and mechanisms: conversion of five general temporary assistance positions to five Human Rights Officer (P-3) posts to support the special rapporteurs and independent experts in carrying out their mandates, which are considered perennial and continuous (Special Rapporteur on the rights to freedom of peaceful assembly and of association; Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence; Independent Expert on the promotion of a democratic and equitable international order; Independent Expert on human rights and international solidarity; and Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes). Upon enquiry, the Advisory Committee was informed that the general temporary assistance position in support of the Independent Expert on human rights and international solidarity had not been encumbered continuously, with incumbency in 2021 of one month, and in 2020 of four months. **The Advisory Committee considers that, should an increased need for the aforementioned general temporary assistance position result in more stable incumbency, its conversion should be proposed at the appropriate time. The Committee recommends, at this time, against the conversion of one general temporary assistance position to one Human Rights Officer (P-3) post related to the Independent Expert on human rights and international solidarity under subprogramme 4. Any related non-post resources should be adjusted accordingly.**

Vacant posts and vacancy rates

VI.7 The Advisory Committee was informed that, as at 30 June 2021, there were a total of 76 vacant posts (1 D-2, 1 P-5, 19 P-4, 36 P-3, 2 P-2, 1 P-1, 13 General Service and 3 National Professional Officer); no posts had been vacant for more than two years. Upon enquiry, the Committee was informed that recruitment had been affected by the hiring freeze as a result of the liquidity crisis, but that OHCHR requested, and was granted, the release of five posts from the hiring freeze. The Committee was also informed that, with the recent easing of hiring freeze restrictions, efforts were under way to fill all vacant posts. **The Advisory Committee expects that the vacant posts will be filled expeditiously. The Committee trusts that an update on the number of vacant posts and the related average vacancy rates (para. VI.8) will be provided to the General Assembly at the time of its consideration of the present report.**

VI.8 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 24 (see table VI.2).

Table VI.2
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	338 ^a	11.7	338 ^a	15.6	354 ^a	9.7
General Service and related ^b	95 ^c	15.6	95 ^c	16.7	95 ^c	11.6

^a Including eight temporary posts.

^b Including NPO and LL.

^c Including two temporary posts.

VI.9 Subject to its recommendations in paragraph VI. 6 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.

Comments and recommendations on non-post resources

VI.10 The proposed non-post resources for 2022 for OHCHR amount to \$30,575,800, reflecting a net decrease of \$22,144,600, or 42.0 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 24), tables 24.19 and 24.21). The proposed non-post resources in the amount of \$579,900 for the requirements of the Committee on Missing Persons in Cyprus are unchanged compared with 2021 (*ibid.*, table 24.33).

Other staff costs

VI.11 The proposed requirements for other staff costs amount to \$10,540,200, representing a net decrease of \$16,540,000, or 61.1 per cent, compared with the appropriation for 2021 in the amount of \$27,080,200 (*ibid.*, tables 24.16 and 24.33). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, an amount of \$8,654,800, or 32.0 per cent of the appropriation for the year, had been spent. The Committee notes that the expenditure for 2020 was \$21,985,200, or 103.2 per cent of the appropriation in the amount of \$21,305,500. The proposed net decrease for 2022 is mainly related to the aforementioned removal of non-recurrent requirements emanating from various Human Rights Council resolutions, as well as the proposed conversion of 16 general temporary assistance positions to 16 Human Rights Officer (P-3) posts.

VI.12 Upon enquiry, the Advisory Committee was informed that, for 2022 for OHCHR, a total of nine general temporary assistance positions were proposed, representing only continuing positions related to mandates that were established in 2019 or in following years. The Committee was also informed that, for 2021, it was expected that 256 general temporary assistance positions would be on board, ranging from 1 month to 12 months, and that, as at 30 June 2021, 53 general temporary assistance positions were encumbered.

Travel of staff

VI.13 The proposed requirements for travel of staff amount to \$1,252,100, representing a net decrease of \$1,616,100, or 56.3 per cent, compared with the appropriation for 2021 in the amount of \$2,868,200 (*ibid.*, tables 24.16 and 24.33). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, an amount of \$178,200, or 6.2 per cent of the appropriation for 2021, had been spent. The Committee notes that the expenditure

for 2020 was \$585,100, or 4.8 per cent of the appropriation of \$12,303,800 for that year. The Committee was also informed that the requirements under travel of staff were based on the experience acquired during the COVID-19 pandemic, with any unforeseen impact to be adjusted during 2022 within the scope of the overall objectives, strategies and mandates. **In view of the low expenditure in 2020 and during the first six months of 2021, the Advisory Committee recommends a reduction of 10 per cent (\$125,200) to the proposed resources under travel of staff.**

Contractual services

VI.14 The proposed requirements for contractual services amount to \$741,600, representing a net decrease of \$392,800, or 34.6 per cent, compared with the appropriation for 2021 in the amount of \$1,134,400 (ibid., table 24.16). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, an amount of \$545,600, or 48.1 per cent of the appropriation for 2021, had been spent. The Committee notes that the expenditure for 2020 was \$997,300, or 28.1 per cent of the appropriation of \$3,543,200 for that year. **In view of the low expenditure in 2020 and during the first six months of 2021, the Advisory Committee recommends a reduction of 5 per cent (\$37,100) to the proposed resources under contractual services.**

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

Other matters

Consolidated presentation of the totality of the resources pertaining to the Office of the United Nations High Commissioner for Human Rights

VI.16 The Advisory Committee notes that the resource requirements of OHCHR in support of one-time and of perennial and continuous mandates emanating from Human Rights Council decisions and resolutions are presented for the consideration of the Committee and/or the decision of the General Assembly at various times during any given budget year, as follows:

(a) Once during the budget year, the proposed resource requirements for the following budget year pertaining to section 24, Human rights, are presented by the Secretary-General to the Advisory Committee, namely during the second quarter of the year. Subsequently, in the third and fourth quarters of that same year, the General Assembly considers the observations and recommendations of the Committee, as contained in its first report on the proposed programme budget;

(b) At various times during the budget year, but most frequently during November and December of any given year, requests for programme budget implications in response to the decisions and mandates of the Human Rights Council are presented by the Secretary-General for the consideration of the Advisory Committee and for the subsequent decision of the General Assembly;

(c) At various times during the budget year, the Controller of the United Nations presents internal memorandums, with relevant supporting information, to the Advisory Committee with requests for the concurrence of the Committee to enter into commitments to meet unforeseen and extraordinary expenses for amounts not exceeding a sum, which could otherwise not be absorbed, for the financing for the remainder of the budget year of activities pertaining to new or extended mandates emanating from Human Rights Council resolutions and decisions. The concurrence of the Committee must be obtained to enter into such commitments, pursuant to the relevant annual resolution of the General Assembly, most recently its resolution [75/255](#). The Committee communicates its concurrence, with related comments and

recommendations, by internal response memorandum directly to the Secretary-General, with a copy to the Controller of the United Nations;

(d) Once during the budget year, normally in the fourth quarter of any given year, the Secretary-General presents for the consideration of the Advisory Committee, and subsequent decision of the General Assembly, a report on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council during that year. That report contains: (i) new resource requests not directly related to resolutions and decisions of the Council, for instance, as noted in paragraph VI.23, such as the forthcoming requirement for archival support; and (ii) information on financial implications arising from the resolutions and decisions adopted by the Council in its sessions during that year. Most, though not all, of the financial implications have already been presented as programme budget implications or as requests for commitment authority, and are retroactively included in the report on revised estimates.

VI.17 Upon enquiry, the Advisory Committee was provided with an annual breakdown of the proposed programme budget resources for section 24, Human rights, as compared with the amounts presented under the revised estimates and those presented and granted as commitment authorities, as follows:

	<i>Amount (United States dollars)</i>	<i>Percentage</i>
2014		
Proposed regular budget	83 362 250	87
Revised estimates	3 977 100	4
Commitment authorities	8 646 700	9
2015		
Proposed regular budget	83 362 250	86
Revised estimates	8 826 100	9
Commitment authorities	4 827 600	5
2016		
Proposed regular budget	98 981 600	88
Revised estimates	7 991 800	7
Commitment authorities	5 361 900	5
2017		
Proposed regular budget	98 981 600	82
Revised estimates	12 359 900	10
Commitment authorities	8 673 700	7
2018		
Proposed regular budget	99 249 550	78
Revised estimates	18 824 900	15
Commitment authorities	9 604 100	8
2019		
Proposed regular budget	99 249 550	79
Revised estimates	16 080 900	13
Commitment authorities	10 536 600	8
2020		
Proposed regular budget	94 718 600	80
Revised estimates	20 583 000	17
Commitment authorities	2 600 000	2

	<i>Amount (United States dollars)</i>	<i>Percentage</i>
2021 (as at 30 June 2021)		
Proposed regular budget	100 351 700	76
Revised estimates	23 261 600	18
Commitment authorities	8 561 900	6

Note: Figures for 2021 relate to commitment authorities only.

The Advisory Committee notes that, from 2014 to 2021 (as at 30 June 2021), the resources presented as revised estimates and as commitment authorities ranged from \$13 million to \$32 million and comprised between 12 per cent and 24 per cent of the total annual resources for section 24, Human rights.

VI.18 The Advisory Committee recalls that it had previously commented on the format and presentation of the report of the Secretary-General on the revised estimates and had noted the improvements made to make the report more reader-friendly overall, such as including a list of discontinued or expired mandates, with information on the related financial implications (A/73/637, paras. 2–3).

VI.19 The Advisory Committee stresses that, notwithstanding the recent streamlining of the report on revised estimates, there is a need for further clarity, review and potential consolidation of the totality of the resources for section 24, Human rights, as they pertain to one-time and to perennial and continuous mandates emanating from Human Rights Council decisions and resolutions, which arise multiple times during the budget year. The Committee trusts that the Secretary-General will present further clarifications on the potential consolidation and presentation of resources for section 24 to the General Assembly during the consideration of the present report and an update in the next programme budget submission.

VI.20 Furthermore, the Advisory Committee stresses that there is a need to streamline the information contained in the memorandums related to requests for concurrence to enter into commitments to meet unforeseen and extraordinary expenses, and expects that the Secretary-General will ensure that the text of the template, in particular the supporting information, is streamlined and presented in a reader-friendly manner, so as to ensure that the pertinent information is not subject to misinterpretation or misunderstanding and does not result in follow-up queries. The Committee also notes that the information pertaining to concurrences to enter into commitments is only brought to the attention of the General Assembly retroactively at the end of the budget year, when the Secretary-General presents the report on revised estimates to Member States. In view of the need for a more consolidated approach and to ensure transparency and clarity, the Committee recommends that the Assembly request the Secretary-General to absorb, to the extent feasible, the potential additional requirements and present future requests for OHCHR commitment authorities as revised estimates for the consideration of the Assembly.

Human resources support

VI.21 As indicated in paragraph 24.190 of the proposed programme budget for 2022, Programme Support and Management Services provides support, inter alia, in the form of recruitment and human resources management to OHCHR. Upon enquiry, the Advisory Committee was informed that, during the recruitment process, OHCHR is responsible for posting job openings in the United Nations Secretariat recruitment system and for the screening of candidates, while the United Nations Office at Geneva

is responsible for the review process, in its role as the Secretariat of the Central Review Bodies for Geneva. With respect to overall human resources management, OHCHR is responsible for the administration of staff contracts, entitlements, consultants and individual contractors, while the United Nations Office at Geneva is responsible for the provision of support related to medical services, staff counsellor services, legal services and the issuance of residency permits.

Investigations Support Unit

VI.22 Upon enquiry, the Advisory Committee was informed that the Investigations Support Unit, under the Emergency Response Section, was established by the Secretary-General in 2020 and is funded by voluntary contributions, specifically earmarked extrabudgetary resources. The Committee was also informed that the Unit's role is to reinforce the capacity of OHCHR to deploy and support human rights investigative and accountability bodies, including Human Rights Council-mandated commissions of inquiry and fact-finding missions, accountability mechanisms and other human rights deployments to potential, emerging or actual crises. The Unit's main activities comprise: (a) providing stand-by surge capacity; and (b) establishing and supporting mandated bodies, including preparation of the budget, identification of potential high-level experts and recruitment of staff. The Committee was also informed that, during the liquidity crisis and the recruitment freeze, it was not possible to recruit the required staff, funded from the regular budget, between October 2020 and March 2021 for the activities of some investigative bodies. In these instances, the Unit provided temporary expert support funded from extrabudgetary resources, including human rights officers to act as a start-up team, and expertise in human rights investigations and analysis, military issues, digital forensics, media, legal issues and transitional justice. **The Advisory Committee trusts that the Secretary-General will present a detailed update on the work of the Investigations Support Unit to the General Assembly at the time of its consideration of the present report, as well as in the next budget report.**

Archival function

VI.23 The Advisory Committee recalls its comments in the context of its letter to the Secretary-General on the eleventh extension under Human Rights Council resolution [46/22](#) entitled "Situation of human rights in the Syrian Arab Republic" (memorandum AC/2163 dated 7 June 2021) that the requirements related to an archival function for OHCHR should be presented in the context either of the report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Council during 2021 or of the proposed programme budget for 2023. Upon enquiry, the Committee was informed that a related requirement would be presented in the report on revised estimates to be presented to the Committee in the fourth quarter of 2021.

Internal and external oversight

VI.24 Upon enquiry, the Advisory Committee was provided with the most recent stand-alone audit reviews of OHCHR, conducted in 2020 by the Board of Auditors and by OIOS.

Collaboration with the resident coordinator system

VI.25 Upon enquiry, the Advisory Committee was informed that OHCHR Human Rights Advisers are deployed at the request of resident coordinators on behalf of the United Nations country teams to provide expert support to the resident coordinators, heads of United Nations agencies and members of United Nations country teams. The Committee addresses matters related to the resident coordinator system in section 1 above.

Impact of the coronavirus disease pandemic and lessons learned

VI.26 Upon enquiry, the Advisory Committee was informed that the programme for 2022 was aimed at building on lessons learned, for example by: (a) further building the capacity for support for online meetings, with virtual meetings already introduced successfully before the pandemic; (b) building on the enhanced partnerships for inter-agency collaboration; and (c) responding to the demand for more data to respond to the COVID-19 recovery.

VI.27 With respect to the review of the status of the human rights treaty body system, the Advisory Committee was informed, upon enquiry, that the next biennial review report would be issued in January 2022 to enable the inclusion of related resource requirements, if any, in the proposed programme budget for 2023 and would reflect, inter alia, on how the treaty bodies have discharged their mandates during the COVID-19 pandemic.

VI.28 With respect to the Committee on Missing Persons in Cyprus, the Advisory Committee was informed, upon enquiry, that, starting from March 2020, owing to a lack of cooperation between the sides, the bicomunal activities pertaining to anthropological analyses and field excavations (laboratory and excavations in the north and the south) had been suspended, but had resumed since March 2021, with better coordination between the sides, allowing the crossings to remain open. Furthermore, the Committee on Missing Persons in Cyprus has commenced two strategic tasks, namely: (a) drafting and adopting a new four-year strategy; and (b) reviewing investigative information related to the more than 300 unresolved cases and to increase the number of sites ready for excavation.

Section 25

International protection, durable solutions and assistance to refugees

Appropriation for 2020	\$40,098,900
Expenditure for 2020	\$40,110,500
Appropriation for 2021	\$43,181,800
Proposal for 2022 submitted by the Secretary-General	\$43,181,800
Expenditure under extrabudgetary resources for 2020	\$4,788,572,500
Estimated extrabudgetary resources for 2021	\$8,572,652,800
Estimated extrabudgetary resources for 2022	\$8,572,652,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

VI.29 The total amount of regular budget resources, including grants and contributions, requested by the Secretary-General for section 25 for 2022 amounts to \$43,181,800 before recosting and reflects no change compared with the appropriation for 2021 ([A/76/6 \(Sect. 25\)](#), tables 25.3, 25.6 and 25.8). Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.9.

Table VI.3
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	2	1 USG and 1 ASG
Proposed for 2022	2	1 USG and 1 ASG
<i>Extrabudgetary</i>		
Estimated for 2021	15 006	2 ASG, 32 D-2, 128 D-1, 376 P-5, 1,086 P-4, 1,711 P-3, 789 P-2/1, 712 GS (PL), 8,716 GS (OL) and 1,454 NPO
Projected for 2022	15 006	2 ASG, 32 D-2, 128 D-1, 376 P-5, 1,086 P-4, 1,711 P-3, 789 P-2/1, 712 GS (PL), 8,716 GS (OL) and 1,454 NPO

VI.30 The total amount of regular budget resources, including grants and contributions, requested for 2022 is \$43,181,800 and relates to the following factors (ibid., paras. 25.45 and tables 25.3, 25.8 and 25.11):

(a) Regular budget resources for the posts of the High Commissioner and the Deputy High Commissioner (\$737,800);

(b) Grants and contributions to be utilized for the administrative costs of UNHCR to finance the equivalent of 218 posts in the management and administrative category (\$39,790,285), including related non-post requirements in fellowships, grants and contributions, for jointly financed activities (\$2,653,715).

VI.31 With regard to the purpose and modality of the lump-sum grant, the Advisory Committee recalls article 20 of the Statute of UNHCR, according to which no expenditure, other than administrative expenditures relating to the functioning of the Office, is to be borne by the lump-sum grant obtained from the regular budget of the United Nations. The Committee recalls that the Statute does not define “administrative expenditures”, but that the term has been interpreted to mean expenses other than operational expenses and the related management costs. The Committee also recalls that the provision of funds from the regular budget in the form of a grant is aimed at complementing the extrabudgetary resources of UNHCR. The grant modality was initiated in the biennium 2002–2003 and was designed to simplify the budgetary process (A/75/7 and A/75/7/Corr.1, para. VI.23). The General Assembly, in its resolution 63/263, endorsed the maintenance of this arrangement for funding UNHCR in future budget presentations of the proposed programme budget.

VI.32 With respect to the level of regular budget funding for UNHCR, the Advisory Committee recalls that the General Assembly, in section III of its resolution 59/276, requested the Secretary-General to include in the programme budget proposals for progressive increases for contributions from the regular budget to UNHCR with a view to the full implementation of article 20 of the Statute of UNHCR. The Committee recalls that the level of regular budget funding of UNHCR had been reviewed in the context of the proposed programme budget for 2020 and that, at the time, the Committee was not provided with further details regarding the nature and scope of the review (ibid., para. VI.24).

VI.33 The Advisory Committee recalls that, in the context of the proposed programme budget for 2021, it was informed, upon enquiry, that the progressive increases were based on the proposal of the Secretary-General that the regular budget cover 50.8 per cent of the management and administration cost, through increases in non-post administrative resources in the amount of \$12 million, with that figure based on the ratio between the number of posts financed from the regular budget and the

total number of management and administration posts, as approved for the biennium 2002–2003 (see [A/59/294](#)). The Committee was also informed that, since the biennium 2010–2011, the declining share of regular budget funding as a proportion of the total budget was the result of the higher voluntary budget funding, which had increased from \$3.9 billion in the biennium 2010–2011 to \$8.7 billion in 2020 ([A/75/7](#) and [A/75/7/Corr.1](#), para. VI.25).

VI.34 The Advisory Committee reiterates its recommendation that future programme budget proposals should contain a justification for the use of regular budget contributions, in particular for the portion intended for the lump-sum grant, including details of the composition and functions of the 218 posts, the incumbency status, as well as a breakdown of related non-post resources under general operating expenses (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. VI.26). The Committee recalls its comments with respect to the recosting of grants and contributions ([A/74/7](#), para. VI.21), and notes that the lump-sum grant with respect to section 25 is subject to recosting. The Committee discusses matters relating to the recosting of grants, including lump sums, in chapter I above.

VI.35 With respect to the lessons learned during the COVID-19 pandemic, the Advisory Committee was informed, upon enquiry, that UNHCR adapted well to the changed circumstances by, for example, leveraging technology and testing business continuity protocols; providing online guidance, tools and community mechanisms, such as helplines, feedback and complaints mechanisms for refugees, internally displaced persons and others of concern, in 85 per cent of the operations of UNHCR; implementing flexible processes, such as simplifying partnership arrangements, budgetary flexibility for 1,143 implementing partners and streamlined resource allocation; and ensuring staff health and well-being, including counselling and support to staff. The Committee discusses matters relating to the COVID-19 pandemic in chapter I above.

VI.36 Subject to its recommendations in chapter I above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post and non-post resources.

Section 26 Palestine refugees

Appropriation for 2020	\$32,365,500
Expenditure for 2020	\$32,331,700
Appropriation for 2021	\$33,520,900
Proposal for 2022 submitted by the Secretary-General	\$39,355,100
Expenditure under extrabudgetary resources for 2020	\$833,300,000
Estimated extrabudgetary resources for 2021	\$1,047,400,000
Estimated extrabudgetary resources for 2022	\$1,047,400,000

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

VI.37 The regular budget resources requested by the Secretary-General for section 26 for 2022 amount to \$39,355,100 before recosting, reflecting a net increase of \$5,834,200, or 17.4 per cent, compared with the appropriation for 2021 ([A/76/6](#)

(Sect. 26), table 26.14). Of the total resources for 2022, an amount of \$1,054,678,500, or 96.5 per cent, derives from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.10.

Table VI.4
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	158	1 USG, 1 ASG, 8 D-2, 12 D-1, 28 P-5, 62 P-4, 34 P-3, 2 P-2/1 and 10 GS (OL)
Conversion	21	8 P-4, 8 P-3, 1 P-2/1 and 4 GS (OL)
Establishment	22	1 P-5, 7 P-4, 12 P-3 and 2 P-2/1
Reclassification	–	Upward reclassification of 37 posts: 2 posts from the P-2/1 to the P-3 level, 19 posts from the P-3 to the P-4 level, 11 posts from the P-4 to the P-5 level, 4 posts from the P-5 to the D-1 level and 1 post from the D-1 to the D-2 level Downward reclassification of 2 posts: 1 post from the D-2 to the D-1 level and 1 post from the P-5 to the P-4 level
Proposed for 2022	201	1 USG, 1 ASG, 8 D-2, 16 D-1, 35 P-5, 86 P-4, 37 P-3, 3 P-2/1 and 14 GS (OL)
<i>Extrabudgetary^a</i>		
Estimated for 2021	48	2 D-2, 3 P-5, 12 P-4, 18 P-3, 7 P-2/1 and 6 GS (OL)
Projected for 2022	29	2 D-2, 2 P-5, 8 P-4, 14 P-3, 1 P-2/1 and 2 GS (OL)

^a As indicated in table 26.15, footnote a, of the proposed programme budget for 2022, around 29,000 local area staff and 222 individual service providers (international and area staff) are funded from extrabudgetary contributions.

Comments and recommendations on posts

VI.38 The Secretary-General proposes a total of 201 posts for section 26, comprising 187 posts in the Professional and higher categories and 14 posts in the General Service and related categories, reflecting a net increase of 43 posts compared with 2021. With respect to local area staff, who are funded from extrabudgetary resources, the Advisory Committee was informed, upon enquiry, that, as at 30 June 2021, a total of 27,067 local area staff were employed by UNRWA under various modalities and that the exact number of local area staff for 2022 could not be provided at this time. **The Advisory Committee trusts that the precise number of the totality of local area staff to be employed in 2022 will be provided to the General Assembly at the time of its consideration of the present report.**

Establishment

VI.39 It is indicated in paragraphs 26.135 to 26.137 of the proposed programme budget for 2022 that 43 posts are proposed for funding from the regular budget, and that that proposal would constitute the first of two steps in implementing General Assembly resolution 75/252. It is also indicated that the related review took into account the priorities that the Commissioner-General had set for the Agency: (a) strengthening accountability and transparency through the implementation of management reforms; (b) strengthening operational support for service delivery to serve the needs of Palestine refugees; (c) securing long-term financial stability and building relationships with stakeholders; (d) ensuring the safety and security of staff in the field offices, in particular in Gaza and the Syrian Arab Republic; (e) fast-tracking human resources reforms; (f) modernizing and digitally transforming the

Agency; and (g) finalizing the reform of the Agency's protection function (see paras. VI.51–VI.56).

VI.40 As also discussed in paragraphs VI.51 to VI.56, the Advisory Committee was informed, upon enquiry, that the review process was jointly coordinated between the Executive Office and the Human Resources Department in close consultation with the directors and heads of field operations and departments, who were encouraged to prioritize the posts on the basis of the following guidance: (a) regularizing posts that are charged to any extrabudgetary resources and are of a continuous nature; (b) regularizing individual service providers that perform core functions; and (c) strengthening functions for business/operational continuity and management reform, including agreed agency-wide priorities. The Committee was also informed that over 100 requests had been received and reviewed, with a focus on posts marked as "priority 1", by the directors and heads of departments. Subsequently, a draft submission was agreed upon, which was shared with the Management Committee and discussed in a Management Committee meeting, and bilateral meetings were offered for senior management to answer any additional questions. The Advisory Committee was further informed that the proposal was then presented to the Commissioner-General by the Chief of Staff for endorsement and that, on the basis of this process, 43 posts were recommended. These posts were then analysed on the basis that UNRWA is severely lacking international staff to support and restore or complete critical functions for its operations in a number of areas, including: (a) key functions such as the protection function, in order to protect Palestine refugees, and cross-cutting functions (neutrality, prevention of gender-based violence and violence against children); (b) fundraising to address ongoing financial challenges; (c) legal matters, investigations and tribunals to support management reforms; (d) restoring capacity in the departments that provide operational support for service delivery such as procurement, finance and human resources, in line with the Agency's priorities; (e) field security in volatile regions such as Gaza, the Syrian Arab Republic and the West Bank; and (f) normative functions related to health, education and relief and social services. The Committee was informed that, given the limitations brought about by the COVID-19 pandemic, most of the meetings and discussions were held virtually.

VI.41 The following 43 posts are proposed for funding from the regular budget:

(a) 21 posts (8 P-4, 8 P-3, 1 P-2/1 and 4 General Service (Other level)), currently funded from extrabudgetary resources, carrying functions of a continuous nature. It is indicated that UNRWA currently has 50 active extrabudgetary posts, of which 21 are proposed to be funded from the regular budget, while the remaining 29 would continue to be funded from extrabudgetary contributions, given that they are for projects of a temporary nature under emergency appeals and other sources of funding;

(b) 6 posts (2 P-4 and 4 P-3), previously funded from extrabudgetary contributions, that have expired and whose functions have since been performed by staff on temporary contracts owing to a lack of continuous funding, although the functions are of a continuing nature;

(c) 5 posts (3 P-3 and 2 P-2/1) for functions of a continuing nature, currently being performed by individual service providers. Because of its precarious financial situation, UNRWA has had to hire a number of individual service providers to perform core functions of a continuous nature. The Agency currently employs 222 such providers, 56 of whom are international. Of the 56 international providers, 5 perform core functions (see also para. VI.54);

(d) 11 additional posts (1 P-5, 5 P-4 and 5 P-3), including the simultaneous reclassification of 3 posts from P-3 to P-4, for functions of a continuing nature, currently being performed by individual service providers.

VI.42 The aforementioned additional 11 posts include, in the External Relations Department: (a) one External Relations and Projects Officer (P-3) to help to identify, maintain and strengthen relationships with partners, explore innovative fundraising models and expand private sector fundraising opportunities; and (b) one Special Assistant (P-3) to support senior management in the development and implementation of the strategic vision of the Department (A/76/6 (Sect. 26), para. 26.136 (d) (ii)). **In view of the fact that a number of other posts for the External Relations Department are also proposed for funding from the regular budget and/or for upward reclassification, the Advisory Committee is not convinced of the operational need to fund the aforementioned two posts from the regular budget, in particular as they would pertain to fundraising and the provision of related support. The Committee therefore recommends against the establishment of one External Relations and Projects Officer (P-3) and one Special Assistant (P-3) (see paras. VI.55–VI.56).**

VI.43 Upon enquiry, the Advisory Committee was informed that, of the 29 remaining extrabudgetary posts, 26 were considered temporary in nature, as they are allocated to donor-funded projects. In accordance with General Assembly resolution 75/252, in which the Assembly requested a review of the extrabudgetary functions of a continuous nature, these 26 posts are not proposed to be funded under the regular budget. The remaining three posts are funded through other funding sources, namely the posts of Director of Health (funded by WHO), Director of Education (funded by UNESCO) and Chief, Provident Fund Secretariat (funded by the UNRWA Area Staff Provident Fund). Upon enquiry, the Committee was provided with a detailed list of the 26 posts, which showed that all pertained to essential UNRWA programmes, including health, education, protection and humanitarian and emergency response, and that 12 posts had been established prior to 2015, with the remaining 14 established thereafter. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include, in the review to be presented in the context of the proposed programme budget for 2023, the remaining 26 extrabudgetary posts for possible funding under the regular budget, keeping in mind that a number of these posts have continued to be operationally required for a number of years and have provided continuing support to various UNRWA programmes (see para. VI.56).**

Redeployment and reclassification

VI.44 It is indicated in paragraph 26.139 of the proposed programme budget for 2022 that, over the past 10 years, UNRWA has gradually adapted its programmes and updated its organizational structure to best suit its operational and strategic needs and that, as a result, the Agency proposes to revise the grade levels and functional titles of 36 of the 158 posts funded from the regular budget. As indicated in annex I to the proposed programme budget, the External Relations Department, which conducts the main resource mobilization efforts of UNRWA, was restructured as part of the review, namely the Communication Division was separated from the External Relations Department and established as a stand-alone entity, in order to consolidate all strategic and operational communications capacities. Furthermore, UNRWA established a new Protection Division, aimed at strengthening the protection function in the Agency and coordination of the implementation of diverse protection and gender equality activities across various field offices and headquarters departments.

VI.45 As reflected in paragraphs 26.138 and 26.139 and table 26.14 (1) of the proposed programme budget for 2022, the resource changes under “other changes” reflect an increase of \$343,600. It is indicated that, over the past 10 years, the Agency has gradually adapted its programmes and updated its organizational structure to best suit its operational and strategic needs and to allow the Commissioner-General and

other senior managers to lead the Agency through a period of instability and a recurrent financial crisis. It is also indicated that, as a result, UNRWA has revised the grade levels and functional titles of 36 of the 158 posts funded from the regular budget while managing its vacancy rate in order to offset any financial impact of the post changes, and that these changes are now presented to the General Assembly for approval, as follows (see also paras. VI.55–VI.56):

(a) Upward reclassification of two posts of Programme Management Officer (P-3) to two posts of Head of Field Legal Office (P-4) in the Gaza and Syrian Arab Republic field offices;

(b) Upward reclassification of two posts of Legal Officer (P-3) to two posts of Senior Legal Officer (P-4) in the Jerusalem Field Office;

(c) Redeployment of seven posts to the Department of Information Management and Technology and simultaneous upward reclassification, namely: (i) one post of Associate Programme Management Officer (P-2/1) in the Gaza Field Office and one post of Programme Management Officer (P-3) in the West Bank Field Office to one post of Head, Enterprise Architecture and Business Intelligence Unit (P-3), and one post of Head, Application Development and Support Section (P-4), respectively; (ii) one post of Legal Officer (P-3) to one post of Head, End-User Services Delivery Section (P-4); and (iii) four posts of Administrative Officer (2 P-3 and 2 P-4) in the previous Administrative Support Department to one post of Head, Infrastructure and Operations Section (P-4), one post of Head, Business Services Management (P-4), one post of Chief, Technology Development and Operations Division (P-5), and one post of Chief, Business Engagement Division (P-5);

(d) Upward reclassification of two posts of Programme Management Officer (P-3) in the Gaza Field Office and in the Planning Department to two posts of External Relation Projects Officer (P-4) in the Department of External Relations; and of one post of Senior External Relations Officer (P-5) to one post of Special Adviser, Gulf Region (D-1);

(e) Upward reclassification of one post of Public Information Officer (P-3) and one post of Spokesperson (P-5) to one post of Senior Communications Officer (P-4) and one post of Spokesperson and Director of Strategic Communications Advocacy (D-1), respectively;

(f) Upward reclassification of five posts of Programme Management Officer (P-4) in the field offices in Gaza, Jordan, Lebanon, the Syrian Arab Republic and the West Bank to five posts of Deputy Director of UNRWA Affairs (P-5);

(g) Upward reclassification of two posts of Senior Programme Management Officer (P-5) in the New York and Brussels representative offices to two posts of Director of Representative Offices (D-1). It is proposed to staff the representative office in: (i) New York/Washington, D.C., with 2 D-1, 2 P-4, 1 newly proposed P-3 (see para. VI.41 (d)) and 1 GS (OL) posts, compared with 2021, with 1 D-1, 1 P-5, 2 P-4 and 1 GS (OL) posts; and (ii) Brussels with 1 D-1, 1 P-4, 1 P-3 and 1 GS (OL) posts, compared with 2021, with 1 D-1, 1 P-4, 1 P-3 and 1 GS (OL) posts (*ibid.*, annex I). Upon enquiry, the Advisory Committee was informed that the D-1 level posts would report directly to the Commissioner-General and be able to represent UNRWA vis-à-vis local, regional and international stakeholders, and support the resource mobilization efforts for the benefit of Palestine refugees. **The Advisory Committee considers that the representative offices concerned, with staffing at the appropriate levels, have, to date, ensured regional advocacy on behalf of the Palestinian people. The Committee therefore recommends, at this time, against the upward reclassification of one post of Senior Programme Management Officer (P-5) in the New York representative office and of one post of Senior**

Programme Management Officer (P-5) in the Brussels representative office to one post each of Director of Representative Office (D-1);

(h) Upward reclassification of one post of Auditor (P-4) in the Department of Internal Oversight Services and one post of Appeals Counsel (P-4) in the Dispute Tribunal to one post of Chief, Evaluation Division (P-5) and one post of Registrar (P-5), respectively;

(i) Upward reclassification of one post of Social Affairs Officer (P-3) in the Department of Education to one post of Senior Education Programme Specialist (P-4);

(j) Downward reclassification of one post of Senior Engineer (P-5) in the Department of Infrastructure and Camp Improvement to one post of Deputy Director and Head, Housing and Camp Improvement (P-4);

(k) Upward reclassification of one post of Principal Administrative Officer (D-1) in the Executive Office to one post of Chief of Staff (D-2);

(l) Upward reclassification of one post of Administrative Officer (P-4) to one post of Head, Advisory Commission Secretariat (P-5);

(m) Upward reclassification of one post of Associate Human Resources Officer (P-2/1) and four posts of Human Resources Officer (P-3) to one post of Human Resources Officer (P-3) and four posts of Human Resources Officer (P-4);

(n) Downward reclassification of one post of Director, Human Resources (D-2), to the D-1 level;

(o) Upward reclassification in the Finance Department of one post of Finance and Budget Officer (P-4) to one post of Chief of Treasury (P-5).

Vacant posts and vacancy rates

VI.46 The Advisory Committee was informed that, as at 30 June 2021, there were a total of 13 vacant posts (1 D-2, 1 D-1, 3 P-4, 2 P-3, 1 P-2 and 5 General Service). Of these, 11 posts had been vacant for more than two years, including 1 D-2 post vacant since August 2018, which was in the process of being re-advertised following two unsuccessful recruitment exercises between 2018 and 2020, and 10 posts (3 P-4, 2 P-3, 1 P-2 and 4 General Service) vacant since April 2019, which had not been filled owing to the hiring freeze as a result of the cash liquidity situation. The Committee notes that the number of vacant posts at the General Service level has resulted in high average vacancy rates, namely 41.7 per cent in 2020 and 50.0 per cent as at 30 June 2021 (see table VI.5). **The Advisory Committee expects that the vacant posts will be filled expeditiously, in particular in view of the recent easing of the hiring restrictions.**

VI.47 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 26 (see table VI.5).

Table VI.5
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	148	5.0	148	7.4	187	9.3
General Service and related	10	41.7	10	50.0	14	25.5

VI.48 **Taking into account its recommendations in paragraphs VI.42, VI.45 (g), VI.55 and VI.56), the Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources, subject to its recommendation in paragraph VI.50, whereby the amount of \$252,500, representing the adjustments under post resources in paragraphs VI.42 and VI.45 (g), will be applied as a corresponding increase under non-post resources. The total amount under post resources would therefore amount to \$39,073,100.**

Comments and recommendations on non-post resources

VI.49 Proposed non-post resources for 2022 amount to \$29,500, reflecting no change compared with the appropriation for 2021 ([A/76/6 \(Sect. 26\)](#), table 26.15).

VI.50 **Taking into account its recommendations in paragraphs VI.48, VI.55 and VI.56 and in chapter I above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, whereby the amount of \$252,500, representing the adjustments under post resources in paragraphs VI.42 and VI.45 (g), will be applied as a corresponding increase under non-post resources, to be used for operational requirements. The Committee therefore recommends a total amount of \$282,000 under non-post resources.**

Other comments and recommendations

Funding modalities under the regular budget and the related review process

VI.51 With respect to the funding modalities of the operations of UNRWA, the Advisory Committee recalls that the General Assembly, in its resolution 3331 B (XXIX), decided that, with effect from 1 January 1975, the expenses for salaries of international staff in the service of UNRWA that would otherwise have been charged to voluntary contributions should be financed by the regular budget of the United Nations for the duration of the Agency's mandate. The Committee also recalls that, as a result of the chronic funding shortfalls, the Secretary-General, in his report on strengthening the management capacity of UNRWA ([A/65/705](#)), proposed an increase in funding to UNRWA on an incremental basis, starting with an increase of \$5 million for the biennium 2012–2013, which was subsequently approved by the Assembly in its resolution [65/272](#). In the same resolution, the Assembly took note of the grave financial situation faced by UNRWA and called upon the Agency to continue its management reform process in order to reduce costs and for a more effective delivery of services. In its resolution [71/93](#), the Assembly requested the Secretary-General to facilitate broad consultations with Member States, notably host countries, members of the Advisory Commission of the Agency and other donors, as well as with international financial institutions, to explore all potential ways and means, including through voluntary and assessed contributions, to ensure that the Agency's funding is sufficient, predictable and sustained for the duration of its mandate. In his subsequent report, the Secretary-General presented 16 related recommendations and also urged

the Assembly and its relevant Committees to consider increasing the support provided to UNRWA from the United Nations regular budget, beginning with the regular budget for the biennium 2018–2019 (A/71/849, para. 51). The aforementioned report was considered by the Assembly, but no action has been taken to date.

VI.52 In its report on section 26 in the proposed programme budget for 2021, which was endorsed by the General Assembly in its resolution 75/252, the Advisory Committee expressed concern that the financial situation of UNRWA continued to be precarious, also in view of the uncertainty of extrabudgetary contributions, and recommended that the Assembly request the Secretary-General to undertake a review of the functions currently funded from extrabudgetary resources, including the functions of individual service providers that could be considered to be of a continuous nature, and identify those functions that should be funded from the regular budget, taking into consideration resolutions 3331 B (XXIX) and 65/272, and to present the results of that review, together with any related additional regular budget resource requirements, in the proposed programme budget for 2022 (A/75/7 and A/75/7/Corr.1, para. VI.36). As indicated in paragraph 26.135 of the proposed programme budget for 2022, UNRWA has now undertaken the requested review and proposes that 43 additional posts (1 P-5, 15 P-4, 20 P-3, 3 P-2/1 and 4 General Service (Other level)) be funded under the regular budget. Upon enquiry, the Committee was informed that the review process was coordinated between the UNRWA Executive Office and Human Resources Department in close consultation with directors and heads of field operations and departments.

VI.53 As indicated in paragraph 26.137 of the proposed programme budget for 2022, the proposals presented therein constitute the first of two steps in the overall review process towards the implementation of General Assembly resolution 75/252, with further functional reviews to continue throughout 2021. It is also indicated that UNRWA has started to develop a blueprint that will inform its new multi-year strategy as the successor to the current 2016–2021 medium-term strategy. The new strategy will be based on the outcomes of the functional reviews, for example in the areas of procurement, protection and administration of justice, aimed at assessing the way forward and identifying new opportunities, such as a new resource mobilization strategy incorporating the new digital trends and the establishment of a new protection organization chart. It is furthermore indicated that, on the basis of the aforementioned functional reviews, UNRWA will reassess its staffing needs and present further proposals for additional regular budget resources, in accordance with Assembly resolution 75/252, in the proposed programme budget for 2023. The Advisory Committee points out that, while the early outcomes of the review have been presented as proposals to fund 43 posts from the regular budget, the details of the functional review itself have not yet been made available. The Committee considers that the proposals in the proposed programme budget for therefore lack a strategic long-term vision for UNRWA as a whole and that there is a lack of clarity.

VI.54 The Advisory Committee recalls that the number of individual service providers, or non-staff personnel, comprising international and area staff and funded from extrabudgetary resources, had decreased from 1,345 in 2016 to 531 in 2020 (A/75/7 and A/75/7/Corr.1, para. VI.37). Furthermore, as indicated in footnote a to table 26.15 of the proposed programme budget for 2022, a total of 222 individual service providers would be employed by UNRWA in 2022. The proposed programme budget includes a proposal for the funding of five international posts (3 P-3 and 2 P-2/1) from the regular budget to cover functions of a continuing nature currently performed by individual service providers (para. VI.41 (c); and A/76/6 (Sect. 26), para. 26.136 (c)). The Committee was informed, upon enquiry, that the employment of individual service providers was of a temporary and project-based nature and not intended for the purpose of ongoing and critical service delivery. The Committee was also informed that the

functional review would be aimed at identifying the job functions that are considered recurring and continue for longer periods than are normally accommodated by the individual service provider modality, and that the related resource requirements would be presented in the proposed programme budget for 2023.

VI.55 The Advisory Committee notes that the UNRWA review process is in an early stage and that UNRWA has started to develop a blueprint that will be incorporated into its multi-year strategy as the successor to its 2016–2021 medium-term strategy. The Committee also notes that the proposed structural changes in the grading of posts have, de facto, been implemented over the past 10 years without requesting the approval of the General Assembly, which is required in order to regularize such changes. The Committee therefore recommends that the Assembly request the Secretary-General to include in the proposed programme budget for 2023 a transparent presentation of the comprehensive review, incorporating the functional reviews, as well as the long-term vision for UNRWA, together with the analysis undertaken, the related results and detailed proposals, in accordance with Assembly resolutions 3331 (XXIX), 65/272 and 75/252.

VI.56 Furthermore, the Advisory Committee expects that the review process will examine the possible funding under the regular budget of those functions that are considered essential and of a continuous nature owing to their direct day-to-day impact on UNRWA operations on the ground, including the functions of the 26 extrabudgetary posts and the 222 individual service providers described, respectively, in paragraphs VI.43 and VI.54, such as they pertain to health, education, relief and social services, microfinance and infrastructure, and camp improvement.

Funding gap and mobilization of extrabudgetary resources

VI.57 Upon enquiry, the Advisory Committee was informed that the total amount for 2021 to cover the UNRWA programme budget, projects, emergency appeals and activities related to COVID-19 was \$1.694 billion and that, as at 28 June 2021, an amount of \$715.9 million (42 per cent) had been pledged and an amount of \$664.8 million (39 per cent) had been received. The Committee was also informed that the funding forecast for October, November and December 2021 remains of concern, and that the end-of-year cash shortfall was estimated at \$150 million, which is more than the cash required for two months of operations. **The Advisory Committee expresses its gratitude to Member States, as well as to all other public and private sector donors, and trusts that an update on the most recent donor pledges and payments will be provided to the General Assembly at the time of its consideration of the present report, as well as in the next budget report.**

VI.58 The Advisory Committee recalls that, from 2019 to 2020, UNRWA had to carry forward liabilities of \$25 million and loans of \$30 million from the Central Emergency Response Fund, and was informed, upon enquiry, that, from 2020 to 2021, the Agency had to carry forward liabilities of \$45 million and loans of \$30 million. The Committee also recalls that a strategic reserve in the amount of \$300 million, equivalent to three months of average expenditure, would help to maintain operational continuity and that UNRWA was not able to maintain a contingency fund, given that all available funds had to be spent on programmes and operations (A/75/7 and A/75/7/Corr.1, para. VI.41). **The Advisory Committee trusts that the Secretary-General will provide an update on the overall available resources and financial situation of UNRWA, as well as on the most recent operational developments, to the General Assembly at the time of its consideration of the present report, as well as in the next budget proposal.**

VI.59 With respect to the overall fundraising efforts of UNRWA, the Advisory Committee was informed that UNRWA aims to continue to broaden its donor base and that recent efforts include outreach to new donors in the Far East, Central Asia, Eastern

Europe and Latin America. Furthermore, a new approach for non-institutional donors is planned to raise funding from the private sector, including foundations, private individuals and high-net-worth individuals and through Islamic Giving (including *waqf* and *zakat*). The Committee was also informed that the factors that have prevented UNRWA from more ambitious private sector fundraising are a lack of investment and a lack of staff, as resources are required to generate funding. **The Advisory Committee welcomes the fundraising efforts of UNRWA and encourages the Agency to continue to strengthen those efforts and to broaden its donor base, with a view to achieving sufficient, predictable and sustained levels of voluntary funding, as also requested by the General Assembly in its resolution 71/93.**

Impact of the coronavirus disease pandemic

VI.60 Upon enquiry, the Advisory Committee was informed that UNRWA continues to review the efficacy of measures introduced in response to the COVID-19 pandemic and that related measures include: (a) the use of telemedicine; (b) the use of prescribed medicine supplies for non-communicable disease patients from 30 to 45 days; and (c) the roll-out of crowd control measures and appointment systems in health centres. Furthermore, in its education programme, UNRWA will continue to utilize the digital learning platform to facilitate asynchronous learning and as a preparedness measure in the context of its education in emergencies programme. The Committee was also informed that the additional costs associated with the response to the pandemic have been included under extrabudgetary resources, as follows: (a) \$74.5 million for the 2021 emergency appeal for the Syrian Arab Republic regional crisis to respond to the pandemic in Jordan, Lebanon and the Syrian Arab Republic; and (b) \$60.5 million for the UNRWA 2021 emergency appeal for the occupied Palestinian territory to respond to the pandemic in Gaza and the West Bank.

Section 27 Humanitarian assistance

Appropriation for 2020	\$25,124,000
Expenditure for 2020	\$24,221,400
Appropriation for 2021	\$18,166,600
Proposal for 2022 submitted by the Secretary-General	\$18,129,400
Expenditure under extrabudgetary resources for 2020	\$335,297,800
Estimated extrabudgetary resources for 2021	\$346,197,400
Estimated extrabudgetary resources for 2022	\$346,197,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

VI.61 The regular budget resources requested by the Secretary-General for section 27 for 2022 amount to \$18,129,400 before recosting, reflecting a net decrease of \$37,200, or 0.2 per cent, compared with the appropriation for 2021 ([A/76/6 \(Sect. 27\)](#) and [A/76/6 \(Sect. 27\)/Corr. 1](#), tables 27.18 and 27.21). Of the resources for 2022, an amount of \$346,197,400, or 95.0 per cent, derives from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.11.

VI.62 The Secretary-General attributes the net decrease to travel of staff related to efforts to build back better and the increased use of videoconferencing and virtual platforms for meetings and consultations, in lieu of in-person attendance under executive direction and management, including the United Nations Monitoring Mechanism for the Syrian Arab Republic; subprogramme 2, Coordination of humanitarian action and emergency response; subprogramme 4, Emergency support services; and programme support.

Table VI.6
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2, 2 GS (PL) and 15 GS (OL)
Proposed for 2022	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2, 2 GS (PL) and 15 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	2 060	1 ASG, 1 D-2, 35 D-1, 103 P-5, 296 P-4, 331 P-3, 24 P-2, 3 GS (PL), 106 GS (OL), 486 NPO and 674 LL
Projected for 2022	2 060	1 ASG, 1 D-2, 35 D-1, 103 P-5, 296 P-4, 331 P-3, 24 P-2, 3 GS (PL), 106 GS (OL), 486 NPO and 674 LL

Comments and recommendations on posts

VI.63 The Secretary-General proposes a total of 72 posts for section 27, comprising 55 posts in the Professional and higher categories and 17 posts in the General Service and related categories, reflecting no proposed changes compared with 2021.

Vacant posts and vacancy rates

VI.64 The Advisory Committee was informed, upon enquiry, that, as at 30 June 2021, there were a total of nine vacant posts (1 P-4, 1 P-3, 5 P-2 and 2 General Service (Other level)), and no posts had been vacant for more than two years. The Committee was also informed that four posts (1 P-4 vacant since April 2021; 1 P-3 vacant since February 2021; and 2 P-2 vacant since May and November 2020, respectively) had been kept vacant owing to the liquidity situation. The Committee recalls that, according to a memorandum dated 6 February 2021 from the Controller of the United Nations to all heads of departments and offices, the freeze order with respect to regular budget posts was largely lifted as a result of the improved financial situation of the Organization. **The Advisory Committee expects that the vacant posts will be filled expeditiously.**

VI.65 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 27 (see table VI.7).

Table VI.7
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	55	5.5	55	11.0	55	5.4
General Service and related	17	7.8	17	11.8	17	3.6

VI.66 The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.

Comments and recommendations on non-post resources

VI.67 The proposed non-post resources for 2022 amount to \$4,578,000, reflecting a net decrease of \$37,200, or 0.8 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 27), table 27.18).

Travel of staff

VI.68 The proposed requirements for travel of staff amount to \$349,500, representing a net decrease of \$37,200, or 9.6 per cent, compared with the apportionment for 2021 in the amount of \$386,700 (ibid., table 27.18). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, an amount of \$125,000, or 32.3 per cent of the apportionment for 2021, had been spent. **The Advisory Committee considers that the COVID-19 pandemic may continue to have an impact on travel and therefore recommends, also in view of the low expenditure during the first six months of 2021, a reduction of 10 per cent (\$35,000) to the proposed resources under travel of staff.**

Contractual services

VI.69 The proposed requirements for contractual services amount to \$174,600, representing no change compared with the apportionment for 2021 (ibid., table 27.18). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, an amount of \$11,600, or 6.6 per cent of the apportionment for 2021, had been spent. **The Advisory Committee recommends, in view of the low expenditure during the first six months of 2021, a reduction of 10 per cent (\$17,500) to the proposed resources under contractual services.**

VI.70 Subject to its recommendations in paragraphs VI.68 and VI.69 and chapter I above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

United Nations Monitoring Mechanism for the Syrian Arab Republic

VI.71 The proposed regular budget resources for the United Nations Monitoring Mechanism for the Syrian Arab Republic for 2022 amount to \$1,863,600 (all non-post), before recosting, reflecting a net decrease of \$14,600, or 0.8 per cent, as compared with the appropriation of \$1,878,200 for 2021. The proposed resources pertain to 16 general temporary assistance positions (1 D-1, 2 P-4, 3 P-3, 3 P-2, 1 National Professional Officer and 6 Local level) and 3 United Nations Volunteers (ibid., paras. 27.148–27.150). Upon enquiry, the Advisory Committee was provided with the following table showing the approved staffing for 2021 and proposed staffing for 2022:

Table VI.8
United Nations Monitoring Mechanism for the Syrian Arab Republic: approved staffing for 2021 and proposed staffing for 2022

	<i>Professional and higher categories</i>								<i>General Service and related categories</i>			<i>National staff</i>			<i>United Nations Volunteers</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>Total</i>	<i>Field/ Security Service</i>	<i>General Service</i>	<i>Total inter-national</i>	<i>National Professional Officer</i>	<i>Local level</i>		
<i>Approved staffing for 2021</i>																
Gaziantep	–	–	–	1	–	1	3	3	8	–	–	–	1	6	3	18
New York	–	–	–	–	–	1	–	–	1	–	–	–	–	–	–	1
Total	–	–	–	1	–	2	3	3	9	–	–	–	1	6	3	19
<i>Proposed staffing for 2022</i>																
Gaziantep	–	–	–	1	–	1	3	3	8	–	–	–	1	6	3	18
New York	–	–	–	–	–	1	–	–	1	–	–	–	–	–	–	1
Total	–	–	–	1	–	2	3	3	9	–	–	–	1	6	3	19

VI.72 Upon enquiry, the Advisory Committee was informed that, in the previous budget period, resources for the United Nations Monitoring Mechanism for the Syrian Arab Republic had not been included since, at the time of the preparation of the proposed programme budget for 2021, the extension of the mandate beyond July 2020 was uncertain, and that the 2020 appropriation was therefore removed under “technical adjustments”. The Committee was also informed that the Security Council, in its resolution [2533 \(2020\)](#), extended the mandate of the Monitoring Mechanism for one year, to 10 July 2021. Subsequently, in its resolution [2585 \(2021\)](#), the Council extended the mandate for an additional year, to 10 July 2022.

