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Proposed programme budget for 2025

Financial performance report on the programme budget for 2023

Report of the Secretary-General

Summary

The present report provides the financial performance of the programme budget for 2023 in comparison with the appropriation for the same year and is submitted in accordance with General Assembly resolution [72/266 A](#), in which the Assembly endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions to request the Secretary-General to issue a separate budget performance report following the completion of a budget period ([A/72/7/Add.24](#), para. 58).

The final expenditure in 2023 amounted to \$3,370.2 million, or \$26.1 million less than the appropriation approved by the General Assembly. The underexpenditure of \$26.1 million comprised \$8.3 million under regular budget entities (excluding special political missions) and \$17.8 million under special political missions. The underexpenditure of \$8.3 million under regular budget entities reflected slightly lower-than-budgeted expenditure under non-post resources (\$26.9 million or 2.2 per cent), offset in part by slightly higher-than-budgeted expenditure for posts (\$18.6 million), as salaries and common staff costs, mainly for staff in the General Service and related categories, were higher than budgeted owing primarily to higher-than-budgeted inflation. The underexpenditure of \$17.8 million under special political missions reflected lower-than-budgeted expenditure under operational costs (\$28.8 million) and military and police personnel costs (\$3.9 million), offset in part by higher-than-budgeted expenditure for civilian personnel costs (\$14.9 million). In 2023, the overall implementation rate remained very high, with underexpenditure representing less than 1 per cent of the appropriation.

The final expenditure in 2023 included an amount of \$10.9 million incurred in respect of commitment authorities (including subventions).

The income collected in 2023 amounted to \$359.1 million, or \$37.2 million more than the estimates approved by the General Assembly, owing mainly to higher-than-budgeted income from staff assessment and higher income from bank interest.

* [A/79/50](#).



The \$88.8 million of credits returnable to Member States also included \$25.6 million relating to cancelled prior-period commitments.

While the Organization started 2023 with a cash surplus and total cash of nearly \$700 million, including the liquidity reserves, it ended the year with a cash deficit of over \$400 million. Final collections in 2023 were 82.3 per cent of the assessed amounts. For most of 2023, cumulative monthly collections of assessed contributions trailed estimated collections, and were the lowest of the last five years in each quarter. In July 2023, as the liquidity for regular budget operations remained highly uncertain and unpredictable, the Organization was forced to impose a temporary suspension of hiring and followed up in September by curtailing non-post spending to ensure adequate liquidity for paying salaries and allowances to staff and other personnel, meeting vendor commitments and avoiding major disruptions to operations. The Organization had to borrow from the Working Capital Fund in August and from the Special Account in October. By the end of the year, the Working Capital Fund was fully exhausted and so was most of the Special Account.

At the beginning of 2024, the Organization had a large cash deficit and total cash of barely \$67 million in the reserves. In addition, the Organization had to return \$114 million as credits to Member States as part of the 2024 assessments, which meant that it would collect less than the budget approved for 2024 even if all Member States paid in full in 2024. These circumstances have made budget implementation in 2024 more vulnerable to payment disruptions due to fluctuations in the payment patterns of Member States. It has necessitated imposing more stringent cash conservation measures for 2024 from the beginning of the year to mitigate the risk of defaults in payments and major disruptions in operations. Without cash conservation measures, the Secretariat anticipated that the Organization would run out of all cash, including the liquidity reserves, by August 2024. Therefore, every Secretariat entity was asked to plan and execute its programme of work for 2024 within a reduced ceiling so that available cash could be rationed to enable uninterrupted operations within the reduced ceiling caused by lower collections, depleted reserves and return of credits. The situation at the end of 2024 could be as bad as or worse than in 2023, unless the collections for the year significantly exceed the average over the last five years. Therefore, unless the liquidity reserves are replenished fully at the end of 2024, which appears highly improbable, cash conservation measures are again likely to constrain budget implementation during 2025. A return of credits against the 2025 assessment in the amount of \$88.8 million, as detailed in the present report, would exacerbate an already fragile liquidity situation and have an impact not only on programme delivery but also on the ability to fulfil even non-discretionary commitments to personnel and third-party partners in 2025. It is therefore proposed that the General Assembly temporarily suspend the return of credits of \$88.8 million after apportioning the amount among the Member States in accordance with the scale of assessment for 2025 and direct them to be placed in a reserve that can be used if collections in 2025 are insufficient to enable the full implementation of mandates. The General Assembly is also invited to allow Member States to apply their credits towards current or future dues, once the General Assembly decides that the liquidity situation has improved sufficiently to allow the temporary suspension to be lifted.