VI.73 Upon enquiry, the Advisory Committee was informed that no audit reviews of the United Nations Monitoring Mechanism for the Syrian Arab Republic had been undertaken by the Board of Auditors or OIOS to date. The Committee was also informed that a planned external audit review by the Board of Auditors during March or April 2020 was cancelled owing to the COVID-19 pandemic and that there were no plans for an audit review in 2021.

Other matters

Use of technology in the humanitarian operating environment

VI.74 Paragraphs 27.37 to 27.39 of the proposed programme budget for 2022 provide an overview of the use of technology in support of humanitarian work. New technologies in humanitarian contexts include mobile applications, chatbots and social media; digital cash transfers; crisis maps and dashboards; biometrics and digital identity technologies; uncrewed aircraft; blockchain technology; 3-D printing; artificial intelligence; predictive analytics; and the Internet of Things. Some of the lessons learned from the response to the COVID-19 pandemic relate to: (a) artificial intelligence to facilitate the mapping of disease outbreaks, diagnoses and the development of treatments and vaccines; (b) biometrics, blockchain technology and digital cash for contactless access to aid; (c) uncrewed aircraft to deliver medical supplies and testing samples; and (d) chatbots to provide vital information and telehealth support. It is also indicated that there is increasing concern with respect to data protection, privacy and security, personal liberty and misinformation. The Advisory Committee was informed, upon enquiry, that the Office for the Coordination

of Humanitarian Affairs does not directly deliver assistance, including the aforementioned technological applications, but works with other organizations, including WFP and the Internet Governance Forum, as well as with the private sector, for example in the application by the Office for the Coordination of Humanitarian Affairs of the ID2020 Alliance, which is a public-private partnership, in order to ensure the timely delivery of assistance to people most in need, data integrity and security, and the ethical use of technology.

Table VI.9
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			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	68 600.9	71 687.9	76 616.2	34 975.4	79 331.4	2 715.2	1 491.4	1 791.0	1 987.6	196.6	128 071.9	136 434.3	143 255.8	6 821.5	201 251.2	214 841.5	224 574.8	9 733.3
Other staff costs	21 305.5	21 985.2	27 080.2	8 654.8	10 540.2	(16 540.0)	159.7	353.7	198.2	(155.5)	–	–	–	–	22 144.9	27 433.9	10 738.4	(16 695.5)
Hospitality	6.5	–	2.6	–	2.8	0.2	–	–	–	–	0.6	–	–	–	0.6	2.6	2.8	0.2
Consultants	81.1	303.9	377.1	153.6	230.6	(146.5)	–	–	–	–	8 251.3	9 505.6	9 981.0	475.4	8 555.2	9 882.7	10 211.6	328.9
Travel of representatives	285.3	2 027.8	13 107.7	141.4	12 412.4	(695.3)	–	–	–	–	63.3	–	–	–	2 091.1	13 107.7	12 412.4	(695.3)
Travel of staff	12 303.8	585.1	2 868.2	178.2	1 252.1	(1 616.1)	78.4	209.5	209.8	0.3	2 796.2	10 290.4	10 805.1	514.7	3 459.7	13 368.1	12 267.0	(1 101.1)
Contractual services	3 543.2	997.3	1 134.4	545.6	741.6	(392.8)	8.8	11.0	13.0	2.0	6 637.5	9 144.7	9 601.9	457.2	7 643.6	10 290.1	10 356.5	66.4
General operating expenses	869.2	4 251.5	3 995.4	1 119.2	2 820.0	(1 175.4)	–	–	–	–	10 462.2	16 124.2	16 930.5	806.3	14 713.7	20 119.6	19 750.5	(369.1)
Supplies and materials	3 738.5	262.2	283.8	50.2	219.3	(64.5)	0.3	3.5	3.2	(0.3)	1 475.8	491.3	515.9	24.6	1 738.3	778.6	738.4	(40.2)
Furniture and equipment	255.6	611.1	420.0	149.0	220.6	(199.4)	–	5.5	5.5	–	2 627.7	1 902.0	1 997.2	95.2	3 238.8	2 327.5	2 223.3	(104.2)
Improvements to premises	582.7	–	9.2	–	–	(9.2)	–	–	–	–	–	–	–	–	–	9.2	–	(9.2)
Grants and contributions	3 547.0	3 542.5	4 021.7	313.5	2 716.1	(1 305.6)	–	–	–	–	13 934.5	36 733.6	38 570.2	1 836.6	17 477.0	40 755.3	41 286.3	531.0
Other	–	11.4	–	–	–	–	–	–	–	–	9 943.6	–	–	–	9 955.0	–	–	–
Total	115 119.3	106 265.9	129 916.5	46 280.9	110 487.1	(19 429.4)	1 738.6	2 374.2	2 417.3	43.1	184 264.6	220 626.1	231 657.6	11 031.5	292 269.1	352 916.8	344 562.0	(8 354.8)

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

Table VI.10

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)

	Regular budget						Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	670.5	682.1	737.8	320.6	737.8	–	1 052 913.0	1 210 486.9	1 210 486.9	–	1 053 595.1	1 211 224.7	1 211 224.7	–
Other staff costs	–	–	–	–	–	–	69 984.1	122 160.0	122 160.0	–	69 984.1	122 160.0	122 160.0	–
Consultants	–	–	–	–	–	–	37 622.6	140 666.6	140 666.6	–	37 622.6	140 666.6	140 666.6	–
Experts	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Travel	–	–	–	–	–	–	25 548.7	79 701.8	79 701.8	–	25 548.7	79 701.8	79 701.8	–
Travel of staff	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contractual services	–	–	–	–	–	–	1 281 590.6	3 618 327.6	3 618 327.6	–	1 281 590.6	3 618 327.6	3 618 327.6	–
General operating expenses	–	–	–	–	–	–	342 802.0	998 341.4	998 341.4	–	342 802.0	998 341.4	998 341.4	–
Hospitality	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Supplies and materials	–	–	–	–	–	–	591 985.8	488 727.5	488 727.5	–	591 985.8	488 727.5	488 727.5	–
Furniture and equipment	–	–	–	–	–	–	200 051.0	160 539.5	160 539.5	–	200 051.0	160 539.5	160 539.5	–
Grants and contributions	39 428.4	39 428.4	42 444.0	22 233.7	42 444.0	–	–	1 153 272.4	1 153 272.4	–	39 428.4	1 195 716.4	1 195 716.4	–
Contributions to joint United Nations activities	–	–	–	–	–	–	38 168.2	36 188.9	36 188.9	–	38 168.2	36 188.9	36 188.9	–
Other expenditure	–	–	–	–	–	–	1 147 906.5	564 240.2	564 240.2	–	1 147 906.5	564 240.2	564 240.2	–
Total	40 098.9	40 110.5	43 181.8	22 554.3	43 181.8	–	4 788 572.5	8 572 652.8	8 572 652.8	–	4 828 683.0	8 615 834.6	8 615 834.6	–

Table VI.11
Section 26, Palestine refugees: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	32 337.2	30 434.2	33 491.4	13 901.7	39 325.6	5 834.2	573 139.8	678 197.1	678 197.1	–	603 574.0	692 098.8	717 522.7	25 423.9
Other staff costs	28.3	–	29.5	–	29.5	–	21 609.8	18 058.0	18 058.0	–	21 609.8	18 058.0	18 087.5	29.5
Travel of staff	–	–	–	–	–	–	542.3	1 365.0	1 365.0	–	542.3	1 365.0	1 365.0	–
Contractual services	–	–	–	–	–	–	49 005.3	61 050.6	61 050.6	–	49 005.3	61 050.6	61 050.6	–
General operating expenses	–	–	–	–	–	–	23 665.6	27 140.2	27 140.2	–	23 665.6	27 140.2	27 140.2	–
Supplies and materials	–	–	–	–	–	–	45 616.1	81 019.7	81 019.7	–	45 616.1	81 019.7	81 019.7	–
Furniture and equipment	–	–	–	–	–	–	36 090.1	147 401.9	147 401.9	–	36 090.1	147 401.9	147 401.9	–
Fellowships, grants and contributions	–	–	–	–	–	–	53 021.5	33 174.7	33 174.7	–	53 021.5	33 174.7	33 174.7	–
Total	32 365.5	30 434.2	33 520.9	13 901.7	39 355.1	5 834.2	802 690.8	1 047 407.1	1 047 407.1	–	833 125.0	1 061 308.8	1 086 762.2	25 453.4

Table VI.12

Section 27: Humanitarian assistance: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2020 appropriation	2020 expenditure ^a	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)
Posts	12 943.1	12 995.8	13 551.1	6 573.9	13 551.1	–	231 801.4	231 403.5	137 977.9	239 907.70	8 504.2	244 797.2	244 954.6	144 551.8	253 458.8	8 504.2
Other staff costs	6 787.0	6 055.2	1 762.4	1 082.5	1 762.4	–	476.4	7 487.8	407.7	7 698.70	210.9	6 531.6	9 250.2	1 490.2	9 461.1	210.9
Hospitality	–	0.2	2.6	–	2.6	–	–	144.9	2.6	150.7	5.8	0.2	147.5	2.6	153.3	5.8
Consultants	8.2	100.1	–	–	–	–	3 142.6	4 628.2	1 473.4	4 670.30	42.1	3 242.7	4 628.2	1 473.4	4 670.3	42.1
Travel of representatives	–	–	–	–	–	–	–	4 467.2	2.4	4 487.50	20.3	–	4 467.2	2.4	4 487.5	20.3
Travel of staff	742.4	589.4	386.7	125.0	349.5	(37.2)	6 228.3	13 012.0	3 033.4	13 394.80	382.8	6 817.7	13 398.7	3 158.4	13 744.3	345.6
Contractual services	530.8	485.7	174.6	11.6	174.6	–	9 116.1	13 866.2	3 029.0	14 242.80	376.6	9 601.8	14 040.8	3 040.6	14 417.4	376.6
General operating expenses	1 864.7	1 572.8	388.4	57.8	388.4	–	40 857.5	40 205.3	17 720.5	41 447.00	1 241.7	42 430.3	40 593.7	17 778.3	41 835.4	1 241.7
Supplies and materials	42.7	40.3	26.6	6.8	26.6	–	2 450.2	2 943.5	819.1	3 058.60	115.1	2 490.5	2 970.1	825.9	3 085.2	115.1
Furniture and equipment	124.2	167.1	36.1	–	36.1	–	5 962.5	3 138.8	820.5	3 256.30	117.5	6 129.6	3 174.9	820.5	3 292.4	117.5
Improvements to premises	3.0	219.0	–	–	–	–	–	–	–	–	–	219.0	–	–	–	–
Grants and contributions	1 950.4	1 993.2	1 838.1	630.8	1 838.1	–	7 645.6	24 900.0	2 836.9	25 822.90	922.9	9 638.8	26 738.1	3 467.7	27 661.0	922.9
Other	–	2.0	–	–	–	–	–	–	–	–	–	2.0	–	–	–	–
Total	25 124.0	24 220.8	18 166.6	8 488.4	18 129.4	(37.2)	307 680.6	346 197.4	168 123.4	358 137.30	11 939.9	331 901.4	364 364.0	176 611.8	376 266.7	11 902.7

^a 2020 expenditure includes expenditure for the Office of the United Nations Emergency Ebola Response Coordinator, which was completed in 2020 and is therefore not reflected in the appropriation for 2021 and the estimates for 2022.

Part VII Global communications

Section 28 Global communications

Appropriation for 2020	\$94,692,400
Expenditure for 2020	\$92,797,600
Appropriation for 2021	\$99,066,100
Proposal for 2022 submitted by the Secretary-General	\$98,665,500
Expenditure under other assessed resources for 2020	\$696,300
Approved other assessed resources for 2021	\$873,000
Estimated other assessed resources for 2022 ^a	\$888,000
Expenditure under extrabudgetary resources for 2020	\$10,700,100
Estimated extrabudgetary resources for 2021	\$9,939,500
Estimated extrabudgetary resources for 2022	\$9,939,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	
^a Does not reflect the decision taken by the General Assembly in its resolution 75/293 on the support account for peacekeeping operations.	

VII.1 The regular budget resource requirements requested by the Secretary-General for section 28 for 2022 amount to \$98,665,500 before recosting, reflecting a net decrease of \$400,600, or 0.4 per cent, compared with the appropriation for 2021 ([A/76/6 \(Sect. 28\)](#), table 28.9). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VII.3.

VII.2 It is indicated in the budget proposal that the resource changes for the Department of Global Communications result mainly from the following:

(a) Technical adjustments, representing a net decrease of \$242,300 under subprogramme 1, Strategic communications services, and subprogramme 2, News services, relating to the removal of non-recurrent provisions under contractual services (\$99,100) and supplies and materials (\$30,900) to cover the production and dissemination of a short multimedia series, and of non-recurrent provisions under other staff costs (\$6,500) and contractual services (\$105,800) to cover webcasting services for the conduct of a one-day high-level meeting relating to General Assembly resolution [75/237](#);

(b) Other changes, reflecting increases under: (i) executive direction and management (\$119,500), resulting mainly from an increase under posts to reflect the proposed establishment of a new Senior Public Information Officer (P-5) post in the Office of the Under-Secretary-General (see paras. VII.8–VII.9); (ii) subprogramme 1 (\$2,971,800), resulting from the net increase of \$3,029,800 under posts relating to the proposed integration of the Social Media Section with the Communications Campaigns Service, including the proposed inward redeployment of 23 posts (1 P-5, 1 P-4, 10 P-3, 2 P-2/1 and 9 General Service (Other level)) from the Social Media

Section to the Communications Campaigns Service, and the strengthening of the field presence of the Department to better support the application of the global communications strategy for the United Nations, resulting in a number of proposed post changes (A/76/6 (Sect. 28), para. 28.93 (b) (i)) (see paras. VII.10–VII.14). The proposed increases are offset by decreases under: (i) subprogramme 2 (\$3,202,100), owing to the outward redeployment of 23 posts (1 P-5, 1 P-4, 10 P-3, 2 P-2/1 and 9 General Service (Other level)) from the Social Media Section to the Communications Campaigns Service under subprogramme 1; and (ii) subprogramme 3, Outreach and knowledge services (\$42,500), and programme support (\$7,900) to sustain the new working methods and practices undertaken during the COVID-19 pandemic, including the convening of public information events on virtual platforms. A variance analysis by component and subprogramme is provided in paragraphs 28.91 to 28.93 of the budget proposal.

Communications strategy

VII.3 The strategy of the Department of Global Communications for the budget period is set out in paragraphs 28.2 to 28.7 of the budget proposal. It includes strategic communications and measures to address the known and anticipated challenges relating to the pandemic. Through its subprogrammes, the Department delivers strategic communications campaigns to engage and inspire target audiences, working through a global network of United Nations information centres, integrated with United Nations resident coordinator offices, to reach local audiences and provide content for global platforms. It is envisioned in the budget proposal that, in an age when misinformation and hatred are disseminated to sow bigotry, promote discrimination and undermine civil discourse, United Nations communications, including crisis communications, will strive to serve as a source of reliable, fact-based information that advances the work, principles and purposes of the Organization. Upon enquiry, the Advisory Committee was provided with information regarding the role of the Department in ensuring that the United Nations “communicates as one” and has a consistent message across all entities, work units and communication channels. The Committee was also provided with information regarding collaboration with the resident coordinator system and was informed that, as the convener of the United Nations Communications Group at the global and country levels, the Department ensured that the messaging was aligned horizontally across the United Nations system and vertically between Headquarters and field offices.

VII.4 The Advisory Committee welcomes the integration of United Nations information centres into the resident coordinator offices. The Committee also welcomes the opportunities available to the Department of Global Communications for: greater unification of messaging; increased multilingual output, including through the taking of prompt action to fill its high number of vacant posts and, in so doing, to build a more geographically and linguistically diverse work force; more effective and coordinated application of technology and media channels, in particular through social media; structural rationalization; and cost efficiencies. The Committee recommends that the General Assembly request the Secretary-General to report on these ongoing efforts in the context of the next budget submission.

Multilingualism and linguistic diversity

VII.5 It is indicated in the budget proposal that the key mandates of the Department of Global Communications are derived from the priorities established in General Assembly resolutions and decisions, including resolutions 13 (I), 73/346 on multilingualism and, most recently, 75/101 A and B on questions relating to information. It is indicated in the budget proposal that the overall programme plan for

2022 reflects the Department's strategy, including enhanced audience outreach through multilingualism and the parity of all six official languages in the preparation of news and communications products. It is also indicated that, in order to strengthen the capacity of the Department's network of 59 information centres and to support the application of the global communications strategy across the network of 129 resident coordinator offices, the Department collaborated with the resident coordinator offices, including on enhancing multilingualism by means of the network (A/76/6 (Sect. 28), paras. 28.1, 28.2, 28.45 and 28.93 (b)).

VII.6 Upon enquiry, the Advisory Committee was informed that the Meetings Coverage Section continued to meet its mandate in the production of press release materials in the two working languages, English and French. The Committee was informed that the Section's resources did not allow for extending additional work to meet requirements in the other four official languages. **The Advisory Committee notes that a self-evaluation on the implementation of multilingualism in the Department of Global Communications is planned for 2022. The Committee recommends that the General Assembly request the Secretary-General to strengthen multilingualism and provide the consolidated resource requirements for the production of press releases in the six official languages in the context of his next budget submission (see also paras. VII.22 and VII.28).**

Table VII.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	688	1 USG, 3 D-2, 18 D-1, 34 P-5, 72 P-4, 106 P-3, 57 P-2/1, 7 GS (PL), 197 GS (OL), 144 LL and 49 NPO
Establishment	1	1 P-5 under executive direction and management
Abolishment	(1)	1 LL under subprogramme 1
Conversion	–	1 P-4 to 1 NPO under subprogramme 1
Reclassification	–	4 P-4 to 4 P-5 under subprogramme 1
Redeployment	–	1 P-5, 1 P-4, 10 P-3, 2 P-2/1 and 9 GS (OL) from subprogramme 2 to subprogramme 1, and 1 P-3 from Dar es Salaam, United Republic of Tanzania, to Nairobi under subprogramme 1
Proposed for 2022	688	1 USG, 3 D-2, 18 D-1, 39 P-5, 67 P-4, 106 P-3, 57 P-2/1, 7 GS (PL), 197 GS (OL), 143 LL and 50 NPO
<i>Other assessed</i>		
Estimated for 2021	4	2 P-4, 1 P-2/1 and 1 GS (OL)
Projected for 2022	4	2 P-4, 1 P-2/1 and 1 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	11	1 P-3 and 10 GS (OL)
Projected for 2022	11	1 P-3 and 10 GS (OL)

Comments and recommendations on posts

VII.7 The regular budget resources for posts proposed for 2022 amount to \$81,748,400 before recosting, representing an increase of \$27,500, or 0.0 per cent, compared with the appropriation for 2021. The proposed resources would provide for 688 posts (291 in the Professional and higher categories and 397 in the General Service and related categories), the same as approved in 2021. A detailed summary of

the post changes proposed for section 28 is provided in annex III to the budget proposal.

Establishment

VII.8 The establishment of one post of Senior Public Information Officer (P-5) in the Office of the Under-Secretary-General is proposed to strengthen strategic communications planning, coordination and collaboration, in order to maximize the impact of global communications and on the basis of a “grid” planning system whereby significant events and opportunities are mapped across different time periods (A/76/6 (Sect. 28), para. 28.93 (a) (i) and annex III). Upon enquiry, the Advisory Committee was provided with information regarding the duties and responsibilities of the proposed Senior Public Information Officer, in the context of which the Committee notes the collaborative efforts across the Department of Global Communications with other senior communications capacities of the Organization, as well as with United Nations information centres and resident coordinator offices, to improve the global dissemination of content and campaigns.

VII.9 From the information provided, the Advisory Committee also notes that other senior staff of the Office of the Under-Secretary-General are engaged, inter alia, in: providing strategic advice and support to the Under-Secretary-General; drafting and editing a range of internal and external communications materials for the Under-Secretary-General; liaising with Member State representatives and other stakeholders in relation to the work of the Under-Secretary-General and the Department of Global Communications; and liaising and coordinating with other United Nations entities (both within the Secretariat and beyond) on the Department’s programme and priorities. The Committee further notes the structure of the Office, including the existing D-1 and P-5 posts therein, as well as the role and responsibilities of the Strategic Communications Division, which is tasked with overseeing the United Nations information centres. **Taking into consideration the existing structure and staffing of the Office of the Under-Secretary-General and the roles and responsibilities of the Strategic Communications Division, the Advisory Committee recommends against the proposed establishment of the Senior Public Information Officer (P-5) post. Any related non-post resources should be adjusted accordingly.**

Abolishment

VII.10 The abolishment of one post of Driver (Local level) at the United Nations information centre in Buenos Aires is proposed under subprogramme 1. The proposed abolishment would harmonize the structure of that information centre with other information centres in similar field offices in the region, namely, Bogotá and Port of Spain (ibid., para. 28.93 (b) (i) and annex III). The Advisory Committee was informed that the function had become redundant and that the post was currently vacant.

Conversion

VII.11 The conversion of one post of Public Information Officer (P-4) to Associate Public Information Officer (National Professional Officer) at the United Nations information centre in Cairo is proposed in order to harmonize the staffing structure with other similarly large information centres (ibid.).

Reclassification

VII.12 The upward reclassification of four posts of Director from P-4 to P-5 at the United Nations information centres in Port of Spain, Beirut, Rabat and Tehran is proposed. It is indicated in the budget proposal that the proposed reclassification

reflects the need for the information centres to assume a subregional role similar to those carried out by other information centres led by a staff member at the P-5 level (*ibid.*). Upon enquiry, the Advisory Committee was informed that the General Assembly, in its resolution [75/101](#) A and B, had stressed the importance of rationalizing the network of United Nations information centres and the importance of efforts to strengthen the outreach activities of the United Nations to those Member States remaining outside the network of United Nations information centres through resident coordinator offices. Accordingly, the proposed reclassifications would help to align the structures of the information centres and ensure that they were all headed by international directors with the capacity to support resident coordinators, as well as the United Nations country teams and communications groups within the region or subregion, through the implementation of the global communications strategy. Similarly to other information centres led by staff members at the P-5 level, the Directors of the four information centres would provide strategic and crisis communications support to resident coordinators and country teams in the subregion.

VII.13 The Advisory Committee was also provided with information regarding the United Nations information centres and the duties and responsibilities of the proposed P-5 posts, including the substantive support to be provided to the communications staff of the resident coordinator office in the subregion or region and/or the United Nations country team. The Committee was also provided with information regarding the status of vacant posts and notes that 10 information centre posts at the P-5 level are vacant (see para. VII.15). **Taking into consideration the high vacancy rate at the United Nations information centres, in particular of senior level posts, the rationalization to be achieved through the integration of information centres within the resident coordinator offices and the United Nations country teams, and the opportunity thereby presented to review the allocation of staffing resources across the aforementioned entities, including the largest and longest-established information centres, the Advisory Committee is not convinced by the justifications provided. The Committee therefore recommends against the proposed upward reclassification of four posts of Director from P-4 to P-5 at the information centres in Port of Spain, Beirut, Rabat and Tehran.**

Redeployments

VII.14 The following redeployments are proposed:

(a) The redeployment of one post of Public Information Officer (P-3) from the United Nations information centre in Dar es Salaam to the information centre in Nairobi ([A/76/6 \(Sect. 28\)](#), para. 28.93 (b) (i) and annex III). **Taking into account the existing local capacity at the United Nations information centre in Nairobi, the Advisory Committee recommends against the proposed redeployment of one post of Public Information Officer (P-3) from the information centre in Dar es Salaam to the information centre in Nairobi;**

(b) The redeployment of 23 posts (1 P-5, 1 P-4, 10 P-3, 2 P-2/1 and 9 General Service (Other level)) from the Social Media Section, under subprogramme 2, to the Communications Campaigns Service. It is indicated in the budget proposal that the functions of the 23 posts would remain unchanged and that the proposed move would strengthen the full integration and the effective use of flagship social media platforms in various United Nations campaigns on priority themes while continuing to promote United Nations news content (*ibid.*, para. 28.93 (b) (i) and (c) (i) and annex III). Upon enquiry, the Advisory Committee was informed that the proposal was to help ensure the full integration of social media into the campaigns of the Department of Global Communications on priority themes and was seen as key to the success of “cause” communications, the aim of which was to capture people’s imagination and inspire action. The restructuring would also ensure more effective use of resources by

reducing duplication and increasing collaboration, in particular with United Nations information centres, by consolidating and streamlining social media accounts and activities and by standardizing and streamlining insights and reporting on the Department's social platforms. The Committee was also provided with information regarding the main social media outlets managed by the Department and notes the large number of social media accounts covering various departments, offices and areas of work of the Organization. **The Advisory Committee notes the integration of the Social Media Section within the Communications Campaign Service and trusts that it will contribute to the objective of “communicating as one”, including through the United Nations information centres. The Committee further trusts that greater oversight and rationalization of messaging as well as social media accounts will result from the integration.**

Vacant posts and vacancy rates

VII.15 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, there were a total of 89 vacant posts (2 D-1, 10 P-5, 5 P-4, 10 P-3, 16 P-2, 9 National Professional Officer, 21 General Service (Other level) and 16 Local level). The Committee also received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as proposed posts and budgeted vacancy rates for 2022 for section 28 (see table VII.2).

Table VII.2
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	291	11.7	291	14.4	291	7.8
General Service and related	397	8.3	397	11.8	397	8.4

VII.16 Upon enquiry, the Advisory Committee was informed of the recruitment strategy of the Department of Global Communications to fill the vacant posts, including advertising and filling vacant posts through roster management and prioritizing posts that had been vacant for over one year. The Committee was also informed that the number of vacant posts had been affected by the recruitment freeze resulting from the liquidity situation in 2020, and that there were no vacant posts for other assessed and extrabudgetary resources. **The Advisory Committee expects that all vacant posts will be filled expeditiously and trusts that an update on the recruitment status of all vacant posts and further clarification will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.** The Committee discusses the matter of vacancy rates and vacant posts further in chapter I.

Geographical distribution of posts

VII.17 Upon enquiry, the Advisory Committee was provided with information relating to the geographical distribution within the Department of Global Communications with regard to staff holding permanent, continuing or fixed-term appointments encumbering posts subject to geographical distribution. The Committee notes the breakdown of the regional group representation of the Department's staff, as follows: Western Europe and other States (including North America) (60 per cent), Eastern Europe (6 per cent), Latin America and the Caribbean (6 per cent), Africa

(14 per cent) and Asia and the Pacific (14 per cent). **The Advisory Committee is concerned by and stresses the need to address the Department's geographical imbalance and lack of linguistic diversity and trusts that the Department's global staffing requirements, both at Headquarters and in the United Nations information centres, will be urgently reviewed and that the outcome of these efforts will be provided in the context of the next budget submission.** The Committee addresses issues relating to gender and the geographical representation of staff in chapter I.

VII.18 Subject to its recommendations in paragraphs VII.9, VII.13 and VII.14 (a), the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VII.19 The proposed requirements for non-post resources in 2022 amount to \$16,917,100, reflecting a decrease of \$428,100, or 2.5 per cent, compared with the appropriation of \$17,345,200 for 2021 ([A/76/6 \(Sect. 28\)](#), tables 28.9 and 28.14). The decrease reflects lower requirements, mainly under travel of staff (\$29,300), contractual services (\$236,900), general operating expenses (\$138,400) and supplies and materials (\$39,500).

Other staff costs

VII.20 The proposed resources for other staff costs amount to \$3,868,500, representing an increase of \$16,900, or 0.4 per cent, compared with the appropriation for 2021, principally under:

(a) Subprogramme 1, in the amount of \$1,353,900, reflecting an increase of \$23,400, mainly to provide for: (i) general temporary assistance, including six temporary positions (1 P-3, 1 P-2 and 4 General Service (Other level)) in support of the human rights treaty bodies, as approved by the General Assembly in its resolution [74/262](#), and one temporary position (General Service (Other level)) in support of the organization of human rights campaigns and events (\$934,700); (ii) the replacement of staff on maternity or sick leave and the recruitment of temporary staff for peak workload periods (\$373,700); and (iii) the recruitment of United Nations Volunteers as part of a pilot programme to bolster the capacity of the United Nations information centres in Dakar and Port of Spain (\$45,500);

(b) Subprogramme 2, in the amount of \$2,142,700, reflecting a decrease of \$6,500, mainly to provide for: (i) temporary staff for peak workload periods of the General Assembly (\$1,227,200); (ii) temporary staff to provide technical support in the production, recording and editing of audio, television and multimedia production and post-production and to provide support for the webcast and audiovisual archives of the plenaries of the Security Council, the General Assembly and the Economic and Social Council in the six official languages, in support of the initiative of the Secretary-General to strengthen the ability of the Department of Global Communications to deliver on its new global communications strategy for the United Nations (\$838,600); and (iii) overtime for staff who are required to work beyond established working hours during peak workload periods (\$76,900);

(c) Subprogramme 3, in the amount of \$305,900, to provide for temporary assistance for: (i) the expansion of the activities to commemorate the International Day of Remembrance of the Victims of Slavery and the Transatlantic Slave Trade in line with General Assembly resolution [69/19](#) (\$175,700); and (ii) the preparation of year-long activities relating to briefings and youth events for civil society

organizations, Model United Nations workshops and the Reham Al-Farra Memorial Journalists' Fellowship Programme (\$130,200).

VII.21 The budget proposal includes an increase of \$33,600 under other staff costs and contractual services to provide for a United Nations Volunteer at the information centre in Rabat and to cover additional data processing services. The United Nations Volunteer would support the production of multilingual communications products and enhance the capacity of the information centre to translate key information products into Arabic for their dissemination, through the networks of the information centre and the Resident Coordinator Office, to Arabic-speaking audiences as part of the global communications strategy (*ibid.*, para. 28.93 (b) (ii)). The Advisory Committee was provided with additional information and notes the requests for the general temporary assistance for temporary and replacement staff in the amounts of \$373,700 under subprogramme 1 and of \$1,227,200 and \$76,900 for peak workload periods and overtime at the General Assembly, respectively, under subprogramme 2. The Committee notes that the general temporary assistance for temporary and replacement staff proposed for 2021 amounted to \$358,800 under subprogramme 1 and to \$1,285,600 and \$91,000 for peak workload periods and overtime at the Assembly, respectively, under subprogramme 2.

VII.22 The Advisory Committee was provided with information regarding other staff costs and notes that, in 2020, the Department of Global Communications incurred expenditure in the amount of \$1,925,900 against an appropriation of \$2,813,300. The Committee also notes that, for the period from January to June 2021, the Department incurred expenditure in the amount of \$753,700 against an appropriation of \$3,851,600. **The Advisory Committee recalls its recommendation on strengthening multilingualism in paragraph VII.6 above and recommends that the Department of Global Communications enhance the delivery of its multilingualism mandate from existing resources while continuing to ensure the Department's important work in the delivery of its other mandates and support through six temporary positions (1 P-3, 1 P-2 and 4 General Service (Other level)) to the human rights treaty bodies, as well as to the Reham Al-Farra Memorial Journalists' Fellowship Programme and to the United Nations Volunteer at the information centre in Rabat.**

Travel of staff

VII.23 Proposed requirements amounting to \$258,400 for travel of staff for 2022 represent a decrease of \$29,300, or 10.2 per cent, compared with the 2021 appropriation. Expenditures amount to \$64,100 for 2020 and \$8,100, as at 30 June 2021, against the provisions of \$438,100 for 2020 and \$287,700 for 2021. **Taking into consideration the underexpenditure, the Advisory Committee recommends a reduction of 5 per cent (\$12,900) to the proposed provision under travel of staff for 2022.**

Contractual services

VII.24 The proposed resources for contractual services amount to \$6,174,600, representing a decrease of \$236,900, or 3.7 per cent, compared with the appropriation for 2021. The Advisory Committee was provided with additional information and notes that resources are requested, *inter alia*, for data processing services, web design, photo editing, production services linked to production of video or television news and multimedia multi-platform content and design, graphic design, the editing and production of web products, information technology support, and staff training. The Committee notes that, for the period from January to June 2021, the Department of Global Communications incurred expenditure in the amount of \$2,359,600 against an appropriation of \$6,411,500. The Committee further notes the increase in the level of

the appropriation from \$5,423,700 in 2020 to \$6,411,500 in 2021. **Taking into account the low level of expenditure against the increased appropriation for 2021 and the experience gained during the COVID-19 pandemic, the Advisory Committee recalls its recommendation that efforts should be made to develop internal capacity to provide some of the required services in-house (A/75/7 and A/75/7/Corr.1, para. VII.11) and recommends a reduction of 5 per cent (\$308,700) to the proposed resources under contractual services.**

General operating expenses

VII.25 The proposed resources for other general operating expenses amount to \$4,561,500, representing a decrease of \$138,400, or 2.9 per cent, compared with the appropriation for 2021. The Advisory Committee was provided with additional information and notes that the Department of Global Communications incurred expenditure of \$3,315,400 in 2020 against an appropriation of \$4,564,700 and expenditure in the amount of \$1,850,200 against an appropriation of \$4,699,900 for the period from January to June 2021. Upon enquiry, the Advisory Committee was provided with information on the integration of the United Nations information centres with resident coordinator offices and the provision of direct support by the Department's field offices and by Headquarters staff in the Information Centres Service to individual United Nations resident coordinators and country teams. The Committee was also informed that 29 out of 50 information centres were co-located with resident coordinator offices. **Taking into account the underexpenditure and the anticipated increased opportunities for shared premises and potentially reduced operating expenses as a result of the continuing integration of United Nations information centres with resident coordinator offices, the Advisory Committee recommends a reduction of 5 per cent (\$228,100) to the proposed resources under general operating expenses.**

Coverage of meetings

VII.26 Upon enquiry, the Advisory Committee was informed that proactive measures continued to ensure that errors were avoided in meeting-coverage press releases. The Committee was informed that the benefits of those efforts included more detailed and accurate summaries, better analysis, more efficient work relations, and a reduced number of complaints and comments received from Member States.

VII.27 The Advisory Committee was also informed that the Department of Global Communications provided timely, accurate and balanced coverage of intergovernmental meetings in English and French and that, although the press releases in English and French were usually produced within two hours, the press releases in the other four official languages of the Organization could only be produced after their translation from the English version. The Committee was provided with the annual cost estimate of translation from English into the other five official languages in the amount of \$10,523,800, comprising: the annual standard cost for four posts (2 P-3 and 2 G-6) to provide meeting coverage in English only (\$505,200) and the costs of translation into the other four official languages through the Department for General Assembly and Conference Management to cover the meetings of the General Assembly, the Security Council, the Economic and Social Council and other bodies (\$10,018,600). The Committee notes that the estimate of \$10,018,600 is based on a calculation of \$0.64 per word for the 3,130,800 words of the press releases in English applied to the five other official languages. The Committee also notes that the cost estimate may not reflect the minimum pricing per word and that a higher price per word may have been applied.

VII.28 **The Advisory Committee trusts that improvements in the quality of meeting records and press releases will continue to be achieved and that efforts**

will be made to identify resources for improved multilingual production (see paras. VII.5, VII.6 and VII.22). The Committee recommends that the General Assembly request the Secretary-General to present a cost-effective proposal to expand the multilingual production of meeting records and press releases within existing resources.

VII.29 Subject to its recommendations in paragraphs VII.9, VII.22, VII.23, VII.24 and VII.25 and chapter I, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Impact of the pandemic and lessons learned

VII.30 It is indicated in the budget proposal that the lessons learned from the pandemic include the importance of a clear strategic communications approach and of using digital technologies to provide information on issues relating to the pandemic at the global and country levels. The use of virtual platforms has facilitated greater inclusivity and greater geographical diversity of audiences, extending access and outreach beyond Headquarters and giving access to speakers who might not otherwise have the time to travel. The Department of Global Communications plans to implement a hybrid model with the virtual participation of global audiences and to place emphasis on digital collaboration with civil society organizations and improved digital access to the Dag Hammarskjöld Library (A/76/6 (Sect. 28), paras. 28.12–28.16, 28.32, 28.52–28.54 and 28.74–28.76). Upon enquiry, the Advisory Committee was informed that the activities of the Department were likely to continue online after the pandemic.

VII.31 The Advisory Committee was also informed of the activities carried out by the Department of Global Communications to combat the “infodemic” through the Verified campaign regarding COVID-19 misinformation and to address misinformation in general. The Department and its partners enlisted scientists and clinicians and trained and encouraged them, as part of the Team Halo project, to use their voices and knowledge on social media to communicate the invaluable work on testing and vaccinations. With regard to crisis communications, the Committee was informed that, through the work performed by the United Nations Communications Group Crisis Team, which was co-chaired by the Department as the communications lead together with the World Health Organization, the Department provided advice to the United Nations COVID-19 Crisis Management Team. The Committee was also provided with information regarding the role of the Office of the Special Adviser on Africa during the “infodemic” and regarding the collaboration with peacekeeping operations and with the Department of Peace Operations. The Committee notes the lessons learned from the pandemic and the efforts by the Department of Global Communications to address the “infodemic” through the Verified campaign and to counter hate speech, including through cooperation with peacekeeping operations.

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			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	79 221.9	77 655.9	81 720.9	37 889.0	81 748.4	27.5	–	756.6	765.6	9.0	1 438.1	1 345.1	1 345.1	–	79 094.0	83 822.6	83 859.1	36.5
Other staff costs	2 813.3	1 925.9	3 851.6	753.7	3 868.5	16.9	618.8	37.8	37.8	–	3 365.1	3 301.4	3 301.4	–	5 909.8	7 190.8	7 207.7	16.9
Hospitality	59.9	1.8	22.8	–	22.8	–	–	–	–	–	(0.9)	–	–	–	0.9	22.8	22.8	–
Consultants	–	191.0	–	11.0	–	–	–	–	–	–	82.2	–	–	–	273.2	–	–	–
Travel of staff	438.1	64.1	287.7	8.1	258.4	(29.3)	–	34.6	40.4	5.8	63.6	169.7	169.7	–	127.7	492.0	468.5	(23.5)
Contractual services	5 423.7	7 444.0	6 411.5	2 359.6	6 174.6	(236.9)	–	41.1	41.3	0.2	4 042.6	3 673.7	3 673.7	–	11 486.6	10 126.3	9 889.6	(236.7)
General operating expenses	4 564.7	3 315.4	4 699.9	1 850.2	4 561.5	(138.4)	–	2.9	2.9	–	923.3	847.1	847.1	–	4 238.7	5 549.9	5 411.5	(138.4)
Supplies and materials	655.8	100.6	623.1	37.0	583.6	(39.5)	–	–	–	–	3.1	–	–	–	103.7	623.1	583.6	(39.5)
Furniture and equipment	707.1	1 912.3	648.6	240.2	647.7	(0.9)	–	–	–	–	77.4	41.9	41.9	–	1 989.7	690.5	689.6	(0.9)
Improvement of premises	–	144.3	–	0.5	–	–	–	–	–	–	8.1	–	–	–	152.4	–	–	–
Grants and contributions	807.9	40.9	800.0	8.8	800.0	–	–	–	–	–	697.5	560.6	560.6	–	738.4	1 360.6	1 360.6	–
Other	–	1.2	–	–	–	–	30.7	–	–	–	–	–	–	–	31.9	–	–	–
Total	94 692.4	92 797.6	99 066.1	43 158.1	98 665.5	(400.6)	649.5	873.0	888.0	15.0	10 700.1	9 939.5	9 939.5	–	104 147.1	109 878.6	109 493.0	(385.6)

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

Part VIII Common support services

Section 29 Management and support services

Appropriation for 2020	\$301,780,400
Expenditure for 2020	\$301,221,400
Appropriation for 2021	\$305,063,500
Proposal for 2022 submitted by the Secretary-General	\$303,160,700
Expenditure under other assessed resources for 2020	\$250,439,600
Approved other assessed resources for 2021	\$249,668,800
Estimated other assessed resources for 2022 ^a	\$252,748,400
Expenditure under extrabudgetary resources for 2020	\$194,617,500
Estimated extrabudgetary resources for 2021	\$216,621,200
Estimated extrabudgetary resources for 2022	\$199,211,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	
^a Does not reflect the decision taken by the General Assembly in its resolution 75/293 on the support account for peacekeeping operations.	

VIII.1 Part VIII of the proposed programme budget for 2022 covers section 29, Management and support services, which comprises six subsections: 29A through 29C, under the responsibility of the Department of Management Strategy, Policy and Compliance, the Department of Operational Support and the Office of Information and Communications Technology, respectively; and 29E through 29G, under the responsibility of the United Nations Offices at Geneva, Vienna and Nairobi, respectively. Each subsection is addressed separately below.

VIII.2 The regular budget resources requested by the Secretary-General for section 29 for 2022 amount to \$303,160,700 before recosting, reflecting a net decrease of \$1,902,800, or 0.6 per cent, compared with the appropriation for 2021.

Subsection 29A Department of Management Strategy, Policy and Compliance

Appropriation for 2020	\$52,921,400
Expenditure for 2020	\$54,301,800
Appropriation for 2021	\$54,456,400
Proposal for 2022 submitted by the Secretary-General	\$54,933,200
Expenditure under other assessed resources for 2020	\$67,728,000

Approved other assessed resources for 2021	\$63,236,800
Estimated other assessed resources for 2022 ^a	\$67,231,000
Expenditure under extrabudgetary resources for 2020	\$32,147,900
Estimated extrabudgetary resources for 2021	\$36,059,400
Estimated extrabudgetary resources for 2022	\$35,368,100

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

^a Does not reflect the decision taken by the General Assembly in its resolution [75/293](#) on the support account for peacekeeping operations.

VIII.3 The regular budget resources requested by the Secretary-General for subsection 29A for 2022 amount to \$54,933,200 before recosting, reflecting a net increase of \$476,800, or 0.9 per cent, compared with the appropriation for 2021. Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table VIII.15.

VIII.4 The Secretary-General indicates that the net increase results from three factors: (a) technical adjustments, reflecting a decrease of \$3,714,600, mainly due to the removal of the non-recurrent requirement pertaining to the 2021 regular budget share of the enterprise resource planning solution; (b) new and expanded mandates, representing an increase of \$432,300, related to the review of the jurisdictional set-up of the United Nations common system, pursuant to General Assembly resolution [75/245 B](#); and (c) other resource changes, reflecting an increase of \$3,759,100 as explained in paragraph 29A.238 of the budget proposal (see [A/76/6 \(Sect. 29A\)](#) and [A/76/6 \(Sect. 29A\)/Corr.1](#), paras. 29A.236–238).

Table VIII.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	272	1 USG, 2 ASG, 7 D-2, 16 D-1, 34 P-5, 46 P-4, 37 P-3, 24 P-2/1, 20 GS (PL), 85 GS (OL)
Proposed for 2022	273	1 USG, 2 ASG, 7 D-2, 16 D-1, 33 P-5, 46 P-4, 38 P-3, 26 P-2/1, 20 GS (PL), 84 GS (OL)
Abolishment	(1)	1 P-5 under subprogramme 3, component 1
Establishment	3	2 P-2 and 1 P-3 under subprogramme 3, component 1
Reassignment	–	2 GS (OL) under subprogramme 2, component 1 – 1 P-5, 1 P-3 and 1 GS (OL) under subprogramme 4
Redeployment	–	– 1 P-4 from subprogramme 2, component 1, to executive direction and management – 1 P-3 from executive direction and management to subprogramme 3, component 1 – 1 P-2 from subprogramme 3, component 1, to executive direction and management – 1 P-5 and 1 P-4 from subprogramme 4 to subprogramme 1, component 3 (new)
	(1)	1 GS (OL) from subprogramme 4 to section 29B, Department of Operational Support
<i>Other assessed</i>		
Estimated for 2021	195	1 D-2, 3 D-1, 13 P-5, 58 P-4, 42 P-3, 7 P 2/1, 5 GS (PL) and 66 GS (OL)
Estimated for 2022	198	1 D-2, 3 D-1, 13 P-5, 60 P-4, 43 P-3, 7 P 2/1, 5 GS (PL) and 66 GS (OL)

	<i>Number</i>	<i>Level</i>
<i>Extrabudgetary</i>		
Estimated for 2021	115	1 D-1, 9 P-5, 19 P-4, 21 P-3, 6 P 2/1, 10 GS (PL), 36 GS (OL) and 13 LL
Estimated for 2022	115	1 D-1, 11 P-5, 17 P-4, 26 P-3, 6 P 2/1, 9 GS (PL), 32 GS (OL) and 13 LL

Comments and recommendations on posts

VIII.5 The Secretary-General proposes a total of 273 posts (169 in the Professional and higher categories and 104 in the General Service and related categories), which represents a net increase of one post compared with the total number of posts approved for 2021. Proposed changes are summarized in annex III to the budget proposal (A/76/6 (Sect. 29A) and A/76/6 (Sect. 29A)/Corr.1) and include: the establishment of three posts (1 P-3 and 2 P-2); the abolishment of one P-5 post; the reassignment of five posts (1 P-5, 1 P-3 and 3 GS (OL)) costed at 50 per cent, to align post titles with post functions (2 GS (OL)) and in line with the Secretary-General's Data Strategy (1 P-5, 1 P-3 and 1 GS (OL)); and the redeployment of six posts (1 P-5, 2 P-4, 1 P-3, 1 P-2 and 1 GS (OL)), including in relation to the proposed creation of a new service (see paras. VIII.6 and VIII.7 below).

Establishment of three posts

VIII.6 The proposed establishment of one Human Resources Officer (P-3) post and two Associate Human Resources Officer (P-2) posts is related to the proposed abolishment of one Senior Human Resources Officer (P-5) post, in line with the Secretary-General's initiative to rejuvenate the Secretariat and make it less top-heavy (A/76/6 (Sect. 29A) and A/76/6 (Sect. 29A)/Corr.1, para. 29A.238 (j) (i)). Upon enquiry, the Advisory Committee was informed that the P-3 post would support the continued development of human resources policies and provide interpretation of governance instruments. The two P-2 posts would create content for strategic outreach communications on human resources initiatives and in support of targeted efforts to promote geographic representation and gender parity. **The Committee acknowledges that the proposal is inscribed in the Secretary-General's efforts aimed at rejuvenating the Secretariat; however, it notes that no other high-level posts have been put forward for abolishment in the budget submission for 2022 in line with this objective and that three new posts are proposed against the abolishment of one post. Furthermore, the Committee is of the view that the requirement for two P-2 posts has not been sufficiently justified. The Committee therefore recommends against the establishment of one Associate Human Resources Officer (P-2) post. Any related non-post resources should be adjusted accordingly.** The Committee further discusses the rejuvenation of the Secretariat in chapter I above.

Creation of a new service

VIII.7 Upon enquiry, the Advisory Committee was informed that the Secretary-General was proposing the creation of the new Management Advisory Services, which would comprise: (a) the secretariat of the Headquarters Committee on Contracts and the Headquarters Property Survey Board; (b) the Management Evaluation Unit; and (c) the new Sustainability and Resilience Management Unit. It would help to rationalize the disparate units that report to the Director of the Office of the Under-Secretary-General and strengthen the Organization's resilience and preparedness to maintain business continuity, building on the lessons learned from the COVID-19 pandemic. The Committee was further informed that the new Sustainability and Resilience Management Unit would be created through the reprioritization of existing

resources and resource-neutral redeployment of: (a) the Business Continuity Management Unit currently within the Business Transformation and Accountability Division (comprising 1 P-5, 1 P-4 and 1 General Service (Other level) positions funded through general temporary assistance); and (b) three posts from the Results-based Management Section in the Business Transformation and Accountability Division (1 P-5 and 1 P-4 regular budget funded posts, and 1 P-3 post under the support account that would be proposed for redeployment for the period 2022/23). The Committee notes that the proposed organizational structure for 2022 annexed to the budget proposal does not adequately reflect the creation of the proposed service and the related reporting lines (see [A/76/6 \(Sect. 29A\)](#) and [A/76/6 \(Sect. 29A\)/Corr.1](#), annex I.B.). **The Advisory Committee recalls that it previously expressed concern that the reorganization of the structures of the Secretariat implemented on 1 January 2019 had not yet been fully specified and clearly documented and, considering that the implementation of the management reform remained a work in progress, recommended that the Secretary-General submit a progress report on the implementation of the reform for the consideration of the General Assembly during the main part of its seventy-sixth session (A/75/538, paras. 10 and 47). The Committee trusts that the Secretary-General will provide additional information on the proposed new Management Advisory Services to the Assembly during its consideration of the present report as well as in the context of his next budget submission.** The Committee discusses matters related to new structures in chapter I above.

Vacant posts, special post allowance and vacancy rates

VIII.8 The Advisory Committee was informed, upon enquiry, that as at 30 June 2021, 45 regular budget funded posts were vacant, comprising 23 posts in the Professional and higher categories (1 D-1, 2 P-5, 5 P-4, 9 P-3 and 6 P-2) and 22 in the General Service and related categories. A total of four posts (2 P-3 and 2 General Service (Other level)) had been vacant for two years or more: candidates were under review for three posts (1 P-3 and 2 General Service (Other level)) and the regular incumbent had the right to return to the remaining long-vacant post (P-3). **The Advisory Committee trusts that all vacant posts will be filled expeditiously, and that updated information 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.**

VIII.9 Information provided to the Advisory Committee indicated that the Department had two posts (1 General Service (Principal level) and 1 General Service (Other level)) with incumbents in receipt of a special post allowance for more than two years, and that these temporary arrangements were expected to conclude by October 2021. The Committee makes further comments on the matter of long-vacant posts linked to the practice of granting special post allowances in chapter I above.

VIII.10 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for the period from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for subsection 29A (see table VIII.2).

Table VIII.2
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	167	17.5	167	15.4	169	14.7
General Service and related	105	16.1	105	19.4	104	14.7

VIII.11 Subject to its recommendation in paragraph VIII.6 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. The Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VIII.12 The proposed non-post resources for 2022 amount to \$15,550,600 reflecting a net increase of \$728,600, or 4.9 per cent, compared with the appropriation for 2021.

Other staff costs

VIII.13 Proposed requirements in the amount of \$2,458,500, reflecting an increase of \$679,500, or 38.2 per cent, would provide, inter alia, for the proposed establishment of one Legal Officer position (P-4) in the Administrative Law Division. Upon enquiry, the Advisory Committee was informed that the position would address growing demands related to disciplinary cases. The position would also help to reduce the backlog of pending cases, which as at June 2021 comprised 174 cases referred from the Office of Human Resources and OIOS and 43 disciplinary proceedings before the United Nations Dispute Tribunal carried over from previous years. The Committee was further informed that it was uncertain whether the increase in the number of disciplinary cases would be a lasting trend, considering, inter alia, the ongoing efforts of the Secretary-General to enhance accountability. **Taking into account the uncertain trend in the number of disciplinary cases, the Advisory Committee is not convinced that the requirement for one Legal Officer position (P-4) has been fully justified at this stage, and recommends the approval of this position for a period of nine months, with the application of the 50 per cent vacancy rate for new positions, to help address the backlog of disciplinary cases.**

Consultants

VIII.14 Proposed requirements under consultants amount to \$127,100, at the same level as the 2021 appropriation. Upon enquiry, the Advisory Committee was informed that requirements would include a provision of \$14,900 for a consultant for 20 days, at \$745 per day, to provide specialized advice in the planning of post-pandemic working modalities. To date, all post-pandemic planning has been done by Secretariat staff. **Taking into account existing in-house capacity, the Advisory Committee is not convinced that the proposed level of requirements has been fully justified and recommends a reduction of 10 per cent (\$12,700) to the proposed resources under consultants.**

Travel of staff

VIII.15 Proposed requirements amounting to \$347,100 for travel of staff for 2022 represent a slight increase of \$2,100 compared with the 2021 appropriation. Expenditures amount to \$81,400 for 2020 and \$15,300 as at 30 June 2021 against the provisions of \$525,600 for 2020 and \$345,000 for 2021. **In view of the low expenditure in 2020 and during the first six months of 2021, the Advisory Committee recommends a reduction of 10 per cent (\$34,700) to the proposed provision under travel of staff for 2022.**

VIII.16 In its resolution [75/252](#), the General Assembly endorsed the recommendation of the Advisory Committee requesting the Secretary-General to prepare a study for the consideration of the Assembly, during its seventy-fifth session, on principles and modalities to achieve a new balance between physical and online meetings, on the basis of the experience gained during the pandemic, the strengths of each meeting modality, efficiency gains, technology investments and financial constraints. The Committee notes that this study has not yet been provided. **The Advisory Committee reiterates that the Secretary-General should provide the requested study for the consideration of the General Assembly, based on the lessons learned during the pandemic and taking also into account technology investments and efficiency gains (see [A/75/7](#) and [A/75/7/Corr.1](#), para. VIII.12).**

Contractual services

VIII.17 Requirements in the amount of \$7,736,200, reflecting an increase of \$91,000, or 1.2 per cent, compared with the 2021 appropriation would include a provision of \$6,633,500 for training. Upon enquiry, the Advisory Committee was informed that while all training activities had been converted to virtual delivery in 2020 and 2021, in-person delivery remained the best method for training programmes that were heavily focused on peer learning and had a highly interactive or cooperative approach. Therefore, the Office of Human Resources expected to provide in-person training in 2022, including for the United Nations Leaders Programme (\$425,000), targeting staff in the director category, and training the trainers in the principles of “United to respect” (\$40,000). Information provided to the Committee indicated that a provision of \$972,000 was requested for the United Nations System Staff College Executive Management Programme. Training expenditures under the Department amounted to \$7,719,400 in 2018–2019, \$6,603,700 in 2020 and \$2,267,100 as at 30 June 2021. The Committee was further informed that a new learning strategy for the period 2021–2025 was expected to start in September 2021. It would focus on key learning priorities, such as data analytics, and shift towards a curated array of learning resources in shorter and varied modalities, supported by an investment in learning technology. **The Advisory Committee is not convinced that the proposed level of requirements has been fully justified. Taking into account the experience gained in the expansion of remote training during the pandemic, as well as the targeted learning priorities and investments in technology envisaged in the forthcoming learning strategy, the Committee is of the view that further efficiencies can be achieved and recommends a reduction of 10 per cent (\$663,300) under contractual resources related to training.** The Committee further discusses training and the Secretariat learning strategy in chapter I above.

Grants and contributions

VIII.18 Proposed requirements amounting to \$4,330,900 reflect an increase of \$25,000, or 0.6 per cent, compared with the 2021 appropriation and include the estimated regular budget share of resource requirements for 2022 of the enterprise resource planning solution in the amount of \$4,000,000, which represents an increase

of \$135,400 compared with the 2021 regular budget share of \$3,864,600. The Advisory Committee was informed, upon enquiry, that detailed resource requirements and related justifications would be submitted in the thirteenth and final report of the Secretary-General on Umoja. **The Advisory Committee notes that the amounts related to Umoja are included in the proposed programme budget as indicative figures. The Committee will consider resource requirements and related detailed justifications in the context of the thirteenth and final report of the Secretary-General (see also A/75/7 and A/75/7/Corr.1, para. VIII.20).**

VIII.19 Subject to its recommendations in paragraphs VIII.6, VIII.13, VIII.14, VIII.15 and VIII.17 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Impact of the COVID-19 pandemic and lessons learned

VIII.20 Upon enquiry, the Advisory Committee was informed that the Secretariat's "all hazards" approach to business continuity, which requires entities to plan for potential loss of personnel, premises, ICT and vendors, rather than for a specific event, has enabled continued operations throughout the pandemic. Key elements of the successful business continuity approach have been: the digital transformation and upgrade of office collaboration tools prior to the pandemic; the provision of necessary equipment to enable remote working; and clear, consistent and regular communication with staff, coupled with flexibility towards staff's personal circumstances and the availability of additional psychosocial support. Identified areas for improvement include further automation of workflows, increases in data literacy and the use of business analytics tools.

VIII.21 The Advisory Committee was also informed that the Department of Management Strategy, Policy and Compliance and the Department of Operational Support had been jointly leading the planning for the post-COVID-19 working environment. Supported by a cross-functional, multidisciplinary project team of over 130 focal points from across Secretariat entities at Headquarters, as well as the New York-based agencies, funds and programmes and the United Nations Staff Union in New York, the Departments are considering multiple aspects for the post-COVID-19 work environment, including guiding principles, work modalities, cybersecurity and technology, business process improvement, support from Member States, field support, facilities and preparedness for future emergencies. Implementation of the plan is expected to start from September 2021 and will continue in stages, applying a continuous improvement approach. **The Advisory Committee trusts that the Secretary-General will provide additional information to the General Assembly on the planning of the post-COVID-19 working environment during the consideration of the present report and that an update will be included in the next programme budget submission.**

Geographical representation

VIII.22 Upon enquiry, the Advisory Committee was informed that, as at 31 May 2021, geographical representation by regional group, and across all funding sources, was as follows: 305 staff from the Group of Western European and other States; 153 from the Asia-Pacific Group; 75 from the Latin American and Caribbean Group; 52 from the African Group; and 40 from the Eastern European Group. **The Advisory Committee trusts that greater efforts will be made to improve geographical diversity within the Department of Management Strategy, Policy and Compliance, particularly given its critical role in the implementation of the**

Secretary-General's geographical diversity strategy, and that an update will be provided in the context of the next budget submission. The Committee further discusses geographical representation in chapter I above.

Subsection 29B Department of Operational Support

Appropriation for 2020	\$93,025,600
Expenditure for 2020	\$85,742,100
Appropriation for 2021	\$85,424,400
Proposal for 2022 submitted by the Secretary-General	\$85,074,100
Expenditure under other assessed resources for 2020	\$101,380,600
Approved other assessed resources for 2021	\$107,544,300
Estimated other assessed resources for 2022 ^a	\$107,171,000
Expenditure under extrabudgetary resources for 2020	\$56,755,000
Estimated extrabudgetary resources for 2021	\$65,500,400
Estimated extrabudgetary resources for 2022	\$49,216,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	
^a Does not reflect the decision taken by the General Assembly in its resolution 75/293 on the support account for peacekeeping operations.	

VIII.23 The regular budget resources requested by the Secretary-General for subsection 29B for 2022 amount to \$85,074,100 before recosting and reflect a decrease of \$350,300, or 0.4 per cent, compared with the appropriation for 2021. The decrease is attributed to technical adjustments in the amount of \$267,600, and other changes amounting to \$82,700, as explained in paragraphs 29B.193 and 29B.194 of the budget proposal ([A/76/6 \(Sect. 29B\)](#)). Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table VIII.16.

Table VIII.3
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	353	1 USG, 2 ASG, 5 D-2, 6 D-1, 11 P-5, 15 P-4, 12 P-3, 12 P-2/1, 14 GS (PL), 180 GS (OL) and 95 TC
Proposed for 2022	353	1 USG, 2 ASG, 5 D-2, 6 D-1, 11 P-5, 15 P-4, 14 P-3, 12 P-2/1, 14 GS (PL), 180 GS (OL) and 93 TC
Abolishment	(3)	1 GS (OL) and 2 TC under subprogramme 4
Establishment	2	1 P-3 under subprogramme 4; 1 P-3 under programme support
Reassignment	–	1 GS (OL) under subprogramme 1, component 3

	<i>Number</i>	<i>Level</i>
Redeployment	1	1 GS (OL) from section 29 A, Department of Management Strategy, Policy and Compliance, to section 29B, Department of Operational Support (subprogramme 2, component 1); 2 GS (OL) from subprogramme 4 to programme support; 1 GS (PL) and 15 GS (OL) from programme support to subprogramme 4
<i>Other assessed</i>		
Estimated for 2021	432	2 D-2, 9 D-1, 33 P-5, 88 P-4, 121 P-3, 9 P 2/1, 20 GS (PL) and 150 GS (OL)
Estimated for 2022	444	2 D-2, 9 D-1, 33 P-5, 87 P-4, 131 P-3, 9 P 2/1, 20 GS (PL) and 153 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	59	3 P-5, 9 P-4, 7 P-3, 4 P 2/1, 6 GS (PL), 27 GS (OL) and 3 TC
Estimated for 2022	55	3 P-5, 7 P-4, 6 P-3, 3 P 2/1, 6 GS (PL), 27 GS (OL) and 3 TC

Comments and recommendations on posts

VIII.24 The Secretary-General proposes a total of 353 regular budget funded posts (66 in the Professional and higher categories and 287 in the General Service and related categories), which represents the same total number of posts approved for 2021. Proposed post changes are summarized in annex III to the budget proposal (ibid.) and reflect:

(a) The establishment of two posts: one Property Management Officer (P-3) post in the Facilities and Commercial Activities Service, Division of Administration (see para. VIII.25); and one Finance and Budget Officer (P-3) post in the Finance Unit of the Headquarters Client Support Service to provide administrative support to the Department and nine entities funded from the regular budget that do not have a dedicated executive office;

(b) The abolishment of three posts: one post of Mail Assistant (General Service (Other level)) due to the reduction in mail operations; as well as one post of Electrical Apprentice (Trades and Crafts) and one post of Electrical Maintenance Technician (Trades and Crafts) relating to the restructuring of electrical maintenance service contracts;

(c) The reassignment of one post of Administrative Assistant (General Service (Other level)) as Nurse (General Service (Other level)) to increase support to the Clinical Governance Section and facilitate patient safety and quality improvement initiatives;

(d) The redeployment of one post of Procurement Assistant (General Service (Other level)) from the Department of Management Strategy, Policy and Compliance to align resources with functional reporting lines; and the redeployment within the Department of Operational Support of: (i) two posts of Mail Assistant (General Service (Other level)) to strengthen the operations of programme support; and (ii) 16 posts (1 General Service (Principal level) and 15 General Service (Other level)) to reflect activities related to human resources operations for all New York-based Secretariat staff under the programme of work of the Division of Administration.

VIII.25 Regarding the proposed establishment of the Property Management Officer post (P-3), the Secretary-General indicates that the post would assume the role of fixed-asset accountant for Headquarters, provide operational and data analytics support on property management and fixed-asset accounting, and manage the Property Management and Inventory Control Unit (A/76/6 (Sect. 29B), annex III). **Taking into consideration the existing capacity within the Division of Administration and current efforts to strengthen data analytics capabilities at the Secretariat (see chapter I above), the Advisory Committee recommends against the proposed establishment of the Property Management Officer post (P-3). Any related non-post resources should be adjusted accordingly.**

Vacant posts and vacancy rates

VIII.26 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, 50 regular budget funded posts were vacant, comprising six in the Professional and higher categories (1 D-2, 1 D-1, 1 P-3 and 3 P-2) and 44 in the General Service and related categories (1 General Service (Principal level), 28 General Service (Other level) and 15 Trades and Crafts). A total of 16 posts had been vacant for more than one year, including six posts (1 P-2, 2 General Service (Other level) and 3 Trades and Craft) vacant for more than two years. Of these long-standing vacant posts: one General Service (Other level) post, whose recruitment had been delayed owing to the financial situation, was at the stage of pre-posting of the job opening; three posts (1 General Service (Other level) and 2 Trades and Craft) were proposed for abolishment; and the remaining two posts (1 P-2 and 1 Trades and Craft) had been encumbered or were onboarding as of July 2021. **The Advisory Committee stresses that all vacant posts must be filled expeditiously and trusts that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next programme budget submission.**

VIII.27 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for the period from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for subsection 29B (see table VIII.4 below).

Table VIII.4
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	65	13.6	64	8.9	66	14.9
General Service and related	289	13.6	289	15.1	287	12.6

VIII.28 **Subject to its recommendations in paragraphs VIII.25 above and VIII.30 (b) below, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. The Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.**

Comments and recommendations on non-post resources

VIII.29 The proposed non-post resources for 2022 amount to \$48,167,300 reflecting a net decrease of \$314,500, or 0.6 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 29B), table 29B.31).

Other staff costs

VIII.30 Proposed requirements in the amount of \$3,855,500 under other staff costs represent an increase of \$354,600, or 10.1 per cent, mainly attributable to the proposed establishment of three new temporary positions (1 P-5, 1 P-4 and 1 P-3). Information provided to the Advisory Committee on the proposed positions included the following:

- (a) Pending a General Assembly decision on the global service delivery model, two positions, one Senior Human Resources Officer (P-5) and one Human

Resources Officer (P-4), in the Division of Administration would supervise the human resources operations team of 19 General Service staff, which provided support in the areas of onboarding, separations and processing complex entitlements for all Headquarters entities and respective field offices. Supervision of the team had been provided since 2019 through the redeployment of existing resources within the Department on a rotational basis or using the balance in other staff costs, which had affected the implementation of mandates. **Considering the existing capacity within the Division of Administration, and taking into account that the General Assembly decided to revert to the global service delivery model during the main part of its seventy-sixth session (resolution 75/253 A, sect. XV), the Advisory Committee recommends against the establishment of one Senior Human Resources Officer position (P-5) and one Human Resources Officer position (P-4) at this stage;**

(b) One Staff Development Officer position (P-3) in the Language and Communications Training Unit in the Capacity Development and Operational Training Service would, inter alia, supervise 20 full-time language teachers and an average of 40 part-time teachers, ensure the coordinated delivery of language and communications training and provide guidance in the harmonization of the language training curriculum across the Secretariat in accordance with the United Nations language framework. The position would also supervise the development of new language assessments and contribute to initiatives of the Coordinator for Multilingualism. **Recognizing the need for these functions and that they are of a continuing nature, the Advisory Committee is not convinced that they should be funded through general temporary assistance and recommends that the proposed Staff Development Officer position (P-3) be established as a post.**

Consultants

VIII.31 Proposed requirements amounting to \$289,700 reflect an increase of \$116,600, or 67.4 per cent, compared with the resources approved for 2021. Upon enquiry, the Committee was informed that the provision would provide, inter alia, for specialized expertise for the development of training in operational areas and the enhanced training for high-level operational support programme (\$107,916), as well as for an assessment of the long-term accommodation requirements at Headquarters, taking into account the post-pandemic workplace and the real estate portfolio in New York. Information provided to the Committee indicated an overexpenditure of \$1,180,000 as at 30 June 2021, mainly due to amounts that would be transferred to contractual services at the end of the budget period. Excluding those amounts, there was a lower utilization rate under consultants, attributable in part to the postponement of training programmes due to COVID-19. **The Advisory Committee is not convinced that the proposed level of requirements has been fully justified and, taking also into account existing in-house capacity and the level of expenditures, recommends a reduction of 15 per cent (\$43,400) to the proposed resources under consultants.**

Travel of staff

VIII.32 Proposed requirements amounting to \$198,500 for travel of staff for 2022 represent a decrease of \$37,400, or 15.9 per cent, compared with the 2021 appropriation. Expenditures amount to \$32,600 for 2020 and \$31,300 as at 30 June 2021 against the provisions of \$442,300 for 2020 and \$235,900 for 2021. **Taking into consideration the underexpenditure trend, the Advisory Committee recommends a reduction of 15 per cent (\$29,800) to the proposed provision under travel of staff for 2022.**

Contractual services

VIII.33 Proposed requirements in the amount of \$4,571,100 reflect an increase of \$164,200, or 3.7 per cent, mainly attributable to specialized services for archive processing and digitization related to the project to vacate the Falchi Building (see paras. VIII.36 and VIII.37). The Advisory Committee was informed, upon enquiry, that the proposed requirements would include an amount of \$2,029,700 for contractual services related to the centrally managed training budget, reflecting a decrease of \$143,600, or 6.6 per cent, compared with the amount of \$2,173,300 approved for 2021. **The Advisory Committee is of the view that, owing to the experience gained in the expansion of remote learning opportunities during the pandemic, further efficiencies can be achieved. The Committee is therefore not convinced that the level of requirements is fully justified and recommends a reduction of 30 per cent (\$49,300) to the proposed increase under contractual services, to be absorbed from within the provision for training.**

Furniture and equipment

VIII.34 A provision of \$471,400, reflecting an increase of \$56,000, or 13.5 per cent, is proposed under furniture and equipment. Upon enquiry, the Advisory Committee was informed that the requirements would provide, inter alia, for the replacement of three vehicles (1 sedan, 1 passenger van and 1 cargo van) (\$100,200) which have exceeded their end of life cycle in 2016 and 2018.

Grants and contributions

VIII.35 Proposed requirements in the amount of \$333,300, reflecting an increase of \$245,800, or 280.9 per cent, would include a provision of \$303,300 related to the estimated regular budget share of resource requirements for 2022 for business support resources in the Department of Operational Support, as approved by the General Assembly in its resolution [75/253 A](#). Upon enquiry, the Advisory Committee was informed that detailed resource requirements and related justifications would be submitted in the thirteenth and final report of the Secretary-General on Umoja. The Committee discusses this matter further under subsection 29A.

Proposed project for vacating the Falchi Building

VIII.36 A three-year project is proposed for streamlining archives storage and management in preparation for vacating the Falchi Building at the expiration of the lease in 2024 ([A/76/6 \(Sect. 29B\)](#), paras. 29B.185–29B.187). Upon enquiry, the Advisory Committee was informed that the Falchi Building housed 80,000 boxes of archives which required assessment and processing before the United Nations vacated those premises. It was estimated that 25,000 to 30,000 boxes containing time-expired records would be destroyed and it was proposed that legacy records in the Falchi Building would be stored with a third-party vendor, while the most historically significant and sensitive records would continue to be retained in United Nations-managed premises.

VIII.37 The total cost of the project was estimated at \$1,881,000. The project cost was expected to be recouped in less than two years and annual savings were anticipated in the amount of \$1,216,200 from 2027 onward. Project requirements for 2022 in the amount of \$536,000 for 2022 would provide for general temporary assistance funding for a P-3 Information Management Officer for 12 months (\$178,000) and specialized contractual services for archives processing and digitizing (\$358,000) (see para. VIII.33 above). **Taking into account existing resources in the Facilities and Commercial Activities Service, the Advisory Committee is of the view that the proposed provision for general temporary assistance for 12 months**

is not fully justified and recommends approval of general temporary assistance funding equivalent to one P-3 Information Management Officer position for a period of nine months. The Committee also trusts that the archives of the Organization, including historical and confidential records, will be preserved and managed in accordance with all applicable standards.

VIII.38 Subject to its recommendations in paragraphs VIII.25, VIII.30, VIII.31, VIII.32, VIII.33 and VIII.37 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Impact of the COVID-19 pandemic and lessons learned

VIII.39 Upon enquiry, the Advisory Committee was informed that the Department of Operational Support had launched initiatives to support entities throughout the evolving situation of the pandemic.

VIII.40 For example, the Health-Care Management and Occupational Safety and Health Division held webinars and training for United Nations medical and health-care personnel on the management of outbreaks. The Division also conducted virtual reviews and evaluations of the living conditions of contingents and of United Nations and troop-contributing countries' health facilities in multiple field missions utilizing a live video-walk-through methodology, which it would continue to use after the pandemic. All staff who contracted COVID-19 were given the opportunity to contact medical services using the EarthMed portal and testing, treatment and care were provided at the duty station and, when required, staff were evacuated (see para. VIII.44 below). A key lesson learned was that investment in preparedness for future public health emergencies, from stockpiling of supplies to preparing emergency response plans, was beneficial and must continue after COVID-19.

VIII.41 The Office of Supply Chain Management was able to acquire most of the equipment and supplies needed by the Secretariat, despite limited availability, owing to the diversity of its supplier bases and early entry into the market. Key to this achievement were early engagement with clients, centralized and quick decision-making with clear authority and accountability, impact analysis and scenario planning, and leveraging of the strategic deployment stocks.

VIII.42 The Human Resources Services Division responded to increased demands for advice related to COVID-19 and launched initiatives to support virtual recruitment processes. As the pandemic accelerated the already existing trend towards greater use of self-paced e-learning for training, the Capacity Development and Operational Training Service continued to offer and improve distance learning programmes. At the same time, measures to ensure a safe and gradual return to the office were implemented (e.g. occupancy ceilings, upgrading of air filtration and increased ventilation) and the Administration continued to explore best practices to support the ongoing hybrid work environment, which required a high degree of technological support and benefits from open, unassigned and adaptable office space.

VIII.43 The challenges of the pandemic provided opportunities for greater cooperation within the United Nations system, including the establishment of a joint task force on medical evacuations (see para. VIII.44 below), the vaccine programme and the creation of a community of practice among staff specializing in procurement of health materials and services in order to benefit from joint procurement or complementary procurement arrangements. Similarly, cooperation with regional organizations was also strengthened. For example, the United Nations, the African Union and other partner organizations exchanged in real-time lessons learned and best

practices on the COVID-19 response, including strategies to safeguard mission personnel and operations, as well as host populations. The Department also worked closely with the African Union to harmonize practices and implement COVID-19 prevention and containment measures to ensure the continued ability of both organizations to deliver their mandates. Furthermore, the Department recently finalized a framework agreement with the European External Action Service for the mutual provision of logistic, administrative and security support in crisis and post-conflict situations, which would better facilitate timely responses to specific requirements and challenges.

System-wide task force on medical evacuations

VIII.44 In May 2020, the Secretary-General called for the establishment of a United Nations system-wide task force on medical evacuations in response to the pandemic, under the leadership of the Department of Operational Support, given the challenges facing the United Nations system relating to border closures and access to appropriate health care for eligible patients afflicted with severe COVID-19. In 2020, the task force mobilized and coordinated 117 medical evacuations, established treatment hubs in Accra and Nairobi, and made arrangements for treatment at two hospitals in Costa Rica and one in Kuwait (A/76/6 (Sect. 29B), foreword). Upon enquiry, the Advisory Committee was informed that the 14 largest entities within the United Nations system participating in the COVID-19 medical evacuation system, including the Secretariat, had agreed to an overall cost-sharing mechanism based on their footprint in the field. A portion of the funding required was also available through the donor community. The estimated expenditure on the medical evacuation system was \$102.1 million, including the Secretariat's share of \$28.5 million. The task force's current mandate would expire on 31 December 2021. A consultant was presently reviewing the potential applicability of the system to other medical evacuation mechanisms. The Secretariat deemed that, at the current stage, it was too early to determine if the system implemented during the pandemic was suited to all medical evacuations, but lessons learned might be applicable to similar challenges. The Committee makes further observations on system-wide cooperation, including on medical evacuation, in chapter I above (see also subsection 29G, paras. VIII.149–VIII.151 below).

United Nations procurement in developing countries and countries with economies in transition

VIII.45 Upon enquiry, the Advisory Committee was informed that the Department of Operational Support had intensified its efforts to improve outreach to vendors from developing countries and countries with economies in transition, including through the issuance of standard operating procedures, the development of key performance indicators and virtual tender opening ceremonies. Participation in solicitation processes from developing countries and countries with economies in transition increased by slightly more than 10 per cent, from 62.9 per cent in 2018 to 73 per cent in 2021, and the volume of procurement from those countries had also increased, albeit in smaller increments, to reach 61.5 per cent of total sourcing in 2020. The Committee will make further observations in its report related to procurement activities in the United Nations Secretariat.

Bicycle parking at United Nations Headquarters

VIII.46 Upon enquiry, the Advisory Committee was informed that the Department's Facilities and Commercial Activities Service had developed and operated a secure bicycle parking facility on the north side of the Headquarters complex, outside the premises. The Department was reviewing, together with the Department of Safety and Security, other potential locations within the campus perimeter. Furthermore, the

Secretariat was consulting with the Commissioner for Operations and Strategic Partnerships of the Office of the Mayor of New York City regarding other possible locations in the area of 1st Avenue and 47th Street that could be used for additional bicycle racks. **The Advisory Committee notes the ongoing review and consultations on the parking of bicycles at Headquarters. The Advisory Committee recommends that the General Assembly request the Secretary-General to identify a safe, secure, accessible and weatherproof location within the Headquarters for the parking of bicycles, e-bikes and electric scooters, and to provide a proposal for consideration in the next programme budget submission.**

Subsection 29C Office of Information and Communications Technology

Appropriation for 2020	\$49,959,800
Expenditure for 2020	\$53,280,000
Appropriation for 2021	\$51,518,700
Proposal for 2022 submitted by the Secretary-General	\$50,943,000
Expenditure under other assessed resources for 2020	\$81,331,000
Estimated other assessed resources for 2021	\$78,887,700
Estimated other assessed resources for 2022 ^a	\$78,346,400
Expenditure under extrabudgetary resources for 2020	\$35,870,400
Estimated extrabudgetary resources for 2021	\$37,915,600
Estimated extrabudgetary resources for 2022	\$35,822,300

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

^a Does not reflect the decision taken by the General Assembly in its resolution [75/293](#) on the support account for peacekeeping operations.

VIII.47 The regular budget resources requested by the Secretary-General for subsection 29C for 2022 amount to \$50,943,000 before recosting, reflecting a decrease of \$575,700, or 1.1 per cent, compared with the appropriation for 2021, owing to other changes as explained in paragraph 29C.89 of the budget proposal ([A/76/6 \(Sect. 29C\)](#)). Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table VIII.17.

Table VIII.5
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	182	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 11 P-2/1, 16 GS (PL), 71 GS (OL) and 2 LL
Reassignment	–	1 GS (OL) in executive direction and management
Redeployment	–	1 P-2 from subprogramme 2 to subprogramme 1, 2 GS (OL) from subprogramme 2 to executive direction and management

	<i>Number</i>	<i>Level</i>
Proposal for 2022	182	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 11 P 2/1, 16 GS (PL), 71 GS (OL) and 2 LL
<i>Other assessed</i>		
Estimated for 2021	52	1 D-2, 1 D-1, 2 P-5, 13 P-4, 11 P-3, 3 P 2/1, 5 GS (PL) and 16 GS (OL)
Estimated for 2022	52	1 D-2, 1 D-1, 2 P-5, 13 P-4, 11 P-3, 3 P 2/1, 5 GS (PL) and 16 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	12	1 P-4, 2 GS (PL) and 9 GS (OL)
Estimated for 2022	12	1 P-4, 2 GS (PL) and 9 GS (OL)

Comments and recommendations on posts

VIII.48 The regular budget resources for posts proposed for 2022 amount to \$24,771,800, representing a decrease of \$41,000, or 0.2 per cent, from the appropriation for 2021 (A/76/6 (Sect. 29C), table 29C.14). The Secretary-General proposes a total of 182 regular budget funded posts (93 in the Professional and higher categories and 89 in the General Service and related categories), which represents the same number of posts approved for 2021. Proposed post changes are summarized in annex III to the budget proposal and reflect the redeployment, from within the Office, of three posts as follows: (a) one P-2 post to strengthen capacity for compliance and monitoring activities; (b) one GS (Other level) post to facilitate central coordination and monitoring of learning needs; and (c) one GS (Other level) post, which would be reassigned as a Procurement Assistant to improve the integrated management of procurement functions.

Vacant posts, special post allowance and vacancy rates

VIII.49 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, 14 posts were vacant, comprising eight Professional posts (1 P-5, 3 P-3 and 4 P-2) and six posts in the General Service and related categories. Three posts (2 P-2 and 1 General Service (Other level)) had been vacant for more than two years because of the regular budget recruitment freeze, and all were at the initial recruitment phase. The Committee was further informed that an additional six posts (2 P-5, 1 P-4, 2 P-3 and 1 P-2) had been encumbered temporarily, including three (2 P-3 and 1 P-2) encumbered temporarily for more than three years, pending the completion of the related recruitment processes (see para. VIII.50 below). **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.**

VIII.50 Upon enquiry, the Advisory Committee was informed that one post of Information Management Officer (P-3) had been encumbered by a staff member receiving a special post allowance since 2018 because of the recruitment freeze under the regular budget. At the time of writing, the recruitment had been completed and the staff member was expected to be on board effective 1 September 2021. The Committee makes further comments on the matter of long-vacant posts linked to the practice of granting special post allowances in chapter I above.

VIII.51 The Advisory Committee requested and received information on the approved posts and actual average vacancy rates for 2020 and for the period from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for subsection 29C (see table VIII.6 below).

Table VIII.6
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	94	8.7	93	7.2	93	12.1
General Service and related	89	6.3	89	5.1	89	7.2

VIII.52 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VIII.53 The proposed non-post resources for 2022 amount to \$26,171,200, reflecting a decrease of \$534,700, or 2.0 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 29C), table 29C.19).

Travel of staff

VIII.54 Proposed requirements amounting to \$136,300 for travel of staff for 2022 represent an increase of \$34,600, or 34 per cent, compared with the 2021 appropriation. Upon enquiry, the Advisory Committee was informed that monitoring and compliance of specific elements of cybersecurity assessments, information security and disaster recovery can only be conducted effectively and securely in person and on site. Expenditures amount to \$7,400 for 2020 and \$6,000 as at 30 June 2021, against the provisions of \$154,900 for 2020 and \$101,700 for 2021. **In view of the low expenditure in 2020 and for the first six months of 2021, and taking into consideration that some compliance activities can be conducted remotely, the Advisory Committee recommends a reduction of 15 per cent (\$20,400) to the proposed provision under travel of staff for 2022.**

Contractual services

VIII.55 Proposed requirements amounting to \$11,948,500, reflecting an increase of \$1,455,300, or 13.9 per cent, would include a provision of \$1,430,000 for a proactive threat-hunting solution (see para. VIII.63 below) and for Umoja-related resources (see para. VIII.57 below). Expenditure as at 30 June 2021 amounts to \$3,909,700 against an appropriation of \$10,493,200. **The Advisory Committee is not convinced that the level of requirements is fully justified and, taking also into consideration the expenditures in the first six months of 2021, recommends a reduction of 10 per cent (\$145,500) to the proposed increase under contractual services for 2022.**

Furniture and equipment

VIII.56 Proposed requirements in the amount of \$1,764,700, representing a decrease of \$48,600, or 2.7 per cent, would provide, inter alia, for the replacement of office automation equipment, the repair of broadcast and conference equipment and the acquisition of information technology and communications equipment and software. Upon enquiry, the Advisory Committee was informed that, in line with industry standards, communications and information technology equipment should typically be replaced after seven and four years, respectively. However, replacements have occurred based on availability of funds. This has resulted in equipment being

operated beyond its life expectancy, which poses a risk to information security and network resilience. **The Advisory Committee trusts the Secretary-General will provide consolidated information on the status of upgrading of obsolete ICT equipment in the forthcoming capital investment plan (see also para. VIII.62 below). Furthermore, the Committee considers that the Secretary-General should provide disaggregated information for ICT components and other elements under the furniture and equipment budget class, with a view to enhancing transparency in the presentation of ICT resources.**

Umoja

VIII.57 Requirements amounting to \$1,497,700 are proposed for Umoja maintenance costs for 2022, comprising: (a) \$206,100 under contractual services for global Umoja user support from the Unite Service Desk and a resource to manage the coordination of infrastructure and operational support activities between the various Umoja elements, including hosting entities, the Enterprise Resource Planning Solution Division and third-party contractors; and (b) \$1,291,600 under general operating expenses providing for Umoja hardware infrastructure, Umoja hosting services, the Umoja access layer and the administration of the SAP Umoja infrastructure and its document storage (Sharepoint), as well as the infrastructure and software licences required to run Umoja. **The Advisory Committee will revert to Umoja-related resource requirements during its consideration of the thirteenth and final report of the Secretary-General on Umoja.** The Committee discusses this matter further under subsection 29A above.

VIII.58 **Subject to its recommendations in paragraphs VIII.54 and VIII.55 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Impact of the COVID-19 pandemic and lessons learned

VIII.59 Upon enquiry, the Advisory Committee was informed that while the COVID-19 pandemic had highlighted the criticality of ICT as a key enabler for continuation of the work of the Organization, it had also stretched the capabilities of some ICT systems to the limit and emphasized the need for an effective, secure, robust and resilient ICT infrastructure. In particular, the Secretariat considered that further investments were required to replace the many ICT assets that have exceeded their life expectancy, so as to bring the enterprise network to the same standard globally and to meet increased expectations to support work on premises and online. The Committee was also informed that a major impact of the pandemic had been the heightened demand for support for virtual and hybrid meetings, including with remote simultaneous interpretation, which had resulted in increased related costs, as well as recent and planned upgrades of conference facilities at various duty stations (see para. XI.28 below). **The Advisory Committee trusts that the Secretary-General will provide more detailed information on the ICT investments made in 2020 and 2021, as well as on challenges and opportunities related to the pandemic, to the General Assembly at the time of its consideration of the present report and in the context of the next programme budget submission.**

Information and communications technology strategy

VIII.60 Upon enquiry, the Advisory Committee was informed that although the period for the implementation of the ICT strategy had ended in 2020, the Office continued to be focused on its strategic objectives and, as was the case with other departments and offices, the strategy for ICT was presented in the context of the

proposed budget. **Given the lack of specific information on the completion of some ICT strategy projects, and the multiple critical issues that remain unaddressed, the Advisory Committee reiterates its recommendation that the Secretary-General submit a final, full and accurate report on the implementation of the concluded ICT strategy, as well as a new comprehensive ICT strategy. The new strategy would chart the future direction of ICT activities across the Organization, taking into account existing shortcomings, emerging challenges, opportunities and lessons learned, including related to the pandemic, threats posed by the increasingly challenging cybersecurity landscape, and new initiatives, such as the Secretary-General's Data Strategy and the use of innovative technologies (see A/75/564, paras. 8 and 9; see also para. VIII.63 below).**

Fragmentation of resources for information and communications technology

VIII.61 In response to a query on the steps undertaken by the Secretariat to reduce fragmentation in the budgeting of ICT resources and increase the oversight of the Office, the Advisory Committee was informed that, in accordance with ICT governance processes, new ICT investments or projects were subject to technical clearance by the Office and review and approval by either the ICT project review committee or the ICT Steering Committee, prior to inclusion in the budget proposals. **The Advisory Committee has repeatedly noted with concern that, despite the existence of governance processes, compliance with the ICT budget instructions has not been ensured, and has emphasized the need for greater oversight by the Office of Information and Communications Technology to verify that resources match the priorities of the Organization, minimize the risk of duplication and maximize efficiencies (see also A/75/564, para. 23). The Committee therefore recommends that the General Assembly request the Secretary-General to take additional measures to ensure that ICT budget proposals comply with all relevant budget instructions and are duly reviewed by the Office of Information and Communications Technology, and to report thereon in the next budget submission.**

Capital investment plan

VIII.62 In its resolution 75/252, the General Assembly endorsed the recommendation of the Advisory Committee requesting the Secretary-General to provide, in the context of the budget proposal for 2022, a comprehensive plan identifying ICT initiatives implemented in recent years and projects that would be required in the near future, along with the respective costs, estimated requirements and any expected efficiency gains (see A/75/7 and A/75/7/Corr.1, para. XI.19). Upon enquiry, the Committee was informed that a capital investment plan was currently under development to support the replacement of outdated equipment and systems and the concomitant enhancement of capabilities to meet current requirements and comply with industry and accessibility standards. The plan would put forward proposals related to the capital investment programme for ICT operations, including for conferencing equipment, and would provide detailed information on Secretariat-wide ICT operations and initiatives in the context of the proposed programme budget for 2023. The Committee was also informed that, to date, funding had been made available for the most critical requirements, with a significant amount of investment postponed to 2022 and beyond. **The Advisory Committee notes that a capital investment plan is under development and will be presented to the General Assembly during its seventy-seventh session. The Committee considers, nevertheless, that several entities proposed ICT resources under their specific budgets that should have been proposed in a consolidated manner, and again stresses the importance of providing comprehensive, detailed, transparent and**

accurate information on ICT resources and costs across all funding sources (see [A/75/7](#) and [A/75/7/Corr.1](#), para. VIII.63). The Committee therefore reiterates its expectation that the forthcoming comprehensive ICT plan clearly identify, including the standardization of ICT resources, and justify necessary requirements, along with the respective costs and any anticipated efficiency gains (see also *ibid.*, para. XI.19). The Committee further discusses the presentation of consolidated ICT resources in chapter I above and ICT capital expenditure in section 33 below.

Cybersecurity

VIII.63 Upon enquiry, the Advisory Committee was informed that the growing scale and complexity of cyberattacks, some specifically targeting the United Nations, remained a critical risk for the Organization. The Office had developed a cybersecurity action plan which rested, inter alia, on increased compliance with institutional policies, multifactor authentication, information security awareness training, deployment of security updates, incident reporting and implementation of network segmentation. In addition, in 2022 the Office planned to establish, in line with industry standards, proactive threat-hunting capabilities, which would replace the existing reactive intrusion detection system and, at a comparable cost, would significantly strengthen information security (see para. VIII.55 above). Furthermore, the Office was an active member of the Information Security Special Interest Group, which was the principal mechanism for the promotion of inter-agency cooperation and collaboration on information security-related matters and, through its hall of fame, the Office also encouraged independent security researchers to help find and report vulnerabilities. **The Advisory Committee reiterates that the next ICT strategy should pay heightened attention to information security and provide a comprehensive action plan identifying ongoing and future initiatives and their expected benefits, risks and costs, with time-bound objectives, clear benchmarks and compliance mechanisms (see [A/75/564](#), para. 20). The Committee is also of the view that the Secretary-General should provide updated information on the implementation of the ongoing and planned cybersecurity measures, as well as their effectiveness in preventing and responding to cyberattacks, in the context of the next budget submission.** The Committee discusses cybersecurity further in chapter I above.

VIII.64 Regarding the Office's resources dedicated to cybersecurity, the Advisory Committee was informed, upon enquiry, that the Cybersecurity Section comprised 13 staff, complemented by 18 contractors, and that, overall, the capacity of the Section and the access to training were below industry standards and prevented the expansion of key services to comprehensively cover the entire Secretariat. The Section was mainly responsible for developing policies and providing guidance on cybersecurity, supporting incident response measures and performing vulnerability assessments for the global Secretariat, whereas the infrastructure and applications teams in the various entities were responsible for the implementation of the required controls and the maintenance and operation of ICT resources in compliance with established policies. Cybersecurity activities were closely coordinated across the Secretariat, including with UNLB. **The Advisory Committee trusts that the Secretary-General will provide more detailed information in the next budget submission on the coordination of cybersecurity activities, including with UNLB, particularly regarding any complementarity between resources under the regular budget and the peacekeeping budget with a view to maximizing the use of the existing capacity and reducing potential duplications and costs.**

Application and website rationalization

VIII.65 The Advisory Committee recalls that the Board of Auditors previously discussed the rationalization of applications and websites and made recommendations related to decommissioning and consolidation, the establishment of procedural controls and compliance with security and accessibility requirements (see [A/75/156](#), paras. 122–154). With respect to application rationalization, the Committee was informed, upon enquiry, that the development of applications was governed by centrally established policies, which required, inter alia, approvals by the ICT project review committee and ICT Steering Committee for projects above certain thresholds, as well as compliance with specific requirements. While the general approach was to leverage existing enterprise platforms rather than develop new applications, some degree of operational freedom was nevertheless allowed to support the diverse requirements of the Secretariat. The number of active applications had decreased from 1,562 in 2017 to 916 in June 2021. With respect to website rationalization, the Committee was informed that the enterprise standard web content management platform, namely Unite Web, allowed entities to deploy public websites quickly: departments retained content authoring control, while the Office of Information and Communications Technology supported the underlying technical components. That approach enabled economies of scale for website development, security, hosting, operations and support. **The Advisory Committee stresses that the Secretary-General should continue his efforts to rationalize applications and websites with a view to reducing costs and minimizing exposure to security risks.**

Accessibility

VIII.66 Upon enquiry, the Advisory Committee was informed that the Office was working with development teams to explore accessibility testing tools to embed accessibility compliance more effectively into software development processes. The Office was also developing a proof of concept for a wayfinding application to support indoor navigation for the visually impaired and enhance their understanding and experience of space. Furthermore, United Nations websites were also required to be compliant with international web accessibility standards. **The Advisory Committee emphasizes the importance of mainstreaming disability inclusion, including through the implementation of the United Nations Disability Inclusion Strategy (see General Assembly resolution [74/144](#)).** **The Committee recommends that the Assembly request the Secretary-General to present, in the context of the next programme budget, consolidated information on implemented, ongoing and planned initiatives to improve accessibility in ICT services and products across the Secretariat, alongside related costs and feedback from users.** The Committee discusses accessibility further in paragraph XI.29 below.

Technological innovation

VIII.67 Upon enquiry, the Advisory Committee was informed that the Office was working on technical prototypes that would leverage innovative technologies, such as including conversational artificial intelligence and blockchain applications. An example already in use at the Secretariat was Alba, a platform for conversational artificial intelligence that had acquired chatbot skills for the Knowledge Gateway, information sensitivity classification and handling, as well as the United Nations Terminology Database. The Office was also working on policies related to innovative technology, for instance a Secretariat-wide working group would be created to develop a framework for the ethical use of artificial intelligence. **The Advisory Committee looks forward to receiving, in the context of the next budget submission, more detailed information on the existing and planned use of innovative technologies, including on safeguards and frameworks for their ethical utilization.**

VIII.68 The Advisory Committee was also informed that, through the Office's support, several United Nations entities had been able to offer innovative software solutions to Governments to address a range of challenges. An example was the goLandRegistry, which was built for UN-Habitat and handed over to the Government of Afghanistan to manage occupancy certificates through an open-source blockchain solution. The Office, with contributions from donors, covered the capital costs to build or adapt solutions, which requesting Member States received free of charge. To ensure sustainability, however, Member States covered a portion of the costs for yearly central support, maintenance and continuous feature improvements. The Committee discusses the use of technology in support of humanitarian work in section 27 above.

Extrabudgetary resources and cost recovery for information and communications technology services

VIII.69 Upon enquiry, the Advisory Committee was informed that estimated extrabudgetary resources in the amount of \$35,822,300 for 2022 comprised: cost recovery from departments and offices (total of \$30.5 million, including 12 posts funded through cost recovery); extrabudgetary resources for Umoja maintenance (\$4.8 million); and trust funds (\$0.5 million). Cost recovery was undertaken for on-demand and renewal ICT services provided by the Office to departments and entities, based on approved rates. The Committee recalls that the General Assembly requested the Secretary-General to expedite efforts to harmonize the practices and cost recovery processes of ICT service providers (see A/74/7, para. VIII.59). The Committee was informed that the Office had been engaged in the Secretariat-wide working group on common costing and harmonizing ICT services taxonomy, whose outcome would inform the harmonization of cost recovery processes; however, it did not receive a clear indication as to when the harmonization process was expected to be concluded. **The Advisory Committee trusts that the Secretary-General will provide more detailed information on cost recovery and its recording, as well as an update on the progress in the harmonization of cost recovery processes, in the next budget submission.** The Committee makes further comments on cost recovery in chapter I above and subsection 29E below.

United Nations Office for Project Services

VIII.70 Upon enquiry, the Advisory Committee was informed that the Office engaged with UNOPS contractual personnel for the provision of ICT technical support and project services, and that it did not use UNOPS for hiring other contractors. **The Advisory Committee trusts that additional information on the engagement of UNOPS contractual personnel will be provided in the context of the next programme budget submission.**

Support to the Secretary-General's Data Strategy

VIII.71 Regarding the activities of the Office in support of the Secretary-General's Data Strategy, the Advisory Committee was informed, upon enquiry, that the Office was upgrading its pilot data catalogue launched in 2020 to a full enterprise catalogue and data exchange platform. A recommendation for its architecture and technology, including a cost estimation, would be presented to the ICT Steering Committee later in the year. Furthermore, the Office was working on the information management framework, albeit with delays attributed to the liquidity situation, and data governance policies, which were essential prerequisites for an effective and secure data flow in the Organization. The Office had also collaborated with other departments to support initiatives targeted at increasing staff skills related to data science, for example by reviewing the new job profiles for data science skills and creating a curriculum on data and analytics. **The Advisory Committee trusts that**

updated information on the activities of the Office in support of the Secretary-General's Data Strategy, and related costs, will be provided in the context of the next programme budget submission.

Gender balance

VIII.72 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, the Office staff included 23 females and 96 males in the Professional and higher categories and 47 females and 64 males in the General Service and related categories. **The Advisory Committee trusts that updated information regarding gender representation and the related recruitment efforts will be provided in the context of the next budget submission.** The Committee discusses gender balance further in chapter I above.

**Section 29E
Administration, Geneva**

Appropriation for 2020	\$69,736,400
Expenditure for 2020	\$70,477,200
Appropriation for 2021	\$76,573,400
Proposal for 2022 submitted by the Secretary-General	\$76,026,000
Expenditure under extrabudgetary resources for 2020	\$35,250,100
Estimated extrabudgetary resources for 2021	\$35,305,600
Estimated extrabudgetary resources for 2022	\$35,305,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

VIII.73 The regular budget resources requested by the Secretary-General for section 29E for 2022 amount to \$76,026,000 before recosting, reflecting a decrease of \$547,400, or 0.7 per cent, compared with the appropriation for 2021. Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table VIII.18 below.

VIII.74 The Secretary-General indicates that the net decrease results from: (a) technical adjustments, representing a net decrease of \$85,200, due to the removal of non-recurrent requirements for general temporary assistance appropriated in 2021; (b) new and expanded mandates relating to the non-recurrent requirements for sound operators pursuant to Human Rights Council resolutions [28/14](#), [43/17](#) and [44/20](#), reflecting a net increase of \$3,500; and (c) other resource changes, representing a net decrease of \$465,700, mainly attributable to the proposed abolishment of one post of Senior Engineering Assistant (General Service (Principal level)) (\$173,600), the proposed abolishment of one post of Logistics Assistant (General Service (Other level)) (\$145,500) and the proposed abolishment of one post of Mover (General Service (Other level)) (\$145,500), offset by an increase of \$94,100 resulting from the proposed establishment of one post (P-3) of Electrical Engineer ([A/76/6 \(Sect. 29E\)](#), paras. 29E.137–29E.139).

Table VIII.7
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	300	1 D-2, 4 D-1, 10 P-5, 16 P-4, 20 P-3, 22 P-2, 18 GS (PL) and 209 GS (OL)
Proposal for 2022	298	1 D-2, 4 D-1, 10 P-5, 16 P-4, 21 P-3, 22 P-2, 17 GS (PL) and 207 GS (OL)
Establishment	1	1 P-3 under subprogramme 3, Support services
Abolishment	3	1 GS (PL) and 2 GS (OL) from subprogramme 3, Support services
<i>Extrabudgetary</i>		
Estimated for 2021	152	3 P-5, 13 P-4, 28 P-3, 3 GS (PL) and 105 GS (OL)
Estimated for 2022	152	3 P-5, 13 P-4, 28 P-3, 3 GS (PL) and 105 GS (OL)

Comments and recommendations on posts

VIII.75 The regular budget resources for posts proposed for 2022 amount to \$47,175,900 before recosting, which reflects a decrease of \$370,500, or 0.8 per cent, compared with the apportionment for 2021. These resources would provide for 298 posts (74 in the Professional and higher categories and 224 in the General Service and related categories), reflecting a decrease of two posts, resulting from the abolishment of one General Service (Principal level) post and two General Service (Other level) posts and the establishment of one P-3 post. The Advisory Committee was informed, upon enquiry, that the proposed establishment of the P-3 post, as Electrical Engineer, related to the need to manage the increasingly complex operation and maintenance of new, technologically advanced electrical installations, safety and security systems and related equipment, in order to ensure business continuity and the safety of staff and conference participants. The P-3 Electrical Engineer would be responsible for the Electrical Subunit, which was part of the Engineering Unit of the Facilities Management Section within the Central Support Services. The incumbent would effectively manage the team and be responsible for the operations, maintenance, repairs and works needed to keep the United Nations Office at Geneva electrical and security systems in proper functioning order. The post was a conversion from the post of Senior Electrical Assistant (General Service (Principal level)), as it did not represent new functions but rather reflected the need to upgrade the skills of Central Support Services staff by appointing staff at the Professional level as the operation and maintenance of new, technologically advanced electrical installations, safety and security systems and related equipment became more complex and responsibility for the safety of staff and property increased according to the Secretary-General.

VIII.76 Given the similarity of the functions of the two posts, the Advisory Committee is of the view that the proposals to abolish the Senior Engineering Assistant post (General Service (Principal level)) and to establish the P-3 Electrical Engineer post, may rather constitute a reclassification. The Advisory Committee stresses the need to ensure a consistent approach in making proposals on posts and trusts that the Secretary-General will provide further clarification to the General Assembly at the time of its consideration of the present report.

Vacant posts and vacancy rates

VIII.77 The Advisory Committee was informed, upon enquiry, that as at 30 June 2021, 21 regular budget posts were vacant (1 P-4, 1 P-3, 3 P-2 and 16 General Service and related categories), including two of the three General Service and related category posts proposed for abolishment in 2022, and one post (1 P-4) which had been

vacant for more than two years. **The Advisory Committee expects that vacant posts that are not proposed for abolishment will be filled expeditiously.**

VIII.78 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as proposed posts and budgeted vacancy rates for 2022 for section 29E (see table VIII.8 below).

Table VIII.8
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	72	12.1	73	9.9	74	4.9
General Service and related	217	5.8	227	7.0	224	4.4

VIII.79 **Noting the significant variance in the vacancy rate in 2022 for both the Professional and higher categories and the General Service and related categories, compared with the average vacancy rates in 2020 and 2021, the Advisory Committee trusts that a clarification will be provided to the General Assembly during its consideration of the present report.**

Special post allowance

VIII.80 In addition, the Advisory Committee notes from the information provided to it that the United Nations Office at Geneva had two posts with incumbents in receipt of a special post allowance for one year or longer (1 P-4 and 1 General Service (Other level)).

VIII.81 The Advisory Committee was informed, upon enquiry, that the two posts were temporarily filled by staff granted a special post allowance but because of the recruitment freeze the positions could not be advertised and to continue the work of the office concerned the staff had remained in receipt of the allowance. The Committee makes further comments on the matter of long-vacant posts linked to the practice of granting special post allowances in chapter I above.

VIII.82 **The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

VIII.83 The proposed non-post resources for 2022 amount to \$28,850,100, before recosting, reflecting a decrease of \$176,900, or 0.6 per cent, compared with the appropriation for 2021 (A/75/6 (Sect. 29E), table 29E.16). Information provided to the Advisory Committee on the proposed requirements included the following:

- (a) Consultants: as with the 2021 appropriation, no requirements under the budget line for consultants;
- (b) Travel of staff: no requirements for 2022, representing a decrease of \$36,600, or 100 per cent, compared with the 2021 appropriation, taking into account plans to use online meeting tools that would eliminate the need for travel associated with in-person meetings;

(c) Contractual services: requirements in the amount of \$2,068,000, reflecting the same level as for the 2021 appropriation. **Taking into account the underexpenditure in the first six months of 2021, the Advisory Committee recommends a reduction of 5 per cent, or \$103,400, to the proposed provision under contractual services;**

(d) General operating expenses: requirements in the amount of \$18,762,700, reflecting a decrease of \$32,100, or 0.2 per cent, compared with the 2021 appropriation;

(e) Supplies and materials: requirements in the amount of \$548,300, reflecting a decrease of \$6,400, or 1.2 per cent, compared with the 2021 appropriation;

(f) Furniture and equipment: requirements in the amount of \$1,305,600, reflecting an increase of \$72,500, or 5.3 per cent, compared with the 2021 appropriation;

(g) Grants and contributions: requirements in the amount of \$1,701,800, at the same level as for the 2021 appropriation, which would provide for the United Nations regular budget share of the costs of the Medical Service Section administered by the United Nations Office at Geneva.

VIII.84 Subject to its recommendations in paragraph VIII.83 (c) and chapter I above, the Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

VIII.85 In 2022, estimated extrabudgetary resources (cash contributions) in the amount of \$35,305,600, at the same level as in the estimate for 2021, would provide, inter alia, for the continuation of 152 positions. Upon enquiry, the Advisory Committee was informed that of the 152 posts, 13 posts (1 P-4, 3 P-3 and 9 General Service (Other level)) were vacant as at 30 June 2021.

Cost recovery

VIII.86 The Advisory Committee was also informed, upon enquiry, that entities for which funding was not provided centrally through the Office had the option to buy those services from the Office. Clients that chose to buy services from the Office signed a renewable memorandum of understanding and selected services from a catalogue. The Office charged clients on a quarterly basis. The incoming payments were recorded as cost recovery and related expenditures (staff and non-staff costs) were reflected as extrabudgetary in the budget proposal. In line with operational guidance issued by the Office of the Controller, post and non-post resources were budgeted annually taking into account cash projections stemming from reimbursable services. This included the review of staffing tables funded through cost recovery.