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I. Introduction

1. The present report provides the financial performance of the programme budget for 2023 in comparison with the appropriation for the same year and is submitted in accordance with General Assembly resolution [72/266 A](#), in which the Assembly endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions to request the Secretary-General to issue a separate budget performance report following the completion of a budget period ([A/72/7/Add.24](#), para. 58). The financial performance presented herein, together with the programmatic performance presented in the proposed programme budget for 2025, constitutes the budget performance for the year 2023.

2. The General Assembly, by its resolutions [77/264 A–C](#), approved appropriations totalling \$3,396.3 million for the expenditure sections of the programme budget and income estimates totalling \$321.9 million. The expenditure recorded under the expenditure sections of the programme budget for 2023 amounted to \$3,370.2 million, which was \$26.1 million, or 0.8 per cent, less than the appropriation approved by the Assembly, despite additional expenditure of \$10.9 million incurred in respect of commitment authorities, for which no appropriations were approved.

3. The realized income in 2023 amounted to \$359.1 million, which was \$37.2 million, or 11.5 per cent, more than the approved estimates. In addition, the amount of prior-period commitments cancelled was \$25.6 million. Cumulatively, the higher-than-budgeted income, the underexpenditure in 2023 and the cancellation of prior-period commitments contributed to a returnable amount of \$88.8 million (see table 1), which would normally be offset against the assessment for 2025. It is proposed that it be placed, after apportionment to Member States, in a reserve that would be used in the event that collections are insufficient to enable the implementation of mandates in 2025.

Table 1

Returnable amounts resulting from 2023 financial performance

(Thousands of United States dollars)

<i>Description</i>	<i>Amount</i>
Unencumbered balances of 2023 appropriations	26 096.0
Higher-than-budgeted income	37 163.9
Cancellation of prior-period commitments	25 564.2
Total	88 824.1

Deterioration of the liquidity situation in 2023

4. In its resolution [76/272](#), the General Assembly decided to increase the Working Capital Fund by \$100 million from January 2023 through the retention of credits due to Member States against their 2023 assessment for the regular budget. The year 2023 also started with a healthy regular budget cash balance of about \$700 million, including the liquidity reserves.

5. The healthy cash balance, including the increase in liquidity reserves, supported an optimistic outlook for the liquidity situation in 2023. However, the improved liquidity experienced in 2022 was short-lived as collection patterns once again began to trail behind estimates. Relative to collection estimates, an \$18 million deficit at the end of the first quarter grew into a \$69 million deficit at the end of the second quarter, \$216 million at the end of the third quarter and \$529 million at year end; the collection

of only 82.3 per cent compared with the year's assessment was the lowest rate in the last five years. In fact, cumulative collections trailed estimates throughout the year, except at the end of November; cumulative collections were also at the lowest levels in the last five years at the end of each quarter.

6. As the liquidity situation continued to reflect a deteriorating trend, it became necessary to impose hiring and spending restrictions from July and September respectively. Notwithstanding these measures, the regular budget cash was exhausted in August, forcing borrowing of \$250 million from the Working Capital Fund; the entire balance of \$216.5 million in the Special Account was also borrowed in October. A short-lived improvement in collections in early November allowed for the return of \$100 million to the Special Account by the end of November, only to borrow the \$100 million again on 20 December to avoid defaulting on the December payroll. For the November payroll, a planned borrowing from the surplus cash of closed tribunals was averted due to last-minute collections.