VIII.87 Upon enquiry, the Advisory Committee was provided with information on the income distribution between different types of services and client entities, as reflected in table VIII.9 below. Upon request, the Committee also received detailed information on the annual workload volumes by entity and by services provided, where applicable.

Table VIII.9
Estimated income by entity and service

(United States dollars)

<i>Entity</i>	<i>Central support services</i>	<i>Financial services</i>	<i>Human resources</i>	<i>Information and communications technology services</i>	<i>Library services</i>	<i>General management services</i>	<i>Total</i>
ECE	48 953	157 161	105 557	551 230	–	19 679	882 579
FAO	76 674	1 683	4 484	26 282	–	–	109 123
ICSMA	–	–	–	43 913	–	425 000	468 913
IIIM Syria	11 958	40 657	144 972	181 238	–	–	378 824
IIM Myanmar	76 270	19 391	119 354	126 773	–	–	341 787
ILO	81 070	1 531	–	–	–	–	82 601
IOM	97 822	2 790	–	–	–	–	100 612
IRMCT	9 820	187 160	–	23 500	–	–	220 480
ITC	94 199	436 111	248 620	47 880	–	5 920	832 730
ITU	23 623	73 146	–	–	–	–	96 770
OCHA	1 643 482	1 505 905	234 380	850 326	–	129 784	4 363 878
ODA	–	–	–	–	–	87 835	87 835
OHCHR	1 043 401	748 209	1 935 074	680 187	–	87 493	4 494 365
OIOS, Geneva	56 930	10 886	38 397	38 917	–	6 262	151 392
OSE-Syria	211 036	16 363	68 820	117 673	–	–	413 892
UN-Women	7 309	1 228	4 560	33 031	–	–	46 129
UNCC	2 044	3 395	7 668	19 251	–	–	32 358
UNCCD	20 715	62 516	154 740	1 071	–	3 700	242 743
UNCTAD	468 243	229 229	313 801	696 059	–	33 672	1 741 004
UNDP, Geneva	17 895	4 820	39 344	52 313	–	–	114 373
UNDRR	148 569	346 575	408 872	430 670	–	–	1 334 685
UNEP	448 365	150 027	152 426	766 226	–	–	1 517 043
UNFCCC	15 385	277 486	27 360	14 717	–	4 070	339 018
UNHCR	235 100	374 903	91 274	–	224 964	139 397	1 065 637
UNICEF	50 951	24 682	201 240	–	–	6 660	283 533
UNIDIR	100 099	81 585	40 379	108 634	–	–	330 698
UNITAR	48 958	6 851	35 728	77 922	–	–	169 459
UNJSPF	161 254	25 391	42 104	34 112	–	8 880	271 741
UNMAS	2 291	895	4 224	23 573	–	–	30 983
UNOPS	66 449	9 019	119 836	104 482	–	–	299 787
UNRISD	–	–	–	35 489	–	135 747	171 237
UNV, Bonn	402	14 079	368 160	–	–	–	382 641
Various – cultural activities	–	–	–	–	176 736	–	176 736
Various – ICT	–	–	–	919 210	–	–	919 210
Various – language training	–	–	1 250 000	–	–	–	1 250 000
Various – medical insurance	–	6 251 630	–	–	–	–	6 251 630

<i>Entity</i>	<i>Central support services</i>	<i>Financial services</i>	<i>Human resources</i>	<i>Information and communications technology services</i>	<i>Library services</i>	<i>General management services</i>	<i>Total</i>
Various – medical services	–	–	1 610 000	–	–	–	1 610 000
Various – other	409 752	229 228	32 818	876 220	–	160 000	1 708 017
Various – professional development	–	–	175 000	–	–	–	175 000
Various – telephony	–	–	–	1 207 953	–	–	1 207 953
WFP	170 830	2 982	3 356	6 948	–	–	184 116
WHO	211 249	4 552	–	–	–	–	215 800
WMO	10 399	36 836	152 052	–	–	–	199 287
Total	6 071 500	11 338 900	8 134 600	8 095 800	401 700	1 254 100	35 296 600

VIII.88 The Secretary-General indicates that in September 2019 a working group was established to develop a common costing methodology for administrative support services. The group is composed of major Secretariat service providers. The initial phase of the project focused on financial and human resources services and was completed in 2020. The result of that work forms the basis for the harmonization of cost recovery activities within the Secretariat, which is being led by the Office of the Controller.

VIII.89 Upon enquiry, the Advisory Committee was informed that the initial project phase was followed by a second phase, which extended the harmonization effort to central support services and ICT services. Additional activities by the working group were structured around the themes of harmonization and simplification. With respect to harmonization, the working group developed harmonized service taxonomies, including detailed definitions of core administrative functions in financial and human resources, central support services and ICT services (currently in the final draft stage). In addition, a comprehensive cost recovery guide was currently being drafted to provide detailed practical guidance on the subject. With regard to simplification, the working group was exploring ways to increase administrative efficiency linked to the recovery and back charging of costs. A pilot test would be conducted to use the payroll functionality to recover headcount-driven service charges (i.e. payroll processing) in support of extrabudgetary activities. Regarding the impact the work of the group has had on cost recovery by the Office, there were no financial implications on extrabudgetary resources for the 2022 budget period. Following the completion of the common service taxonomies for financial, human resources and central support services, the Office had aligned its own service taxonomy to the common taxonomy, where applicable.

VIII.90 **The Advisory Committee recalls its related recommendation that the General Assembly should receive comprehensive and more transparent information on the services to different entities, the resources required for delivering those services and the different financing and cost recovery arrangements, as well as on the recording of related income and expenditures by funding source (see also A/75/7 and A/75/7/Corr.1, para. VIII.85). The Committee trusts that the Secretary-General will provide further information in the next budget submission.**

VIII.91 **The Advisory Committee again reiterates its view that cost recovery should be applied in a harmonized manner and trusts that the Secretary-General will provide an update on the progress made in the development of a common**

costing methodology in the next budget submission (see also A/75/7 and A/75/7/Corr.1, para. VIII.86, and A/74/7, para. VIII.78). The Committee makes further comments on cost recovery in chapter I above.

Information and communications technology

VIII.92 The Secretary-General indicates a projected growth in the total number of ICT business solutions from 15 in 2020 to 20 in 2021 and 2022 (see also A/76/6 (Sect. 29E), paras. 29E.101–29E.103 and figure 29E.VI). Upon enquiry, the Advisory Committee was informed that this was related to the number of new requests for solutions, based on new requirements not met by current enterprise systems like Umoja or iNeed. The number of applications generally corresponded to the number of business needs, which changed over time, increasing or decreasing. In the past few years, the Office had actually observed an expansion in the use of technological solutions to address business needs, often based on the new capabilities of innovative technologies. One clear source of additional business needs requiring the introduction of new solutions in 2020 was the pandemic, including contact tracing, remote conferencing and flexible working arrangements.

VIII.93 The Advisory Committee was also informed, upon enquiry, that an application, or the platform used to produce it, had a life cycle, which would, eventually, need to be replaced. This was the case for legacy applications, i.e. those solutions based on an obsolete platform that needed to be replaced. At that point, a review of those solutions might result in a discontinuance, consolidation into other solutions, or an upgrade onto a new platform. In that case, the number of applications could be reduced or could remain the same.

VIII.94 The Advisory Committee was further informed, upon enquiry, that the cost of applications could vary significantly, depending on the range of functionality, complexity, cybersecurity requirements, platforms, hosting and maintenance. Indicatively, in the past couple of years, on average about \$6,300 was spent for the conduct of a pilot or proof of concept for an innovative solution, and \$14,900 for the development of a new complete solution. The choice to perform those tasks in-house or with an external supplier depended on the solution. For larger projects, the reliance was usually on the capacity of an external developer with experience in similar solutions or technology; however the focus was on internal resources related to workflow, robotics, data models or core business that would not be outsourced. Given that large projects were not the majority, a 75/25 per cent ratio was estimated between in-house development and outsourced efforts.

VIII.95 The Advisory Committee trusts that the Secretary-General will provide updated information on the development of new business solutions and the associated costs to the General Assembly at the time of its consideration of the present report and in context of the next budget submission.

Digitization of library services

VIII.96 The Secretary-General states that the Office will continue to digitize and preserve the archives and official documents of the League of Nations and the official documents of the United Nations, the latter in collaboration with other United Nations libraries (see also A/76/6 (Sect. 29E), paras. 29E.112–29E.115).

VIII.97 Upon enquiry, the Advisory Committee was informed that the Library at the United Nations Office at Geneva was participating with the Dag Hammarskjöld Library at United Nations Headquarters in the digitization and metadata creation for United Nations official documents that were created before 1993 in print format only. The digital files and metadata were uploaded to the Official Document System, the designated repository for United Nations official documents. Funds and programmes

had their own repositories and the Library provided tools and services for their retrieval and access. **The Advisory Committee trusts that updated information on the progress made in ensuring the digitization of documents and library services, along with the associated costs and all funding sources, will be included in the next budget submission.**

Procurement activities

VIII.98 Upon enquiry, the Advisory Committee was informed that the Common Procurement Activities Group was a voluntary inter-agency procurement network composed of 20 Geneva-based United Nations and international organizations. The secretariat of the Group was located within the Procurement and Contracts Unit, Purchase and Transportation Section of the Office. The objective of the Group was to provide additional value and collaborative ideas on procurement activities in order to achieve the best value for money, not only in the solicitation process (joint tender processes or piggyback processes) but also in day-to-day procurement functions.

VIII.99 The Group had developed a knowledge-sharing culture with the dissemination of 167 queries, which generated 762 responses from members in 2020. When a member received requirements from the technical unit, a query could be circulated within the Group to see if other members had similar contracts in place or similar requirements. If the answer was positive, the member could piggyback on the existing contract or a joint tender could be organized for the combined requirements, with the administrative workload and cost of running a tender therefore being reduced. Economies of scale and enhanced combined purchasing volumes, leading to more cost-effective bids from more potential vendors, were also advantages realized from the coordination within the Group. Last year, the Office provided 90 per cent of the responses not only from the contract database in the Office but also from the contract list held by the Procurement Division at Headquarters. Of the total queries circulated, 17 per cent generated 28 piggyback contracts in 2020. This allowed the Group to achieve estimated cost efficiencies of \$18,097,180 from 36 common contracts and 28 piggyback contracts, representing a total procurement volume of \$44,552,293. The pandemic crisis had heavily affected the work of the Group's members and its procurement volumes had considerably decreased in comparison with 2019 (\$140.7 million), by 68 per cent, or \$95.7 million.

VIII.100 The Advisory Committee was also informed, upon enquiry, that 8 per cent of the contracts were distributed to developing countries in 2020. Owing to the fact that the Group's contracts were mainly established for local needs or requirements of its members, in the majority of cases local suppliers were awarded the contracts (66 per cent in Switzerland).

United Nations Port

VIII.101 Upon enquiry, the Advisory Committee was informed that United Nations Port was a diplomatic club established in 1947 for the international community in Geneva. It hosted a large number of receptions and other events by permanent missions and international organizations, as well as cultural and country promotion events. The facility was aligned fully with the stated goal by the host country authorities of strengthening formal and informal meeting spaces for the international community in Geneva. The facility was largely self-financed, was regulated by statutes established by the Director-General of the United Nations Office at Geneva and was overseen by a joint staff-management committee composed of representatives of the Director-General and representatives of the Staff Coordinating Council. The day-to-day operations of the Port were outsourced.

VIII.102 Upon enquiry, the Advisory Committee was informed that the facility included a restaurant, operated as a catering concession and selected by open competition. The concessionaire paid rent for the facility reflecting the seasonal nature of the activity, the state of the building (which was not winter-proofed) and its limited capacity. Upon further enquiry, the Committee was informed that Port had reported average annual revenue over the past three years of approximately SwF 226,000. The revenue included individual entrance fees and subscriptions and was used to cover operational expenses, including personnel, insurance, administrative costs, furniture and equipment, and periodic dredging of the port, which had amounted to a total of \$75,601.06 over the past three years.

VIII.103 The Advisory Committee trusts that further clarifications on the revenue generated and expenditure of United Nations Port will be provided to the General Assembly during its consideration of the present report and will be included in the next budget submission.

Impact of the COVID-19 pandemic and lessons learned

VIII.104 Upon enquiry, the Advisory Committee was informed that the Office was following the guidance of the host country with regard to the occupancy of buildings during the COVID-19 pandemic. The current measures required telecommuting wherever possible and alternate working arrangements were in place allowing staff to telecommute from within the duty station for up to five days per week. Alternate working arrangements were expected to remain in place until the end of August 2021.

VIII.105 Following the semi-confinement imposed by the host country in March 2020, a reduction in the cost of utilities, gardening, sound operator contractual services and normal office cleaning allowed the Office to meet the additional requirements related to COVID-19, which were not foreseen at the time the 2020 budget was prepared. Those additional costs included additional specialized cleaning of conference rooms, bathrooms and touchpoints when staff began returning to work starting in June; and the purchase of hand sanitizers, Plexiglas, signage, medical supplies and personal protective equipment. It also included the extra costs of conducting hybrid meetings. Those costs comprised technicians and moderators (\$227,000), platform costs (\$77,000) and cameras and other equipment (\$69,000). The number of hybrid meetings that could be supported was limited to the level of funding that could be identified after considering other critical COVID-19-related expenses. Furthermore, the liquidity crisis also hampered the ability of the Office to make funding available.

VIII.106 The principal lessons learned from the COVID-19 pandemic were the importance of maintaining a robust, regularly practised business continuity plan, while ensuring continuous investment in related reliable technology and up-to-date systems that permit remote working and thus enable a seamless switch to location-independent performance of mandated functions in the event of a crisis. The Office was able to shift from normal operations to full telecommuting almost overnight when restrictions were first introduced, thanks to the groundwork that had been done in preparing the infrastructure for remote working and the training and practices introduced under the “New work” initiative (#NewWork), including training staff and managers on flexible working arrangements and techniques to keep teams connected.

VIII.107 Another key lesson learned was the need to upgrade conference facilities and related infrastructure to enable the provision of hybrid and virtual meetings in the case of a future crisis under circumstances where no or only limited access to the premises was feasible for delegates, language staff and other meeting support personnel.

Provision of hybrid meetings

VIII.108 Upon enquiry, the Advisory Committee was informed that currently 10 meeting rooms had been modified to support virtual and hybrid meetings. However, the Office still did not have enough conference rooms equipped for the servicing of hybrid meetings to meet current demand. As long as the local epidemiological situation required the continued provision of hybrid meetings, the Office would continue to work towards equipping additional conference rooms throughout the campus with the capability to conduct meetings in hybrid format by upgrading additional rooms where feasible and where appropriate given the progressive renovations of the historic Palais des Nations buildings. The Committee will make further observations in the context of the strategic heritage project.

VIII.109 Upon enquiry, the Advisory Committee was further informed that for conferences to continue to be in hybrid form in the future once the pandemic had passed would be subject to a specific mandate from Member States and the availability of funding to cover the extra operational and support costs for the approved calendar of meetings. The modality of other meetings would be determined by the organizers and sponsors based on their acceptance to provide funding for all related costs.

VIII.110 The Advisory Committee was also informed, upon enquiry, that the additional costs associated with hosting hybrid meetings with remote simultaneous interpretation included: the costs for the platform, which was provided by an outside vendor; the cost of moderators to support interventions in the meeting room and through the platform and monitor the online chat; the cost of session set-up and coordination to organize and prepare the meeting with the substantive office and the vendor; the cost of room set-up and connection testing to ready the equipment and platform and ensure the connection of all participants before the beginning of a meeting; and technical support costs to troubleshoot any problems during the meeting. The current cost of a typical two-hour meeting with 200 participants connecting remotely was \$1,655. To include a hybrid service at all regular budget meetings in a typical year after the end of the pandemic and the completion of the strategic heritage plan with the Office operating at full capacity (based on the 2019 calendar of meetings of 360 sessions composed of 2,610 half-day meetings), the total cost was estimated at \$2,511,900. That cost was based on the assumption that the Office was mandated to operate all meetings in a hybrid format, taking advantage of economies of scale. If hybrid meetings were to be provided on a case-by-case basis, the costs would be higher. The Advisory Committee makes further comments on this matter in section 2, General Assembly and Economic and Social Council affairs and conference management, above.

VIII.111 The Secretary-General explains that to provide the infrastructure required to offer hybrid meetings in the long term and sustainably, a three-pronged strategy would have to be adopted encompassing preparing additional meeting rooms with the necessary technology, identifying a platform capable of providing remote simultaneous interpretation and training staff on the technology required to moderate the meetings. In accordance with that strategy, it is planned to increase the total number of conference rooms available to service hybrid meetings with remote simultaneous interpretation from 10 in 2021 to 13 in 2022 (see also [A/76/6 \(Sect. 29E\)](#), paras. 29E.84–29E.86, and figure 29E.IV). Upon enquiry, the Advisory Committee was informed that the three additional rooms were planned to be upgraded by adding equipment to enable virtual or hybrid meetings. The three rooms were almost identical and the cost of the upgrading would amount to approximately \$45,000 per room. The resources were part of the \$450,000 proposed under section 33, Construction, for the upgrade of conference facilities to enable hybrid conferences. The Committee will make further comments on hybrid meetings under section 33, Construction, below.

Subsection 29F Administration, Vienna

Appropriation for 2020	\$18,088,400
Expenditure for 2020	\$18,042,100
Appropriation for 2021	\$19,833,500
Proposal for 2022 submitted by the Secretary-General	\$19,762,900
Expenditure under extrabudgetary resources for 2020	\$16,690,700
Estimated extrabudgetary resources for 2021	\$18,320,200
Estimated extrabudgetary resources for 2022	\$19,978,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

VIII.112 The regular budget resources requested by the Secretary-General for subsection 29F for 2021 amount to \$19,762,900 before recosting, reflecting a decrease of \$70,600 (or 0.4 per cent) compared with the appropriation for 2021, which results from decreased requirements under non-post resources (A/76/6 (Sect. 29F), tables 29F.12 and 29F.15). Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VIII.19.

Table VIII.10
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P 2, 6 GS (PL) and 57 GS (OL)
Proposal for 2022 by the Secretary-General	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P 2, 6 GS (PL) and 57 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2021	84	2 D-1, 1 P-5, 7 P-4, 15 P-3, 2 P-2, 3 GS (PL) and 54 GS (OL)
Estimated for 2022	84	2 D-1, 1 P-5, 7 P-4, 15 P-3, 2 P-2, 3 GS (PL) and 54 GS (OL)

Comments and recommendations on posts

VIII.113 The regular budget resources for posts proposed for 2022 amount to \$10,519,500 before recosting, which is the same level as the appropriation for 2021. These resources would provide for the continuation of 83 posts (20 in the Professional and higher categories and 63 in the General Service and related categories), which reflects no change from the posts approved for 2021 (A/76/6 (Sect. 29F), tables 29F.13 and 29F.16).

Vacant posts and vacancy rates

VIII.114 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, eight posts were vacant (1 P-5, 1 P-4 and 6 General Service (Other level)), inclusive of two posts (2 General Service (Other level)) that had been vacant for more than one year.

VIII.115 The Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022, for subsection 29F, as reflected in table VIII.11 below.

Table VIII.11
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	20	6.7	20	8.8	20	2.5
General Service and related	63	4.0	63	7.8	63	4.9

VIII.116 **The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

VIII.117 The proposed non-post resources for 2021 amount to \$9,243,400, reflecting a decrease of \$70,600 (or 0.8 per cent) compared with the appropriation for 2021 (A/76/6 (Sect. 29F), table 29F.17). Information provided to the Advisory Committee on the proposed requirements included the following:

(a) Other staff costs: requirements in the amount of \$733,000, at the same level as that approved for 2021, would mainly provide for general temporary assistance for replacement of staff on maternity or extended sick leave and the recruitment of temporary staff during periods of peak workload, as well as for administrative support to the Staff Council;

(b) Hospitality: requirements in the amount of \$200, at the same level as that approved for 2021, would cover official functions;

(c) Consultants: requirements in the amount of \$7,500, reflecting the same level as that of the 2021 appropriation, would provide for a consultant for business continuity services;

(d) Travel of staff: requirements in the amount of \$8,900, reflecting a decrease of \$17,400, or 66.2 per cent, compared with the 2021 appropriation, would provide for travel to participate in meetings of the Staff-Management Committee, the High-level Committee on Management and the business continuity focal points workshop;

(e) Contractual services: requirements in the amount of \$893,300, reflecting a decrease of \$7,400, or 0.8 per cent, compared with the 2021 appropriation, would provide, inter alia, for remuneration of teachers for language training for staff, data processing, contractual ICT services, including off-site storage of backup media, and maintenance of various software package licences and service contracts;

(f) General operating expenses: requirements in the amount of \$988,200, reflecting a decrease of \$100, or 0.1 per cent, compared with the 2021 appropriation, would provide, inter alia, for postage and diplomatic pouch expenses; communication costs, including telephone, facsimile and videoconferencing; and maintenance requirements for uninterrupted power supply and air conditioning equipment in the data centre;

(g) Furniture and equipment: requirements in the amount of \$268,800, at the same level as that approved for 2021, would provide mainly for the acquisition and replacement of furniture and equipment in the language training classrooms (\$1,400); office automation equipment for business continuity requirements (\$159,300); and the acquisition and replacement of furniture and equipment, particularly software, desktops, laptops, printers and other office automation equipment that are obsolete (\$108,100);

(h) Supplies and materials: requirements in the amount of \$29,200, reflecting a decrease of \$44,800, or 60.5 per cent, compared with the 2021 appropriation, would provide, inter alia, for two database subscriptions to allow up-to-date treasury banking information, and stationery and office supplies.

VIII.118 The Advisory Committee considers that comprehensive information on business continuity services, related expenditure and proposed requirements should be provided to the General Assembly at the time of its consideration of the present report. The Advisory Committee is of the view that the Office should rely, as much as possible, on internal expertise and skills in the area of business continuity, considering that it is a recurrent activity, and that, if one is not available, every effort should be made to build an in-house capacity, drawing on the relevant expertise of other United Nations entities in this area. The Advisory Committee trusts that the Secretary-General will include information on this matter in his next budget submission.

VIII.119 Upon enquiry, the Advisory Committee was informed that the Office had eight positions funded from general temporary assistance (1 P-3, 1 General Service (Principal level) and 6 General Service (Other level)), which were currently encumbered. The Committee recalls that those positions have been established for a long time. **The Advisory Committee considers 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 and 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 his next budget submission.**

VIII.120 Subject to its recommendations in chapter I above, the Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources.

Other matters

Impact of COVID-19 and lessons learned

VIII.121 In 2020, the programme modified some planned deliverables and activities, within the overall scope of the objectives of the subprogrammes, in order to enhance support to the United Nations Secretariat entities located at the Vienna International Centre. Those modifications included expanding support for telecommuting, adapting the learning and organizational development curricula, delivering virtual training, supporting virtual and hybrid meetings, and providing increased client support in all administrative processes.

VIII.122 Upon enquiry, the Advisory Committee was informed that at the beginning of the COVID-19 pandemic, there were some challenges with regard to connectivity, equipment, cloud-based information-sharing and collaboration tools. To address those challenges, staff members were provided with the necessary equipment and offered training courses to support them in the utilization of the required applications. A combination of working from home and in the office appeared to be the most effective

approach to ensure staff well-being. In addition, the lessons learned also highlighted the importance of having an updated business continuity plan with practical guidelines.

VIII.123 The Advisory Committee was also informed, upon enquiry, that the Office provided support in human resources management by responding to emerging staff needs during COVID-19 in the area of psychosocial counselling and provided webinars and training courses on working remotely and staff well-being. The Office also supported client offices by enabling remote onboarding of candidates and remote internships and by providing remote access to library subscriptions in response to COVID-19 lockdowns. In addition, the Office also supported client offices on issues related to COVID-19, provided information technology solutions to support remote working, including providing equipment and applications for videoconferencing, and provided network connectivity to allow access to systems, data and tools while working remotely.

VIII.124 On remote internships, the Secretary-General indicates in his report that with the implementation of the COVID-19 emergency measures, including lockdowns and travel restrictions, and in order to respect obligations towards interns and enhance business continuity for offices, a remote internship modality was introduced. Interns represent an important applicant pool for future personnel positions and are an integral part of the workforce (A/76/6 (Sect. 29F), para. 29F.39). The Advisory Committee was informed, upon enquiry, that the modality increased geographical diversity among interns by allowing recruitment of interns who might not have the financial means to undertake an internship in person or may not be able to obtain an internship visa. The Office was currently exploring the option to offer remote internships beyond the COVID-19 pandemic, especially for interns from underrepresented Member States. The Committee makes further comments on this matter in the context of its report on the composition of the Secretariat: gratis personnel, retired staff and consultants and individual contractors.

In-person, virtual and hybrid meetings

VIII.125 Upon enquiry, the Advisory Committee was informed that the transition to holding virtual meetings was very successful, according to the Secretary-General. The Information Technology Service had provided equipment to enable each staff member to take part in videoconferencing and had encouraged staff to use various videoconferencing applications. Furthermore, the Office had shared user guidelines and best practices on using those tools and services and had conducted several workshops for empowering users to work remotely more efficiently. The Office had furthermore enabled the use of remote simultaneous interpretation platforms for virtual and hybrid meetings, through which simultaneous interpretation was provided to remote participants. Vienna was one of the first duty stations to implement the remote simultaneous interpretation set-up. In 2020, 31 meetings and conferences were supported with remote simultaneous interpretation technology. In the first five months of 2021, the Office had already serviced 30 meetings and conferences with remote simultaneous interpretation.

VIII.126 The Advisory Committee was further informed, upon enquiry, that going forward, the Office would continue to support both in-person meetings and virtual or hybrid meetings as appropriate. For internal meetings among staff members, the Office would continue to increase the use of virtual meetings in lieu of travel, except where physical presence was deemed necessary. For meetings involving external participants, the Office would continue to support remote simultaneous interpretation if the meeting was held in a hybrid format. The Committee discusses the matter of in-person, virtual and hybrid meetings further in section 2 above.

Cost-sharing arrangements related to premises

VIII.127 Upon enquiry, the Advisory Committee was informed that under the terms of the tripartite memorandum of understanding of 1977 and subsequent amendments to it, the Office provided administrative support on a common services basis to other international organizations based in the Vienna International Centre, namely, IAEA, UNIDO and the Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization. The Office rendered interpretation and other conference services and security and safety services through a mechanism for jointly financed activities, with the net regular budget requirements being included under section 2, General Assembly and Economic and Social Council affairs and conference management, and section 34, Safety and security, respectively.

VIII.128 For security services, the Advisory Committee was informed, upon enquiry, that the split was based on an agreed formula that was also utilized for building management services rendered by UNIDO, which took into consideration the total number of staff, the amount of space occupied by each organization and a share of common services space, and that the ratio was reviewed on a yearly basis. For interpretation and other conference services, the split was derived based on the use of such services and billed to each entity on a quarterly basis.

VIII.129 The Advisory Committee was provided, upon request, with information on the percentage share of the expenditure by entity for 2020, as reflected in table VIII.12 below.

Table VIII.12
Share of 2020 expenditure by Vienna-based organization
(Percentage)

	<i>UNOV</i>	<i>IAEA</i>	<i>CTBTO</i>	<i>UNIDO</i>
Security services	23.001	54.105	8.378	14.516
Interpretation	54.566	26.092	15.415	3.927
Other conference management services	86.309	0.000	6.768	6.829

VIII.130 The Advisory Committee recalls that in the context of its previous report, it was informed that the building management services at the Vienna International Centre were managed by UNIDO and funded through cost-sharing arrangements between the Vienna-based organizations. The cost-sharing ratio for the Office was 22.758 per cent, which remained unchanged compared with 2020 (see [A/75/7](#) and [A/75/7/Corr.1](#), para. VIII.99).

VIII.131 The Advisory Committee trusts that the Secretary-General will provide comprehensive information on all aspects of the cost sharing arrangements to the General Assembly during its consideration of the present report, as well as in his future budget submissions.

Subsection 29G Administration, Nairobi

Appropriation for 2020	\$18,048,800
Expenditure for 2020	\$19,139,900
Appropriation for 2021	\$17,257,100
Proposal for 2022 submitted by the Secretary-General	\$16,421,500
Expenditure under extrabudgetary resources for 2020	\$17,903,400
Estimated extrabudgetary resources for 2021	\$23,520,000
Estimated extrabudgetary resources for 2022	\$23,520,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

VIII.132 The regular budget resources requested by the Secretary-General for section 29G for 2022 amount to \$16,421,500, before recosting, reflecting a net decrease of \$835,600, or 5.1 per cent, compared with the appropriation for 2021. Information on the evolution of overall financial resources by object of expenditure and source of funds is contained in table VIII.20 below.

VIII.133 The Secretary-General indicates that the net decrease results from: (a) the removal of non-recurrent requirements approved for 2021 by the General Assembly in its resolution [75/253](#), relating to the major construction project for the replacement of office blocks A to J (\$765,600); and (b) reduced requirements under general operating expenses for the maintenance of facilities as a result of measures, including flexible working arrangements, implemented by the Office that have reduced the remedial works required in the United Nations complex in Nairobi (\$70,000) ([A/76/6 \(Sect. 29G\)](#), paras. 29G.113 and 29G.114).

Table VIII.13
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P 2/1, 1 NPO and 66 LL
Proposal for 2022	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P 2/1, 1 NPO and 66 LL
<i>Extrabudgetary</i>		
Estimated for 2021	240	5 P-4, 8 P-3, 8 NPO and 219 LL
Estimated for 2022	240	5 P-4, 8 P-3, 8 NPO and 219 LL

Comments and recommendations on posts

VIII.134 The regular budget resources for posts proposed for 2022 amount to \$10,874,000, before recosting, at the same level as in the appropriation for 2021. These resources would provide for the continuation of 112 posts (45 in the Professional and higher categories and 67 in the General Service and related categories), reflecting no change to the posts approved for 2021.

Vacant posts and vacancy rates

VIII.135 The Advisory Committee was informed, upon enquiry, that, as at 30 June 2021, seven posts were vacant, comprising two Professional posts (1 D-1 and 1 P-3) and five General Service posts. One General Service (Other level) post had been vacant for more than one year, for which recruitment was ongoing. **The Advisory Committee expects that all vacant posts will be filled expeditiously.**

VIII.136 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as on the proposed posts and budgeted vacancy rates for 2022 for section 29G (see table VIII.14 below).

Table VIII.14
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	45	9.1	45	13.2	45	9.1
General Service and related	67	7.5	67	17.6	67	7.5

VIII.137 **The Advisory Committee notes the high vacancy rate for the General Service and related categories in 2021 compared with 2020 and the proposed vacancy rate for 2022. The Advisory Committee trusts that further clarification will be provided to the General Assembly at the time of its consideration of the present report.**

VIII.138 **The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

VIII.139 The proposed non-post resources for 2022 amount to \$5,547,500, reflecting a net decrease of \$835,600, or 13.1 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 29G), table 29G.16), attributable to the removal of non-recurrent requirements approved for 2021 by the General Assembly and the reduced requirements under general operating expenses (see para. VIII.133 above).

Contractual services

VIII.140 Total requirements amounting to \$452,600, at the same level as in the 2021 appropriation, would provide for: (a) training and retraining of staff; (b) data processing services; (c) other specialized services relating to costs associated with service level agreements; (d) language teachers; and (e) data processing services. The Advisory Committee notes from the information provided that expenditures amount to only \$402,300 for 2020 and \$156,900 as at 30 June 2021 against the provisions of \$796,000 and \$452,600, respectively. **Taking into account the underexpenditure in 2020 and the first six months of 2021, the Advisory Committee recommends a reduction of 5 per cent, or \$22,600, to the proposed provision under contractual services.**

VIII.141 **Subject to its recommendations in paragraph VIII.140 and chapter I above, the Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

VIII.142 In 2022, estimated extrabudgetary resources in the amount of \$23,520,000, at the same level as for the estimates for 2021, would provide, inter alia, for the continuation of 240 positions. Upon enquiry, the Advisory Committee was informed that the resources would be used mainly to support various activities, such as administrative support and common services to UNEP, UN-Habitat and the resident coordinator system, as well as to all United Nations agencies, funds and programmes located in Nairobi.

VIII.143 The Office provides services to 68 United Nations entities, agencies, funds and programmes, according to their needs, including ICT services provided to 48 of them. The core clients are UNEP, UN-Habitat and the resident coordinator system, as well as Secretariat departments and offices (the Department of Safety and Security and the Department for General Assembly and Conference Management). The common services include medical services, host country services, mail and pouch, transportation services (bus and after-hours shuttle), ICT services and security-related services, which are provided to subscribing United Nations agencies, funds and programmes located in the region. **The Advisory Committee trusts that more detailed information on the positions, including the incumbency status, will be provided in the context of the next budget submission.** The Committee makes further comments on extrabudgetary resources in chapter I above.

Support services and cost recovery

VIII.144 Upon enquiry, the Advisory Committee was informed that cost recovery for the services provided by the Office was based on volume (usage or headcount subscription, as applicable). As a service hub, the Office continued to support the agencies, funds and programmes on an ad hoc basis based on approved rate cards. The regular provision of services was based on service level agreements with clients.

VIII.145 Upon enquiry, the Advisory Committee was also informed that, in 2020, the revenue from supporting the resident coordinator system was approximately \$1.0 million, which provided initial resourcing for transition into the Secretariat, as well as ongoing support in global personnel administration, payroll and related areas. Since 1 January 2021, the Office had continued to provide that global support in human resources and finance services (e.g. payments), as well as regional support in consultancy and individual contractor administration, procurement and international travel, as applicable, based on its approved rate card.

VIII.146 The Advisory Committee was further informed, upon enquiry, that the average financial closure period allowed for implementing partners after the end of the operational period of an agreement was six months. A delay in the financial closure period for implementing partner agreements delayed expense recognition related to implementing partner activities, which would result in a low implementation rate in respect of donor contributions to client entities. A delay by the implementing partners might also delay the client entities' submission of their financial reports to the donors. The Office was working closely with client entities to ensure that all implementing partners with open advances and open commitments were submitting their financial reports in a timely manner before the closure of the year 2021. The Office monitored the financial reports on a continuing basis and suspended the payment of additional advances to implementing partners which had not submitted financial reports for previous advances.

VIII.147 **The Advisory Committee recalls its related recommendation that the General Assembly should receive comprehensive and more transparent information on the services to different entities, the resources required for**

delivering those services and the different financing/cost recovery arrangements, as well as the recording of related income and expenditures by funding source (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. VIII.85). The Committee trusts that the Secretary-General will provide further information in the next budget submission.

VIII.148 The Advisory Committee again reiterates its view that cost recovery should be applied in a harmonized manner and trusts that the Secretary-General will provide an update on the progress made in the development of a common costing methodology in the next budget submission (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. VIII.86, and [A/74/7](#), para. VIII.78). The Committee makes further comments on cost recovery in chapter 1 above.

Impact of the COVID-19 pandemic and lessons learned

VIII.149 The Advisory Committee was informed, upon enquiry, that the Office had played a crucial role in the context of coordinating the responses for international organizations in Nairobi for COVID-19 preparedness and the medical evacuation initiative for building a regional hospital to support the needs of the United Nations in the region. In response to the COVID-19 pandemic, the medical team at the Office had provided additional support, for example in medical evacuation cases and duty of care to staff members and their dependants in Kenya and the region.

VIII.150 Upon further enquiry, the Advisory Committee was informed that the United Nations system-wide medical evacuation mechanism for COVID-19 was funded through a full cost-sharing approach that was based on an agreed formula and included funds solicited through the Global Humanitarian Response Plan for COVID-19. Based on overall initial estimated requirements of \$102.0 million, the following cost-sharing formula was agreed: funds collected through appeals would cover 75 per cent of the originally projected start-up costs (subject to a \$50.0 million cap), and the remaining 25 per cent of the start-up costs would be cost-shared by the United Nations system entities. For the monthly variable costs, the percentage allocated to the international NGO community was also covered through donor funding with the remainder of the monthly variable costs cost-shared by the United Nations system entities. The net amount to be cost shared was \$57,967,766.

VIII.151 The Advisory Committee was also informed, upon enquiry, that for the purposes of the initial projected requirements, start-up costs for Nairobi and Accra included mobilization and installation of infrastructure and acquisition of COVID-19 hospital equipment. Start-up costs also included the full cost for treatment in other private facilities (i.e. excluding Nairobi and Accra) based on the assumption that these could be paid upfront for the full period to ensure availability of beds. Recurring costs included all other costs related to treatment in Accra and Nairobi, as well as all costs associated with air ambulance transportation to the receiving facility. The Committee was further informed, upon enquiry, that the United Nations owned the facility and the equipment while the hospital/operator owned the land. The facility was managed by the Nairobi Hospital and the partnership was monitored and managed by the Office. The Committee makes further comments on the impact of COVID-19, including medical evacuation, in chapter I above.

VIII.152 Upon enquiry, the Advisory Committee was informed that there were no significant effects or implications from the COVID-19 pandemic on the ongoing construction projects, except for some slippages attributable predominantly to supply chain delays. The Secretary-General's progress report on the replacement of office blocks A to J for 2021, which would be presented to the General Assembly at the main part of its seventy-sixth session, would include an update on any further impacts due to the pandemic and any potential adjustments to the project that might be required.

VIII.153 Upon inquiry, the Advisory Committee was also informed that the Office had also accelerated online solutions for client support, including help desk and iNeed solutions, and access to cloud-based platforms in the areas of payments, training, transportation, and electronic archiving and storage systems. The Office intended to consult with clients on their learning needs and reach out to and liaise with the Office of Human Resources at United Nations Headquarters to develop and deploy new online, self-paced courses and facilitate blended instructor-led online courses.

VIII.154 The United Nations Office at Nairobi had worked closely with the Office of Information and Communications Technology to evaluate and introduce remote simultaneous interpretation systems and leverage system contracts to provide the services. Upon enquiry, the Advisory Committee was informed that the most common problems encountered were low bandwidth, lack of power backup facilities and inadequate headsets. Having three different remote simultaneous interpretation systems with different features that were constantly updated, different billing structures and different terminologies proved to be quite a challenge for all parties concerned, including meeting organizers, delegates and information technology support personnel. It also made the choice of the meeting platform more difficult. Knowledge transfer between duty stations had helped meeting organizers and information technology support personnel to get up to speed faster in their support for the different platforms. **The Advisory Committee trusts that every effort will be made to ensure equivalent investments and standardized equipment among the headquarters duty stations, while improving the quality of services provided to Member States and client entities.**

Virtual procurement and outreach

VIII.155 The Secretary-General indicates that, in 2020, the clients of the United Nations Office at Nairobi had large volumes of procurement requirements for their operations in more than 70 countries spread over six continents. By the beginning of 2020, the impact of the global pandemic on the Office's capacity required a more client-oriented approach. The Office quickly transitioned its operations from paper-based processes and physical offices to virtual workspaces and instituted an integrated one-stop, cloud-based (real-time) electronic system called "Metrics", which was developed in-house, that provided access to all clients and procurement staff to requisitioning, operations and programme management services. The system enabled global clients to submit their procurement requests seamlessly and effortlessly and provided clients with a way to track the progress of their procurement action and monitor the timeline (planned versus actual) of crucial procurement activities or milestones not currently captured in Umoja. The Office also extensively utilized virtual bid conferences and virtual management of bid receipts and bid openings. This last initiative resulted in a significant improvement in global participation of vendors in online conferences as well as bids, especially from vendors from developing countries and countries with economies in transition.

VIII.156 Upon enquiry, the Advisory Committee was informed that the Office proactively conducted market research and outreach to identify potential local and regional vendors in developing countries and countries with economies in transition, resulting in a measurably high participation of vendors from countries in those economic categories, as the virtual workspace reduced or eliminated the cost of doing business with the United Nations, which in the past had been cited as a barrier or financial burden to those vendors. The initiative had contributed to the objective, as demonstrated by the increasing number of transactions with vendors from least developed and developing countries and countries with economies in transition to 3,699 by the end of 2020, from 897 in 2016. It was planned to increase transactions with vendors in those economic categories to 4,403 and 4,843 in 2021 and 2022, respectively. The Committee will make further observations in its report related to procurement activities in the United Nations Secretariat.

Table VIII.15

Subsection 29A, Department of Management Strategy, Policy and Compliance: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a				Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	38 984.7	40 374.8	39 634.4	19 486.9	39 382.6	(251.8)	31 007.0	32 319.4	34 504.3	2 184.9	13 940.3	16 187.6	15 868.2	(319.4)	85 322.1	88 141.4	89 755.1	1 613.7
Other staff costs	1 572.0	2 243.7	1 779.0	975.1	2 458.5	679.5	1 227.5	1 597.3	1 123.6	(473.7)	2 276.1	1 809.6	1 781.7	(27.9)	5 747.3	5 185.9	5 363.8	177.9
Hospitality	0.4	–	0.2	–	0.2	–	–	–	–	–	–	–	–	–	–	0.2	0.2	–
Consultants	158.5	843.5	127.1	980.9	127.1	–	124.0	517.9	308.2	(209.7)	140.1	169.4	169.4	–	1 107.6	814.4	604.7	(209.7)
Travel of staff	525.6	81.4	345.0	15.3	347.1	2.1	331.6	844.6	641.8	(202.8)	50.6	259.5	224.0	(35.5)	463.6	1 449.1	1 212.9	(236.2)
Contractual services	7 279.8	6 008.2	7 645.2	2 216.2	7 736.2	91.0	2 106.6	2 208.5	2 526.2	317.7	456.8	359.5	345.2	(14.3)	8 571.6	10 213.2	10 607.6	394.4
General operating expenses	368.7	687.3	369.3	91.1	339.9	(29.4)	60.0	274.1	221.5	(52.6)	9 497.5	10 428.1	9 997.0	(431.1)	10 244.8	11 071.5	10 558.4	(513.1)
Supplies and materials	154.0	4.0	128.0	1.1	69.9	(58.1)	11.2	53.8	53.8	–	2.6	35.1	17.8	(17.3)	17.8	216.9	141.5	(75.4)
Furniture and equipment	159.1	395.8	122.3	66.8	140.8	18.5	144.6	77.3	93.6	16.3	27.9	47.5	44.7	(2.8)	568.3	247.1	279.1	32.0
Grants and contributions	3 718.6	3 647.7	4 305.9	3 972.9	4 330.9	25.0	20 245.4	14 249.8	16 668.0	2 418.2	5 811.2	6 763.1	6 920.1	157.0	29 704.3	25 318.8	27 919.0	2 600.2
Other	–	15.4	–	–	–	–	12 470.0	11 094.1	11 090.0	(4.1)	(55.2)	–	–	–	12 430.2	11 094.1	11 090.0	(4.1)
Total	52 921.4	54 301.8	54 456.4	27 806.3	54 933.2	476.8	67 728.0	63 236.8	67 231.0	3 994.2	32 147.9	36 059.4	35 368.1	(691.3)	154 177.7	153 752.6	157 532.3	3 779.7

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

Table VIII.16

Subsection 29B, Department of Operational Support: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a				Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021–2022)
Posts	36 651.4	36 778.9	36 942.6	18 680.5	36 906.8	(35.8)	69 225.3	72 414.4	73 682.0	1 267.6	6 760.0	7 869.6	7 542.6	(327.0)	112 764.2	117 226.6	118 131.4	904.8
Other staff costs	4 044.7	3 675.6	3 500.9	1 812.9	3 855.5	354.6	2 215.4	3 129.3	1 051.4	(2 077.9)	2 710.3	4 335.4	2 653.7	(1 681.7)	8 601.3	10 965.6	7 560.6	(3 405.0)
Hospitality	5.4	–	2.1	–	2.1	–	–	–	–	–	–	–	–	–	–	2.1	2.1	–
Consultants	217.1	272.7	173.1	1 353.1	289.7	116.6	1 086.3	659.5	620.5	(39.0)	941.1	941.0	597.9	(343.1)	2 300.1	1 773.6	1 508.1	(265.5)
Travel of staff	442.3	32.6	235.9	31.3	198.5	(37.4)	386.7	1 190.9	1 478.8	287.9	1 870.9	1 232.5	1 985.7	753.2	2 290.3	2 659.3	3 663.0	1 003.7
Contractual services	4 410.1	4 350.3	4 406.9	1 233.7	4 571.1	164.2	4 106.2	3 192.0	3 255.0	63.0	2 620.6	13 834.1	3 920.5	(9 913.6)	11 077.1	21 433.0	11 746.6	(9 686.4)
General operating expenses	40 020.0	39 260.1	38 903.1	22 505.9	37 744.7	(1 158.4)	23 892.8	26 258.6	26 472.8	214.2	34 925.4	36 444.8	31 672.2	(4 772.6)	98 078.2	101 606.5	95 889.7	(5 716.8)
Supplies and materials	883.6	434.1	756.9	180.4	701.0	(55.9)	79.3	140.4	140.4	–	1 859.3	528.5	751.4	222.9	2 372.7	1 425.8	1 592.8	167.0
Furniture and equipment	2 681.4	655.8	415.4	152.7	471.4	56.0	263.3	559.2	470.1	(89.1)	1 276.3	87.7	70.7	(17.0)	2 195.4	1 062.3	1 012.2	(50.1)
Improvements to premises	3 523.1	252.3	–	36.2	–	–	0.6	–	–	–	–	–	–	–	252.9	–	–	–
Fellowships, grants and contributions	146.5	30.0	87.5	30.0	333.3	245.8	124.6	–	–	–	3 762.3	226.8	22.2	(204.6)	3 916.9	314.3	355.5	41.2
Other	–	(0.3)	–	–	–	–	–	–	–	–	28.7	–	–	–	–	28.4	–	–
Total	93 025.6	85 742.1	85 424.4	46 016.7	85 074.1	(350.3)	101 380.6	107 544.3	107 171.0	(373.3)	56 755.0	65 500.4	49 216.9	(16 283.5)	243 877.7	258 469.1	241 462.0	(17 007.1)

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

Table VIII.17

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			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021– 2022)
Posts	24 501.6	26 239.9	24 812.8	13 395.6	24 771.8	(41.0)	8 905.0	8 729.4	8 481.2	(248.2)	1 370.2	1 617.0	1 617.0	–	36 515.1	35 159.2	34 870.0	(289.2)
Other staff costs	1 744.4	1 344.9	1 757.1	527.1	1 704.6	(52.5)	576.0	501.3	467.7	(33.6)	1 458.8	1 283.3	1 283.3	–	3 379.7	3 541.6	3 455.6	(86.0)
Consultants	127.2	435.2	101.5	97.5	101.5	–	1 165.0	–	–	–	1 080.2	–	–	–	2 680.4	101.5	101.5	–
Travel of staff	154.9	7.4	101.7	6.0	136.3	34.6	133.0	334.4	334.5	0.1	–	157.5	25.0	(132.5)	140.4	593.6	495.8	(97.8)
Contractual services	10 614.4	19 479.4	10 493.2	3 909.7	11 948.5	1 455.3	31 284.0	30 633.7	30 374.1	(259.6)	21 808.3	11 059.3	9 672.2	(1 387.1)	72 571.7	52 186.2	51 994.8	(191.4)
General operating expenses	9 758.0	4 871.4	11 573.6	6 190.6	10 435.7	(1 137.9)	39 268.0	38 450.5	38 450.5	–	9 539.1	23 463.5	23 154.8	(308.7)	53 678.5	73 487.7	72 041.0	(1 446.7)
Supplies and materials	100.4	34.1	81.1	7.9	79.9	(1.2)	–	6.5	6.5	–	27.7	70.0	70.0	–	61.8	157.6	156.4	(1.2)
Furniture and equipment	2 183.0	800.0	1 813.3	62.1	1 764.7	(48.6)	–	231.9	231.9	–	540.7	265.0	–	(265.0)	1 340.7	2 310.2	1 996.6	(313.6)
Improvement of premises	775.9	0.3	784.4	–	–	(784.4)	–	–	–	–	45.4	–	–	–	45.7	784.4	–	(784.4)
Other	–	68.8	–	–	–	–	–	–	–	–	–	–	–	–	68.8	–	–	–
Total	49 959.8	53 280.0	51 518.7	24 196.5	50 943.0	(575.7)	81 331.0	78 887.7	78 346.4	(541.3)	35 870.4	37 915.6	35 822.3	(2 093.3)	170 482.8	168 322.0	165 111.7	(3 210.3)

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

Table VIII.18

Subsection 29E, Administration, Geneva: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021–2022)
Posts	41 804.2	42 670.6	47 546.4	22 399.9	47 175.9	(370.5)	20 763.8	20 609.8	20 609.8	–	63 434.4	68 156.2	67 785.7	(370.5)
Other staff costs	4 255.8	4 108.8	4 541.1	1 601.7	4 447.6	(93.5)	6 525.1	6 547.0	6 547.0	–	10 633.9	11 088.1	10 994.6	(93.5)
Hospitality	1.6	–	0.6	–	0.6	–	–	–	–	–	–	0.6	0.6	–
Consultants	–	7.2	–	–	–	–	63.3	229.3	229.3	–	70.5	229.3	229.3	–
Travel of staff	55.3	8.3	36.6	–	–	(36.6)	5.4	82.5	82.5	–	13.8	119.1	82.5	(36.6)
Contractual services	1 971.7	2 059.4	2 068.0	852.1	2 068.0	–	2 323.9	3 386.4	3 386.4	–	4 383.3	5 454.4	5 454.4	–
General operating expenses	17 996.9	17 292.4	18 730.6	9 520.6	18 762.7	32.1	4 056.7	3 994.1	3 994.1	–	21 349.2	22 724.7	22 756.8	32.1
Supplies and materials	604.3	602.2	554.7	197.6	548.3	(6.4)	195.7	274.4	274.4	–	797.9	829.1	822.7	(6.4)
Furniture and equipment	1 426.7	1 811.6	1 378.1	790.0	1 305.6	(72.5)	1 316.3	179.0	179.0	–	3 127.9	1 557.1	1 484.6	(72.5)
Improvement of premises	14.6	14.6	15.5	9.0	15.5	–	–	–	–	–	14.6	15.5	15.5	–
Grants and contributions	1 605.3	1 605.3	1 701.8	–	1 701.8	–	(0.1)	3.0	3.0	–	1 605.2	1 704.8	1 704.8	–
Other	–	296.8	–	–	–	–	(0.2)	–	–	–	296.7	–	–	–
Total	69 736.4	70 477.2	76 573.4	35 370.9	76 026.0	(547.4)	35 250.1	35 305.6	35 305.6	–	105 727.3	111 879.0	111 331.6	(547.4)

Table VIII.19

Subsection 29F, Administration, Vienna: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January– June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>
Posts	9 288.2	9 645.2	10 519.5	4 767.0	10 519.5	–	8 579.0	9 324.8	10 982.3	1 657.5	17 844.3	19 844.3	21 501.8	1 657.5
Other staff costs	696.9	671.0	733.0	318.2	733.0	–	4 381.2	4 143.70	4 121.4	(22.3)	5 052.2	4 876.7	4 854.4	(22.3)
Hospitality	0.5	–	0.2	–	0.2	–	–	–	–	–	–	0.2	0.2	–
Consultants	9.4	–	7.5	0.1	7.5	–	23.3	–	–	–	23.3	7.5	7.5	–
Travel of staff	48.1	3.7	26.3	–	8.9	(17.4)	51.1	160.7	160.7	–	54.8	187	169.6	(17.4)
Contractual services	816.8	781.1	900.7	409.7	893.3	(7.4)	599.5	2 135.8	2 143.7	7.9	1 380.6	3 036.5	3 037.0	0.5
General operating expenses	950.6	827.5	989.2	389.2	988.2	(1.0)	2 662.2	1 584.3	1 584.3	–	3 489.7	2 573.5	2 572.5	(1.0)
Supplies and materials	81.1	13.3	74.0	2.0	29.2	(44.8)	27.9	83.7	85.3	1.6	41.2	157.7	114.5	(43.2)
Furniture and equipment	297.9	500.4	268.8	31.0	268.8	–	273.4	110.3	110.3	–	773.8	379.1	379.1	–
Fellowships, grants and contributions	5 898.9	5 962.1	6 314.3	2 973.8	6 314.3	–	93.1	776.9	790.6	13.7	6 055.2	7 091.20	7 104.9	13.7
Other	–	17.3	–	–	–	–	–	–	–	–	–	–	–	–
Total	18 088.4	18 042.1	19 833.50	8 891.0	19 762.9	(70.6)	16 690.7	18 320.2	19 978.6	1 658.4	34 715.5	38 153.7	39 741.50	1 587.8

Table VIII.20
Subsection 29G, Administration, Nairobi: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>	<i>2020 expenditure</i>	<i>2021 appropriation/ estimate</i>	<i>2022 estimate</i>	<i>Variance (2021– 2022)</i>
Posts	10 742.2	11 785.4	10 874.0	4 779.7	10 874.0	–	7 946.7	11 443.7	11 443.7	–	19 732.1	22 317.7	22 317.7	–
Other staff costs	381.1	388.4	372.7	132.3	372.7	–	1 506.5	711.1	711.1	–	1 894.9	1 083.8	1 083.8	–
Hospitality	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Consultants	84.0	–	–	3.1	–	–	59.8	166.8	166.8	–	59.8	166.8	166.8	–
Travel of staff	10.4	0.2	–	–	–	–	33.7	227.6	227.6	–	33.9	227.6	227.6	–
Contractual services	796.0	402.3	452.6	156.9	452.6	–	1 844.7	3 525.6	3 525.6	–	2 247.0	3 978.2	3 978.2	–
General operating expenses	4 744.2	4 565.4	4 679.7	2 799.3	4 609.7	(70.0)	5 129.9	5 539.0	5 539.0	–	9 695.3	10 218.7	10 148.7	(70.0)
Supplies and materials	135.9	44.6	93.8	9.8	93.8	–	339.5	845.0	845.0	–	384.1	938.8	938.8	–
Furniture and equipment	59.6	111.9	18.7	6.4	18.7	–	1 037.1	1 046.2	1 046.2	–	1 149.0	1 064.9	1 064.9	–
Improvement of premises	–	766.2	–	109.2	–	–	5.5	15.0	15.0	–	771.7	15.0	15.0	–
Fellowships, grants and contributions	1 095.4	1 095.4	765.6	765.6	–	(765.6)	–	–	–	–	1 095.4	765.6	–	(765.6)
Other	–	(19.9)	–	–	–	–	–	–	–	–	(19.9)	–	–	–
Total	18 048.8	19 139.9	17 257.1	8 762.3	16 421.5	(835.6)	17 903.4	23 520.0	23 520.0	–	37 043.3	40 777.1	39 941.5	(835.6)

Part IX Internal oversight

Section 30 Internal oversight

Appropriation for 2020	\$20,509,900
Expenditure for 2020	\$18,866,900
Appropriation for 2021	\$20,789,800
Proposal for 2022 submitted by the Secretary-General	\$20,989,700
Expenditure under other assessed resources for 2020	\$31,057,300
Approved other assessed resources for 2021	\$32,362,000
Estimated other assessed resources for 2022 ^a	\$32,983,700
Expenditure under extrabudgetary resources for 2020	\$10,373,100
Estimated extrabudgetary resources for 2021	\$12,550,100
Estimated extrabudgetary resources for 2022	\$12,408,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	
^a Does not reflect the decision taken by the General Assembly in its resolution 75/293 on the support account for peacekeeping operations.	

IX.1 The regular budget resources requested by the Secretary-General for section 30 for 2022 amount to \$20,989,700 before recosting, reflecting a net increase of \$199,900, or 1.0 per cent, compared with the appropriation for 2021 ([A/76/6 \(Sect. 30\)](#) and [A/76/6 \(Sect. 30\)/Corr.1](#), table 30.10). Of the resources for 2022, an amount of \$32,983,700, or 49.7 per cent, derives from other assessed contributions and \$12,408,000, or 18.7 per cent, from estimated extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is shown in table IX.4.

IX.2 The Secretary-General attributes the net increase of \$199,900 to: (a) subprogramme 1, Internal audit, for consultancy services and contractual services, partly offset by reduced requirements for supplies and materials, furniture and equipment, and travel of staff; (b) subprogramme 2, Inspection and evaluation, for the proposed establishment of two posts (Deputy Director (D-1) and Evaluation Officer (P-4)), as well as for general operating expenses, and furniture and equipment, partly offset by reduced requirements for travel of staff; (c) subprogramme 3, Investigations, for reduced requirements under consultants, contractual services, general operating expenses, and furniture and equipment, partly offset by increased requirements under travel of staff; and (d) programme support, for reduced requirements under contractual services and general operating expenses.

Table IX.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2021	114	1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL) and 1 LL
Proposed for 2022	116	1 UG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL) and 1 LL
<i>Other assessed</i>		
Approved for 2021	127	3 D-1, 15 P-5, 46 P-4, 36 P-3, 3 GS (PL), 10 GS (OL), 3 LL and 9 FS
Estimated for 2022	146	3 D-1, 16 P-5, 51 P-4, 46 P-3, 3 GS (PL), 10 GS (OL), 8 LL and 9 FS
<i>Extrabudgetary</i>		
Estimated for 2021	41	1 D-1, 5 P-5, 12 P-4, 12 P-3, 1 P-2/1, 1 GS (PL) and 9 GS (OL)
Estimated for 2022	41	1 D-1, 5 P-5, 12 P-4, 12 P-3, 1 P-2/1, 1 GS (PL) and 9 GS (OL)

IX.3 The Independent Audit Advisory Committee, in accordance with paragraph 2 (d) of its terms of reference (General Assembly resolution [61/275](#), annex), submitted a report on its review of the proposed programme budget for OIOS for 2022 ([A/76/81](#)). The Advisory Committee on Administrative and Budgetary Questions was provided with additional written clarifications related to the recommendations of the Independent Audit Advisory Committee.

Comments and recommendations on posts

IX.4 The Secretary-General proposes a total of 116 posts for section 30, comprising 87 posts in the Professional and higher categories and 29 posts in the General Service and related categories, reflecting a net increase of two posts compared with 2021.

Establishment

IX.5 As indicated in paragraph 30.100 of the budget proposal and annex III thereto, it is proposed to establish two new posts under subprogramme 2, Inspection and evaluation, namely one Deputy Director (D-1) and one Evaluation Officer (P-4), for any possible work related to the upcoming promulgation of a Secretariat evaluation policy.

IX.6 Upon enquiry, the Advisory Committee was informed that the aforementioned two new posts might be required in anticipation of a future Secretariat evaluation policy, namely a new administrative instruction to be based on the currently applicable Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and that the role of the Inspection and Evaluation Division might be expanded as a result. The proposed Deputy Director (D-1) would act as a Deputy Director to the Director of the Division (D-2) and, inter alia, advocate for and champion the evaluation function with senior leaders in the Secretariat; provide input on the strategy for evaluation capacity-building in the Secretariat; and provide support with respect to the establishment of evaluation functions in Secretariat offices. The proposed Evaluation Officer (P-4) would provide support in the implementation of the Division's evaluation support work plan to other offices, and act as a methodological resource for Secretariat entities. The Committee was also informed that the methodological and technical support provided by the two new posts would complement the work of the Evaluation Section of the Business

Transformation and Accountability Division in the Department of Management Strategy, Policy and Compliance, which was created under the recent management reform. Upon enquiry, the Committee was further informed by the Independent Audit Advisory Committee that funding for the two new posts in the Inspection and Evaluation Division would be a step in the right direction, as a strengthened self-evaluation capacity would mean that the Division would concentrate its resources on strategic assignments.

IX.7 The Advisory Committee requested, but did not receive, convincing justification regarding the potential workload of the two new posts or information showing that the workload of the present Director (D-2) was such that deputized support in the form of an additional managerial layer would be needed. Furthermore, the Committee recalls the Division's new approach, whereby all non-programmatic departments, such as the Department of Management Strategy, Policy and Compliance, would no longer be subject to programme evaluations but would undergo performance audits conducted by the Internal Audit Division. The Committee points out that, as at 30 June 2021, eight posts (2 P-4, 2 P-3, 3 P-2 and 1 General Service) in the Inspection and Evaluation Division were vacant (see para. IX.9 below).

IX.8 The Advisory Committee recalls that, under the recent management reform, the proposed reorganization of the Department of Management into the Department of Management Strategy, Policy and Compliance was presented as a post- and cost-neutral exercise, and that the General Assembly decided that the reorganization should be implemented from within approved resources (General Assembly resolution 72/266 B, para. 27). The Committee considers that the establishment of two new posts for the purpose of providing support to the Department of Management Strategy, Policy and Compliance is therefore not in accordance with the envisaged cost neutrality of the management reform, as mandated by the Assembly. While the Committee agrees, in principle, with the Independent Audit Advisory Committee on the need to support the self-evaluation capacity of the Secretariat, it stresses that the establishment of any related staffing capacity is premature, in particular as any changes, including possible cost implications, to the present self-evaluation policy have not been assessed and mandated by the Assembly (see para. IX.5 above). The Committee therefore recommends, at this time, against the establishment of one Deputy Director (D-1) post and one Evaluation Officer (P-4) post under subprogramme 2, Inspection and evaluation. Any non-post requirements should be adjusted accordingly.

Vacant posts and vacancy rates

IX.9 The Advisory Committee was informed that, as at 30 June 2021, there were a total of 30 vacant posts (11 P-4, 6 P-3, 8 P-2 and 5 General Service posts). Six posts (2 P-3, 3 P-2 and 1 General Service) had been vacant for more than two years. The Advisory Committee expects that the vacant posts will be filled expeditiously.

IX.10 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and from January to June 2021, as well as the proposed posts and budgeted vacancy rates for 2022 for section 30 (see table IX.2).

Table IX.2
Number of posts and vacancy rates, 2020–2022

	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	85	21.9	85	28.8	87	14.8
General Service and related	29	11.6	29	17.3	29	7.7

IX.11 Subject to its recommendations in paragraphs IX.7 and IX.8 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.

Comments and recommendations on non-post resources

IX.12 Proposed non-post resources for 2022 amount to \$2,830,100, reflecting a net decrease of \$47,500, or 1.7 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 30) and A/76/6 (Sect. 30)/Corr.1, table 30.12).

Other staff costs

IX.13 The proposed requirements for other staff costs amount to \$1,524,900, representing no change, compared with the apportionment for 2021 (ibid., table 30.7). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, an amount of \$469,200 had been spent, or 30.8 per cent of the apportionment for 2021. The Committee discusses matters related to other staff costs in chapter I above.

Consultants

IX.14 The proposed requirements for consultants amount to \$215,200, representing a net increase of \$21,100, or 10.9 per cent, compared with the apportionment for 2021 in the amount of \$194,100 (ibid., table 30.7). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, an amount of \$80,300 had been spent, or 41.4 per cent of the apportionment for 2021. The Committee was also informed that the increase pertains mostly to subprogramme 1, Internal audit, to provide assistance in two high-risk audits, namely: (a) one website and social media security expert; and (b) one military and aviation expert. **The Advisory Committee acknowledges the need for the aforementioned external expertise but, in view of the low expenditure during the first six months of 2021, recommends a reduction of 10 per cent (\$21,500) to the proposed resources under consultants.**

Travel of staff

IX.15 The proposed requirements for travel of staff amount to \$384,900, representing a net increase of \$2,200, or 0.6 per cent, compared with the apportionment for 2021 in the amount of \$382,700 (ibid., table 30.7). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2021, an amount of \$0 had been spent, or 0 per cent of the apportionment for 2021. The Committee notes that the expenditure for 2020 was \$31,100, or 4.3 per cent of the appropriation of \$729,300 for that year. The Committee was also informed that the requirements under travel of staff were based on the expectation that normal travel would be possible by the third quarter of 2021 and thereafter. **The Advisory Committee considers that the COVID-19 pandemic may continue to have an impact on travel and therefore recommends, also in view of the low expenditure in 2020 and during the first six**

months of 2021, a reduction of 10 per cent (\$38,500) to the proposed resources under travel of staff.

IX.16 Subject to its recommendations in paragraphs IX.11, IX.14 and IX.15 and chapter I above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other comments and recommendations

Subprogramme 1, Internal audit

IX.17 The Independent Audit Advisory Committee noted, with respect to the risk-based work planning process, that the Internal Audit Division would cover high-risk areas every three years and medium-risk areas every five years. The Independent Audit Advisory Committee also noted that OIOS had informed it that high risks related to information and communications technology were considered separately and that this area would be covered every five years, instead of every three years, as the implementation of some of the major information and communications technology projects might take multiple years, and that, within the five-year cycle, OIOS prioritized the audit of systems, for example pertaining to data protection, and applications with the most immediate impact on the reliability, security and transparency of the Organization's operations (A/76/81, paras. 9–11). **The Advisory Committee concurs with the Independent Audit Advisory Committee on the high level of organizational risk associated with information and communications technology and that an audit review only every five years instead of every three years is not the optimum way to address this critical area. The Committee recommends that the General Assembly request the Office of Internal Oversight Services to start conducting, effective immediately, its audit reviews of the high-risk area of information and communications technology every three years.**

Subprogramme 2, Inspection and evaluation

IX.18 As indicated in paragraph 30.68 of the budget proposal, the implementation rate of the recommendations issued by the Inspection and Evaluation Division was 47 per cent in 2020, which did not meet the planned target of 85 per cent of recommendations implemented within 24 months of their issuance. Upon enquiry, the Advisory Committee was provided with a table showing the implementation rate since 2018 (see table IX.3).

Table IX.3

Implementation rate of recommendations issued by the Inspection and Evaluation Division, 2018–2020

<i>Description</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>
Percentage of recommendations issued in a given year that were closed within 24 months of their issuance	67	83	47
Number of closed recommendations	42	65	77
Number of recommendations closed within 24 months of their issuance	28	54	36

IX.19 As also indicated in the budget proposal, the implementation rate of 47 per cent was due in part to the impact of the new timeline of 24 months, as compared with the previous timeline of 36 months. Upon enquiry, the Advisory Committee was informed that, in the past, evaluation recommendations had often been aimed at actions requiring multiple complex changes, which required more than 24 months for

full implementation. The Committee was also informed that OIOS is currently reviewing the way in which it formulates its recommendations to ensure that they are targeted towards actions that can be implemented within 24 months. **The Advisory Committee trusts that an update to table IX.3 above, as well as information on the efforts undertaken to improve the rate of implementation, will be provided in the context of the next proposed programme budget.**

Subprogramme 3, Investigations

IX.20 With respect to the length of time that it takes to complete an investigation, the Advisory Committee recalls that, as of the first quarter of 2019, the average completion time of an investigation stood at 11.5 months, while the average time in mid-2020 was 10.5 months (A/75/7 and A/75/7/Corr.1, para. IX.18). Upon enquiry, the Committee was informed that, as at 31 May 2021, the average length of time was 11.3 months, as follows: (a) 10.7 months for sexual exploitation and abuse investigations; (b) 9.8 months for sexual harassment investigations; and (c) 11.6 months for investigations pertaining to protection against retaliation cases. The Committee also recalls that the Investigation Division had set a target to complete its cases within 12 months, with an eventual target of 6 months, with sexual exploitation and abuse investigations to be completed within 6 months, or within 3 months for more egregious cases, and retaliation investigations within 4 months. The Committee further recalls that, as at 31 May 2020, the average caseload was 6.3 cases per investigator, and was informed upon enquiry that, as at 31 May 2021, the average case load was 7 cases per investigator. The Committee was also informed that no industry standard exists for individual investigator caseloads within the United Nations system, and that the Joint Inspection Unit had in the past recommended a maximum load of four to five cases. The Committee recalls that, with respect to benchmarking the performance of an investigation function, the number of cases per investigator would depend on a number of factors, including intake, triage, prima facie reviews and the investigative process, and that the Division's investigator caseload was considered to be within the industry standard, in view of a 2017 benchmark report of the Association of Certified Fraud Examiners, which showed that the caseload for fraud investigations ranged from fewer than 5 cases to more than 100 cases per investigator at any given time (ibid., para. IX.18).

IX.21 **The Advisory Committee recalls its comments in the context of the proposed programme budget for 2020, including its recommendation, which was endorsed by the General Assembly in its resolution 74/251, that OIOS examine its approach to the management of its investigations and work processes, and notes that the requested remedial action plan has still not been presented. The Committee recalls that, in view of some of the Investigation Division's long-standing unresolved issues, including the length of time that it takes to complete an investigation, as well as investigators' caseloads, it had recommended that OIOS conduct an external assessment of the Investigation Division in 2021, with the results and the related action plan to be presented in the context of the proposed programme budget for 2022 (A/75/7 and A/75/7/Corr.1, para. IX.19). The Committee notes from paragraph 30.91 of the budget proposal that the external quality assessment will now be conducted only in 2022. The Committee recommends that the General Assembly request OIOS not to delay the external assessment of the Investigations Division any further and to present the detailed results no later than in the next proposed programme budget.**

Table IX.4

Section 30, Internal oversight: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Category	Regular budget						Other assessed ^a				Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	2022 estimate	Variance (2022–2021)	2020 expenditure	2021 estimate	2022 estimate	Variance (2022–2021)	2020 expenditure	2021 estimate	2022 estimate	Variance (2022–2021)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2022–2021)
Posts	17 508.1	17 095.7	17 912.2	7 607.2	18 159.6	247.4	24 282.2	25 254.8	29 455.0	4 200.2	7 312.0	7 370.7	7 370.7	0.0	48 689.9	50 537.7	54 985.3	4 447.6
Other staff costs	1 298.2	815.2	1 524.9	469.2	1 524.9	0.0	5 444.7	4 984.2	1 415.5	(3 568.7)	2 314.5	3 340.2	3 340.2	0.0	8 574.4	9 849.3	6 280.6	(3 568.7)
Hospitality	1.2	0.0	0.5	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.0
Consultants	245.4	242.8	194.1	80.3	215.2	21.1	149.7	331.0	379.1	48.1	4.5	142.9	142.9	0.0	397.0	668.0	737.2	69.2
Travel of staff	729.3	31.1	382.7	0.0	384.9	2.2	419.3	868.4	843.5	(24.9)	132.6	814.7	723.4	(91.3)	583.0	2 065.8	1 951.8	(114.0)
Contractual services	435.5	455.6	527.8	235.7	479.2	(48.6)	358.1	408.1	379.1	(29.0)	124.2	209.0	209.0	0.0	937.9	1 144.9	1 067.3	(77.6)
General operating expenses	208.1	196.6	179.3	54.5	163.0	(16.3)	302.8	418.4	418.1	(0.3)	388.0	536.6	530.9	(5.7)	887.4	1 134.3	1 112.0	(22.3)
Supplies and materials	32.3	1.1	23.5	2.3	20.4	(3.1)	22.1	22.2	22.4	0.2	5.4	17.3	17.3	0.0	28.6	63.0	60.1	(2.9)
Furniture and equipment	51.8	28.6	44.8	6.5	42.0	(2.8)	71.2	38.4	34.5	(3.9)	21.3	62.6	39.2	(23.4)	121.1	145.8	115.7	(30.1)
Other	–	0.3	0.0	0.0	0.0	0.0	7.3	36.5	36.5	0.0	70.4	56.2	34.6	(21.6)	78.1	92.7	71.1	(21.6)
Total	20 509.9	18 867.0	20 789.8	8 455.7	20 989.7	199.9	31 057.3	32 362.0	32 983.7	621.7	10 373.1	12 550.2	12 408.2	(142.0)	60 297.4	65 702.0	66 381.6	679.6

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

Part X Jointly financed administrative activities and special expenses

Section 31 Jointly financed administrative activities

Appropriation for 2020 (full budget)	\$19,970,900
Expenditure for 2020 (full budget)	\$21,522,900
Appropriation for 2020 (United Nations share)	\$6,245,800
Expenditure for 2020 (United Nations share)	\$6,424,200
Appropriation for 2021 (full budget)	\$21,396,200
United Nations share for 2021	\$6,676,800
Proposal for 2022 submitted by the Secretary-General (full budget)	\$21,396,200
United Nations share for 2022	\$7,155,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e., before recosting).	

X.1 The full budgets of ICSC and the Joint Inspection Unit are presented to the General Assembly for its consideration and approval in accordance with established arrangements. The full budget of CEB, including the IPSAS project, is presented for information purposes, while the United Nations share of the full budget is presented for approval (A/76/6 (Sect. 31), annex IV, para. 2).¹

X.2 The full budget resources requested for the three jointly financed entities for 2022 (inclusive of requested regular budget resources) amount to \$21,396,200 before recosting, reflecting no change compared with the appropriation for 2021 (A/76/6 (Sect. 31), annex IV, table 1). The regular budget resources requested by the Secretary-General for section 31 amount to \$7,155,800 before recosting, representing an increase of \$479,000, or 7.2 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 31), annex IV, table 1). In the budget proposal, table 1 indicates that the proposed increase under the regular budget requirements reflects the combined effect of the increase in the United Nations percentage share of the jointly financed requirements of ICSC, CEB, including the IPSAS project, and the Joint Inspection Unit (A/76/6 (Sect. 31), annexes III and IV; see also para. X.23 below). Information on the evolution of the financial resources by object of expenditure and funding source for each entity is contained in tables X.2, X.5 and X.8.

X.3 The posts approved for 2021 and those proposed for 2022 under the full budget are summarized in table X.1.

¹ Resources are requested under section 31 for three bodies of the United Nations that are financed on an inter-agency basis.

Table X.1
Post resources, jointly financed activities^a

	<i>Posts</i>	<i>Level</i>
<i>Jointly financed budgets</i>		
Approved for 2021	90	14 D-2, 5 D-1, 8 P-5, 15 P-4, 8 P-3, 5 P-2, 4 GS (PL) and 31 GS (OL)
Proposed for 2022	90	14 D-2, 5 D-1, 8 P-5, 15 P-4, 8 P-3, 5 P-2, 4 GS (PL) and 31 GS (OL)

^a All 90 posts (including 11 temporary posts) under this section are jointly financed under the established cost-sharing arrangements.

International Civil Service Commission

Appropriation for 2020 (full budget)	\$9,729,700
Expenditure for 2020 (full budget)	\$10,492,000
Appropriation for 2020 (United Nations share)	\$3,359,300
Expenditure for 2020 (United Nations share)	\$3,425,500
Appropriation for 2021 (full budget)	\$10,311,800
United Nations share for 2021	\$3,485,300
Proposal for 2022 submitted by the Secretary-General (full budget)	\$10,311,800
United Nations share for 2022	\$3,836,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e., before recosting).	

X.4 The full budget resources requested for ICSC (inclusive of requested regular budget resources) amount to \$10,311,800 before recosting (A/76/6 (Sect. 31), annex IV, table 1).

X.5 The regular budget resources requested by the Secretary-General for ICSC amount to \$3,836,000 before recosting, representing an increase of \$350,700, or 10.1 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 31), table 31.11). The increase in the costs of the United Nations Secretariat share under this section (inclusive of the share of costs for UNRWA and UNHCR) is the result of an increase in the United Nations share of the budget of ICSC (A/76/6 (Sect. 31), para. 31.34; see also para. X.2 above) as determined by CEB in accordance with the established methodology (A/76/6 (Sect. 31), annex III). Information on the evolution of the financial resources by object of expenditure is contained in table X.2.

Table X.2
International Civil Service Commission: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

<i>Object class</i>	2020 <i>appropriation</i>	2020 <i>expenditure</i>	2021 <i>appropriation</i>	2021 <i>expenditure</i> (January–June)	2022 estimate (before recosting)	Variance (2021– 2022)
Posts	6 521.1	8 403.2	7 074.3	4 381.7	7 074.3	–
Other staff costs	132.6	3.3	134.1	2.0	134.1	–
Non-staff compensation	577.2	566.8	577.2	311.7	577.2	–
Hospitality	3.3	–	3.3	0.0	3.3	–
Consultants	528.4	101.2	534.2	69.0	534.2	–
Travel of representatives	542.9	233.7	548.9	94.0	548.9	–
Travel of staff	251.9	160.7	254.7	56.3	254.7	–
Contractual services	132.0	248.3	133.4	202.1	133.4	–
General operating expenses	956.6	754.6	967.1	39.3	967.1	–
Supplies and materials	30.3	1.2	30.6	1.1	30.6	–
Furniture and equipment	53.4	17.9	54.0	7.2	54.0	–
Grants and contributions	–	1.0	–	0.8	–	–
Total	9 729.7	10 491.9	10 311.8	5 165.2	10 311.8	–

X.6 The posts approved for 2021 and those proposed for 2022 under the full budget are summarized in table X.3.

Table X.3
Staffing resources, International Civil Service Commission

	<i>Posts</i>	<i>Level</i>
<i>Full budget</i>		
Approved for 2021	45	1 D-2, 3 D-1, 4 P-5, 9 P-4, 3 P-3, 4 P-2, 3 GS (PL) and 18 GS (OL)
Proposed for 2022	45	1 D-2, 3 D-1, 4 P-5, 9 P-4, 3 P-3, 4 P-2, 3 GS (PL) and 18 GS (OL)

Vacant posts and vacancy rates

X.7 Upon enquiry the Advisory Committee was informed that, as at 2 July 2021, there was one P-3 post vacant in ICSC since March 2021.

X.8 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and January to June 2021, as well as on proposed posts and budgeted vacancy rates for 2022 for ICSC (see table X.4).

Table X.4
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Authorized posts	Average vacancy rate (percentage)	Authorized posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	24	2.2	24	4.5	24	1.3
General Service and related	21	4.8	21	4.8	21	4.8

X.9 The Advisory Committee recommends the approval of the full budget of the International Civil Service Commission, including the United Nations share.

Other matters

Assessment and staffing of the International Civil Service Commission secretariat

X.10 The Advisory Committee recalls that the General Assembly, in its resolution [74/255](#) A–B requested ICSC to carry out a needs assessment for its communication and legal expertise functions within its secretariat and in relation to its work and engagement with all relevant stakeholders and to present proposals in its next report. Upon enquiry, the Committee was informed that the views of the Commission were expressed in its annual report for 2020 ([A/75/30](#)) and that the most recent (ninety-first) session of the Commission had been an abbreviated session lasting only five days, for only two hours per day, in order to accommodate participants outside of New York in different continents and time zones, and had dealt only with urgent substantive issues. **The Advisory Committee trusts that an update will be presented in the next budget submission.**

Impact of the COVID-19 pandemic

X.11 The Advisory Committee was informed that the ICSC secretariat anticipated that expenditures for 2022 would be similar to expenditures before the pandemic. As regards the main lessons learned as a result of the pandemic, the Committee was informed that ICSC had been able to respond to the new demands with agility during the pandemic, in particular with regard to the continuation of the post adjustment system and the setting of daily subsistence allowance rates, COVID-19-based danger pay and the hardship classification. Additionally, having held both virtual and hybrid meetings during the pandemic, the Commission had found that in-person meetings were more effective. The Committee was also informed that the Commission took into consideration the conditions of service of staff around the world and that, as the global pandemic imposed varying degrees of hardship on common system staff, ICSC had to ensure that there was equity among staff and that hardships relating to the pandemic were addressed and managed in an equitable manner.

Joint Inspection Unit

Appropriation for 2020 (full budget)	\$7,049,000
Expenditure for 2020 (full budget)	\$7,471,400
Appropriation for 2020 (United Nations share)	\$1,913,300
Expenditure for 2020 (United Nations share)	\$2,028,700
Appropriation for 2021 (full budget)	\$7,512,000
United Nations share for 2021	\$2,141,000
Proposal for 2022 submitted by the Secretary-General (full budget)	\$7,512,000
United Nations share for 2022	\$2,208,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e., before recosting).	

X.12 The full budget resources proposed by the Secretary-General for the Joint Inspection Unit (inclusive of requested regular budget resources) amount to \$7,512,000 before recosting, with no resource change compared with the appropriation for 2021 (A/76/6 (Sect. 31), annex IV, table 1).

X.13 The regular budget resources requested by the Secretary-General for the Joint Inspection Unit amount to \$2,208,500 before recosting, representing an increase of \$67,500, or 3.1 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 31), table 31.15). The growth is attributable to an increase in the United Nations share of the budget of the Joint Inspection Unit (A/76/6 (Sect. 31), para. 31.67; see also para. X.2 above), inclusive of the UNRWA and UNHCR share as determined by CEB in accordance with the established methodology. Information on the evolution of financial resources by object of expenditure is contained in table X.5.

Table X.5

Joint Inspection Unit: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

<i>Object class</i>	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate (before recosting)</i>	<i>Variance (2021– 2022)</i>
Posts	6 498.3	7 275.7	6 954.1	4 388.1	6 954.1	–
Other staff costs	49.1	0.3	49.9	52.9	49.9	–
Consultants	56.2	68.2	57.1	30.0	69.7	12.6
Travel of staff	310.2	46.3	313.6	–	301.0	(12.6)
Contractual services	38.4	11.3	39.0	22.0	39.0	–
General operating expenses	61.6	39.9	62.0	16.9	62.0	–
Supplies and materials	10.1	4.4	10.2	1.4	10.2	–
Furniture and equipment	25.7	23.8	26.1	–	26.1	–
Grants and contributions	–	1.5	–	–	–	–
Total	7 049.0	7 471.4	7 512.0	4 511.3	7 512.0	–

X.14 The posts approved for 2021 and those proposed for 2022 under the full budget are summarized in table X.6.

Table X.6
Staffing resources and inspectors,^a Joint Inspection Unit

	<i>Posts</i>	<i>Level</i>
<i>Full budget</i>		
Approved for 2021	20	1 D-2, 2 P-5, 3 P-4, 4 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
Proposed for 2022	20	1 D-2, 2 P-5, 3 P-4, 4 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
Approved for 2021	11	11 D-2 Inspectors
Proposed for 2022	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 Joint Inspection Unit Statute, 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 and vacancy rates

X.15 Upon enquiry the Advisory Committee was informed that, as at 2 July 2021, there were two posts vacant in the Joint Inspection Unit (expected to be filled in 2021): one post of Senior Evaluation Officer (P-5) vacant since March 2020 as the recruitment was placed on hold owing to the Secretariat recruitment freeze; and one P-3 post vacant since June 2021.

X.16 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and January to June 2021, as well as proposed posts and budgeted vacancy rates for 2022 for the Joint Inspection Unit (see table X.7).

Table X.7
Number of posts and vacancy rates 2020–2022

<i>Category</i>	<i>2020</i>		<i>2021</i>		<i>2022</i>	
	<i>Authorized posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Authorized posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	22	3.2	22	6.4	22	4.7
General Service and related	9	–	9	–	9	–

X.17 The Advisory Committee recommends the approval of the full budget of the Joint Inspection Unit, including the United Nations share.

Other matters

Recommendations of the Joint Inspection Unit

X.18 Upon enquiry, the Advisory Committee was informed that the acceptance rate of Joint Inspection Unit recommendations was the measure of acceptance by organizations and that implementation rates were based on the number of recommendations accepted. As at December 2020, 79 per cent of the recommendations that had been accepted, representing 68 per cent of the total number

of recommendations made in the period 2012–2019, had been implemented. The Committee was provided with data regarding the acceptance of the Unit's recommendations for the above years and informed that the rate of implementation was as reported by the participating organizations.

X.19 The Advisory Committee was informed that the acceptance rate reflected the combined acceptance of recommendations by the respective governing body and by the Head of the respective organization and that, when governing bodies considered the Unit's reports and endorsed them, the rate of acceptance and implementation of all recommendations increased as a result of the attention of the governing body. The Committee was also informed that organizations frequently did not provide a reason for not accepting a Joint Inspection Unit recommendation and in other cases non-acceptance might be attributed to resource limitations, the small size of the organization or action already taken, in the case of recommendations addressed to the whole United Nations system. The Committee was informed that the Unit was working on extracting more details on the reasons for participating organizations not accepting recommendations and was taking action to increase the rate of acceptance. **The Advisory Committee looks forward to an update on the matter in the context of the next budget submission.**

X.20 The Advisory Committee was informed of the terms of article 11.4 of the statute of the Joint Inspection Unit, regarding the procedures for comments of the respective executive heads on matters that concerned their particular organizations, as well as best practices regarding recommendations, including: where the organization submits the Unit's reports to the relevant governing body (or committee) on a timely basis and apprises the Unit accordingly; the reports or reports are scheduled for consideration on the agenda of the governing body and, where possible, the Unit is called to present the report, and discuss the findings and recommendations at the relevant meeting of the governing body. The Committee was informed that, importantly, the decision of the governing body in respect of the Unit's reports considered in that session was then published and shared with the Unit. In the information received upon inquiry, the Committee was informed that, of the 28 entities of the United Nations system participating with the Joint Inspection Unit, only the United Nations Secretariat, UNESCO, UNFPA, UNAIDS, WFP, WIPO and WHO currently applied these practices in full.

Impact of the COVID-19 pandemic

X.21 As regards the Joint Inspection Unit, the Advisory Committee was informed that, with regard to the main lessons learned as a result of the pandemic, the Joint Inspection Unit had adapted its methodology in order to continue to undertake the reviews included in its 2020 programme of work. The reviews proceeded without on-site inspections by the Inspectors, who were not able to observe, interview and collect relevant data in the locations under review. The experience of the Unit was that the reviews took more time and the burden on the organizations to provide more written data and answer detailed questions had increased. The adapted methodology had led to greater effort, resource utilization and time on the part of organizations and was one of the reasons for Joint Inspection Unit reviews taking longer.

**United Nations System Chief Executives Board for Coordination,
including the International Public Sector Accounting
Standards project**

Appropriation for 2020 (full budget)	\$3,192,200
Expenditure for 2020 (full budget)	\$3,559,300
Appropriation for 2020 (United Nations share)	\$973,200
Expenditure for 2020 (United Nations share)	\$970,000
Appropriation for 2021 (full budget)	\$3,572,400
United Nations share for 2021	\$1,050,500
Proposal for 2022 submitted by the Secretary-General (full budget)	\$3,572,400
United Nations share for 2022	\$1,111,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e., before recosting).	

X.22 The full budget resources requested for CEB and the IPSAS project (inclusive of requested regular budget resources) amount to \$3,572,400 before recosting (including \$258,700 for the requirements of the IPSAS project) and remain unchanged compared with the appropriation for 2021 as referred to in the report of the Secretary-General (A/76/6 (Sect. 31), annex IV, table 1; see also para. X1 above and para. X.23 below).

X.23 As indicated in paragraph 31.100 and 31.101 of the budget proposal (see also para. X.2 above), the regular budget requirements amount to \$1,111,300, reflecting an increase of \$60,800, or 5.8 per cent. The report of the Secretary-General indicates that the increase in the United Nations share of the budget of the Board (inclusive of the UNRWA and UNHCR share of costs) is calculated by CEB in accordance with the established methodology. Information on the evolution of the financial resources by object of expenditure is contained in table X.8. The Advisory Committee notes the underexpenditure under travel of staff in 2020 and the lack of expenditure as at 30 June 2021. The Committee further notes the significant underexpenditure in contractual services and general operating expenses in 2020 and as at 30 June 2021.

Table X.8

United Nations System Chief Executives Board for Coordination: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

<i>Object class</i>	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate (before recosting)</i>	<i>Variance (2021– 2022)</i>
Posts	2 844.2	3 091.4	2 844.2	1 669.6	2 844.2	–
Other staff costs	231.4	253.7	231.4	128.7	231.4	–
Consultants	28.9	31.6	28.9	5.0	28.9	–
Travel of staff	178.1	50.7	178.1	–	178.1	–
Contractual services	154.7	73.2	154.7	17.8	154.7	–

<i>Object class</i>	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate (before recosting)</i>	<i>Variance (2021– 2022)</i>
General operating expenses	101.9	51.7	101.9	11.6	101.9	–
Supplies and materials	12.1	–	12.1	–	12.1	–
Furniture and equipment	21.1	7.1	21.1	7.7	21.1	–
Total	3 572.4	3 559.4	3 572.4	1 840.4	3 572.4	–

X.24 The posts approved for 2021 and those proposed for 2022 under the full budget are summarized in table X.9.

Table X.9
Staffing resources, United Nations System Chief Executives Board for Coordination

	<i>Posts</i>	<i>Level</i>
<i>Full budget</i>		
Approved for 2021	14	1 D-2, 2 D-1, 2 P-5, 3 P-4, 1 P-3 and 5 GS (OL)
Proposed for 2022	14	1 D-2, 2 D-1, 2 P-5, 3 P-4, 1 P-3 and 5 GS (OL)

Vacant posts and vacancy rates

X.25 Upon enquiry the Advisory Committee was informed that, as at 2 July 2021, there were no vacant posts in CEB.

X.26 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2020 and January to June 2021, as well as on proposed posts and budgeted vacancy rates for 2022 for CEB (see table X.10).

Table X.10
Number of posts and vacancy rates 2020–2022

<i>Category</i>	<i>2020</i>		<i>2021</i>		<i>2022</i>	
	<i>Authorized posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Authorized posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	9	7.9	9	5.7	9	1.7
General Service and related	5	15.0	5	–	5	–

X.27 The Advisory Committee recommends the approval of the United Nations share of the full budget of the United Nations System Chief Executives Board for Coordination, including the International Public Sector Accounting Standards project.

Other matters

Intersessional meetings of the United Nations System Chief Executives Board for Coordination

X.28 Upon enquiry, the Advisory Committee was informed that, given the geographical dispersion of the membership of CEB mechanisms, virtual meetings were not the most practical and efficient means of executing the coordination mandate

and that the intersessional meetings had been convened on an ad hoc basis to discuss items that needed to be addressed before the body's next regular session. The Committee was informed that, despite requiring staff and technical effort to prepare, the meetings had been supported within existing resources by the CEB secretariat team and had generally not required staff travel, as they were convened virtually or hosted in the CEB secretariat's respective "home" duty station (New York for the High-level Committee on Programmes and Geneva for the High-level Committee on Management). The Committee was further informed that the current budget proposal was based on the assumption that regular sessions would resume using a face-to-face format in 2022.

X.29 The Advisory Committee notes that a provision of \$178,100 is proposed for travel of staff for 2022 in CEB. Expenditures amounted to \$50,700 for 2020 and as at 31 May 2021 no expenditures had been incurred against the provision of \$178,100 for 2020 and 2021. The Committee further notes that the use of virtual meeting tools and environments have become increasingly the norm and lend themselves well to a dispersed membership. The Committee therefore notes that virtual environments should facilitate the execution of the coordination mandate given the fact that the membership of CEB mechanisms is geographically dispersed.

Evaluation of activities of the United Nations System Chief Executives Board for Coordination

X.30 Upon enquiry, the Advisory Committee was informed that CEB had not undergone stand-alone audits. The Committee was also informed that the United Nations share of these jointly financed activities was included in the United Nations financial statements, which are annually audited by the Board of Auditors, as well as subject to reviews by OIOS as part of the United Nations share of operations. The Advisory Committee notes that a stand-alone audit of the activities of CEB has not been conducted to date.

Impact of the COVID-19 pandemic

X.31 Upon enquiry the Advisory Committee was informed that the most significant impact of COVID-19 on CEB secretariat operations in 2020 and 2021 related to the cessation of staff travel as virtual meeting modalities replaced face-to-face meetings. As regards lessons learned, the CEB secretariat rapidly adapted its working methods as necessitated by the COVID-19 pandemic and experienced no significant interruption to its service delivery upon the implementation of remote work modalities, adjusting to coordinate the response to COVID-19 and related challenges. The Committee was also informed of a number of lessons noted by the CEB secretariat in relation to convening virtual meetings.

General observations

Expenditures of the United Nations share

X.32 The Advisory Committee recalls that, in its resolution [74/264](#) A–C, the General Assembly approved the share of the United Nations for jointly financed administrative activities for 2020. The Committee notes that the expenditures for the entities under this section (ICSC and the Joint Inspection Unit) exceeded the appropriation levels approved by the General Assembly and will revert on the matter of the baseline for appropriations in its report on transfers between sections.

Cost-sharing methodology

X.33 Annex III of the report of the Secretary-General provides a summary of information on the cost-sharing methodology applied in establishing the United Nations share of jointly financed activities. Upon enquiry, the Advisory Committee was informed that the amounts paid by each entity participating to jointly financed administrative activities were based on established cost-sharing methodologies. The methodology applied since 1974 in respect of the cost sharing of the ICSC budget was based on the “Consultative Committee on Administrative Questions formula”, whereby the ICSC costs are apportioned on the basis of the number of staff, as contained in the personnel statistics published by the CEB secretariat. The methodology applied since 1996–1997 for the cost sharing of the budget of the Joint Inspection Unit is derived from the expenditure reported in the audited financial statements of the participating organizations. The CEB secretariat cost sharing is based on number of staff (50 per cent) and total expenditure (50 per cent), and the methodology applied for the cost sharing of the system-wide IPSAS budget is based on the same cost-sharing formula used to apportion the budget of the CEB secretariat, with the exclusion of IFAD, which is not an active member of the IPSAS project, and thus excluded from the cost sharing of system-wide IPSAS costs. The Committee makes further comments regarding cost sharing under section 34, Safety and security, of the proposed programme budget for 2022.

X.34 Regarding the number of staff used as the basis for the ICSC and CEB cost sharing, the Advisory Committee was informed that the figures were derived from the annual personnel statistics and that data collection covered all staff members with a minimum contract duration of one year or more and all entities submitted their input directly in a secure data management portal where automated plausibility checks were performed before sign-off. As regards the total expenditure used as the basis for the Joint Inspection Unit and CEB cost-sharing formula, the Committee was informed that the figures referred to the expenditure reported in the audited financial statements of the participating organizations, excluding in-kind expenditure, and the data was gathered via the annual CEB financial data collection exercise, which also used a secure data management portal for data submission from individual entities and final validation and sign-off.

X.35 The Advisory Committee was further informed that the underlying parameters of the number of staff and total expenditure per organization drove the changes in the United Nations share, as well as any changes to the organizations participating in the jointly financed activities budgets which would also impact the relative share of all other participating organizations. The United Nations share of the ICSC, Joint Inspection Unit and CEB budgets also includes the shared cost for UNRWA and UNHCR, on the basis of the decision by the General Assembly that the costs relating to these two entities are funded from the regular budget of the United Nations. The Committee notes that extrabudgetary resources are not included in the data set of staff members, which could have contributed to reducing the regular budget share to the jointly financed administrative activities and special expenses. The Committee further notes that in-kind contributions and related expenditure are not included in the methodology. **The Advisory Committee recalls its prior recommendations on enhancing United Nations system statistics and the inclusion of all personnel (see [A/75/7](#), para. X.25) and trusts that further clarification regarding staff funded from extrabudgetary sources and the potential use of in-kind contributions to determine the cost sharing, together with information on actual contributions from all entities, will be provided to the General Assembly during the consideration of the present report and an update will be provided in the context of the next budget submission.**

Section 32

Special expenses

Appropriation for 2020	\$76,163,600
Expenditure for 2020	\$80,657,200
Appropriation for 2021	\$80,302,500
Proposal for 2022 submitted by the Secretary-General	\$81,973,500
Expenditure under other assessed resources for 2020	\$12,451,800
Estimated other assessed resources for 2021	\$11,094,100
Estimated other assessed resources for 2022 ^a	\$11,090,000
Expenditure under extrabudgetary resources for 2020	\$6,166,700
Estimated extrabudgetary resources for 2021	\$6,020,400
Estimated extrabudgetary resources for 2022	\$6,502,000

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

^a Does not reflect the decision taken by the General Assembly in resolution [75/293](#) on the support account for peacekeeping operations.

X.36 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.37 Regular budget resources proposed for section 32 for 2022 amount to \$81,973,500, before recosting, reflecting an increase of \$1,671,000 (or 2.1 per cent), specifically under contributions to after-service health insurance, compared with the appropriation for 2021 ([A/76/6 \(Sect. 32\)](#), para. 32.4). Information on expenditure in 2020 and 2021 by object of expenditure and component is contained in tables X.11 and X.12.

After-service health insurance

X.38 Resources in the amount of \$76,492,700 are proposed for contributions to after-service health insurance, reflecting an increase of \$1,967,900 (or 2.6 per cent) compared with the appropriation for 2021. The report indicates that the increase of \$1,967,900 under other staff costs falls mainly under Headquarters and is based on a review of the number of participants in 2018, 2019 and 2020 and the related expenditure. Given that the 2021 appropriation did not include an increase in the number of participants, in determining the requirements for 2022, a 0.6 per cent increase in the number of participants is projected compared with the actual number of participants in 2020 ([A/76/6 \(Sect. 32\)](#), table 32.4).

X.39 Upon enquiry, the Advisory Committee was informed that the increase of 0.6 per cent was based on the average annual increase in the total number of after-service health insurance participant policies at Headquarters from 2018 to 2020. In 2018 there were 18,961 participant policies, while in 2020 there were 19,191, reflecting an average annual increase of 0.6 per cent.

X.40 The Advisory Committee notes from table X.11 that, in 2020, expenditure under after-service health insurance amounted to \$75,365,700 against the appropriation of \$70,439,700. In 2021, expenditure as at May amounted to \$33,593,600 against the appropriation of \$74,524,800. The Committee recalls that, in 2019, expenditure amounted to \$66,062,744 (see [A/75/7](#) and [A/75/7/Corr.1](#), table X.12). **The Advisory Committee requested, but did not receive, an adequate explanation for the fluctuation in expenditure under after-service health insurance from year to year. The Committee trusts that detailed explanations on after-service health insurance expenditure will be provided to the General Assembly at the time of its consideration of the present report, and included in future budget submissions.**

X.41 The Advisory Committee also notes from table X.11 that the expenditures include \$1.57 million which relates to other assessed and extrabudgetary resources, which have been transferred out of the regular budget accounts in June 2021. **The Committee trusts that an explanation of the transfer will be provided to the General Assembly at the time of its consideration of the present report.**

X.42 **Regarding the proposed increase for after-service health insurance, the Advisory Committee is not fully convinced that the average annual increase in the number of participants derived from a limited review from 2018 to 2020 constitutes a sound basis for projecting an increase, especially in view of the fluctuating expenditure mentioned in paragraph X.40 above. The Committee therefore recommends a reduction of 30 per cent in the proposed increase, or \$590,400.**

X.43 The Advisory Committee was also informed that the Secretariat was currently performing an exercise for Headquarters after-service health insurance participants to determine the funding source at the time of retirement for each current retiree enrolled in after-service health insurance, expected to be finalized in 2021. Once this is determined, Umoja will be configured accordingly, and after-service health insurance expenditures will be recorded against the relevant funding source (regular budget, support account or extrabudgetary) accordingly, instead of the apportionment ratio of 77 per cent, 15 per cent and 8 per cent, respectively. **The Advisory Committee notes that the exercise may result in a new approach for after-service health insurance apportionments and trusts that updated information, including the number of retirees enrolled in after-service health insurance, expected to be finalized in 2021, will be provided to the General Assembly at the time of its consideration of the present report. The Committee also trusts that the Secretary-General will provide more details on the new approach for determining the funding source at the time of retirement for each current retiree enrolled in after-service health insurance for the consideration and approval of the General Assembly.**

X.44 Upon enquiry, the Advisory Committee was informed that the impact of COVID-19 on after-service health insurance at Headquarters was not fully known yet as the restrictions relating to in-person medical visits during the ongoing COVID-19 pandemic have likely impacted or deferred annual check-ups, scheduled surgeries and other non-life-threatening medical treatments.

Compensatory payments

X.45 The proposed resources for compensatory payments amount to \$1,465,300, which is at the same level as the 2021 appropriation ([A/76/6 \(Sect. 32\)](#), para. 32.15). Upon enquiry, the Advisory Committee was informed that, with respect to COVID-19, at Headquarters, there were delays in finalizing cases owing to the COVID-19 pandemic-related activities and constraints; it was therefore anticipated

that the 2021 and 2022 expenditure would be higher than that for 2020. **The Advisory Committee encourages the expeditious processing of the delayed cases.**

General insurance

X.46 Under general insurance, the amount of \$3,466,000 is proposed, reflecting a decrease of \$230,700 (or 6.2 per cent) compared with the appropriation for 2021 (A/76/6 (Sect. 32), table 32.6).

X.47 Upon enquiry as to the impact of COVID-19, the Advisory Committee was informed that, with reported exposure not affected by COVID-19, the premiums had not changed; however, with commercial insurance policies where exposures were directly impacted by COVID-19, such as air travel, some insurers were willing to grant premium relief owing to the significant reduction in exposure. With regard to the air travel insurance policy, based on the reduction in personnel travelling on board commercial aircraft and leased/chartered aircraft, the Risk Management Unit requested premium relief from the insurer, in order to modify the previously contracted premium level, and obtained a 20 per cent premium savings in 2020. As travel restrictions are lifted, it is anticipated that there will be more travel in 2022 compared with 2020 and 2021. Furthermore, the insurers are now including a mandatory communicable disease exclusion in policies that traditionally did not have that language. During the COVID-19 pandemic, the property insurance market has not seen decreases, as the exposure has not changed. For the first quarter of 2021, the average industry-wide result for a commercial property insurance renewal was a 35 per cent increase, with other future quarters expected to be closer to 50 per cent increases, even for policies with no losses. The Organization has reported several property claims across 2019, 2020 and 2021, and the largest claim was as a result of the explosion in Beirut in August 2020.

X.48 The Advisory Committee notes the premium savings achieved in 2020 and trusts that an update on the impact of premiums, as well as the mandatory communicable disease exclusion and efforts to secure the most beneficial insurance policies, will be provided in the next regular budget submission.

Bank charges

X.49 Bank charges are proposed at \$148,700 and reflect a decrease of \$66,200 (or 30.8 per cent) compared with the appropriation for 2021 (A/76/6 (Sect. 32), table 32.7).

Pension payments to former Secretaries-General

X.50 The proposed resources for 2021 amount to \$400,800, which is at the same level as the 2021 appropriation (A/76/6 (Sect. 32), para. 32.22).

X.51 Subject to its recommendations in paragraph X.42 and chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General under section 32, Special expenses.

Other matters

Overexpenditure under the 2020 budget

X.52 The Advisory Committee notes from table X.11 that, in 2020, overall expenditure under section 32 amounted to \$80,657,200 against the appropriation of \$76,163,600. The Committee makes further comments and observations on overexpenditure and transfers between sections in chapter I above.

Table X.11
Expenditures in 2020 and January–May 2021 by category of expenditure and component

(Thousands of United States dollars)

Section 32: As a whole

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–May)	2021 budget utilization (percentage)	Explanation of 2021 budget utilization	2022 estimate
Posts	–	–	–	462.5	–	The expenditures are generated automatically through human resources master data entries. Manual corrections are made on a regular basis.	–
Other staff costs	71 725.5	76 502.3	75 796.6	34 191.8 ^a	45.1	The level of expenditures is broadly in line with linear expenditure patterns for the first five months of the year.	77 764.1
Non-staff compensation	584.3	444.8	400.8	169.0	42.2	The level of expenditures is broadly in line with linear expenditure patterns for the first five months of the year.	400.8
Consultants	242.5	110.3	193.5	–	–	Expenditures for consultants do not follow a linear pattern, and are processed during the second half of the year after services are completed.	193.5
Contractual services	25.6	7.7	25.6	2.6	10.2	Lower level of expenditures compared with what would be expected based on linear expenditure patterns is due to no expenditures for ad hoc costs pertaining to services for actuarial evaluation and review of insurance policies having been incurred to date.	25.6
General operating expenses	3 585.7	3 449.4	3 886.0	62.7	1.6	Expenditures incurred to date reflect expenditures relating to bank charges only. Lower level of expenditures compared with what would be expected based on linear expenditure patterns is due to no expenditures for general insurance having been recorded to date. Only the property and terrorism policies have been renewed, and allocation of the premium across entities will be made around mid-July; the expenditure is expected to be recorded by the end of July.	3 589.1
Grants and contributions	–	0.4	–	–	–		0.4
Other	–	142.3	–	–	–		–
Total	76 163.6	80 657.2	80 302.5	34 888.6	43.4		81 973.5

^a The expenditures include \$1.57 million which relates to other assessed and extrabudgetary resources, which have been transferred out of the regular budget accounts in June 2021. With this adjustment the expenditures for the first five months for 2021 are \$32.6 million.