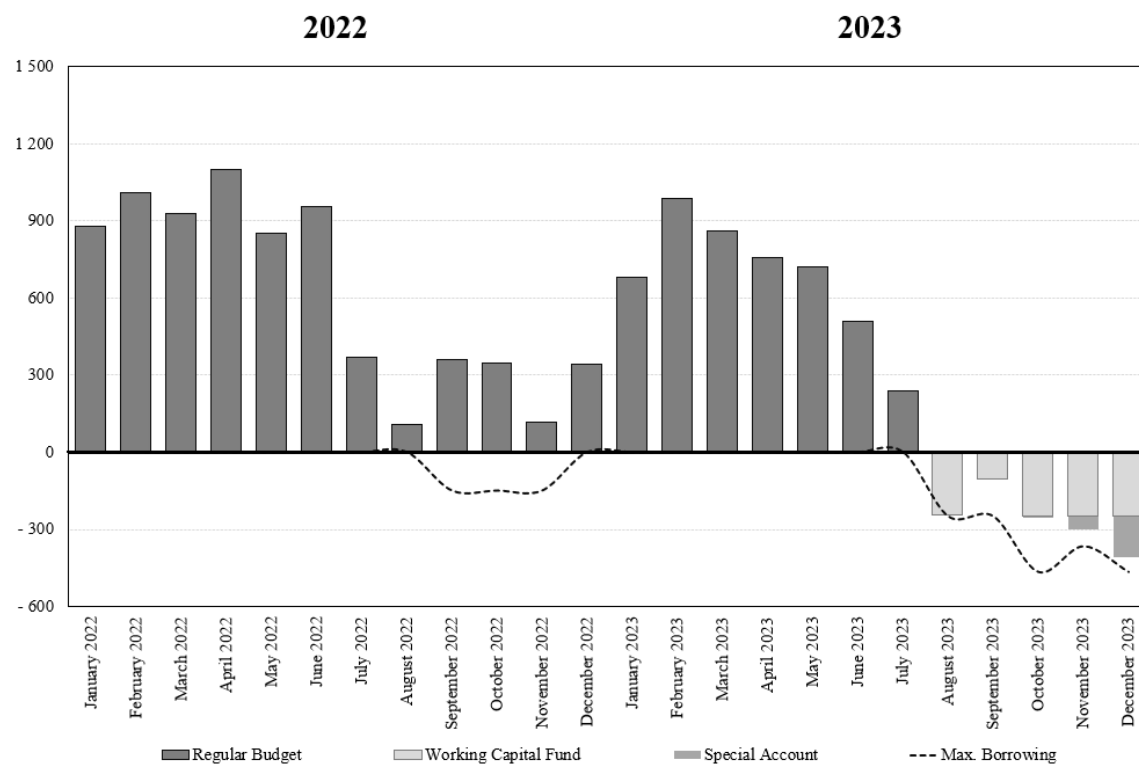
7. The positive trend of declining year-end arrears experienced over the previous two years was reversed with year-end arrears reaching an alarming new record of \$859 million. The regular budget cash was fully exhausted and even the liquidity reserves were depleted significantly. While 2023 started with a cash surplus and total cash of nearly \$700 million, it ended with a large cash deficit and total cash of barely \$67 million, including advance assessment for 2024 paid by some Member States before the issuance of the assessment letters in January 2024. If the Organization had spent the programme budget as approved without cash conservation measures from July, it would have defaulted on payments and operations would have been disrupted at various moments in the last few months of 2023.

Impact of the increased Working Capital Fund

8. Whereas the \$100 million increase of the Working Capital Fund provided additional relief in the second half of the year when extensive borrowing from the reserves became a necessity, the increased level of the reserves came alarmingly close to being fully exhausted as the arrears reached a new record of \$859 million by the end of December 2023. The increased level of the Working Capital Fund did, however, avert the need to borrow from the closed tribunals in December 2023 and mitigated the risk of exhausting all the regular budget reserves as well the cash from the closed tribunals. Had the Working Capital Fund not been increased by \$100 million, it is likely that additional cash conservation would have been required to the further detriment of programme delivery in 2023.

9. Figure I provides the end-of-month cash balances in the budget periods 2022 and 2023.

Figure I
Regular budget cash balance, 2022–2023
 (Millions of United States dollars)



10. Table 2 shows the outstanding contributions as at 31 December 2023.

Table 2
Outstanding contributions as at 31 December 2023
 (Thousands of United States dollars)

	