Section 32: Contributions to after-service health insurance

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–May)	2021 budget utilization (percentage)	Explanation of 2021 budget utilization	2022 estimate
Posts	–	–	–	462.5	–	The expenditures are generated automatically through human resources master data entries. Manual corrections are made on a regular basis.	–
Other staff costs	70 197.2	75 072.7	74 331.3	33 128.5 ^a	44.6	The level of expenditures is broadly in line with linear expenditure patterns for the first five months of the year.	76 299.2
Consultants	242.5	110.3	193.5	–	–	Expenditures for consultants do not follow a linear pattern, and are processed during the second half of the year after services are completed.	193.5
Contractual services	–	7.7	–	2.6	–	The expenditures relate to printing services for after-service health insurance statements to United States-based retirees	–
Other	–	175.1	–	–	–		–
Total	70 439.7	75 365.7	74 524.8	33 593.6	45.1		76 492.7

^a The expenditures include \$1.57 million which relates to other assessed and extrabudgetary resources, which have been transferred out of the regular budget accounts in June 2021. With this adjustment the expenditures for the first five months for 2021 are \$31.6 million.

Section 32: Compensatory payments

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–May)	2021 budget utilization (percentage)	Explanation of 2021 budget utilization	2022 estimate
Other staff costs	1 528.3	1 429.6	1 465.3	1 063.2	72.6	\$688,700 of the recorded expenditures relate to disbursements, reflecting a 47 per cent utilization rate, which is broadly in line with linear expenditure patterns for the first five months of the year. The remaining 374,500 are commitments for payments in 2021 for existing recipients of compensatory payments.	1 464.9
Grants and contributions	–	0.4	–	–	–		0.4
Other	–	0.1	–	–	–		–
Total	1 528.3	1 430.1	1 465.3	1 063.2	72.6		1 465.3

Section 32: General insurance

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–May)	2021 budget utilization (percentage)	Explanation of 2021 budget utilization	2022 estimate
Contractual services	25.6	–	25.6	–	–	Provisions are for ad hoc costs pertaining to services for actuarial evaluation and review of insurance policies, which have not yet been incurred in 2021.	25.6
General operating expenses	3 329.0	3 288.8	3 671.1	–	–	To date only the property and terrorism policies have been renewed, and allocation of the premium across entities will be made around mid-July; the expenditure is expected to be recorded by the end of July.	3 440.4
Total	3 354.6	3 288.8	3 696.7	–	0.0		3 466.0

Section 32: Bank charges

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–May)	2021 budget utilization (percentage)	Explanation of 2021 budget utilization	2022 estimate
General operating expenses	256.7	160.7	214.9	62.7	29.2	Lower level of expenditures is due to expenditures for bank charges not following a linear pattern, and allocation of expenditures for pooled services for the first half of 2021 will be recorded in August 2021.	148.70
Other	–	(33.1)	–	–	–		–
Total	256.7	127.6	214.9	62.7	29.2		148.7

Section 32: Pension payments to former Secretaries-General

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–May)	2021 budget utilization (percentage)	Explanation of 2021 budget utilization	2022 estimate
Non-staff compensation	584.3	444.8	400.8	169.0	42.2	The level of expenditures is broadly in line with linear expenditure patterns for the first five months of the year.	400.8
Other		0.4	–	–	–		–
Total	584.3	445.2	400.8	169.0	42.2		400.8

Table X.12

Monthly expenditures for January–May 2021 for each component of section 32

(Thousands of United States dollars)

Section 32: As a whole

	<i>Expenditures</i>						<i>Total expenditures</i>
	<i>2021 appropriation</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	
Posts	–	458.9	165.3	83.3	(199.3)	(45.8)	462.5
Other staff costs	75 796.6	6 380.3	8 934.9	4 073.4	7 058.2	7 744.9	34 191.8
Non-staff compensation	400.8	33.4	34.1	33.8	33.8	33.8	169.0
Consultants	193.5	–	–	–	–	–	–
Contractual services	25.6	–	–	2.6	–	–	2.6
General operating expenses	3 886.0	9.7	10.6	8.1	23.9	10.4	62.7
Other	–	(0.1)	–	–	–	0.1	–
Total	80 302.5	6 882.2	9 145.0	4 201.3	6 916.7	7 743.4	34 888.6

Section 32: Contributions to after-service health insurance

	<i>Expenditures</i>						<i>Total expenditures</i>
	<i>2021 appropriation</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	
Posts	–	458.9	165.3	83.3	(199.3)	(45.8)	462.5
Other staff costs	74 331.3	6 193.4	8 143.0	4 039.6	7 050.6	7 702.0	33 128.5
Consultants	193.5	–	–	–	–	–	–
Contractual services	–	–	–	2.6	–	–	2.6
Other	–	(0.1)	–	–	–	0.1	–
Total	74 524.8	6 652.2	8 308.3	4 125.5	6 851.3	7 656.3	33 593.6

Section 32: Compensatory payments

	<i>Expenditures</i>						<i>Total expenditures</i>
	<i>2021 appropriation</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	
Other staff costs	1 465.3	186.9	792.0	33.8	7.6	42.9	1 063.2
Total	1 465.3	186.9	792.0	33.8	7.6	42.9	1 063.2

Section 32: General insurance

	<i>Expenditures</i>						<i>Total expenditures</i>
	<i>2021 appropriation</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	
Contractual services	25.6	–	–	–	–	–	–
General operating expenses	3 671.1	–	–	–	–	–	–
Total	3 696.7	–	–	–	–	–	–

Section 32: Bank charges

	<i>Expenditures</i>						<i>Total expenditures</i>
	<i>2021 appropriation</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	
General operating expenses	214.9	9.7	10.6	8.1	23.9	10.4	62.7
Total	214.9	9.7	10.6	8.1	23.9	10.4	62.7

Section 32: Pension payments to former Secretaries-General

	<i>Expenditures</i>						<i>Total expenditures</i>
	<i>2021 appropriation</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	
Non-staff compensation	400.8	33.4	34.1	33.8	33.8	33.8	169.0
Total	400.8	33.4	34.1	33.8	33.8	33.8	169.0

Part XI

Capital expenditures

Section 33

Construction, alteration, improvement and major maintenance

Appropriation for 2020	\$71,046,100
Expenditure for 2020	\$72,684,700
Appropriation for 2021	\$84,308,800
Proposal for 2022 submitted by the Secretary-General	\$23,706,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

XI.1 The regular budget resources requested by the Secretary-General for section 33 for 2022 amount to \$23,706,400, before recosting, reflecting a net decrease of \$60,602,400, or 71.9 per cent, compared with the appropriation for 2021. Information on the evolution of financial resources by component is contained in table XI.2.

XI.2 The Secretary-General indicates that the changes result from two factors:

(a) Technical adjustments, in the amount of \$66,940,800, reflecting the removal of non-recurrent requirements approved for 2021 by the General Assembly in its resolution [75/253](#), relating to the following major capital projects: (i) the strategic heritage plan at the United Nations Office at Geneva (\$53,121,200); (ii) the replacement of office blocks A to J at the United Nations Office at Nairobi (\$7,157,300); (iii) the seismic mitigation retrofit and life-cycle replacement project at ESCAP premises, in Bangkok (\$5,237,800); and (iv) the renovation of the North Building at ECLAC, in Santiago (\$1,424,500) (see [A/76/6 \(Sect. 33\)](#), para. 33.10);

(b) Offset by an increase under other changes in the amount of \$6,338,400, comprising: (i) \$2,315,400 for projects related to facilities and general infrastructure; (ii) \$300,000 for the information technology enterprise network; and (iii) \$3,723,000 to replace obsolete equipment and upgrade critical security systems (*ibid.*, paras. 33.11 and 33.12).

XI.3 The Advisory Committee notes that the budget proposal for section 33, after technical adjustments, reflects an increase of \$6,338,400, or 36.5 per cent, compared with the appropriation for 2021, excluding the provisions for major construction projects.

XI.4 In accordance with General Assembly resolution [75/252](#), indicative estimates for the major construction projects (the strategic heritage plan of the United Nations Office at Geneva, the replacement of office blocks A to J at the United Nations Office at Nairobi, the renovation of Africa Hall at ECA, the seismic mitigation retrofit and life-cycle replacements project at ESCAP, and the renovation of the North Building at ECLAC) have been provided for information purposes (*ibid.*, annex). Resources for those projects for 2022 will be requested in the forthcoming related progress reports of the Secretary-General which will be submitted during the main part of the seventy-sixth session of the Assembly (*ibid.*, paras. 33.7 and 33.27). Upon request, the Advisory Committee was provided with table XI.1 below, which separates the resources for major stand-alone projects and projects for alteration, improvement and major maintenance included under section 33 since 2014.

Table XI.1
Resources for major capital projects and projects for alteration, improvement and major maintenance included under section 33, by year

(United States dollars)

<i>Section 33 projects</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021 approved</i>	<i>2022 estimates</i>
Alteration, improvement, major maintenance projects	33 716 600	33 920 700	26 519 000	26 512 300	23 147 800	23 563 800	16 187 400	17 368 000	23 706 400
Major construction projects									
Strategic heritage plan at UNOG	15 646 400	28 199 400	32 634 900	10 931 800	25 400 000	31 809 800	34 231 400	53 121 200	82 204 200
Africa Hall at ECA			6 572 600	6 903 600	5 700 300	8 931 100	8 434 100	–	3 132 900
Seismic mitigation at ESCAP				986 800	4 057 200	4 484 500	6 410 700	5 237 800	5 726 100
Blocks A–J replacement at UNON					503 400	6 594 900	10 490 100	7 157 300	2 121 300
North Building renovation at ECLAC					160 000	676 700	389 100	1 424 500	6 218 100
Subtotal - Major construction projects	15 646 400	28 199 400	39 207 500	18 822 200	35 820 900	52 497 000	59 955 400	66 940 800	99 402 600
Total appropriation	49 363 000	62 120 100	65 726 500	45 334 500	58 968 700	76 060 800	76 142 800	84 308 800	123 109 000

General comments

A. Impact of the COVID-19 pandemic on capital projects and lessons learned

XI.5 Upon enquiry, the Advisory Committee was informed that the COVID-19 pandemic has resulted in delays and cost increases in construction projects at some duty stations, mainly owing to: uncertainty in local and global markets and supply chain interruptions; temporary construction site closures, access restrictions to sites and new health and safety protocols; travel disruptions that affected both procurement and execution processes; and delays in host country activities, such as the issuance of permits. Project teams are documenting issues and costs related to COVID-19 to help mitigate contractor requests for additional compensation or time extensions. Regarding ICT-related projects, the interoperability of ICT enterprise systems and the continued migration of data and applications to a primarily cloud-based hosting model proved crucial to business continuity during COVID-19. However, the pandemic has also highlighted the fact that sustained investments remain critical to replacing ICT assets that exceed their life expectancy, to ensure the same standards and quality of service globally and to respond to emergent challenges, such as remote simultaneous interpretation in intergovernmental meetings. Information provided to the Committee regarding the impact of the pandemic on major construction projects, alteration, improvement and major maintenance projects, as well as existing premises are summarized below.

Impact on major construction projects

XI.6 The impact of the pandemic on major construction projects in the design and tendering phases was minimal and mainly limited to some delays in the projects for the replacement of office blocks A to J at the United Nations Office at Nairobi and the seismic mitigation retrofit and life-cycle replacements project at ESCAP. However, the impact of the pandemic was significant on the strategic heritage plan of the United Nations Office at Geneva, owing to the temporary closures of construction sites by local authorities, site access limitations and additional health and safety protocols which resulted in delays and additional costs, including: (a) the delayed completion of temporary infrastructure for conferences to be held in September 2020, which involved a negotiated settlement with the contractor for an estimated 0.26 million Swiss francs for COVID-19 related costs; (b) the delayed occupation of the new permanent building, with staff having commenced to move into the building in May 2021; (c) the delayed start of the renovation works at the Palais on 4 January 2021, with a currently projected three-month delay. The guaranteed maximum price agreement includes a provision that additional COVID-19-related costs up to SwF 2.2 million will be absorbed fully within the programme of work and within the cost of the guaranteed maximum price until the end of June 2021. However, should additional required health and safety measures continue beyond that time, the United Nations will be required to pay a fixed monthly fee via variation payments until such measures are no longer required. **The Advisory Committee trusts that the Secretary-General will provide in the forthcoming progress reports on individual projects updated and detailed information regarding the impact of COVID-19 on major construction projects, including on delays, cost implications, mitigation, efficiency measures and lessons learned.**

Impact on alteration, improvement and major maintenance projects

XI.7 The impact of the pandemic on alteration, improvement and major maintenance projects under section 33 has varied, depending on the duty station in question. No significant delays have been experienced at the United Nations Offices at Vienna and Nairobi. Some delays, including some related to supply chain disruptions and reprioritization of resources shifted to meet emergent and urgent demands related to COVID-19, affected construction projects at ESCAP and ECA. Significant delays had an impact on the projects at the United Nations Office at Geneva, owing to temporary closures of construction sites and access restrictions to the sites in 2020, and delays in the supply of equipment and material resulting from disruptions in the supply chain in 2021. Further, upgrades to information technology infrastructure projects at Geneva, which were temporarily suspended for five months in 2020, are currently progressing at a slower pace, as COVID-19 continues to require unplanned efforts. **The Advisory Committee trusts that the Secretary-General will provide updated information to the General Assembly, at the time of its consideration of the present report, on COVID-19 related delays and costs increases with respect to alteration, improvement and major maintenance projects, as well as any implications on projects proposed for 2022.**

Impact on existing premises

XI.8 Upon enquiry, the Advisory Committee was informed that, as regards existing premises, COVID-19 related risks have been addressed primarily through superficial changes (including furniture adjustments and non-structural elements, such as partitions, new filters and adjustments to the fresh air intake system) and operational measures (including restricted access to premises and social distancing). However, it is possible that existing work environments in building interiors will need to be adapted to emerging requirements. For example, at ECA, where the naturally

ventilated premises meet World Health Organization guidelines for ventilation and air exchange, solutions for social distancing have been prepared, within existing resources, for the safe return to office. Further, an isolation ward, a COVID-19 supply storage and a vaccination clinic have been provided within existing infrastructure. However, the Committee was also informed that, as the ECA clinic does not meet current COVID-19 or health service delivery requirements, a future multi-year and multi-million-dollar renovation is being considered, and a million-dollar laboratory renovation is currently being designed. **The Advisory Committee trusts that the Secretary-General will provide to the General Assembly, at the time of its consideration of the present report and in his next report, updated information on implemented and planned measures to mitigate COVID-19 related risks within United Nations premises, as well as more detailed information regarding the envisaged future renovation of the health service facilities at ECA.**

B. Utilization of approved resources

XI.9 Information provided to the Advisory Committee shows that, as at 30 June 2021, expenditures related to major construction projects amounted to \$37,434,300, against an appropriation of \$66,940,800. Expenditures as at 30 June 2021 for alteration, improvement and major maintenance projects amounted to \$6,330,600, against an appropriation of \$17,368,000, with minimal or no expenditures for some ongoing projects planned to continue in 2022 (see table XI.3). The level of expenditures was mainly attributable to the impact of COVID-19 and liquidity constraints, which resulted in the reprioritization of projects. The Committee was also informed that the Secretariat normally commits funds for construction projects later in the year, as the projects involve complex procurement processes. Committed funds are valid for an additional 12 months following the end of the financial period to which they are related, and at the end of the 12-month period, the unspent balance of the prior period obligations is credited as savings in cancellation of prior period obligations, in accordance with the United Nations Financial Regulations and Rules. **The Advisory Committee notes the low level of implementation of approved resources for capital expenditures and that unfinished or delayed projects planned for 2021 may have repercussions on projects proposed for 2022. Additionally, noting the time lag between the approval and expenditure of resources for capital projects, the Committee stresses that more transparency and clarity should be provided on the utilization of resources approved for specific projects under section 33 and that appropriate oversight and accountability should be fully exercised (see para. XI.12 below).**

Comments on proposed resources

XI.10 Upon request, the Advisory Committee was provided with a table of proposed alteration, improvement and major maintenance projects for 2022, by location and category, including overall resource requirements, time frames and expenditures (see table XI.3). **The Advisory Committee is of the view that this table should be provided as a matter of routine in the context of future budget proposals for section 33.**

XI.11 **The Advisory Committee acknowledges the importance of ensuring that the facilities conform to the necessary safety, security and accessibility standards. However, the Committee considers that, overall, the proposed resource requirements are not sufficiently detailed and justified, and recommends that the General Assembly request the Secretary-General to present proposals under section 33 with greater clarity, detail, including detailed costing**

for each of the proposed projects, and transparency in future budget submissions (see also A/75/7, para. XI.16; and para. XI.14 below).

XI.12 In particular, the Advisory Committee notes that proposed requirements are not supported by comprehensive and consistent information on the scope of works and detailed costings. Furthermore, with respect to multi-year projects and recurring projects, no clear and precise information is provided on the works implemented in the previous period(s), the current state of implementation and any remaining works, with related time frames and resource requirements. The Committee is also of the view that more clarity and detailed explanations are needed on the linkages and potential overlapping with other projects under section 33 or other sections of the budget, particularly for projects related to ICT, to minimize the risk of duplication. Additionally, the Committee reiterates that greater information on the impact of the decisions of the General Assembly, expenditures and justification of variances in the proposed requirements should be provided (*ibid.*, para. XI.16; see also para. XI.9 above).

XI.13 Based on the above, and taking also into account the level of expenditure and the possible continued impact of COVID-19 in some duty stations, the Advisory Committee makes comments and recommends adjustments in the following paragraphs.

Headquarters

XI.14 Requirements in the amount of \$2,769,600 would provide for a new one-time project aimed at enhancing fire safety at the Dag Hammarskjöld Library building (\$981,800) and the continuation of two multi-year projects, namely for complex-wide accessibility improvements (\$987,800), and for the maintenance of the General Assembly emergency exit ramps (\$800,000). The Advisory Committee notes a certain lack of clarity in the presentation of the requirements. For instance, table XI.3 indicates that the time frame of the accessibility project is 2021–2023, with a total cost of \$2.8 million. However, the Committee was informed, upon enquiry, that the project started in 2020, although works were delayed owing to COVID-19. The Committee also recalls that an amount of \$439,100 was requested for accessibility works to be undertaken in 2020. Information provided to the Committee shows that the total expenditures for alteration, improvement and major maintenance projects at Headquarters during the first six months of 2021 amount to only \$9,600 (see also para. XI.29 below).

XI.15 With respect to the exit ramps project, the Advisory Committee was informed that requirements for 2022 would complement requests from previous years for the east ramp and would be applied towards the completion of the construction phase. The Committee was also informed that estimates for the restoration of the east ramp were higher than anticipated and necessitated a transfer of \$1 million from within section 33 in 2020, but no additional information as to which projects have been affected by this transfer of funds was provided. **The Advisory Committee trusts that the Secretary-General will provide additional information on the exit ramps project to the General Assembly at the time of its consideration of the present report (see also para. XI.12 above).** The Committee will make further comments on the overall overexpenditure of the 2020 appropriation of section 33 in chapter I above and during its consideration of the report of the Secretary-General on transfers between sections.

XI.16 Given the insufficiently detailed information received, and taking into account the level of expenditure, the Advisory Committee is not convinced that the provided justifications fully support the requirements and recommends a

reduction of \$415,400, or 15 per cent, in the proposed resources for Headquarters (see also para. XI.12 above).

United Nations Office at Geneva

XI.17 Requirements amounting to \$5,118,800 would include a provision of \$2,791,800 for the annual repayments to the host country of the loans related to the strategic heritage plan in line with General Assembly resolutions [74/263](#) and [75/253 \(A/76/6 \(Sect. 33\)\)](#), para. 33.17). Upon enquiry, the Committee was informed that the first repayment did not occur in 2020, as previously expected, owing to the delayed substantial completion of the new permanent building and its handover (see also [A/75/7](#), para. XI.22). As the building is currently being occupied, the loan repayments will start by 31 December 2021, in accordance with the revised repayment schedule. The amount appropriated in 2020 for the first instalment of the loan reimbursement will be returned to Member States.

XI.18 Resources in the amount of \$100,000 would provide for the collection and disposal of hazardous material in order to undertake emergency maintenance in areas which are yet to undergo renovation. Upon enquiry, the Advisory Committee was informed that the removal of hazardous material is included in the scope of the strategic heritage plan. However, until buildings or parts thereof are handed over to the strategic heritage plan contractor, the Secretariat is obligated to ensure their continuing safe operation, in accordance with the health and safety rules of the host country. Such removal works may be performed as necessary in all buildings within the Geneva campus that have not yet been renovated under the strategic heritage plan. **Based on the above, the Advisory Committee recommends that an amount of \$100,000, corresponding to the proposed requirements for the collection and disposal of hazardous material according to host country regulations, be removed from the strategic heritage plan.** The Committee will revert to this matter during its consideration of the forthcoming report on the strategic heritage plan, in which the Secretary-General will propose project requirements for 2022.

XI.19 Regarding the new proposed projects for the upgrade of conference facilities to enable hybrid conferences (\$450,000) and the reasonable accommodation for persons with disabilities (\$600,000), as well as the recurring project for the improvement of ICT infrastructure (\$977,000), the Advisory Committee requested, but did not receive, detailed costing in support of the related resource requirements. Furthermore, the information provided on the scope of works did not sufficiently clarify the linkages and the absence of possible overlap with previous and ongoing projects at Geneva for the upgrading of conference facilities (see also para. XI.28 below), similar ICT investments and accessibility works under the strategic heritage project. Additionally, insufficient information has been provided on the performance and status of the recurring project for the improvement of ICT infrastructure to date and its open-ended time frame. Expenditures for alteration, improvement and major maintenance projects at Geneva amount to \$127,100 as at 30 June 2021.

XI.20 **The Advisory Committee is not convinced that the requirements have been fully justified and, taking also into account recent delays in construction works and their possible impact on projects planned for 2022 (see para. XI.7 above), as well as the level of expenditure, it recommends a reduction of \$334,000, or 15 per cent, in the proposed resources for the United Nations Office at Geneva, excluding the amounts for the repayment of the loan related to the strategic heritage plan and the disposal of hazardous material (see also para. XI.12 above).**

United Nations Office at Vienna

XI.21 Proposed requirements in the amount of \$1,583,400 would provide for the share of the United Nations Office at Vienna of the cost of improving and maintaining the Vienna International Centre. For 2022, the share of the Office, which is calculated annually based on a composite formula taking into account the space, employee headcount and joint services' workload of the four Vienna-based organizations, is 23 per cent of the total requirement for alteration and improvement, and 11.5 per cent of the total major maintenance requirements, half of which are covered by the host Government (A/76/6 (Sect. 33), para. 33.18). Information provided to the Advisory Committee indicates that the requirements would provide, inter alia, for a new multi-year project to improve the ballistic protection of the Vienna International Centre, the continuation of the replacement of cabling, floors and ceilings, modifications of the premises to improve their utilization and major maintenance works that were defined by the Vienna-based organizations and the Government of Austria. In its resolution 75/252, the General Assembly endorsed the recommendation of the Committee seeking the submission of a detailed accounting of the projects at Vienna in the context of the present budget submission. However, such information was not provided. **The Advisory Committee therefore considers that the Secretary-General should provide greater information to the General Assembly at the time of its consideration of the present report and a detailed accounting of the proposed projects at Vienna and related expenditures in the context of his next budget submissions (see also A/75/7, para. XI.24). Given the lack of sufficiently detailed justification, the Committee recommends a reduction of \$79,200, or 5 per cent, in the proposed resources for the United Nations Office at Vienna.**

Economic and Social Commission for Asia and the Pacific

XI.22 An amount of \$1,011,900 would provide for three multi-year projects at the United Nations Conference Centre: a new project to remove hazardous material at the Centre (\$211,900); and the continuation of two projects started in 2021, namely, the new main entrance and security screening facility for staff and visitors (\$350,000) and the renovation of the audio-visual systems (\$450,000). Regarding the scope of the renovation of audiovisual facilities, improvements would relate to visual and audio quality, including the integration of e-conferencing platforms to enable the co-location interpretation mode for meetings with remote simultaneous interpretation requirements (see also para. XI.28 below). Expenditures as at 30 June 2021 for alteration, improvement and major maintenance at ESCAP total \$116,200. **The Advisory Committee is not convinced that the requirements are sufficiently justified and, taking also into account the level of expenditure, recommends a reduction of \$50,600, or 5 per cent, in the proposed resources for ESCAP (see also para. XI.12 above).**

Economic Commission for Africa

XI.23 Requirements amounting to \$1,329,500 would provide for the continuation of three multi-year projects: the refurbishment of the United Nations Conference Centre in Addis Ababa (\$1,000,000); office space optimization (\$250,000); and security improvement works for the access of employees and visitors (\$79,500). Information provided to the Advisory Committee shows that expenditures for alteration, improvement and major maintenance at ECA amount to \$225,300 as at 30 June 2021, but no detail was provided on the status of the projects and the remaining project activities for 2022. **The Advisory Committee is not convinced that the requirements are sufficiently justified, and taking also into account the level of expenditure, recommends a reduction of \$66,500, or 5 per cent in the proposed resources for ECA (see also para. XI.12 above).**

Economic and Social Commission for Western Asia

XI.24 At ESCWA, the provision of \$1,182,000 would provide for new projects, namely: the revamping of two floors, including with regard to the air-conditioning system, lighting, firefighting system, partitioning, false ceiling, networking and electricity outlets (\$500,000); the installation of solar photovoltaic panels (\$250,000); and two projects related to accessibility (\$432,000). Upon enquiry, the Advisory Committee was informed that the repairs to the ESCWA building following the explosion at the port of Beirut would be covered as follows: (a) an amount of \$2.3 million was redeployed from other sections to cover the cost of blast proof glazing and reinforcement, supply and installation of aluminium glazing and granite for the building from the second to the eighth floor, as recommended by the Security and Safety Service, and that expenditure, which was required to provide immediate and needed office space for ESCWA, is not covered by insurance; (b) an amount to be determined would be covered by the insurance company. The technical assessments and engineering design for the permanent repair work are under way, and the construction estimates have not yet been finalized. Negotiations on the insurance claims are ongoing. The total insurable value of the ESCWA building and property was \$20.3 million in 2020. **The Advisory Committee trusts that the Secretary-General will provide to the General Assembly at the time of its consideration of the present report and in the next budget submission under section 32, more detailed and updated information on the status and costs of repairs of the ESCWA building, inclusive of the amounts covered by or to be recovered from insurance, following the explosion at the port of Beirut, as well as information on mitigation measures for similar events at other duty stations.** The Committee discusses further matters related to insurance under section 32.

United Nations enterprise network

XI.25 Proposed requirements in the amount of \$4,844,300 for recurrent activities of the enterprise network would provide for: (a) the upgrade and maintenance of the enterprise network infrastructure (\$2,567,300); (b) the existing consolidated maintenance contract (\$1,667,000); and (c) the maintenance and renewal of the firewall software (\$610,000), which is an essential element of the United Nations defence against cyberattacks ([A/76/6 \(Sect. 33\)](#), para. 33.26). The requirements reflect an increase of \$300,000 (or 6.6 per cent) compared with the 2021 appropriation of \$4,544,300. Information provided to the Advisory Committee shows that the appropriated amount was already fully utilized as at 30 June 2021.

XI.26 In its resolution [75/252](#), the General Assembly endorsed the recommendation of the Committee requesting the Secretary-General to provide, in the context of the budget proposal for 2022, a comprehensive plan identifying ICT initiatives implemented in recent years and projects that would be required in the near future, along with the respective costs, estimated requirements and any expected efficiency gains (see [A/75/7](#), para. XI.19). Upon enquiry, the Committee was informed that the Office of Information and Communications Technology is in the process of assessing capital expenditures requirements globally, including for conferencing equipment, and will submit detailed information on Secretariat-wide ICT operations and initiatives as well as a comprehensive plan and estimated requirements in the context of the proposed programme budget for 2023. **The Advisory Committee notes the ongoing assessment of ICT capital expenditures globally, and that the outcome thereof will be reported to the General Assembly during its seventy-seventh session. The Committee notes, nevertheless, that several entities proposed resources under their specific budgets resources that should have been proposed in a comprehensive manner and again stresses the need for greater transparency, oversight and predictability vis-à-vis ICT capital expenditures. The Committee**

therefore reiterates its expectation that the forthcoming comprehensive ICT plan clearly identify, and justify necessary requirements, including the standardization of ICT resources, along with the respective costs and any anticipated efficiency gains (see also A/75/7, para. XI.19). The Committee discusses broader ICT matters, including cybersecurity, in chapter I above and in subsection 29C.

Standardized access control project

XI.27 The Secretary-General indicates that there has not been any significant investment in its physical security infrastructure since 2010, when the latest major effort to standardize and upgrade the physical security was completed. As systems have now become obsolete and new threats have emerged, the Department of Safety and Security is conducting a review of the physical security systems at headquarters locations, which will provide the scope of the upgrades required to be implemented from 2023 to 2028. The outcome of the review will be reported in the 2023 proposed programme budget. For 2022, requirements in the amount of \$3,723,000 are proposed under section 33, to focus specifically on access control and closed-circuit television upgrades of a critical nature and respond to urgent needs to maintain the security systems' effectiveness (A/76/6 (Sect. 33), paras. 33.28–33.31). **The Advisory Committee trusts that the Secretary-General will provide more information on the envisaged standardized access control project to the General Assembly at the time of its consideration of the present report and looks forward to receiving in the next budget submission detailed information on the scope of the required upgrades and enhancements, along with related cost implications.**

Other matters

Upgrade of conference facilities to support virtual and hybrid meetings

XI.28 The 2022 proposal for section 33 includes projects aimed at upgrading conference facilities to support virtual and hybrid meetings at the United Nations Office at Geneva, ESCAP and ECA. Upon enquiry, the Advisory Committee was informed that an amount of \$310,000 was proposed under subsection 29C for 2022 to upgrade 10 intergovernmental conference rooms at Headquarters, and the total equipment investment by the Office of Information and Communications Technology to upgrade conference facilities to enable hybrid conferences in 2020 and 2021 amounted to \$2,311,844. At the United Nations Office at Nairobi, while no provision is made for 2022, a new conference upgrade project was in the planning phase, and the hybrid conferencing modality would be included in the project scope. The Committee was further informed that there were no provisions related to upgrading conference facilities for the United Nations Office at Vienna and under section 2. In response to a query as to the existence of a holistic strategy for the upgrading of conference facilities, the Secretariat indicated that funds were made available, on an exceptional basis, to meet the unforeseen demands of COVID-19 requirements, under the coordination of the Department for General Assembly and Conference Management and the Office of Information and Communications Technology, through specialized working groups, with the participation of the offices away from Headquarters and the regional commissions. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide consolidated information on the status of investments made and planned owing to the impact of the COVID-19 pandemic for the conference facilities across Headquarters, offices away from Headquarters and regional commissions in the context of the next programme budget report, reflecting also recent and planned refurbishments and investments.**

Accessibility

XI.29 Upon enquiry, the Advisory Committee was informed that the Secretariat seeks to improve accessibility for persons with all kinds of disabilities, including visual, hearing, motor and cognitive disabilities. Areas that usually require improved accessibility include the built environment, ICT, communications and conferences, events and meetings. Supporting digital inclusion, including through accessible websites, is also critical, as further highlighted during the COVID-19 pandemic. At each location, the Secretariat evaluates available standards and actively involves persons with disabilities in all phases, from design onwards. In addition to the proposed or continuing projects under section 33 that aim to improve physical accessibility, accessibility initiatives are under way across the Secretariat. For example, a pilot project and the preparation of guidelines for writing alternative text descriptions for United Nations publications are ongoing, with the expectation that multilingual accessibility-formatted publications could be provided routinely as early as 2023. Additionally, accessibility in relation to virtual and hybrid meetings has been enhanced, including through international sign interpretation and captioning added to meetings based on entitlements or, upon request, through extrabudgetary funding. In 2020, ESCAP finalized a 98-point action plan on accessibility covering the built environment, ICT, awareness training and a wide range of operations, such as human resources, and medical and conference services. To promote a diverse and inclusive supplier network, the United Nations Office at Nairobi encouraged disability owned/inclusive suppliers to register with the United Nations and leveraged the use of electronic platforms. **The Advisory Committee emphasizes the importance of mainstreaming disability inclusion, including through the implementation of the United Nations Disability Inclusion Strategy, and the recommendations contained in the report of the Joint Inspection Unit on enhancing accessibility for persons with disabilities to conferences and meetings of the United Nations system (see resolutions 74/144 and 74/253). The Committee recommends that the General Assembly request the Secretary-General to present, in the context of the next programme budget, consolidated information on the state of accessibility of the premises at Headquarters, offices away from Headquarters and regional commissions, reflecting implemented, ongoing and planned projects to improve accessibility in the built environment at each location, alongside with related costs.**

XI.30 Subject to its recommendations in paragraphs XI.16, XI.18, XI.20, XI.21, XI.22, XI.23 and in chapter I above, the Advisory Committee recommends approval of the proposals of the Secretary-General for section 33.

Table XI.2

Section 33, Construction, alteration, improvement and major maintenance: evolution of financial resources by component

(Thousands of United States dollars)

Component	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	Resource change					2022 estimate
					Technical adjustment	Mandate	Other changes	Resource change	Percentage change	
A. Alteration, improvement and major maintenance programmes										
1. Headquarters										
Alteration and improvement	443.5	403.0	356.6	9.5	–	–	631.2	631.2	177.0	987.8
Major maintenance	2 868.4	2 667.0	2 413.0	0.1	–	–	(631.2)	(631.2)	(26.2)	1 781.8
Subtotal	3 311.9	3 070.0	2 769.6	9.6	–	–	–	–	–	2 769.6
2. Geneva										
Alteration and improvement	38 187.3	36 048.0	57 110.3	98.0	(53 121.2)	–	829.7	(52 291.5)	(91.6)	4 818.8
Major maintenance	1 018.6	1 156.8	828.5	29.1	–	–	(528.5)	(528.5)	(63.8)	300.0
Subtotal	39 205.9	37 204.8	57 938.8	127.1	(53 121.2)	–	301.2	(52 820.0)	(91.2)	5 118.8
3. Vienna										
Alteration and improvement	548.1	552.1	495.8	379.3	–	–	348.4	348.4	70.3	844.2
Major maintenance	639.4	612.7	614.3	730.8	–	–	124.9	124.9	20.3	739.2
Subtotal	1 187.5	1 164.8	1 110.1	1 110.1	–	–	473.3	473.3	90.6	1 583.4
4. Nairobi										
Alteration and improvement	10 131.2	10 130.0	8 099.5	16.0	(7 157.3)	–	287.8	(6 869.5)	(84.8)	1 230.0
Major maintenance	154.0	147.7	–	–	–	–	–	–	–	–
Subtotal	10 285.2	10 277.7	8 099.5	16.0	(7 157.3)	–	287.8	(6 869.5)	(84.8)	1 230.0
5. ESCAP										
Alteration and improvement	6 067.2	6 098.3	6 088.7	116.2	(5 237.8)	–	(50.9)	(5 288.7)	(86.9)	800.0
Major maintenance	448.2	470.2	–	–	–	–	211.9	211.9	–	211.9
Subtotal	6 515.4	6 568.5	6 088.7	116.2	(5 237.8)	–	161.0	(5 076.8)	(83.4)	1 011.9

Component	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January–June)	Resource change					2022 estimate
					Technical adjustment	Mandate	Other changes	Resource change	Percentage change	
6. ECLAC										
Alteration and improvement	640.0	320.5	2 078.1	17.1	(1 424.5)	–	65.5	(1 359.0)	(65.4)	719.1
Major maintenance	377.2	765.4	194.8	73.7	–	–	–	–	–	194.8
Subtotal	1 017.2	1 085.9	2 272.9	90.8	(1 424.5)	–	65.5	(1 359.0)	(59.8)	913.9
7. ECA										
Alteration and improvement	8 928.4	8 539.2	1 283.8	225.3	–	–	45.7	45.7	3.6	1 329.5
Major maintenance	107.4	113.1	–	–	–	–	–	–	–	–
Subtotal	9 035.8	8 652.3	1 283.8	225.3	–	–	45.7	45.7	3.6	1 329.5
8. ESCWA										
Alteration and improvement	245.7	2 258.0	201.1	91.2	–	–	980.9	980.9	487.8	1 182.0
B. United Nations enterprise network										
Network enhancement	241.5	2 402.7	4 544.3	4 544.3	–	–	300.0	300.0	6.6	4 844.3
C. Standardized access control project										
Major maintenance	–	–	–	–	–	–	3 723.0	3 723.0	–	3 723.0
Total	71 046.1	72 684.7	84 308.8	6 330.6	(66 940.8)	–	6 338.4	(60 602.4)	(71.9)	23 706.4

Table XI.3
Section 33, Construction, alteration, improvement and major maintenance: proposed projects for 2022, by category and location

(Thousands of United States dollars)

<i>Project</i>	<i>Category</i>	<i>Amounts proposed</i>	<i>Total cost of project</i>	<i>Project time frame</i>	<i>2018–2019</i>	<i>2020 (January–June)</i>	<i>2021 (January–June)</i>
Total, Section 33		23 706.40					
1. Headquarters							
Alteration and improvement							
Enhancement of fire safety at Dag Hammarskjöld Library building	One-time (new)	981.8	981.8	2022	–	–	–
Complex-wide accessibility improvements for persons with disabilities	Multi-year	987.8	2 800.0	2021–2023	–	–	9.5
Subtotal, alteration and improvement		1 969.6	3 781.8		–	–	9.5
Major maintenance							
Restoration of the General Assembly exit ramps	Multi-year	800	6 000.0	2021–2023	–	1 022.0	0.1
Total, Headquarters		2 769.6	9 781.8		–	1 022.0	9.6
2. United Nations Office at Geneva							
Alteration and improvement							
Upgrade of conference facilities to enable hybrid conferences	One-time (new)	450.0	450.0	2022	–	410.4	–
Enabling reasonable accommodation of persons with disability	Multi-year (new)	600.0	1 000.0	2022–2023	–	–	–
Repayment of the Swiss loan for the new permanent building	Multi-year	2 791.8	139 620.5	2021–2070	–	–	–
Replacement of outdated technological infrastructure equipment	Multi-year	795.0	–	Recurring	860.9	343	98
Improved information security	Multi-year	182.0	–	Recurring	258.4	321.5	–
Subtotal, alteration and improvement		4 818.8	141 070.5		1 119.3	1 074.9	98.0
Major maintenance							
Collection and disposal of hazardous materials according to host country regulations	Multi-year	100.0	300.0	2021–2023	–	–	29.1
Replacement of anti-shatter film on windows	Multi-year	200.0	750.0	2021–2023	–	–	–
Subtotal, major maintenance		300.0	1 050.0		–	–	29.1
Total, United Nations Office at Geneva		5 118.8	142 120.5		1 119.3	1 074.9	127.1
3. United Nations Office at Vienna							
Alteration and improvement							
Cost-shared improvement of facilities and general infrastructure	Multi-year	622.5	N/A	Recurring	1 374.1	552.1	379.3
Improvement of the ballistic protection of the Vienna International Centre	Multi-year (new)	221.7	360.6	2022–2023	–	–	–
Subtotal, alteration and improvement		844.2	360.6		1 374.1	552.1	379.3

<i>Project</i>	<i>Category</i>	<i>Amounts proposed</i>	<i>Total cost of project</i>	<i>Project time frame</i>	<i>2018–2019</i>	<i>2020 (January–June)</i>	<i>2021 (January–June)</i>
Major maintenance							
Cost-shared major maintenance of facilities and general infrastructure	Multi-year	739.2	N/A	Recurring	1 262.6	612.7	730.8
Total, United Nations Office at Vienna		1 583.4	–		2 636.7	1 164.8	1 110.1
4. United Nations Office at Nairobi							
Alteration and improvement							
Parking and roads upgrades	Multi-year	600.0	3 900.0	2021–2024	477.3	713.2	16.0
Electrical upgrade for business continuity resilience	Multi-year	250.0	1 000.0	2021–2023	–	–	–
Disability inclusion strategy	Multi-year	100.0	550.0	2021–2024	–	–	–
Subtotal, alteration and improvement		950.0	5 450.0		477.3	713.2	16.0
Major maintenance							
Fire protection upgrade	Multi-year	280.0	380.0	2021–2022	463.9	21.8	–
Subtotal		280.0	380.0		463.9	21.8	–
Total, United Nations Office at Nairobi		1 230.0	5 830.0		941.2	735.0	16.0
5. ESCAP							
Alteration and improvement							
Construction of new visitor entrance and security screening facility at the United Nations Conference Centre	Multi-year	350.0	750.0	2021–2023	–	–	–
Renovation of audiovisual facilities	Multi-year	450.0	2 250.0	2021–2023	–	–	116.2
Removal of hazardous material at the Centre (new)	Multi-year	211.9	650.0	2022–2024	–	–	–
Total, ESCAP		1 011.9	3 650.0		–	–	116.2
6. ECLAC							
Alteration and improvement							
Replace two 6-storey elevators inside the main building	One-time (new)	381.0	381.0	2022	–	–	–
Upgrade of the rainwater collection and irrigation system	Multi-year	138.0	190.8	2021–2022	–	–	–
Accessibility improvements project	Multi-year	69.0	157.2	2021–2023	–	–	17.1
Upgrade of the fire-suppression system	Multi-year	130.9	250.9	2021–2022	–	–	–
Subtotal, alteration and improvement		718.9	979.9		–	–	17.1
Major maintenance							
Access control software and hardware (I-star)	Multi-year	130.0	520.0	2022–2024	–	–	73.7
Physical security and safety maintenance	Multi-year	65.0	210.0	2021–2022	–	–	–
Subtotal, major maintenance		195.0	730.0		–	–	73.7
Total, ECLAC		913.9	1 709.9		–	–	90.8

<i>Project</i>	<i>Category</i>	<i>Amounts proposed</i>	<i>Total cost of project</i>	<i>Project time frame</i>	<i>2018–2019</i>	<i>2020</i>	<i>2021 (January–June)</i>
7. ECA							
Alteration and improvement							
Refurbishment of the United Nations Conference Centre in Addis Ababa	Multi-year	1 000.0	3 445.0	2021–2024	–	–	205.2
Office space optimization	Multi-year	250.0	915.2	2021–2023	–	–	–
Improvement of safety and security installations	Multi-year	79.5	238.5	2021–2023	–	–	20.1
Total, ECA		1 329.5	4 598.7		–	–	225.3
8. ESCWA							
Alteration and improvement							
Revamping of two floors including the air-conditioning system, lighting, fire-fighting system, partitioning, false ceiling, networking and electricity outlets	One-time project (new)	500.0	500.0	2022	–	–	–
Installation of solar photovoltaic panels	One-time project (new)	250.0	250.0	2022	–	–	–
Improvements to accessibility of the building and conference rooms for persons with disabilities	Multi-year (new)	432.0	700.0	2022–2023	–	–	–
Total, ESCWA		1 182.0	1 450.0		–	–	–

Part XII Safety and security

Section 34 Safety and security

Appropriation for 2020	\$124,181,700
Expenditure for 2020	\$121,247,700
Appropriation for 2021	\$130,206,900
Proposal for 2022 submitted by the Secretary-General	\$124,844,200
Expenditure under other assessed resources for 2020	\$2,954,400
Approved other assessed resources for 2021	\$3,511,500
Estimated other assessed resources for 2022a	\$3,784,900
Expenditure under extrabudgetary resources for 2020	\$9,505,400
Estimated extrabudgetary resources for 2021	\$14,007,000
Estimated extrabudgetary resources for 2022	\$14,604,800

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

^a Does not reflect the decision taken by the General Assembly in its resolution [75/293](#) on the support account for peacekeeping operations.

XII.1 The regular budget resources requested by the Secretary-General for section 34 for 2022 amount to \$124,844,200 before recosting, reflecting a net decrease of \$5,362,700, or 4.1 per cent, compared with the appropriation for 2021, as referred to in the report of the Secretary-General ([A/76/6 \(Sect. 34\)](#), table 34.12). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table XII.6.

XII.2 It is indicated in the budget proposal that the resource changes reflect the following:

(a) Technical adjustments resulting mainly from: (i) the removal of the non-recurrent provision in 2021 under grants and contributions related to security personnel for the replacement of office blocks A to J at the United Nations Office at Nairobi, pursuant to General Assembly resolution [74/263](#) (\$51,600); (ii) the removal of the inflation provisions that assumed continued use of the Lebanese pound in Lebanon in 2021 (\$1,200,200); (iii) a reduction in the Secretariat percentage share in the cost of jointly financed field security operations (\$3,803,300); (iv) a decrease in the cost of the United Nations share in the malicious acts insurance policy as a result of a reduction in the policy premium (\$29,000); and (v) a reduction in the Secretariat percentage share in the cost of jointly financed field security operations (\$160,900), offset by an increase resulting from the delayed impact of two posts (Chief of the Physical Security Section (P-5) and Compliance, Monitoring and Evaluation Officer (P-3)) approved pursuant to General Assembly resolution [75/252](#), which were subject to a 50 per cent vacancy rate in accordance with established practice for new posts (\$169,500);

(b) Other changes resulting from: (i) the proposed abolishment of one Security Officer (Security Service) post in New York (\$95,400); (ii) reduced requirements under other staff costs resulting from practices aimed at building back better learned in 2020 during the COVID-19 pandemic, which can be continued in 2022 (\$165,900); (iii) reduced contribution of the Secretariat to the locally cost-shared budgets in other duty stations, resulting in decreased requirements under grants and contributions (\$19,200), a reduction that is partly offset by increases in the Secretariat share of jointly financed activities at the United Nations Office at Vienna under grants and contributions (\$19,300); and (iv) a decrease under general operating expenses related to new practices and working methods aimed at building back better (\$31,300).

XII.3 The gross budget of the jointly financed activities of the Department of Safety and Security for 2022 amounts to \$153,415,000 before recosting and reflects a decrease of \$493,400 compared with the appropriation for 2021, mainly owing to the reduction in the cost of the United Nations system malicious acts insurance policy in subprogramme 2 (*ibid.*, paras. 34.102 and 34.103 and table 34.15). Table 34.16 of the budget proposal shows that the budget for the jointly financed activities provides funding for a total of 958 posts in 2022, an increase of one post resulting from the proposed establishment of one post of Security Coordination Officer in Vienna under subprogramme 1, Security and safety services (*ibid.*, annex II; see para. XII.5 below). As indicated in the note to table 34.26 of the budget proposal, the regular budget proposal for section 34 includes the Secretariat share of the jointly financed activities relating to regional field security operations, amounting to \$23,123,700 for 2022, and the United Nations share of the malicious acts insurance policy, amounting to \$482,300 in 2022 (see also paras. XII.21 to XII.24 below).

XII.4 The estimated extrabudgetary resources for 2022 amount to \$14,604,800, reflecting an increase of \$597,800 or 4.3 per cent compared with the estimated 2021 resources of \$14,007,000. Extrabudgetary resources represent approximately 10.2 per cent of the total resources for section 34.

Table XII.1
Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2021	1 041	1 USG, 1 ASG, 1 D-2, 4 D-1, 7 P-5, 16 P-4, 16 P-3, 6 P-2/1, 8 GS (PL), 162 GS (OL), 307 SS and 512 LL
Abolishment	(1)	1 SS under subprogramme 1
Proposed for 2022	1 040	1 USG, 1 ASG, 1 D-2, 4 D-1, 7 P-5, 16 P-4, 16 P-3, 6 P-2/1, 8 GS (PL), 162 GS (OL), 306 SS, 512 LL
<i>Other assessed</i>		
Approved for 2021	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
Projected for 2022	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
<i>Extrabudgetary</i>		
Approved for 2021	54	39 GS (OL), 9 SS and 6 LL
Projected for 2022	54	39 GS (OL), 9 SS and 6 LL

Comments and recommendations on posts

XII.5 The regular budget resources for posts proposed for 2022 amount to \$86,133,300 before recosting, representing an increase of \$74,100, or 0.1 per cent, compared with the apportionment for 2021. The proposed resources would provide for 1,040 posts (52 in the Professional and higher categories, 476 in the General

Service and related categories and 512 at the Local level), reflecting a decrease of one post resulting from the proposed abolishment of one Security Officer (Security Service) post in New York, which had been vacant for more than two years. In terms of the proposed establishment of one post of Security Coordination Officer (P-3) in Vienna, under subprogramme 1, Security and safety services, the responsibilities of the proposed post are set out in annex II to the report, in which it is indicated that the post will provide support to the Chief (P-5) and Deputy Chief (P-4) in all security-related matters. Upon enquiry, the Advisory Committee was provided with information regarding the Vienna International Centre and the annual output of the security services in Vienna from 2012 to 2019, and the nature of the increased responsibilities relating to threat and risk analysis requirements, management oversight for Headquarters minimum operations security standards owing to the building of the new conference centre at the Vienna International Centre, and the management and maintenance of new physical security systems.

Vacant posts and vacancy rates

XII.6 Upon enquiry, the Advisory Committee was informed that, as at 30 July 2021, there were 87 vacant posts (1 Assistant Secretary-General, 1 P-5, 6 P-3, 1 P-2, 44 General Service (Other level), 2 General Service (Principal level) and 32 Security Service), of which only 1 post (General Service (Other level)) had been vacant for over two years. **The Advisory Committee expects that vacant posts which are not proposed for abolishment will be filled expeditiously.**

XII.7 The Advisory Committee requested and received information on the approved posts and the actual average vacancy rates for 2020 and January to June 2021, as well as the proposed posts and budgeted vacancy rates for 2022 for section 34 (see table XII.2).

Table XII.2
Number of posts and vacancy rates, 2020–2022

Category	2020		2021		2022	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June (percentage))	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	50	15.1	52	18.5	52	10.4
General Service and related	989	6.0	989	7.7	988	5.0

XII.8 With regard to the granting of the special post allowance to temporary incumbents of vacant posts, the Advisory Committee notes from the information provided to it that the Department had two vacant posts with temporary incumbents receiving the special post allowance for one year or more. The Committee makes further comments on the matter of long-vacant posts linked to the practice of granting special post allowance entitlements in chapter I above.

Geographical and gender representation

XII.9 Upon enquiry, the Advisory Committee was provided with information relating to the geographical distribution of the Department under the jointly financed and regular budget funding sources, and notes the continued limited geographical representation in staffing, in particular in the Professional and higher categories under the regular budget. The Committee also notes that 36 countries are not represented among the staff under section 34. The Committee was also provided with information

relating to gender representation and notes that, of the Department's staff in posts funded through the regular budget, jointly financed activities and the support account for peacekeeping operations, 396 are women, compared with 1,419 who are men. The Committee was informed of the efforts by the Department to diversify the workforce and ensure greater gender parity through recruitment, and of efforts regarding geographical representation in the recruitment of staff from unrepresented and underrepresented countries as part of the Department's human resources strategy. **The Committee trusts that an update regarding gender and geographical representation and the related recruitment efforts will be provided in the context of the next budget submission.** The Committee addresses the matter of the gender and geographical representation of staff in chapter I above.

XII.10 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

XII.11 The proposed non-post resources for 2022 amount to \$38,710,900 before recosting, reflecting a decrease of \$5,436,800, or 12.3 per cent, compared with the appropriation for 2021 (A/76/6 (Sect. 34), tables 34.12 and 34.20).

General operating expenses

XII.12 It is indicated, in information provided to the Advisory Committee, that requirements in the amount of \$1,692,600 are proposed under general operating expenses, reflecting a reduction of \$122,500 or 6.7 per cent, compared with the 2021 appropriation of \$1,815,100. **Taking into account the underexpenditure in the first six months of 2021 in the amount of \$729,000 compared with the appropriation of \$1,815,100, the Advisory Committee recommends a reduction of 5 per cent, or \$84,600, to the proposed provision under general operating expenses.**

Training

XII.13 The Advisory Committee questioned the additional need for training owing to the alleged growth in the number of staff in high-risk environments and, upon enquiry, was provided with a table that showed that the total number of such staff had been relatively stable in 2019, 2020 and 2021. **The Advisory Committee trusts that further justifications regarding underexpenditure will be provided to the General Assembly at the time of its consideration of the present report.**

Jointly financed activities

XII.14 Information on the evolution of jointly financed activities and the Secretariat's share of those activities is contained in table XII.3.

Table XII.3

Section 34, Safety and security: evolution of jointly financed activities and the Secretariat's share of jointly financed activities

(Thousands of United States dollars)

	<i>2020 appropriation</i>	<i>2021 appropriation</i>	<i>2022 estimate (before recosting)</i>
Jointly financed activities	139 658.1	153 908.4	153 415.0
Secretariat's share of jointly financed activities	29 615.4	29 615.4	28 565.9

XII.15 The Advisory Committee notes the level of expenditure incurred in 2020 and from January to June 2021 for a number of objects of expenditure under the jointly financed activities in table XII.7, including, under travel of staff, expenditure of \$2,143,800 incurred in 2020 against that year's appropriation of \$5,487,300 and expenditure of \$695,600 incurred as at 30 June 2021 against that year's appropriation of \$4,993,000, and, under supplies and materials, expenditure of \$670,500 incurred in 2020 against that year's appropriation of \$3,180,900 and expenditure of \$224,000 incurred as at 30 June 2021 against that year's appropriation of \$3,173,500. **The Advisory Committee trusts that further justifications regarding underexpenditure will be provided to the General Assembly at the time of its consideration of the present report.**

XII.16 It is indicated in the budget proposal that, under jointly financed activities, the proposed resources for 2022 for the Secretariat share amount to \$28,656,900, including: (i) \$3,617,600, or 22.8 per cent, of a total amount of \$15,887,400 under subprogramme 1; (ii) \$23,606,000, or 18.2 per cent, of a total amount of \$129,695,100 under subprogramme 2; (iii) \$1,433,300, or 18.3 per cent, of a total amount of \$7,832,500 under subprogramme 3 (*ibid.*, tables 34.25 to 34.29). The Secretary-General indicates reductions to the Secretariat's percentage share in the cost of jointly financed field security operations, principally under subprogramme 2, Regional field operations (\$3,803,300), and subprogramme 3, Specialized operational support (\$160,900), under grants and contributions (*ibid.*, para. 34.100; see also paras. XII.2 and XII.3 above and XII.21 to XII.24 below). Nevertheless, the Advisory Committee notes that the Secretariat share amounts to 22.8 per cent of the proposed estimates for jointly financed activities under subprogramme 1.

XII.17 The Advisory Committee was informed, upon enquiry, that the method for counting the population to arrive at the percentages of costs related to jointly financed activities for organizations participating in the United Nations security management system was based on the current cost-sharing formula and the staff included in the headcount. The Advisory Committee was informed that, at its March 2007 session, the High-level Committee on Management had approved a recommendation made by its technical working group on cost-sharing arrangements for the United Nations security management system to apportion the cost-shared budget of the system on the basis of "headcounts provided by the appropriate agency headquarters, based on the most accurate information available as at the end of the calendar year preceding the budget submission for the following biennium" (CEB/2007/3). The High-level Committee on Management further endorsed the recommendation that the headcount be carried out centrally by the CEB secretariat, with organizations remaining accountable for the figures provided.

XII.18 The Advisory Committee was informed that the headcount figures were provided and confirmed by the participating organizations after a process of formal review and clearance with the CEB secretariat. The provision of headcount data was mandatory for all field duty stations where there were individuals for whom the United Nations system had a security responsibility, and no distinction was made between local and international staff. Furthermore, the cost-sharing percentages for the 2022 proposed budget for jointly financed activities were based on the census data as at 31 December 2019, which were the latest available data. The Finance and Budget Network of the High-level Committee on Management, at its thirty-sixth session in March 2021, endorsed a revised cost-sharing methodology in accordance with which security service beneficiaries paid an equal share of the Department's central costs on the basis of an accurate and up-to-date headcount, taking into account the entities' presence in OECD countries, while the field costs continued to be allocated on the basis of the headcount in non-OECD countries, with a revised minimum fee that was subject to indexation to account for the effect of inflation (on the basis of an earlier

report (CEB/2007/HLCM/5) in which the High-level Committee on Management had stated that the minimum level of participation of \$75,000 would be increased by the same percentage as the recosting that had occurred in the previous biennium).

XII.19 The Committee notes, from the information provided, that the finalized and cleared headcount data for 2020 will be available in July 2021 and that the Finance and Budget Network has recently endorsed a revised cost-sharing methodology in accordance with which security service beneficiaries pay an equal share of the Department's central costs on the basis of an accurate and up-to-date headcount. **The Committee trusts that the updated headcount for 2020, as well as implications for the share of costs of the various entities, will be provided to the General Assembly at the time of its consideration of the present report.** The Committee makes further observations and recommendations on the cost-sharing methodology for the jointly financed activities in section 31 above.

XII.20 The Committee was also informed, upon enquiry, that three entities, namely, the International Court of Justice, the International Tribunal for the Law of the Sea and the United Nations System Staff College, did not contribute to the jointly financed United Nations security management system. The Committee notes the possible cost implications for jointly financed activities.

Malicious acts insurance policy

XII.21 It is indicated in the budget proposal that, under jointly financed activities, the proposed resources for 2022 include the amount of \$3,495,200 (A/76/6 (Sect. 34), tables 34.26 and 34.27) for the cost of the United Nations system malicious acts insurance policy, in which the United Nations share amounts to \$482,300. It is also indicated that the cost of the United Nations share in the policy has decreased in the amount of \$29,000 as a result of a reduction in the policy premium (ibid., para. 34.100).

XII.22 Upon enquiry, the Advisory Committee was provided with the table below, showing the details of the total actual expenditure for the Secretariat's share (excluding peacekeeping and special political missions, which are charged against their respective budgets) for 2019, 2020, 2021 and 2022.

Table XII.4
Secretariat's share of malicious acts insurance policy premium, 2019–2022

(United States dollars)

<i>Year</i>	<i>Cost</i>
2019	507 661
2020	450 443
2021	572 000 ^a
2022	482 300

^a The General Assembly approved the amount of \$511,300, as indicated in paragraph XII.23.

XII.23 Upon further enquiry, the Advisory Committee was informed that the amount of \$572,000 had been inadvertently reflected for 2021, and that the General Assembly had approved the amount of \$511,300 for that year, based on the amount of \$507,661, recommended by the Committee, plus \$3,637 for recosting. The Committee was provided with the information below, indicating the appropriation and expenditure for 2019, 2020 and 2021.

Table XII.5
Secretariat's share of malicious acts insurance policy, 2019–2022

(United States dollars)

<i>Year</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Proposed</i>
2019	720 900	513 900	–
2020	572 000	450 400	–
2021	511 300	– ^a	–
2022	–	–	482 300

^a Expenditure normally posted during the last quarter of the year.

XII.24 The Advisory Committee was informed that the organizations that participate in the common malicious acts insurance policy programme are required to be part of the United Nations security management system. However, the personnel count reported to insurers is not based on the count reported to the system. On an annual basis, the Risk Management Unit of the Finance Division in the Department of Management Strategy, Policy and Compliance requests the personnel count from all participating organizations as at 30 June. That count is reported to the insurers. **While noting an overall decrease in the United Nations share in the malicious acts insurance policy from \$511,300 in 2021 to \$482,300 in 2022 as a result of a reduction in the policy premium, the Advisory Committee notes the lower levels of expenditures of \$513,900 in 2019 and \$450,400 in 2020, as compared with the appropriation of \$720,900 and \$572,000 respectively. The Committee recommends a reduction of 5 per cent, or \$24,100, to the proposed resources under the malicious insurance policy and trusts that the Secretary-General will provide greater clarification regarding the expenditures and cost of the malicious acts insurance policy in the next programme budget submission (see also para. XII.19).**

XII.25 **Subject to its recommendations in paragraphs XII.12 and XII.24 and chapter I above, the Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources.**

Other matters

Staffing strategy

XII.26 Upon enquiry, the Advisory Committee was informed that, with regard to its human resource strategy, the Department was focusing less on recruits with traditional military, police or national security backgrounds, and more on expanding the skill sets of its staff by recruiting individuals with a number of other backgrounds and professions. The Committee was informed that, in doing so, the Department would attract a wider range of applicants with an expanded skill set, and would contribute to the establishment of a diversified and agile security workforce that was fit for purpose and could meet the challenges that the Organization would face in the constantly shifting security environment. The Committee was furthermore informed that the Department was developing an overarching recruitment and outreach strategy to strengthen its workforce in terms of diversity and demographics, with a focus on better gender and geographical balance. The strategy was expected to be implemented in 2021. **The Advisory Committee notes the new approach regarding professional backgrounds as well as the recruitment and outreach strategy, and trusts that more detailed justifications will be provided to the General Assembly during the consideration of the present report and that further information will be included in the context of the next budget submission.**

Global integrated security system

XII.27 Upon enquiry, the Advisory Committee was informed that the Department of Safety and Security had completed the integration of its global integrated security workforce, which comprised a total of around 5,000 staff under the oversight of the Department. The project had focused on the integration of all the Department's field-based staff under section 34 of the programme budget, and on the inclusion, under the umbrella of the integrated security workforce, of security staff in the peacekeeping missions, special political missions and service centres. The Committee was also informed that, with the successful completion of the integration, the Department had taken over the administration of an additional 706 posts of staff who had previously held contracts with UNDP, including 298 Professional posts and 408 General Service (Other level) posts. All staff serving the Department in the field were now subject to the legal framework, policies and procedures of the Secretariat, thereby allowing the Department to apply effective, harmonized staff administration to all its staff. The Committee was informed that the close cooperation between the Department and the peacekeeping missions and special political missions had been strengthened, and that the Department also conducted the managed rotation, across the integrated security workforce, of eligible security personnel at the Professional level who met a number of mandate, operational and security requirements in an increasingly complex global security situation.

Security risk assessment

XII.28 Upon enquiry, the Committee was informed that resources in the amount of \$3.7 million were proposed under section 33 for the global Secretariat headquarters buildings. The Committee was informed that the upgrading of the physical security infrastructure to ensure adequate protection of critical security systems, beyond the regular maintenance of the systems, was required in view of a number of major threats. The Committee was informed that the Department was conducting a review of the physical security systems at headquarters locations to provide an overview of the situation, and of the scope of the upgrades and enhancements that needed to be implemented from 2023 to 2028. The Committee was informed that not all the security upgrades proposed for the five-year period were required at all locations, as some had more recently enhanced some aspects of their systems. The Committee was informed that the outcome of the review would be reported to the Member States in the context of the 2023 budget proposal. The Committee discusses the matter further under section 33, Construction, alternation, improvement and major maintenance.

System-wide cooperation in safety and security, and cost-sharing agreements

XII.29 The Advisory Committee was informed, upon enquiry, that the organizations of the United Nations security management system supported the strengthening of the system-wide security policy framework through strategic discussions held by the Inter-Agency Security Management Network on security management issues. The Network had also augmented its collaboration on strategic communications issues and technical innovations related to security and security communications through the collaborative Telecommunications Security Standards initiative, which offered inter-agency coordination and hands-on support in the standardization of security communications systems for personnel of the United Nations and non-governmental organizations globally. The Committee was also informed that the organizations of the United Nations security management system contributed to the jointly funded activities (see paras. XII.14 to XII.20). **The Committee trusts that further information on the system-wide security framework and initiatives will be provided in the context of the next budget submission.**

Bicycle parking at United Nations Headquarters

XII.30 Upon enquiring as to security considerations for bicycle parking at United Nations Headquarters, the Advisory Committee was informed that during the Capital Master Plan, consideration had not been given by the Organization to bicycle storage, parking or access control at United Nations Headquarters, and that the Facilities and Commercial Activities Service of the Department of Operational Support had developed and now operated a secure bicycle parking facility. The Committee was informed that security screening could not be applied to bicycles. The Committee discusses the matter further under section 29B, Department of Operational Support.

Audit of the Department of Safety and Security by the Board of Auditors and the Office of Internal Oversight Services

XII.31 Upon enquiry, the Advisory Committee was informed that there had been no recent stand-alone audit of the Department by the Board of Auditors. OIOS had undertaken a stand-alone audit of the training mechanisms within the Department. The OIOS audit and roadmap highlighted the importance of using training data for a comprehensive analysis of training gaps, needs and priorities to ensure that resources were allocated where they were most needed.

Impact of the COVID-19 pandemic and lessons learned

XII.32 Upon enquiry, the Advisory Committee was informed that, in addition to the impact of the COVID-19 pandemic on overall programme delivery, indicated in paragraphs 34.14 to 34.18 of the budget proposal, the pandemic had presented a range of new challenges to the Department. The Committee was informed of the assessment of the effects of COVID-19 on the security of United Nations staff and premises, including in relation to health and safety measures, the management level and the curtailment of activities. Field staff in missions had been affected, as the Mission Support Unit in the Department could not travel to missions to conduct certification and refresher training related to firearms, first aid and security. In-person technical oversight of Security and Safety Service locations worldwide had not been possible, the mandated peer review of duty stations had been suspended, and the Department anticipated a heightened security presence and accelerated response in certain complex duty stations with growing civil unrest, and humanitarian and health crises. The Committee was also informed of restrictions on return travel of security personnel as a result of the pandemic, and of the implementation of alternate means of travel and rotational schedules to ensure a minimum security footprint and ongoing operations on the ground, with the attendant psychosocial impacts on staff. In that regard, the Committee was informed that, as a result of COVID-19, staff had been unable to take rest and recuperation, and three additional surge counsellors had had to be recruited for six months to support the Critical Incident Stress Management Unit.

XII.33 The Advisory Committee was informed, however, that new arrangements had been implemented in order to enable the continuity of United Nations system operations and protect United Nations personnel. Those arrangements included the timely establishment of crisis management teams, which had allowed the Department to respond to and manage COVID-19-related safety issues effectively; the prompt adoption of business continuity measures, for example through virtual conferences and updated work modalities, which had reduced disruption to operations; country-specific COVID-19 security risk management processes, which had enabled an assessment of existing security threats and any newly emerging security implications of COVID-19; and the provision of informative stress counselling sessions and related briefings to United Nations personnel.

Critical Incident Stress Management Unit

XII.34 Upon enquiry, the Advisory Committee was provided with information regarding the delineation of responsibilities, mandates and operations between the Critical Incident Stress Management Unit and the Staff Counsellor's Office in the Division of Health-Care Management and Occupational Safety and Health in the Department of Operational Support in terms of mandate and operational activities. The Committee was informed that the Unit had field operational capacities composed of field stress counsellors, who were hired to implement the Department's mandate in the field. The Unit also technically supervised and coordinated the work of field counsellors in peacekeeping missions. The Committee was informed that the Staff Counsellor's Office had no field operational capacity and provided advice to counsellors posted in offices away from Headquarters and regional commissions only. The Committee was further informed that: overall leadership in relation to occupational safety and health within and for the Secretariat was the responsibility of the Medical Director and the associated team in the Department of Operational Support; that the Department of Safety and Security worked closely with the occupational safety and health team on areas of common concern, including critical incident stress management; and that the mandate of the Critical Incident Stress Management Unit extended beyond the Secretariat to include all United Nations system agencies, funds and programmes across all duty stations globally. The Committee was also informed of factors indicating that the critical incident stress management function was often inseparable from core security mandates. **The Advisory Committee notes that certain similarities prevail between the roles of the Critical Incident Stress Management Unit and the Staff Counsellor's Office, as well as greater possibility for efficiencies and effectiveness at the operational level, including in the referral process of staff members with medical conditions. The Committee therefore recommends that the General Assembly request the Secretary-General to review the functions of the Unit and the Office for a better harmonization of activities or consolidation in a single structure and present options for its consideration in the next programme budget submission.**

Table XII.6
Section 34, Safety and security: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a				Extrabudgetary				Total			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021– 2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)
Posts	83 049.2	80 119.6	86 059.2	39 405.7	86 133.3	74.1	2 543.3	2 658.0	2 933.1	275.1	6 261.6	5 973.0	6 515.7	542.7	88 924.4	94 690.2	95 582.1	891.9
Other staff costs	5 523.6	4 948.2	5 637.2	1 846.8	4 890.4	(746.8)	183.9	275.4	269.5	(5.9)	2 332.3	4 872.4	5 032.5	160.1	7 464.4	10 785.0	10 192.4	(592.6)
Consultants	67.2	46.0	62.9	47.3	54.2	(8.7)	–	–	–	–	57.7	132.3	132.3	–	103.7	195.2	186.5	(8.7)
Travel of staff	633.9	661.1	416.0	404.4	416.0	–	171.9	506.3	506.3	–	39.8	272.9	257.9	(15.0)	872.8	1 195.2	1 180.2	(15.0)
Contractual services	1 243.8	1 222.7	1 393.1	732.5	1 277.9	(115.2)	39.6	58.3	58.8	0.5	142.9	709.3	709.3	–	1 405.2	2 160.7	2 046.0	(114.7)
General operating expenses	1 776.8	2 125.5	1 815.1	729.0	1 692.6	(122.5)	8.3	4.5	8.2	3.7	315.8	693.0	703.0	10.0	2 449.6	2 512.6	2 403.8	(108.8)
Supplies and materials	977.5	921.9	979.9	181.1	881.5	(98.4)	1.2	3.6	3.6	–	166.0	1 237.6	1 137.6	(100.0)	1 089.1	2 221.1	2 022.7	(198.4)
Furniture and equipment	762.2	1 076.3	682.9	195.8	657.0	(25.9)	6.2	5.4	5.4	–	189.3	116.5	116.5	–	1 271.8	804.8	778.9	(25.9)
Improvement of premises	–	28.5	–	–	–	–	–	–	–	–	–	–	–	–	28.5	–	–	–
Fellowships, grants and contributions	30 147.5	30 099.3	33 160.6	1 003.0	28 841.3	(4 319.3)	–	–	–	–	–	–	–	–	30 099.3	33 160.6	28 841.3	(4 319.3)
Other	–	(1.3)	–	–	–	–	–	–	–	–	–	–	–	–	(1.3)	–	–	–
Total	124 181.7	121 247.7	130 206.9	44 545.6	124 844.2	(5 362.7)	2 954.4	3 511.5	3 784.9	273.4	9 505.4	14 007.0	14 604.8	597.8	133 707.5	147 725.4	143 233.9	(4 491.5)

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

Table XII.7
Section 34, Safety and security: evolution of jointly financed activities by object of expenditure

(Thousands of United States dollars)

	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate (before recosting)	Variance
Posts	106 748.5	108 419.3	121 076.6	54 995.8	121 160.7	84.1
Other staff costs	5 260.9	5 154.2	5 369.3	2 286.3	4 791.8	(577.5)
Consultants	61.7	157.2	62.4	90.8	62.4	–
Travel of staff	5 487.3	2 143.8	4 993.0	695.6	4 990.2	(2.8)
Contractual services	3 241.6	3 044.1	3 294.9	562.3	3 316.6	21.7
General operating expenses	8 963.2	11 799.5	9 184.8	3 372.7	9 312.7	127.9
Supplies and materials	3 180.9	670.5	3 173.5	224.0	3 084.5	(89.0)
Furniture and equipment	1 166.3	2 933.7	1 145.0	151.0	1 090.4	(54.6)
Fellowships, grants and contributions	5 547.7	6 057.2	5 608.9	453.9	5 605.7	(3.2)
Other	–	(50.6)	–	(0.7)	–	–
Total	139 658.1	140 328.7	153 908.4	62 831.8	153 415.0	(493.4)

Part XIII Development Account

Section 35 Development Account

Appropriation for 2020	\$14,199,400
Expenditure for 2020	\$15,960,100
Appropriation for 2021	\$15,199,400
Proposal for 2022 submitted by the Secretary-General	\$15,199,400
<i>Note: Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).</i>	

XIII.1 The regular budget resources requested by the Secretary-General for section 35 for 2022 amount to \$15,199,400 before recosting, at the same level as the appropriation for 2021 (A/76/6 (Sect. 35), table 35.1). Upon request, the Advisory Committee was provided with updated historical data on the resources provided to the Development Account and to the share of the Account in the respective overall programme budget appropriations since the establishment of the Account, as contained in table XIII.1.

Table XIII.1

Resources provided to the Development Account and the share of the Account in the overall programme budgets

(United States dollars)

Year	Resolution(s)	Total programme budget appropriation	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	Proposed	3 119 724 000	15 199 400	0.49

XIII.2 A summary of the evolution of overall financial resources by object of expenditure and source of funds is contained in table XIII.6.

Funding of the Development Account

XIII.3 The Advisory Committee recalls that, in paragraph 4 of its resolution [54/15](#), the General Assembly decided that savings to be achieved as a result of the efficiency measures could be identified in the context of budget performance reports and were to be transferred to the Development Account section with the prior approval of the Assembly. Accordingly, and in line with the recommendation of the Committee in its report ([A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.3), endorsed by the Assembly, the Secretary-General should have tracked and identified savings resulting from efficiency measures to be transferred to the Account. Upon enquiry, the Committee was informed that the currently available expenditure data point at underexpenditure of \$58 million in 2020 compared to the 2020 appropriation, partly as a result of the cash conservation measures necessitated by the liquidity challenges in 2020. According to the Secretary-General, however, he is not in a position to attribute such savings to “efficiency measures”, since multiple factors play a role when final expenditures are below the appropriation level, and each performance report justifies such variances by referring to the respective factors. Therefore, the full analysis of the underexpenditure for 2020 will be provided in the upcoming financial performance report on the programme budget for 2020, to be considered by the Assembly at the main part of its seventy-sixth session.

XIII.4 Upon request, the Committee was also provided with a table showing the evolution of the funding of the Development Account (see also [A/75/7](#) and [A/75/5/Corr.1](#), para. XIII.2 and table XIII.4).

XIII.5 The Advisory Committee recalls that in 1997, when proposing to create a “dividend for development” from savings in administrative and other overhead costs, the Secretary-General maintained that it would be possible to deliver an efficiency dividend of some \$200 million by 1 January 2002 ([A/51/950](#), paras. 57 and 58). In paragraph 4 of its resolution [56/237](#), the General Assembly requested the Secretary-General to intensify efforts to enhance efficiency measures that might result in sustainable savings, with a view to augmenting the Development Account, in accordance with the provisions of Assembly resolution [54/15](#).

XIII.6 In its resolutions [60/246](#) and [61/252](#), the General Assembly requested the Secretary-General to make recommendations on how additional resources could be added to the Development Account, in the amounts of \$5 million and \$2.5 million, respectively. In response to resolution [60/246](#), the Secretary-General reported to the Assembly that no efficiency savings had been identified as part of the unencumbered balance of the approved budget appropriation to be transferred to the Account. That was attributed to the difficulty of identifying such savings in the absence of dependable methodologies, such as a cost-accounting system. Even if such a system were in place, the tendency of the programme managers would be to retain savings to meet additional mandates and workloads rather than to surrender them for transfer to the Account. Therefore, the Secretary-General was not in a position to make recommendations on how additional resources could be identified ([A/61/282](#), paras. 16, 18 and 21). The Secretary-General stated in his subsequent report, in response to resolution [61/252](#), that with the current information technology systems, it was not possible to identify efficiency or other gains for transfer to the Account ([A/62/466](#), para. 79).

XIII.7 In both instances, the General Assembly decided to make an exceptional appropriation to address the lack of transfer of resources to the Account. In paragraph 5 of section IV of its resolution [61/252](#), the Assembly decided as an immediate exceptional measure to appropriate \$2.5 million to the Account as a non-recurrent amount. The Assembly also increased, as a non-recurrent amount, the provisions of the Account by an additional amount of \$5 million (see resolution [62/235](#) A, para. 2 (d)).

XIII.8 In paragraphs 6 and 14 of section VIII of its resolution [62/238](#), the General Assembly requested the Secretary-General to fully comply with its resolution [52/12 B](#) and subsequent resolutions on the Development Account. The Assembly also recognized that the current modalities for financing the Account, which was to be funded from savings achieved as a result of the efficiency measures that could be identified in the context of budget performance reports, had not proved successful. In paragraph 11 of the resolution, the Assembly decided to appropriate an additional \$2.5 million, as non-recurrent amount, for the Account.

XIII.9 The General Assembly once again decided, at its discretion, in paragraph 2 (d) of its resolution [64/242 A](#), to increase the provision under the Development Account by a non-recurrent amount of \$7.5 million, for a total amount of \$26,151,300 for the biennium 2008–2009. In its resolutions [64/243](#) and [66/246](#), the Assembly also decided to appropriate the additional non-recurrent amounts of \$5 million and \$6 million, respectively, for the Account, bringing the total amount to \$23,651,300 for the biennium 2010–2011 and \$29,243,200 for the biennium 2012–2013.

XIII.10 The Advisory Committee, once again, notes with concern that the Secretary-General has not responded to the requests of the General Assembly in its previous resolutions, including resolutions [52/12 B](#), [54/15](#), [56/237](#), [62/238](#), [70/247](#) and [75/254 A–C](#), and that, to date, no savings from efficiencies have been identified and transferred to the Development Account (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.3, and [A/74/7](#), para. XIII.12).

XIII.11 The Advisory Committee reiterates its recommendation that the General Assembly again request the Secretary-General to further track and identify savings resulting from efficiency measures to be transferred to the baseline of the Development Account, in accordance with the provisions of its resolutions related to the funding of the Account (see also [A/75/7](#) and [A/75/7/Corr.1](#), paras. XIII.3 and XIII.4). The Committee trusts that updated information pertaining to efforts to identify savings as a result of the efficiency measures will be provided to the Assembly at the time of its consideration of the present report. The Committee further recommends that the Assembly request the Secretary-General to develop a clear methodology to track and identify savings to be transferred to the Account and to submit the proposed methodology in the context of his next budget submission (see also [A/63/479](#), para. 9).

Recosting

XIII.12 At its sixtieth session, the General Assembly, as a one-time exercise, decided that the Development Account should be recosted for the biennium 2006–2007, which led to an increase of \$986,900 (including a non-recurrent amount of \$71,000) (resolution [60/246](#), para. 14). The question of recosting the maintenance base of the Account was deliberated, once again, by the Assembly at its sixty-second session in the context of the proposed programme budget for 2008–2009, where it decided not to recost the maintenance base (see resolution [62/238](#), sect. VIII, para. 11, and [A/75/7](#) and [A/75/7/Corr.1](#), paras. XIII.6–XIII.8).

XIII.13 The Advisory Committee, once again, expresses concern that the Development Account is not subject to recosting, unlike other sections of the programme budget, and, in view of the current challenges to achieve savings consistently, recommends that the General Assembly request the Secretary-General to recost the Account, for its consideration, in his next budget submission (see also [A/75/7](#) and [A/75/7/Corr.1](#), para. XIII.8).

Resource requirements for 2022

XIII.14 The resource requirements of the Development Account by object of expenditure, before recosting, for 2022 are reflected in table XIII.2.

Table XIII.2

Summary of resource requirements by object of expenditure (before recosting)

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Amount</i>
Other staff costs	840.3
Consultants and experts	6 005.4
Travel of staff	1 944.3
Contractual services	1 625.5
General operating expenses	639.8
Furniture and equipment	15.6
Grants and contributions	4 128.4
Total	15 199.4

XIII.15 The Advisory Committee was also provided, upon request, with information on the resources allocated to the Development Account and the expenditure since the biennium 2016–2017, by object of expenditure, as reflected in table XIII.3.

Table XIII.3

Resources allocated and expenditure by object of expenditure, from the biennium 2016–2017 to 2021

(Thousands of United States dollars)

	<i>Biennium 2016–2017</i>		<i>Biennium 2018–2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure (January–June)</i>
Other staff costs	1 158.1	718.0	1 133.4	914.5	495.8	906.6	649.7	902.5
Consultants and experts	9 340.2	11 869.6	9 616.1	11 903.9	4 836.1	10 136.6	4 613.3	7 398.9
Travel of staff	5 307.1	5 087.8	4 164.2	5 269.5	2 340.1	206.0	2 080.4	14.1
Contractual services	2 023.0	3 563.7	3 629.0	3 358.1	1 739.8	2 341.7	2 165.3	1 821.4
General operating expenses	498.6	1 477.3	487.4	1 574.9	584.2	411.8	1 078.7	295.4
Supplies and materials	–	12.7	–	11.0	–	25.7	–	–
Furniture and equipment	231.5	216.7	126.5	219.6	–	189.5	9.3	45.4
Grants and contributions	9 840.3	12 847.1	9 242.2	10 940.3	4 203.4	1 742.2	4 602.7	1 606.4
Total	28 398.8	35 792.9	28 398.8	34 191.8	14 199.4	15 960.1	15 199.4	12 084.1

XIII.16 Upon enquiry, the Advisory Committee was also informed that the other staff costs take the form of general temporary assistance to finance short-term contracts for short-term needs. General temporary assistance does not fund long-term staff, and, on average, represents 5.5 per cent of the total budget of a project. Upon further enquiry, the Committee was informed that given the specific ongoing evaluation functions, a temporary Evaluation Officer (P-4) position in the Development Account team of the Department of Economic and Social Affairs of the Secretariat is included

in the proposed budget for 2022 to conduct two programme-level evaluations of complex joint projects that are closing.

XIII.17 The Advisory Committee was also informed, upon further enquiry, that the temporary position of Evaluation Officer (P-4) proposed for 2022 would be funded from “Other staff costs” under Section 35 and had the following two primary functions for the Development Account: (a) to design and manage programme-level evaluations; and (b) to provide guidance and support for project evaluations conducted by the implementing entities. While the Evaluation Officer position is required immediately to manage the programme-level evaluation of the tenth tranche Programme on Statistics and Data, which was implemented by all 10 Development Account entities, and the evaluation of the Account’s response to COVID-19, it is expected that there will be a continuing requirement for the functions beyond 2022.

Consultants and experts

XIII.18 Regarding consultants and experts, which represent about 40 per cent of the resource requirements for 2022 and were included in the same budget line, the Advisory Committee was informed that, during the COVID-19 pandemic, the ongoing projects were able to deliver on their expected results by changing their implementation modalities to online training and consultations and through the recruitment of national consultants to help with coordination and local training. These factors led to lower expenditures for ongoing projects, especially those of the eleventh tranche that are expected to close by the end of 2021. Funds from these projects will be transferred to five new joint, short-term COVID-19 response projects that were launched in June 2020. This transfer is in line with General Assembly resolution [56/237](#), according to the Secretary-General. **The Advisory Committee trusts that consultants and experts will be reported as two different budget lines and recommends that the General Assembly request the Secretary-General to provide information on the use of consultancies, including a breakdown of the number of consultants per project and the associated costs, as well as the difference between national experts and international consultants, in the context of his next budget submissions.**

Travel of staff

XIII.19 With regard to travel of staff, which represents 12.8 per cent of the total budget, the Advisory Committee was informed, upon enquiry, that the 10 implementing entities are mostly non-resident agencies. Most of the projects are in areas where the economic and social entities of the Secretariat have very specific mandates and knowledge that are normally not available within the resident agencies. The resident coordinators have some experts in their team, but they are not normally specialized enough to support Member States in the specific areas of the projects. Through the Development Account, the implementing entities can operationalize their vast knowledge and know-how in thematic areas not otherwise available in United Nations country teams to deliver capacity development support to selected stakeholders. Travel of experts from the headquarters of the implementing entities to the field has been an essential part of the capacity development support provided. Advice to Governments often needs to be provided in person, as do workshops to share experiences between countries and partners within and outside of specific countries. Moving forward, all projects will be encouraged to consider the lessons learned from the Account’s e-learning efforts, as well as the implementing entities’ own experiences in delivering capacity development amid a global pandemic, and to integrate elements of hybrid and virtual activities where suitable.

XIII.20 The Advisory Committee considers that there is 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.

XIII.21 The Advisory Committee recommends the approval of the proposal of the Secretary-General for section 35.

Projects proposed for 2022: country selection

XIII.22 The Secretary-General indicates that 21 projects are proposed for 2022, under the overall theme "Recovering better from COVID-19: for greener, resilient, inclusive and equal post-pandemic societies that leave no one behind" (A/76/6 (Sect. 35), para. 35.12). It is also indicated that most projects cover countries with special needs – least developed countries, landlocked developing countries and small island developing States – among their beneficiary countries (ibid., para. 35.18). The proposed projects are described in annex I to the budget submission, while figures 35.III and 35.IV thereof show the number of projects by group of countries and by geographical area, respectively.

XIII.23 The Advisory Committee was informed, upon enquiry, that the selection of beneficiary countries is based on Member States' demand for the capacity development assistance provided by the projects. Once a project proposal has been selected and approved, project managers are asked to include references to specific requests for assistance from target countries as part of their project documents. As with previous tranches, Africa and Asia and the Pacific have the highest number of proposed projects, followed by Latin America and the Caribbean, the Middle East and North Africa, and Europe and Central Asia. A total of 47 project proposals were submitted to the Development Account team for the fourteenth tranche, for a budget of \$31 million. As part of the project submission guidelines, implementing entities are encouraged to focus on countries with special needs. Therefore, many projects choose to include a focus on countries with special needs as part of their country selection requirements. For the tenth tranche, countries with special needs, such as least developed countries, landlocked developing countries and small island developing States, were prioritized, with more than 90 per cent of the projects including countries from at least one of those categories.

XIII.24 The Advisory Committee trusts, once again, that the Secretary-General will ensure transparency in the selection of countries and projects and will develop an outreach programme, through the dissemination of information on projects to countries with special needs, in line with the Sustainable Development Goals, including through close coordination with 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, among others, to allow for the formulation of demands by Member States (see also A/75/7 and A/75/7/Corr.1, para. XIII.11).

XIII.25 The Advisory Committee reiterates that the complementarity between the regular programme of technical cooperation and the Development Account should be ensured and further developed in order to maximize the combined impact of the activities implemented through the two mechanisms (see also A/75/7 and A/75/7/Corr.1, para. V.104; A/70/7, para. V.100; A/68/7, para. V.114; and A/66/7 and A/66/7/Corr.1, para. V.102). The Committee recommends that the General Assembly request the Secretary-General to conduct an assessment of the Account to identify complementarity with the resident coordinator system, through the establishment of a coordination mechanism, with a view to ensuring efficient use of resources.

Implementing entities

XIII.26 Upon request, the Advisory Committee was provided with updated information on the distribution of resources among implementing entities in 2020, 2021 and 2022, as reflected in table XIII.4.

Table XIII.4

Distribution of the Development Account resources among implementing entities

(United States dollars)

<i>Entity</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Department of Economic and Social Affairs	2 049 400	3 593 000	4 000 000
ECA	1 450 000	1 273 000	1 000 000
ECE	950 000	1 077 000	1 130 000
ECLAC	2 720 000	1 273 000	1 000 000
ESCAP	1 200 000	1 273 000	1 200 000
ESCWA	950 000	1 019 000	1 403 000
UN-Habitat	550 000	1 077 000	1 140 000
UNCTAD	2 330 000	1 702 000	1 900 000
UNEP	1 100 000	1 077 000	860 000
UNODC	900 000	524 000	–
Joint COVID-19 projects	–	820 000	783 400
Project-level evaluation	–	–	284 000
Programme-level evaluation	–	491 400	499 000
Total	14 199 400	15 199 400	15 199 400

XIII.27 The Advisory Committee was also provided, upon request, with a breakdown of the share of projects led by the Department of Economic and Social Affairs in the proposed resource requirements of the Development Account for 2022, as reflected in table XIII.5.

Table XIII.5

Share of projects led by the Department of Economic and Social Affairs in the proposed resource requirements of the Development Account for 2022

(United States dollars)

<i>Title</i>	<i>Lead entity</i>	<i>Cooperating entities within the United Nations system</i>	<i>Other staff costs</i>	<i>Consultants and experts</i>	<i>Travel of staff</i>	<i>Contractual services</i>	<i>General operating expenses</i>	<i>Grants and contributions</i>	<i>Total</i>
Resilient and agile national statistical systems to meet post-COVID-19 data needs to recover better	DESA	ECLAC, ECA, ESCAP, ESCWA, ECE, UNEP, UNODC, United Nations country teams and resident coordinators	180 000	480 000	510 000	250 000	80 000	1 500 000	3 000 000
Smooth transition beyond graduation for least developed countries in Africa and Asia and the Pacific in a post-COVID-19 environment	DESA	UNCTAD, UN-OHRLLS and UNDP	–	249 000	70 000	6 000	25 000	150 000	500 000
Resilience of micro-, small and medium-sized enterprises in Africa and Asia	DESA	UNCTAD, UNIDO, ITC, ILO, ECA and ESCAP	84 000	200 000	48 000	8 000	30 000	130 000	500 000
Total			264 000	929 000	628 000	264 000	135 000	1 780 000	4 000 000

Abbreviations: DESA, Department of Economic and Social Affairs; UN-OHRLLS, Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States.

XIII.28 The Advisory Committee notes that resource requirements for projects led by the Department of Economic and Social Affairs represent 26 per cent of the total resource requirements under section 35 and that those requirements almost doubled between 2020 and 2022 (from \$2,049,400 to \$4,000,000), without clear justification. **The Advisory Committee trusts that the resources for section 35 will be shared more equitably between the different entities.**

XIII.29 **The Advisory Committee continues to share the concern of the Board of Auditors with respect to the management of implementing entities and the monitoring and oversight mechanisms across different entities and trusts that the projects will be fit for purpose and implemented in full and in a timely manner (see also para. XIII.32; A/75/7 and A/75/7/Corr.1, para. XIII.16; A/74/528 and A/74/528/Corr.1, para. 22; and A/73/430, para. 25).**

Evaluation activities

XIII.30 The Secretary-General indicates that the evaluation framework and project evaluation guidelines, issued in October 2019, introduced a new approach to project evaluations. The new approach includes evaluating half of the tranche projects of each implementing entity and increasing the evaluation budget from 2 per cent to up to 4 per cent of the project budgets. The projects not selected for evaluation will continue to be subject to an internal performance review as part of the development of the final project report. The above-mentioned project evaluation guidelines have been promoted among Development Account implementing entities through the issuance of a supplementary guidance note in July 2020 (A/76/6 (Sect. 35), para. 35.20). The framework and guidelines will continue to be refined. Planned work for 2021 includes the development of guidance on the evaluation of projects that are jointly implemented by multiple entities (*ibid.*, para. 35.22).

XIII.31 Upon enquiry, the Advisory Committee was also informed that the planning and conduct of the Development Account project evaluations are supported by the evaluation units of the respective implementing entities and governed by the entities' evaluation policies, procedures and guidelines, including report formats, which very often are endorsed by their respective governing bodies and vary across the entities, reflecting, among other things, their mandates, organizational sizes and structures, and funding structures and levels. In addition, the methodologies for Development Account project evaluations are chosen on the basis of each project's unique characteristics, such as types of activities, geographic scope and thematic focus, and taking into account the available evaluation budget (approximately 2 per cent of the project budget, which ranged between \$6,300 and \$20,000 for the tenth tranche projects), in line with the United Nations Evaluation Group standard requiring the selection of the methodology to respond to the scope and objective of the evaluations and fit within the allocated budget and time (see also paras. XIII.16 and XIII.17).

XIII.32 **The Advisory Committee trusts that the Secretary-General will provide comprehensive information on the progress of the evaluation activities and the status of implementation of projects over previous years, including assessments made on the pilot projects and lessons learned, in the progress report on the activities of the Development Account, which should be provided as a matter of routine in the context of the consideration by the General Assembly of future budget submissions.**

Other matters*Impact of the pandemic and lessons learned*

XIII.33 Upon enquiry, the Advisory Committee was informed that the response of the Development Account to the COVID-19 pandemic had included a focus on new methodologies to continue to deliver projects when travel and in-person activities were no longer possible. The report entitled “Blended learning methodologies for capacity development” includes clear proposals and guidelines for how to run e-learning and hybrid delivery models that maximize the efficiency and effectiveness of capacity development training in the context of the United Nations Secretariat, with an emphasis on reaching a wide audience and achieving sustainable institutional change. The report offers a wide array of hybrid learning options to account for the varying levels of existing capacity and experience across United Nations entities. In addition, the assessment provides evidence-based recommendations on how best to adapt in-person capacity development training to online settings (see [A/76/6 \(Sect. 35\)](#), para. 35.10).

Table XIII.6

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			
	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure (January– June)	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 estimate	2022 estimate	Variance (2021–2022)	2020 expenditure	2021 appropriation/ estimate	2022 estimate	Variance (2021–2022)
Other staff costs	649.7	906.6	649.7	902.5	840.3	190.6	–	–	–	–	495.8	649.7	840.3	190.6
Consultants and experts	4 613.3	10 136.6	4 613.3	7 398.9	6 005.4	1 392.1	–	–	–	–	4 836.1	4 613.3	6 005.4	1 392.1
Travel of staff	2 080.4	206.0	2 080.4	14.1	1 944.3	(136.1)	–	–	–	–	2 340.1	2 080.4	1 944.3	(136.1)
Contractual services	2 165.3	2 341.7	2 165.3	1 821.4	1 625.5	(539.8)	–	–	–	–	1 739.8	2 165.3	1 625.5	(539.8)
General operating expenses	1 078.7	411.8	1 078.7	295.4	639.8	(438.9)	–	–	–	–	584.2	1 078.7	639.8	(438.9)
Supplies and materials	–	25.7	–	–	–	–	–	–	–	–	–	–	–	–
Furniture and equipment	9.3	189.5	9.3	45.4	15.6	6.3	–	–	–	–	9.3	9.3	15.6	6.3
Grants and contributions	4 602.7	1 742.2	4 602.7	1 606.4	4 128.5	(474.2)	–	–	–	–	4 203.4	4 602.7	4 128.5	(474.2)
Total	15 199.4	15 960.1	15 199.4	12 084.1	15 199.4	–	–	–	–	–	14 199.4	15 199.4	15 199.4	–

Part XIV

Staff assessment

Section 36

Staff assessment

Overall resource requirements

Appropriation for 2020	\$267,233,000
Expenditure for 2020	\$261,827,200
Appropriation for 2021	\$281,352,700
Proposal for 2022 submitted by the Secretary-General	\$281,996,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

XIV.1 The regular budget resources requested by the Secretary-General for section 36 for 2022 amount to \$281,996,300, before recosting, reflecting an increase of \$643,600, or 0.2 per cent, compared with the appropriation for 2021, resulting from changes in posts and general temporary assistance resources proposed for 2022, as explained in the individual sections ([A/76/6 \(Sect. 36\)](#), para. 36.3).

XIV.2 The Secretary-General indicates that, in accordance with the budgetary procedures of the United Nations, the salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 3.3 of the Staff Regulations and Rules of the United Nations. To facilitate comparability with the programme of work and budget proposals of other entities of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is therefore requested as a global amount under the present section ([A/76/6 \(Sect. 36\)](#), para. 36.1). Amounts withheld in the form of staff assessment are revenue to the Organization. Accordingly, the amount of \$281,996,300, after recosting, requested under section 36, is also included under Income section 1, Income from staff assessment, as detailed below.

XIV.3 Upon enquiry, the Advisory Committee was informed that, in the 2022 proposal, the 2021 approved budgeted vacancy rates were used (based on 2019 actuals), which are lower than the current actual average vacancy rates (9.1 per cent for the Professional and higher categories and 7.4 per cent for the General Service and related categories, versus 14.7 per cent and 9.5 per cent, respectively). The provisions for posts and general temporary assistance positions in the proposed programme budget for 2022 are higher than the appropriation for 2021. As a result, there is a corresponding increase in the provisions for staff assessment, presented under Section 36, as indicated in paragraph XIV.1 above.

XIV.4 Taking into account the underexpenditure in 2020 and in the first six months of 2021, the Advisory Committee recommends a reduction of \$5 million to the provisions for 2022 under Section 36 (see also the resources summary table above and table IS1.4 below).

Estimates of income

Income section 1

Income from staff assessment

Resources for 2020	\$273,171,400
Expenditure for 2020	\$267,523,758
Resources for 2021	\$283,437,900
Proposals for 2022 submitted by the Secretary-General	\$289,357,400

IS1.1 The total amount of income from staff assessment for 2022 is estimated to be \$289,357,400, including: (a) the global provision requested under section 36, Staff assessment, before recosting, in the amount of \$281,996,300 (see para. XIV.1 above); (b) preliminary recosting in the amount of \$5,295,200; and (c) that portion of the expenditure estimates under income section 3, Services to the public, relating to staff assessment in the amount of \$2,065,900. The Secretary-General indicates that all revenue from staff assessment not otherwise disposed of by a specific resolution of the General Assembly is credited to the Tax Equalization Fund established by the Assembly in its resolution 973 A (X). Member States are given credit in the Fund in accordance with the scale of assessments for the regular budget applicable to the financial year concerned (see [A/76/6 \(Income sect. 1\)](#), para. IS1.2).

IS1.2 The Advisory Committee was informed, upon enquiry, that the amounts credited to the Tax Equalization Fund depend on the following: (a) Member States that levy taxes from nationals employed by the United Nations as staff members receive a credit to their assessment, paying the assessment net of staff assessment. At the time of issuing the assessment, the staff assessment portion is recorded as an expenditure to the Tax Equalization Fund; and (b) Member States that do not levy taxes from nationals employed by the United Nations as staff members pay their assessment in full without a staff assessment offset. There is no transaction recorded in the Tax Equalization Fund at the time of issuing the assessment or credit returns. Taxes levied on staff of those Member States are paid from the Tax Equalization Fund. If a difference between revenue and expense arises, the differential is applied as an additional assessment or offset to the Member States in question. The Tax Equalization Fund receives an inflow of funds upon approval of the assessed budgets. The Fund experiences a sporadic outflow of funds (expense) when the assessments are issued to Member States that do not levy taxes from nationals employed by the United Nations as staff, and when tax payments are reimbursed to staff that are nationals of Member States that levy taxes on their nationals employed by the United Nations as staff.

IS1.3 Upon enquiry, the Advisory Committee was further informed that the Tax Equalization Fund receives funds from the regular budget, peacekeeping operations and the international tribunals. In the case of the regular budget and the international tribunals, the credits are based on the scale of assessments approved by the General Assembly in its resolution [73/271](#). For the peacekeeping budgets, Member States are credited based on the scale of assessments approved by the Assembly in its resolution [73/272](#). Both scales will be reviewed by the Assembly during its seventy-sixth session.

IS1.4 Upon enquiry, the Advisory Committee was provided with table IS1.1 below, showing the year-end balances of Tax Equalization Fund for the past four years.

Table IS1.1
Year-end balances for the Tax Equalization Fund

(Thousands of United States dollars)

	31 December 2017	31 December 2018	31 December 2019	31 December 2020
Staff assessment receipts from:				
United Nations regular budget	258 177	260 842	267 524	263 693
Peacekeeping operations	189 597	184 646	180 518	175 285
International tribunals	13 182	8 839	8 482	8 884
Investment revenue	1 776	1 657	1 618	1 092
Total revenue	462 732	455 984	458 142	448 954
Staff costs and other	104 576	95 466	81 186	70 075
Contractual services	72	252	169	188
Credits given to other Member States for contributions to:				
United Nations regular budget	198 307	200 788	215 552	217 833
Peacekeeping operations	130 989	120 662	127 028	126 590
International tribunals	8 336	9 446	7 912	6 297
Total expenses	442 280	426 614	431 847	420 983
Net excess (shortfall) of revenue over expenses	20 452	29 370	26 295	27 971

IS1.5 The Advisory Committee notes the downward trend in the expenses for staff costs and the upward trend in the credits given to other Member States for contributions to the regular budget.

IS1.6 The Advisory Committee was informed, upon enquiry, that the difference between the estimated staff assessment income for 2022 of \$289.4 million and the actual staff assessment income in 2020 of \$263.7 million, amounting to \$25.7 million, was partly due to higher-than-budgeted vacancy rates in 2020 owing to a recruitment freeze during the year that resulted in lower staff assessment income, and partly due to staffing changes for 2021 and 2022.

IS1.7 The Advisory Committee was further informed that, in 2020, of the actual staff assessment income totalling \$263.7 million, the staff assessment income related to the expenditure sections (Section 36) amounted to \$261.8 million, which is \$5.4 million, or 2 per cent, less than the appropriation of \$267.2 million, and that the actual staff assessment income from the income section amounted to \$1.9 million, which is \$0.1 million, or 5 per cent, less than the appropriation of \$2.0 million. The lower actual staff assessment income in 2020 is due to the higher-than-budgeted vacancy rates in 2020. The actual average vacancy rate for the professional and higher categories was 12 per cent compared with the budgeted average vacancy rate of 9.1 per cent, and the actual average vacancy rate for the General Service and related categories was 7.9 per cent compared with the budgeted average vacancy rate of 7.4 per cent.

IS1.8 The Advisory Committee was informed, upon enquiry, that for 2021, the estimated staff assessment income amounted to \$283.4 million, including \$281.3 million under section 36 and \$2.1 million for income section 3. For section 36, that represents an increase of \$14.1 million compared with the appropriation for 2020. The increase in appropriation from 2021 to 2020 primarily relates to the higher provision for posts previously approved at 50 per cent, changes in posts and general temporary assistance

relating to new mandates and other changes, as well as to changes in staff assessment relating to revised estimates and programme budget implications, which are partly offset by the removal of the one-time cost of posts and general temporary assistance.

IS1.9 For 2022, the increase relates to the higher provision for posts previously approved at 50 per cent, changes in posts and general temporary assistance relating to new mandates and other changes, partly offset by the removal of one-time cost of posts and general temporary assistance. The Advisory Committee was provided, upon request, with the tables below showing the evolution of the estimated income from staff assessment from 2020 to 2022. Tables IS1.2 and IS1.3 show the evolution of income from staff assessment from 2020 to 2021 and from 2021 to 2022, respectively.

Table IS1.2

Evolution of income from staff assessment from 2020 to 2021

(Millions of United States dollars)

	<i>2021</i>
2020 appropriation (Section 36)	267.2
Technical adjustment: removal of one-time provision for GTA (A/75/6 (Introduction))	(3.0)
Technical adjustment: annual provision of posts and GTA previously approved at 50 per cent (A/75/6 (Introduction))	0.7
Posts and GTA proposed under new mandates (A/75/6 (Introduction))	0.8
Posts and GTA under other changes (A/75/6 (Introduction))	4.1
Proposal for 2021 before recosting (section 36), submitted by the Secretary-General	269.8
Revised estimates and programme budget implications (A/75/682)	4.5
Adjustment by the Advisory Committee (A/75/682)	(0.1)
Adjustment by the Fifth Committee (A/75/682)	0.1
Recosting (A/75/682)	7.1
2021 appropriation: staff assessment under section 36	281.4
2021 appropriation: staff assessment under income section 3	2.1
Total estimated staff assessment income for 2021^a	283.4

Abbreviation: GTA, general temporary assistance.

^a The error of 0.1 is due to rounding.

Table IS1.3
Evolution of income from staff assessment from 2021 to 2022

(Millions of United States dollars)

	2022
2021 appropriation (Section 36)	281.4
Technical adjustment: removal of one-time provision for GTA (A/76/6 (Introduction))	(3.3)
Technical adjustment: annual provision of posts and GTA previously approved at 50 per cent (A/76/6 (Introduction))	0.3
Posts and GTA proposed under new mandates (A/76/6 (Introduction))	1.2
Posts and GTA under other changes (A/76/6 (Introduction))	2.5
Secretary-General's proposal for 2022 before recosting: section 36^a	282.0
Preliminary recosting (A/76/6 (Introduction))	5.3
Secretary-General's proposal for 2022: income section 3	2.1
Total estimated income for 2021	289.4

Abbreviation: GTA, general temporary assistance.

^a The error of 0.1 is due to rounding.

IS1.10 Upon request, the Advisory Committee was provided with table IS1.4, which reflects annual expenditure and income related to staff assessment for the period from 2016 to 2020 and the first six months of 2021. **The Advisory Committee trusts that updated and detailed information on income and expenditure under income section 1 will be provided to the General Assembly at the time of its consideration of the present report** (see [A/75/7](#), para. IS1.3 and table IS1.1).

IS1.11 **While noting the explanations provided by the Secretary-General, the Advisory Committee considers that in 2020 and in the first six months of 2021 there was an underestimation of the income and accordingly recommends a reduction of \$5 million of the income estimates relating to staff assessment under income section 1** (see para. XIV.4 above).

Table IS1.4
Staff assessment expenditure and income for the period from 2016 to 2020 and the first half of 2021

(Thousands of United States dollars)

	2016	2017	2018	2019	2020	2021 ^a
Staff assessment expenditure under section 36	251 029.3	256 304.6	258 900.1	265 531.5	261 827.2	133 249.8
Expenditure estimates relating to staff assessment under income section 3	2 000.2	1 839.8	1 942.1	1 992.3	1 865.7	960.9
Income estimates relating to staff assessment under income section 1	253 029.5	258 144.4	260 842.2	267 523.8	263 692.9	134 210.7

^a First six months of 2021.

Income section 2

General income

Approved estimates for 2020	\$21,744,000
Approved estimates for 2021	\$19,265,100
Proposal for 2022 submitted by the Secretary-General	\$19,331,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at revised 2021 rates (i.e. before recosting).	

IS2.1 The estimated income under income section 2 of the proposed programme budget for 2022 amounts to \$19,331,600, representing an increase of \$66,500 compared with the estimates for 2021. The estimated increase is due mainly to projected increases under: (a) reimbursement for services provided to specialized agencies and others (\$7,900); (b) sale of used equipment (\$10,200); (c) refund of previous years' expenditure (\$686,100); (d) contributions of non-member States (\$3,900); and (e) miscellaneous income (\$169,800). The increase is partially offset by a decrease under income from rental of premises (\$811,400) (see [A/76/6 \(Income sect. 2\)](#), table IS2.1). **The Advisory Committee notes the estimated decrease under income from rental of premises and trusts that the available office space will be put to optimal use by the Organization and that an update will be provided in the next report of the Secretary-General on income section 2.**

IS2.2 The Advisory Committee notes that, in his report, the Secretary-General provides no information regarding the financial impact of the new memorandum of understanding with UNOPS. **The Committee again trusts that updated information on the new memorandum of understanding with UNOPS and its financial implications will be provided to the General Assembly at the time of its consideration of the present report and included in the next report of the Secretary-General on income section 2 (see also [A/75/7](#), para. IS2.3 and [A/74/7](#), para. IS2.4).**

Income section 3

Services to the public

(United States dollars)

Proposal for 2022 submitted by the Secretary-General	
Gross revenue	17 384 500
Gross expenditure (after recosting)	20 302 800
Net revenue (deficit)	(2 918 300)
Approved estimates for 2021	
Gross revenue	19 239 500
Gross expenditure (after recosting)	19 419 900
Net revenue	(180 400)
Approved estimates for 2020	

Gross revenue	18 947 200
Gross expenditure (after recosting)	18 271 900
Net revenue	675 300

IS3.1 The projected income under section 3 amounts to \$17,384,500, before recosting, representing a net deficit of \$2,918,300 from the total projected expenses of \$20,302,800.

IS3.2 The Secretary-General attributes the net deficit of \$2,918,300 to several deficits, including under catering operations in the amount of \$1,839,700, and the projected decreases under philatelic operations, sales of publications, services to visitors, and garage operations, offset in part by projected increases under the revenue services of the Department of Economic and Social Affairs, sale of gift items, and other commercial activities (A/76/6 (Income sect. 3), tables IS3.4, IS3.8, IS3.12, IS3.16, IS3.21, IS3.23, IS3.24, IS3.27, and IS3.30).

IS3.3 The Advisory Committee was informed, upon enquiry, that while the proposed budget was fundamentally based on “pre-pandemic” operations, net revenue projections for some activities were lower owing to contract amendments that would be in effect in 2022 (namely, under sale of gift items and catering operations at Headquarters), to the anticipated gradual return to “pre-pandemic” levels of activities especially sensitive to global tourism and travel conditions (services to visitors), or to the uncertainty in certain key markets (sale of United Nations publications).

IS3.4 The Advisory Committee was also informed, upon inquiry, that in the case of gift operations, the contractual amendment reduced revenue by more than half of its pre-pandemic level. In the case of the catering operations, the contract had been amended to include a cost subsidy model until 31 December 2022, given the uncertainty of the situation after the pandemic and the losses historically incurred by the vendor prior to COVID-19. While no revenue is projected, similar to 2021 estimates, for catering operations at Headquarters, expenditures are estimated to increase by some \$1.2 million in 2022.

IS3.5 Considering that services under income section 3 largely contribute to strengthening the image of the United Nations to the public and acknowledging that the United Nations is not a revenue-generating organization, the Advisory Committee is of the view that, with the exception of the garage operations, the self-sustaining services provided under the present section to the public, the Member States, and/or United Nations staff could be further enhanced and efficiently managed. The Committee trusts that the Secretary-General will plan all activities and expenditures judiciously with a view to improving the income-generating capacity of the services (see A/75/7, para. IS3.2).

IS3.6 The Advisory Committee notes that the budget proposals are based on the assumption of the gradual return to the pre-pandemic levels and operations, which may be too optimistic. The Committee trusts that every effort will be made to apply best practices and lessons learned in the provision of services during the pandemic, including making optimum use of new technologies and online platforms, where applicable.

Comments and recommendations on post resources

IS3.7 The regular budget resources for posts proposed for 2022 under income section 3 amount to \$9,117,500, before recosting, reflecting a decrease of \$115,400, or 1.2 per cent, compared with the appropriation for 2021, to provide for 64 posts (13 in the Professional and higher categories and 51 in the General Service and related

categories (A/76/6 (Income sect. 3), tables IS3.6 and IS3.7)). The number of posts reflects a decrease of one post (1 GS (OL)), under the United Nations Postal Administration, compared with the number of posts approved for 2021.

Table IS3.2
Staffing resources

	Number	Level
Approved for 2021	65	2 P-5, 8 P-4/3, 3 P-2/1, 7 GS (PL), 43 GS (OL), 2 SS
Proposed for 2022	64	2 P-5, 8 P-4/3, 3 P-2/1, 7 GS (PL), 42 GS (OL), 2 SS

Vacant posts and vacancy rates

IS3.8 Upon enquiry, the Advisory Committee was informed that as of 30 June 2021, 2 GS (OL) posts, under sale of United Nations publications, were vacant. **The Advisory Committee expects that all vacant posts will be filled expeditiously and trusts that an update will be provided to the General Assembly at the time of its consideration of the present report.**

IS3.9 The Advisory Committee was provided, upon enquiry, with information on the average vacancy rates for 2020 and 2021 (January to June) and the proposed vacancy rates for 2022, for activities under income section 3, as reflected in table IS3.3 below. **The Advisory Committee notes the difference between actual vacancy rates for 2020 and 2021 and the proposed vacancy rates for 2022, especially under sale of publications and garage operations. The Committee trusts that further clarification will be provided to the General Assembly at the time of its consideration of the present report.**

Table IS3.3
Vacancy rates
(Percentage)

Activity	Actual vacancy rate for 2020		Actual vacancy rate for 2021 (January–June)		Proposed vacancy rate for 2022	
	Professional and above	General Service and related	Professional and above	General Service and related	Professional and above	General Service and related
United Nations Postal Administration	–	0.6	–	–	–	0.8
Sale of United Nations publications	–	12.5	–	12.5	–	7.7
Services to visitors	–	3.2	–	–	–	6.4
Garage operations	n.a.	17.1	n.a.	18.9	n.a.	1.3
Catering operations	–	n.a.	–	n.a.	–	n.a.
Revenue accounts unit	–	–	–	–	–	1.3

Note: “n.a.” indicates that there are no approved posts under income section 3 activity in the post category.

IS3.10 The Advisory Committee recommends the approval of the proposal for post resources submitted by the Secretary-General.

Comments and recommendations on non-post resources

IS3.11 The proposed non-post resources for 2022 amount to \$10,838,400, reflecting a net increase of \$651,400, or 6.4 per cent, compared with the appropriation for 2021, owing to increases, compared with the appropriation for 2021, under: (a) contractual

services in the amount of \$973,900, or 28.7 per cent; and (b) under furniture and equipment in the amount of \$24,200, or 14.0 per cent. The increases are partially offset by reduced requirements under: (a) other staff costs, in the amount of \$142,300, or 4.2 per cent; (b) hospitality, in the amount of \$1,400, or 28.0 per cent; (c) consultants, in the amount of \$2,100, or 100 per cent; (d) travel of staff, in the amount of \$17,900, or 10.1 per cent; (e) general operating expenses in the amount of \$107,600, or 4.1 per cent; (f) supplies and materials in the amount of \$56,900, or 17.9 per cent; and (g) grants and contributions, in the amount of \$18,500, or 14.2 per cent.

United Nations Postal Administration operations

Approved estimates for 2020	\$3,972,200
Expenditure for 2020	\$3,436,300
Approved estimates for 2021	\$4,124,900
Proposal for 2022 submitted by the Secretary-General	\$3,949,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IS3.12 The resource requirements for UNPA for 2022 amount to \$3,949,300, before recosting, reflecting a decrease of \$175,600, or 4.3 per cent, compared with the approved estimates for 2021. The decrease is due to the proposed abolishment of one GS (OL) post in New York, owing to a more efficient conduct of operations (\$115,400); and reduced requirements under non-post resources (\$60,200), as explained in para. IS3.13 below.

IS3.13 The regular budget resources for posts proposed for 2022 amount to \$2,494,700, before recosting, reflecting a decrease of \$115,400, compared with the appropriation for 2021, or 4.4 per cent, to provide for the financing of 18 posts (1 P-5, 4 GS (PL), and 13 GS (OL)). The decrease under post requirements results from the proposed abolishment of one GS (OL) post in New York owing to a more efficient conduct of operations. The proposed non-post resources, in the amount of \$1,454,600, reflect a net decrease of \$60,200, or 4.0 per cent, compared with the appropriation for 2021, owing to reduced requirements under: (a) travel of staff, resulting from a reduced number of staff travelling to stamp exhibitions (\$3,100); (b) contractual services for outsourced stamp artists (\$38,000); (c) general operating expenses for communications (\$15,000); and (d) supplies and materials for other consumable materials that are projected for 2022 (\$4,100).

IS3.14 Upon enquiry, the Advisory Committee was informed that, for the past several years, UNPA had been downsizing and abolishing posts to reduce costs. In 2022, the proposal is to abolish an additional GS (OL) post, which will not be filled when the current staff member retires, at the end of October 2021. After that retirement, UNPA will have reached the minimum core capacity needed to fulfil key operational functions. The Committee was also informed, upon enquiry, that UNPA had been expanding the use of local sales representatives and agents to represent UNPA at stamp shows, thereby reducing staff and travel costs.

IS3.15 The net revenue for 2022 is projected to be in deficit in the amount of \$330,100, compared with a net deficit of \$746,900 in 2021. The upward projection is based on sales activity in 2021, despite the impact of the pandemic and related closure of retail counters and stamp shows. Upon enquiry, the Advisory Committee was informed that, on 24 November 2020 so-called United Nations crypto stamps were

issued and, as of 25 June 2021, approximately 50 per cent of the total of 96,407 such stamps printed had been sold with total related revenues of \$337,706.

IS3.16 Upon request, the Advisory Committee was provided with information, reflected in table IS3.4 below, on UNPA revenue in 2018, 2019 and 2020, and for the period from January to June 2021, as well as the projected revenue for 2022.

Table IS3.4

Consolidated revenue of the United Nations Postal Administration for the period 2018–2020 and the first half of 2021, and projected revenue for 2022

(United States dollars)

<i>Consolidated revenue</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021^{a,b}</i>	<i>2022 (estimate)^c</i>	<i>Total</i>
Total gross sales	2 990 907	2 600 645 ^b	2 786 041 ^c	802 168	3 687 200	12 866 961
Gross sales, Headquarters	1 449 979	1 304 467	1 425 258	423 717	1 974 700	6 578 211
Gross sales, Europe	1 540 928	1 296 178	1 360 783	378 451	1 712 500	6 288 840

^a First six months of 2021.

^b Includes a surcharge of \$390,236 from the sale of COVID-19-themed stamps collected for the COVID-19 Solidarity Response Fund of the World Health Organization.

^c Includes a surcharge of \$20,192 from the sale of COVID-19-themed stamps, which will be transferred to the COVID-19 Solidarity Response Fund of the World Health Organization.

IS3.17 The Advisory Committee was provided, upon request, with information on outlet (counter) and portal (Internet) sales over the past three years, as shown in table IS3.5 below.

Table IS3.5

Consolidated revenue of the United Nations Postal Administration for the period 2018–2020

(United States dollars)

<i>Location</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>
UNPA outlet (counter) sales			
New York	272 384	242 657	34 370
Geneva	27 951	28 413	5 037
Vienna	33 861	33 501	2 926
Total	334 197	304 571	42 333
UNPA portal (Internet) sales			
New York	134 484	121 654	114 929
Geneva	10 886	7 872	11 155
Vienna	104 898	82 637	122 485
Total	250 268	212 163	248 569

Sale of United Nations publications

Approved estimates for 2020	\$5,365,200
Expenditure for 2020	\$4,122,800
Approved estimates for 2021	\$5,866,200
Proposal for 2022 submitted by the Secretary-General	\$5,594,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IS3.18 The resource requirements for 2022 amount to \$5,594,000, before recosting, reflecting a decrease of \$272,200, or 4.6 per cent, compared with the 2021 approved estimates, inclusive of: (a) budget resources for posts in the amount of \$2,880,000, before recosting, at the same level of 2021, to provide for the continuation of 21 posts (1 P-5, 2 P-4, 1 P-3, 1 P-2, 2 GS (PL) and 14 GS (OL)); and (b) proposed non-post resources in the amount of \$2,714,000, reflecting a net decrease of \$272,200, or 9.6 per cent, compared with the appropriation for 2021, resulting from reduced requirements under: (a) travel of staff (\$4,900, or 12.4 per cent); (b) contractual services (\$268,800, or 21.8 per cent); (c) supplies and materials (\$21,600, or 56.0 per cent); and (d) furniture and equipment (\$3,400, or 13.1 per cent). The decrease is partially offset by an increase under general operating expenses (\$26,500, or 1.6 per cent).

IS3.19 The Secretary-General states that in the proposed plan for 2022 he will, inter alia, continue to emphasize the consolidation of electronic publishing, the wider distribution of electronic products, and a larger, geographically diverse network of print-on-demand capability. **The Advisory Committee trusts that the Secretary-General will include in his next budget submission further information on progress made in the above-mentioned areas (see A/75/7, para. IS3.15).**

IS3.20 The Secretary-General indicates that, taking recosting into account, the net revenue from the sale of United Nations publications at Headquarters and at the bookshop at Headquarters is projected to be in deficit in the amount of \$52,100 in 2022, compared with a positive amount of \$178,800 in 2021; representing a net decrease of \$230,900, mainly due to decrease in revenues at the Headquarters.

IS3.21 Upon enquiry, the Advisory Committee was informed that the underlying assumption for the sale of United Nations publications was that the recovery from the COVID-19 pandemic would be gradual and, consequently, the number of visitors to the premises would take time to return to pre-pandemic levels, which would affect bookshop revenue in particular. The gradual recovery from the COVID-19 pandemic was projected to continue to affect revenue in 2022, with an increase in negative net revenue from the sale of United Nations publications. In addition, it was assumed that the global economy would recover gradually, creating uncertainty in certain key markets for the sale of publications. Revenue is affected by a decrease of in-person sales at the bookshop and a decrease of print publication sales globally, which are partially offset by an increase in digital sales.

IS3.22 The Advisory Committee was provided, upon request, with information on the revenue from sales of United Nations publications over the past three years (2018–2020) and during the first six months of 2021, as well as the projected revenue for 2022, as reflected in table IS3.6 below.

Table IS3.6
Revenue of sales of United Nations publications for the period 2018–2020 and the first half of 2021, and the projected sales in 2022

(Thousands of United States dollars)

<i>Year</i>	<i>Revenue</i>
2018	4 949.5
2019	4 694.0
2020	3 300.6
2021 ^a	1 194.0
2022 (estimate)	5 645.0

^a First half of 2021.

Services to visitors

Approved estimates for 2020	\$5,724,800
Expenditure for 2020	\$4,957,400
Approved estimates for 2021	\$5,910,700
Proposal for 2022 submitted by the Secretary-General	\$5,808,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IS3.23 The resource requirements for 2022 amount to \$5,808,800, before recosting, reflecting a decrease of \$101,900, or 1.7 per cent, due to decreases in non-post resource requirements, compared with approved estimates for 2021, inclusive of: (a) post resources amounting to \$2,173,800, at the same level as that approved for 2021, to provide for the continuation of 15 posts (3 P-3, 2 P-2, 1 GS (PL) and 9 GS (OL)); and (b) proposed non-post resources in the amount of \$3,635,000, reflecting a decrease of \$101,900, or 2.7 per cent, resulting from reduced requirements under: (a) other staff costs (\$142,300, or 5.5 per cent); (b) hospitality (\$1,400, or 40.0 per cent); (c) general operating expenses (\$25,000, or 15.6 per cent); (d) supplies and materials (\$25,100, or 19.9 per cent); and (e) furniture and equipment (\$12,900 or 14.9 per cent). The decrease is partially offset by increased requirements under contractual services (\$104,800, or 13.3 per cent).

IS3.24 Upon enquiry, the Advisory Committee was informed that the increase under contractual services is primarily based on additional requirements for part-time temporary guides in New York (offset by a corresponding decrease for requirements for other staff costs), and reflects a change in the way information and communication technology costs are incurred. The Visitors' Section in New York relies on a core staff of fixed-term, full-time tour guides (funded under other staff costs) who conduct tours in over a dozen languages and provide specialized tours on a range of subjects (tour guides at the other three duty stations are all individual contractors, funded under contractual services). To maintain maximum flexibility in a still uncertain environment, the Section will continue to recruit temporary staff as individual contractors, in particular for the peak periods and for the expansion of online activities. According to the Secretary-General, this approach is the same as in the 2021 proposed budget, with the corresponding costs reduced under other staff costs.

IS3.25 The Advisory Committee considers that the assumption of the gradual return to the pre-pandemic levels and operations may be too optimistic and, accordingly, recommends a reduction of 10 per cent, or \$10,500, to the proposed increase in the provision under contractual services.

Revenue services of the Department of Economic and Social Affairs

Approved estimates for 2020	\$686,600
Expenditure for 2020	\$539,700
Approved estimates for 2021	\$699,600
Proposal for 2022 submitted by the Secretary-General	\$690,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IS3.26 The resource requirements for 2022 amount to \$690,200, before recosting, reflecting a decrease of \$9,400, or 1.3 per cent, compared with the approved estimates for 2021. The net decrease is attributable to reduced requirements under: (a) travel of staff (\$9,900, or 9.9 per cent); and (b) grants and contributions (\$18,500, or 14.2 per cent), which are partially offset by increased requirements under contractual services (\$19,000, or 19.2 per cent) to support the continued development of new data tools for international trade and related economic statistics to be hosted on the United Nations Global Platform.

IS3.27 Taking recosting into account, the net revenue from services of the Department of Economic and Social Affairs is estimated to decrease by \$4,300, from a net revenue of \$43,600 in 2021 to an estimated revenue of \$39,300 in 2022.

Sale of gift items

IS3.28 The net revenue from the sale of gift items at Headquarters in 2021 is projected to decrease in 2022 by \$450,000 to \$300,000, compared with the net revenue of \$750,000 in 2021, due to the COVID-19 pandemic (A/75/6 (Income sect. 3), table IS3.4). It is indicated in the budget proposal that the gift shop at Headquarters is operated by a contractor that is required to provide the United Nations with a percentage of gross sales and a utilities fee.

Garage operations

Approved estimates for 2020	\$1,124,100
Expenditure for 2020	\$904,500
Approved estimates for 2021	\$1,256,900
Proposal for 2022 submitted by the Secretary-General	\$1,231,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IS3.29 The resource requirements for 2021 amount to \$1,231,700, before recosting, reflecting a decrease of \$25,200, or 2.0 per cent, compared with the approved estimates for 2021, inclusive of: (a) proposed post resources in the amount of

\$864,200, at the same level of 2021, to provide for the continuation of six posts 4 GS (OL) and 2 Security Service); and (b) proposed non-post resources in the amount of \$367,500, reflecting a decrease of \$25,200, or 6.4 per cent, compared with 2021 appropriation, resulting from reduced requirements under: (i) general operating expenses (\$21,900, or 8.5 per cent) both at Headquarters and in Bangkok; and (ii) supplies and materials (\$3,300, or 9.0 per cent), both at Headquarters and Bangkok.

IS3.30 Taking recosting into account, the combined net revenue of garage operations at Headquarters, the United Nations Office at Geneva, and ESCAP in Bangkok is projected to remain in deficit in 2021. The deficit is estimated to decrease by \$36,600, from \$116,200 in 2021 to \$79,600 in 2022.

IS3.31 Upon enquiry, the Advisory Committee was informed that, at Headquarters, the revenue projections for garage operations in 2022 were based on pre-pandemic operations and were similar to the projections for 2021 (which had been made under the assumption that 2021 would be a normal year). At that point, it was not clear how anticipated changes in working arrangements would affect garage occupancy and revenue levels at Headquarters after the pandemic. The current projections were based on the flexible working arrangements policy that was in effect in 2019 and 2020, prior to the pandemic. In Geneva, the increased use of flexible working arrangements was not expected to affect revenue from garage operations. The forecasted income for 2022 was slightly higher than for 2021 owing to an anticipated increase in the number of parking spaces rented by staff members. With the opening of the new H building and the limited availability of outside spaces in the vicinity, there was additional demand for the nearby underground parking, which was restricted to staff members who chose to rent a space there. In Bangkok, ESCAP estimated revenue for 2022 is \$84,800, which is a 5.8 per cent decrease compared with \$90,000 estimated for 2021 owing to the expected reduction in the number of garage subscribers during construction under the seismic mitigation project.

IS3.32 The Secretary-General indicates that he has the authority to set prices applicable to staff, and the General Assembly has decided on the prices applicable to members of Permanent Missions for the use of garage facilities. It is noted that the present prices applicable to members of delegations (\$2.50 for overnight parking and \$75 per month for 24-hour parking) were decided by the General Assembly in its resolution [38/236](#) following its consideration of the proposed programme budget for the biennium 1984–1985. ([A/76/6 \(Income sect. 3\)](#), para. IS3.46). The monthly fee for staff in New York for parking, including daytime, weekends and official holidays, has been set at \$95. The daily fee for parking during the day is \$6 and increases to \$12 for overnight parking.

IS3.33 Upon enquiry, the Advisory Committee was informed that, at Headquarters, price increases for staff members were based on information circular [ST/IC/86/49](#), which stipulates that the Organization reviews parking rates for staff members each year and adjusts them in accordance with the movement of the New York cost of living index. The increase in parking rates for staff members came into effect on 1 July 2018. The parking rates had been adjusted in accordance with the cost of living index for New York as at May/June 2018.

IS3.34 The Advisory Committee was informed, upon enquiry, that at Geneva, the parking fees for staff were set at a monthly rate of CHF 85 (approximately \$93) for the underground parking and CHF 50 (approximately \$55) for the inner courtyard, subject to temporary closures due to renovation of the Palais des Nations. There was no defined schedule for adjusting parking rates. As long as income from parking was sufficient to cover the associated costs, the rate remained unchanged. At Bangkok, ESCAP did not have daily or overnight parking fees; rather, reserved monthly rates

for United Nations staff amount to THB 500 (\$16.59), while unreserved monthly rates amount to THB 200 (\$6.64).

IS3.35 With regard to bicycle parking at United Nations Headquarters, the Advisory Committee makes further comments in sections 29B and 34 above.

Catering operations

Approved estimates for 2020	\$502,600
Expenditure for 2020	\$1,332,300
Approved estimates for 2021	\$653,300
Proposal for 2022 submitted by the Secretary-General	\$1,879,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IS3.36 The resource requirements for 2022 amount to \$1,879,100, before recosting, reflecting an increase of \$1,225,800, or 187.6 per cent, compared with 2021 approved appropriations, inclusive of: (a) proposed post resources in the amount of \$237,000, at the same level as for 2021 to allow for the continuation of one P-4 post; and (b) proposed non-post resources in the amount of \$1,642,100, reflecting an increase of \$1,225,800, or 294.5 per cent, compared with the 2021 appropriation, resulting mainly from higher requirements under: (a) contractual services for the provision of the projected subsidy level to cover the losses and management fee to the catering contractor at Headquarters (\$1,179,700 or 656.5 per cent); and (b) furniture and equipment to provide support to the week of the General Assembly high-level segment, and necessary replacement of obsolete catering equipment, as well as facility repairs and maintenance at Headquarters (\$48,400, or 279.8 per cent), which are partially offset by reduced requirements under general operating expenses for the maintenance of the catering facilities both at Headquarters and Bangkok (\$3,000, or 4.5 per cent).

IS3.37 Taking recosting into account, the combined net revenue of catering operations at Headquarters and at the ESCAP cafeteria in Bangkok is projected to remain in deficit in 2022. The deficit is projected to increase by \$1,261,400, from \$578,300 in 2021 to \$1,839,700 in 2022.

IS3.38 The Secretary-General explains that the catering contract at Headquarters, which was signed on 31 December 2015, is valid until 31 December 2022. The revenue under that heading at Headquarters was intended to have been generated by a commission levied on the revenues of the contractor providing the catering services. Under the initial agreement, the financial returns to the United Nations were to be generated by the higher amount of either an annual guaranteed amount or a fixed percentage of the annual gross sales. However, the mitigation measures implemented to contain the COVID-19 pandemic at Headquarters resulted in significant losses to the vendor. All eight cafeteria locations and the catering services at Headquarters had to be abruptly closed in March 2020, when the Secretary-General requested all non-essential workers to telecommute. The Lobby Café was the only café that was reopened, in October 2020, to meet the limited demand under phase 2 of the re-opening plan. The Secretary-General further explains that the projected low sales volume of food services resulting from the telecommuting and the continued social distancing requirements related to the pandemic required a renegotiation of terms with the vendor in 2020. An amendment was signed in October 2020 to subsidize the

food operations until the end of the contract in 2022, to ensure the provision of food services to staff and delegates, as they gradually return to the office. Accordingly, no revenue for the United Nations is projected for 2022. In the context of reduced external catering events expected to be held at Headquarters and to mitigate the potential losses in 2022, and therefore the level of subsidies to compensate for these losses, it is projected that only a few cafeterias will reopen in 2022.

IS3.39 Upon enquiry, the Advisory Committee was informed that, as a result of the COVID-19 pandemic and the liquidity situation, the Secretary-General had agreed to subsidize the catering vendor on a monthly basis. According to the Secretary-General, the subsidies from January 2020 to May 2021 amounted to \$1,963,521. The Committee recalls that it was previously provided with information on the subsidies paid to the vendor since November 2019. The total amount of subsidies paid to the catering vendor for the period from November 2019 to May 2021 is reflected in table IS3.7 below.

Table IS3.7

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	80 012
COVID-19 crisis	April 2021	88 111
COVID-19 crisis	May 2021	75 561
Total		2 329 862

IS3.40 Upon enquiry, the Advisory Committee was informed that for 2021, \$1.5 million in total sales, including \$250,000 in catering sales starting in September, were projected in calculating the estimated subsidy level. However, this remained a “best guess” estimate at the current stage, as the situation was constantly evolving. The actual sales would depend on how many staff and delegates would return to the workplace and the consumption rate of those who did. The total subsidy would also depend on the total costs of operation. Similarly, for 2022, assumptions had been

applied for the projection with a high level of uncertainty. **The Advisory Committee notes the information on the subsidies provided to the catering vendor in the amount of \$2,329,862 from November 2019 to May 2021 (\$784,587 for the liquidity crisis and \$1,545,275 for COVID-19) and trusts that the General Assembly will be provided, at the time of its consideration of the present report, with updated information and related justification, on the current negotiations, the total amount of subsidies so far and the monthly subsidies to be paid until the end of the contract, in December 2020.**

IS3.41 Upon enquiry, the Advisory Committee was informed that, at the end of March 2021, an external consultant had begun a comprehensive independent study of the catering operations, as recommended by the Committee, with the first phase of the study to be completed by mid-July 2021. The first phase would provide an overview of the current market situation and options for the best way to structure the procurement process for the next contract, which would start in January 2023, with the aim of balancing, to the extent possible, the generation of revenue, the cost of food services to patrons and the rights of long-serving catering employees, while maintaining high-quality services (see [A/75/7](#), para. IS3.24).

IS3.42 **The Advisory Committee notes the start of the independent assessment of the catering operations, and trusts that updated information on the results of the first phase of the assessment will be provided to the General Assembly at the time of its consideration of the present report and that comprehensive information on the outcome of the assessment will be included in the next budget submission.**

IS3.43 **The Advisory Committee reiterates its recommendation that the new contract awards to replace the contract at the Headquarters, which is due to expire on 31 December 2022, must be open for all vendors in full compliance with United Nations procurement policies, guidelines and procedures and that fair and transparent competition among all prospective vendors be ensured (see also [A/75/7](#), para. IS3.25 and [A/74/7](#), para. IS3.25).**

IS3.44 **Taking into consideration the gradual and, eventually, full return to Headquarters in-person operations, the Advisory Committee recommends a reduction of 5 per cent, or \$59,000, to the increase in the proposed provision under contractual services.**

Other commercial operations

Approved estimates for 2020	\$434,800
Expenditure for 2020	\$168,800
Approved estimates for 2021	\$440,500
Proposal for 2022 submitted by the Secretary-General	\$335,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2021 rates (i.e. before recosting).	

IS3.45 The resource requirements for 2022 amount to \$335,000 under non-post resources, reflecting a decrease of \$105,500, or 24 per cent, compared with the approved estimates for 2021, due to reduced requirements under: (a) consultants (\$2,100 or 100 per cent); (b) contractual services (\$22,800, or 53.3 per cent); (c) general operating expenses (\$69,200, or 65.4 per cent); supplies and materials (\$3,500, or 25.9 per cent); and (d) furniture and equipment (\$7,900, or 44.1 per cent).

IS3.46 Taking recosting into account, the combined net revenue of operations at the United Nations Office at Vienna, ECA and the ESCAP cafeteria in Bangkok is projected to decrease from \$189,700 in 2021 to \$13,100 in 2022.

IS3.47 Subject to its recommendations in paragraphs IS3.25 and IS3.44 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

IS3.48 The Advisory Committee recommends the approval of the Secretary-General's proposal for net revenue.

Other matters

Impact of the coronavirus disease pandemic and lessons learned

IS3.49 The Advisory Committee recalls that the Secretary-General indicated that income section 3 had been severely affected by the COVID-19 pandemic, given its nature and the services that are provided to the public. The Committee was informed, upon enquiry, that, owing to the pandemic, under UNPA, all stamp shows and exhibitions had been cancelled since March 2020 to date, and that UNPA had attended its last stamp show in March 2020. UNPA was adjusting its promotion strategy on an ongoing basis as the pandemic and the market situation evolved. With many countries starting to lift COVID-19-related restrictions, UNPA was expected to attend 15 shows in the second half of 2021. UNPA was able to revisit its programme and had changed some of the stamp topics to reflect the situation. For example, the "Sports for peace" stamps, to be issued in conjunction with 2020 Tokyo Olympic Games, was replaced by "We are in this together – Help stop the spread of COVID-19" stamps, which were very popular and successful in 2020. Despite the closure of United Nations Headquarters and of stamp counters in New York, Geneva and Vienna, and despite the cancellation of stamp exhibitions across the world, UNPA was able to redirect customers to placing their orders by mail, by telephone and through the website. **The Advisory Committee notes the efforts of UNPA and the expected decrease of the revenue deficit by more than 50 per cent in 2022 compared with 2021, and trusts that further efforts will be made to increase the revenue of its operations.**

IS3.50 The Advisory Committee was informed, upon enquiry, that all four Visitors' Sections (New York, Geneva, Vienna and Nairobi), under services to visitors, had been significantly affected by the COVID-19 pandemic and that United Nations premises had remained closed across the globe at the beginning of 2021. Nevertheless, efforts to fulfil the Sections' outreach mandate and generate revenue had continued throughout the pandemic, with virtual tours, online briefings and other events being offered, along with other initiatives to ensure that in-person activities could be resumed as soon as feasible. For 2021, all four duty stations were prioritizing expanding their virtual/online offer, streamlining marketing and the ability to generate revenue, and updating and improving the content of guided tours and the Sections' activities overall, through targeted investment in training and technology.

IS3.51 As regards the sale of gifts, the Advisory Committee was informed, upon enquiry, that the gift store had been closed since 12 March 2020. In the light of the significantly lower sales anticipated because of the closure of buildings to visitors and the extended pandemic-related restrictions, an amendment was signed in October 2020 to reduce the commission by more than half of its pre-pandemic level that was to become applicable when the store at Headquarters would be allowed to reopen. The revenue projections for 2022 were based on the new commission rates and on the assumption that the number of visitors would return to pre-COVID-19 levels. However, given the uncertainties about the "next normal" and about travel patterns after pandemic, that forecast may be subject to significant variability.

Table IS3.8
Evolution of overall financial resources by object of expenditure and source of funds

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2020 estimate</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2021 expenditure (January–June)</i>	<i>2022 estimate (before recosting)</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>Variance (2021–2022)</i>
Posts	8 904.5	8 713.5	9 232.9	3 690.5	9 117.5	(115.4)	–	–	–	–	8 713.5	9 232.9	9 117.5	(115.4)
Other staff costs	3 328.2	2 861.5	3 386.9	1 197.7	3 244.6	(142.3)	–	–	–	–	2 861.5	3 386.9	3 244.6	(142.3)
Hospitality	1.6	–	5.0	–	3.6	(1.4)	–	–	–	–	–	5.0	3.6	(1.4)
Consultants	7.4	114.2	2.1	196.7	–	(2.1)	–	–	–	–	114.2	2.1	–	(2.1)
Travel of staff	174.6	4.0	177.7	4.0	159.8	(17.9)	–	–	–	–	4.0	177.7	159.8	(17.9)
Contractual services	2 719.6	2 767.0	3 395.5	2 197.4	4 369.4	973.9	–	–	–	–	2 767.0	3 395.5	4 369.4	973.9
General operating expenses	2 512.4	1 196.8	2 598.4	376.5	2 490.8	(107.6)	–	–	–	–	1 196.8	2 598.4	2 490.8	(107.6)
Supplies and materials	332.7	48.4	318.2	74.4	261.3	(56.9)	–	–	–	–	48.4	318.2	261.3	(56.9)
Furniture and equipment	162.9	169.7	172.8	76.1	197.0	24.2	–	–	–	–	169.7	172.8	197.0	24.2
Improvement of premises	–	21.0	–	0.1	–	–	–	–	–	–	21.0	–	–	–
Fellowships, grants and contributions	128.0	0.1	130.4	–	111.9	(18.5)	–	–	–	–	0.1	130.4	111.9	(18.5)
Other costs	–	28.2	–	960.9	–	–	–	–	–	–	28.2	–	–	–
Total	18 271.9	15 924.4	19 419.9	8 774.3	19 955.9	536.0	–	–	–	–	15 924.4	19 419.9	19 955.9	536.0

Annex I

Proposed post changes for 2022, by category, grade and budget section

(Number of posts)

	<i>Professional and higher</i>									<i>General Service and related</i>								<i>Total</i>
	<i>DSG/ 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>Principal level</i>	<i>Other level</i>	<i>Security Service</i>	<i>Local level</i>	<i>Field Service</i>	<i>National Professional Officer</i>	<i>Trades and Crafts</i>	<i>Subtotal</i>	
1. Overall policymaking, direction and coordination																		
2021	7	4	9	16	32	37	35	5	145	14	81	–	9	–	–	–	104	249
Abolishment	–	–	–	(1)	–	–	–	–	(1)	–	–	–	–	–	–	–	–	(1)
2022 proposed	7	4	9	15	32	37	35	5	144	14	81	–	9	–	–	–	104	248
2. General Assembly and Economic and Social Council affairs and conference management																		
2021	1	1	6	18	211	425	333	11	1 006	73	510	–	12	–	–	–	595	1 601
Abolishment	–	–	–	–	–	–	–	–	–	–	(10)	–	–	–	–	–	(10)	(10)
Reclassification	–	–	–	–	–	–	–	–	–	1	(1)	–	–	–	–	–	–	–
2022 proposed	1	1	6	18	211	425	333	11	1 006	74	499	–	12	–	–	–	585	1 591
3. Political affairs																		
2021	4	4	12	16	48	64	52	22	222	5	97	–	34	13	5	–	154	376
2022 proposed	4	4	12	16	48	64	52	22	222	5	97	–	34	13	5	–	154	376
4. Disarmament																		
2021	1	–	2	4	13	8	8	4	40	4	13	–	4	–	–	–	21	61
Reclassification	–	–	(1)	1	(1)	1	1	(1)	–	–	–	–	–	–	–	–	–	–
2022 proposed	1	–	1	5	12	9	9	3	40	4	13	–	4	–	–	–	21	61
5. Peacekeeping operations																		
2021	1	4	5	6	6	4	3	3	32	–	9	–	197	93	2	–	301	333
Abolishment	–	–	–	–	–	–	–	–	–	–	–	–	(2)	(1)	–	–	(3)	(3)
2022 proposed	1	4	5	6	6	4	3	3	32	–	9	–	195	92	2	–	298	330

	Professional and higher									General Service and related							Subtotal	Total	
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts			
6. Peaceful uses of outer space																			
2021	–	–	1	1	2	7	4	3	18	–	5	–	–	–	–	–	–	5	23
2022 proposed	–	–	1	1	2	7	4	3	18	–	5	–	–	–	–	–	–	5	23
7. International Court of Justice																			
2021	–	1	1	1	4	17	17	20	61	6	50	–	–	–	–	–	–	56	117
2022 proposed	–	1	1	1	4	17	17	20	61	6	50	–	–	–	–	–	–	56	117
8. Legal affairs																			
2021	1	2	4	8	23	32	49	24	143	12	49	–	–	–	–	–	–	61	204
Reclassification	–	–	–	–	1	(2)	1	–	–	–	–	–	–	–	–	–	–	–	–
2022 proposed	1	2	4	8	24	30	50	24	143	12	49	–	–	–	–	–	–	61	204
9. Economic and social affairs																			
2021	1	2	9	31	67	89	67	43	309	33	146	–	–	–	–	–	–	179	488
Reclassification	–	–	–	1	(1)	–	(1)	1	–	–	–	–	–	–	–	–	–	–	–
2022 proposed	1	2	9	32	66	89	66	44	309	33	146	–	–	–	–	–	–	179	488
10. Least developed countries, landlocked developing countries and small island developing States																			
2021	1	–	1	1	8	8	5	1	25	–	6	–	–	–	–	–	–	6	31
Establishment	–	–	–	–	–	–	1	1	2	–	–	–	–	–	–	–	–	–	2
2022 proposed	1	–	1	1	8	8	6	2	27	–	6	–	–	–	–	–	–	6	33
11. United Nations support for NEPAD																			
2021	1	–	1	2	6	10	12	1	33	1	8	–	1	–	–	–	–	10	43
Establishment	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–	–	–	–	1
2022 proposed	1	–	1	2	6	10	13	1	34	1	8	–	1	–	–	–	–	10	44
12. Trade and development																			
2021	1	1	5	20	51	64	73	32	247	10	122	–	–	–	–	–	–	132	379
2022 proposed	1	1	5	20	51	64	73	32	247	10	122	–	–	–	–	–	–	132	379

	Professional and higher									General Service and related							Subtotal	Total
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts		
14. Environment																		
2021	1	1	4	11	26	40	13	1	97	1	5	–	10	–	–	–	16	113
2022 proposed	1	1	4	11	26	40	13	1	97	1	5	–	10	–	–	–	16	113
15. Human settlements																		
2021	1	–	1	4	9	17	14	5	51	–	2	–	22	–	–	–	24	75
2022 proposed	1	–	1	4	9	17	14	5	51	–	2	–	22	–	–	–	24	75
16. International drug control, crime and terrorism prevention and criminal justice																		
2021	1	–	3	8	14	32	27	13	98	3	24	–	–	–	–	–	27	125
2022 proposed	1	–	3	8	14	32	27	13	98	3	24	–	–	–	–	–	27	125
17. UN-Women																		
2021	1	1	3	4	7	8	8	5	37	–	12	–	–	–	–	–	12	49
2022 proposed	1	1	3	4	7	8	8	5	37	–	12	–	–	–	–	–	12	49
18. Economic and social development in Africa																		
2021	1	–	3	15	44	70	77	27	237	–	2	–	287	–	15	–	304	541
Abolishment	–	–	–	–	–	(1)	(1)	–	(2)	–	–	–	–	–	–	–	–	(2)
2022 proposed	1	–	3	15	44	69	76	27	235	–	2	–	287	–	15	–	304	539
19. Economic and social development in Asia and the Pacific																		
2021	1	–	2	15	35	63	52	33	201	–	–	–	214	–	3	–	217	418
2022 proposed	1	–	2	15	35	63	52	33	201	–	–	–	214	–	3	–	217	418
20. Economic development in Europe																		
2021	1	–	1	8	23	35	37	21	126	5	57	–	–	–	–	–	62	188
2022 proposed	1	–	1	8	23	35	37	21	126	5	57	–	–	–	–	–	62	188

	Professional and higher									General Service and related							Total	
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts		Subtotal
21. Economic and social development in Latin America and the Caribbean																		
2021	1	–	3	12	31	61	62	47	217	–	4	–	256	–	3	–	263	480
2022 proposed	1	–	3	12	31	61	62	47	217	–	4	–	256	–	3	–	263	480
22. Economic and social development in Western Asia																		
2021	1	–	2	8	25	35	32	18	121	–	–	–	129	1	4	–	134	255
2022 proposed	1	–	2	8	25	35	32	18	121	–	–	–	129	1	4	–	134	255
24. Human rights																		
2021	1	2	3	11	44	103	152	22	338	4	80	–	6	–	5	–	95	433
Conversion	–	–	–	–	–	–	16	–	16	–	–	–	–	–	–	–	–	16
2022 proposed	1	2	3	11	44	103	168	22	354	4	80	–	6	–	5	–	95	449
25. International protection, durable solutions and assistance to refugees																		
2021	1	1	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	2
2022 proposed	1	1	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	2
26. Palestine refugees																		
2021	1	1	8	12	28	62	34	2	148	–	10	–	–	–	–	–	10	158
Conversion	–	–	–	–	–	8	8	1	17	–	4	–	–	–	–	–	4	21
Establishment	–	–	–	–	1	7	12	2	22	–	–	–	–	–	–	–	–	22
Reclassification	–	–	–	4	6	9	(17)	(2)	–	–	–	–	–	–	–	–	–	–
2022 proposed	1	1	8	16	35	86	37	3	187	–	14	–	–	–	–	–	14	201
27. Humanitarian assistance																		
2021	1	1	3	4	11	16	14	5	55	2	15	–	–	–	–	–	17	72
2022 proposed	1	1	3	4	11	16	14	5	55	2	15	–	–	–	–	–	17	72
28. Global communications																		
2021	1	–	3	18	34	72	106	57	291	7	197	–	144	–	49	–	397	688
Abolishment	–	–	–	–	–	–	–	–	–	–	–	–	(1)	–	–	–	(1)	(1)
Conversion	–	–	–	–	–	(1)	–	–	(1)	–	–	–	–	–	1	–	1	–

	Professional and higher									General Service and related							Total	
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts		Subtotal
Establishment	–	–	–	–	1	–	–	–	1	–	–	–	–	–	–	–	–	1
Reclassification	–	–	–	–	4	(4)	–	–	–	–	–	–	–	–	–	–	–	–
2022 proposed	1	–	3	18	39	67	106	57	291	7	197	–	143	–	50	–	397	688
29A. Department of Management Strategy, Policy and Compliance																		
2021	1	2	7	16	34	46	37	24	167	20	85	–	–	–	–	–	105	272
Abolishment	–	–	–	–	(1)	–	–	–	(1)	–	–	–	–	–	–	–	–	(1)
Establishment	–	–	–	–	–	–	1	2	3	–	–	–	–	–	–	–	–	3
Redeployment	–	–	–	–	–	–	–	–	–	–	(1)	–	–	–	–	–	(1)	(1)
2022 proposed	1	2	7	16	33	46	38	26	169	20	84	–	–	–	–	–	104	273
29B. Department of Operational Support																		
2021	1	2	5	6	11	15	12	12	64	14	180	–	–	–	–	95	289	353
Abolishment	–	–	–	–	–	–	–	–	–	–	(1)	–	–	–	–	(2)	(3)	(3)
Establishment	–	–	–	–	–	–	2	–	2	–	–	–	–	–	–	–	–	2
Redeployment	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	1	1
2022 proposed	1	2	5	6	11	15	14	12	66	14	180	–	–	–	–	93	287	353
29C. Office of Information and Communications Technology																		
2021	–	1	1	6	16	23	35	11	93	16	71	–	2	–	–	–	89	182
2022 proposed	–	1	1	6	16	23	35	11	93	16	71	–	2	–	–	–	89	182
29E. Administration, Geneva																		
2021	–	–	1	4	10	16	20	22	73	18	209	–	–	–	–	–	227	300
Abolishment	–	–	–	–	–	–	–	–	–	(1)	(2)	–	–	–	–	–	(3)	(3)
Establishment	–	–	–	–	–	–	1	–	1	–	–	–	–	–	–	–	–	1
2022 proposed	–	–	1	4	10	16	21	22	74	17	207	–	–	–	–	–	224	298
29F. Administration, Vienna																		
2021	–	–	1	1	4	5	6	3	20	6	57	–	–	–	–	–	63	83
2022 proposed	–	–	1	1	4	5	6	3	20	6	57	–	–	–	–	–	63	83

	Professional and higher									General Service and related							Subtotal	Total
	DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	Principal level	Other level	Security Service	Local level	Field Service	National Professional Officer	Trades and Crafts		
29G. Administration, Nairobi																		
2021	-	-	1	4	7	9	17	7	45	-	-	-	66	-	1	-	67	112
2022 proposed	-	-	1	4	7	9	17	7	45	-	-	-	66	-	1	-	67	112
30. Internal oversight																		
2021	1	1	3	3	13	28	22	14	85	8	20	-	1	-	-	-	29	114
Establishment	-	-	-	1	-	1	-	-	2	-	-	-	-	-	-	-	-	2
2022 proposed	1	1	3	4	13	29	22	14	87	8	20	-	1	-	-	-	29	116
34. Safety and security																		
2021	1	1	1	4	7	16	16	6	52	8	162	307	512	-	-	-	989	1 041
Abolishment	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	(1)	(1)
2022 proposed	1	1	1	4	7	16	16	6	52	8	162	306	512	-	-	-	988	1 040
Total																		
2021	37	33	115	298	904	1 537	1 451	524	4 899	270	2 288	307	1 906	107	87	95	5 060	9 959
Abolishment	-	-	-	(1)	(1)	(1)	(1)	-	(4)	(1)	(13)	(1)	(3)	(1)	-	(2)	(21)	(25)
Establishment	-	-	-	1	2	8	18	5	34	-	-	-	-	-	-	-	-	34
Reclassification	-	-	(1)	6	9	4	(16)	(2)	-	1	(1)	-	-	-	-	-	-	-
Redeployment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reassignment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conversion	-	-	-	-	-	7	24	1	32	-	4	-	-	-	1	-	5	37
2022 proposed	37	33	114	304	914	1 555	1 476	528	4 961	270	2 278	306	1 903	106	88	93	5 044	10 005
Income section 3																		
2021	-	-	-	-	2	4	4	3	13	7	43	2	-	-	-	-	52	65
Abolishment	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	(1)	(1)
2022 proposed	-	-	-	-	2	4	4	3	13	7	42	2	-	-	-	-	51	64

	<i>Professional and higher</i>									<i>General Service and related</i>								<i>Total</i>
	<i>DSG/ 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>Principal level</i>	<i>Other level</i>	<i>Security Service</i>	<i>Local level</i>	<i>Field Service</i>	<i>National Professional Officer</i>	<i>Trades and Crafts</i>	<i>Subtotal</i>	
Total, regular budget and income section 3																		
2021	37	33	115	298	906	1 541	1 455	527	4 912	277	2 331	309	1 906	107	87	95	5 112	10 024
Abolishment	–	–	–	(1)	(1)	(1)	(1)	–	(4)	(1)	(14)	(1)	(3)	(1)	–	(2)	(22)	(26)
Establishment	–	–	–	1	2	8	18	5	34	–	–	–	–	–	–	–	–	34
Reclassification	–	–	(1)	6	9	4	(16)	(2)	–	1	(1)	–	–	–	–	–	–	–
Redeployment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Reassignment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Conversion	–	–	–	–	–	7	24	1	32	–	4	–	–	–	1	–	5	37
2022 proposed	37	33	114	304	916	1 559	1 480	531	4 974	277	2 320	308	1 903	106	88	93	5 095	10 069

Abbreviations: ASG, Assistant Secretary-General; DSG, Deputy Secretary-General; USG, Under-Secretary-General.

Annex II

Cooperation with other United Nations bodies

Since the issuance of its first report on the proposed programme budget for 2021, the Advisory Committee on Administrative and Budgetary Questions has submitted reports to the United Nations bodies on the basis of its review of the documents listed below.

A. Executive Board of the United Nations Development Programme/ United Nations Population Fund/United Nations Office for Project Services

UNDP integrated resources plan and integrated budget estimates, 2022–2025
([DP/2021/29](#))

UNFPA integrated budget, 2022–2025 ([DP/FPA/2021/9](#))

B. Office of the United Nations High Commissioner for Refugees: Executive Committee of the High Commissioner's Programme

Annual programme budget 2022 of the Office of the United Nations High
Commissioner for Refugees ([A/AC.96/1213](#))

Financial report and audited financial statements for the year ended 31 December
2019 and report of the Board of Auditors on voluntary funds administered by the
United Nations High Commissioner for Refugees ([A/75/5/Add.6](#))

C. Executive Board of the World Food Programme

WFP management plan (2021–2023) (WFP/EB.2/2020/5-A/1/Rev.1)

Process for the selection and appointment of the WFP External Auditor for the term
from 1 July 2022 to 30 June 2028 (WFP/EB.2/2020/5-B/1)

Workplan of the External Auditor (WFP/EB.2/2020/5-C/1)

Revised anti-fraud and anti-corruption policy (WFP/EB.A/2021/5-B/1)

Revised policy for the disclosure of oversight reports issued by the Office of the
Inspector General (WFP/EB.A/2021/5-C/1)

Audited annual accounts, 2020 (WFP/EB.A/2021/6-A/1)

Report on the utilization of WFP's advance financing mechanisms (1 January–
31 December 2020) (WFP/EB.A/2021/6-B/1)

Annual report of the Audit Committee (WFP/EB.A/2021/6-C/1)

Annual report of the Inspector General (WFP/EB.A/2021/6-D/1) and note by the
Executive Director on the annual report of the Inspector General
(WFP/EB.A/2021/6-D/1/Add.1)

Report of the External Auditor on critical corporate initiatives (WFP/EB.A/2021/6-
F/1)

WFP management response to the recommendations in the report of the External
Auditor on critical corporate initiatives (WFP/EB.A/2021/6-F/1/Add.1)

Report of the External Auditor on the management of information on beneficiaries (WFP/EB.A/2021/6-G/1)

WFP management response to the recommendations in the report of the External Auditor on the management of information on beneficiaries (WFP/EB.A/2021/6-G/1/Add.1)

Report on the implementation of the External Auditor's recommendations (WFP/EB.A/2021/6-H/1/Rev.1)

Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2020 (WFP/EB.A/2021/6-I/1)

Utilization of the self-insurance special account surplus (WFP/EB.A/2021/6-J/1)

Update on the bottom up strategic budgeting exercise (WFP/EB.1/2021/5-A/1)

Update on operational requirements and funding forecast for 2021 (WFP/EB.1/2021/5-B/1)

D. Executive Board of the United Nations Human Settlements Programme

Draft work programme and budget for the year 2022 (HSP/EB.2021/4)

E. United Nations Office for Partnerships

United Nations Office for Partnerships administrative budget for 2021 (A/CN.1/R.1225)

F. 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 2020 and the proposed programme of work financial plan for 2021 and 2022

G. United Nations Children's Fund

UNICEF integrated budget, 2022–2025 ([E/ICEF/2021/AB/L.6](#))

H. Technology Bank for the Least Developed Countries

Technology Bank for the Least Developed Countries: budget and programme of work for 2021 ([TBLDC/2020/5](#))

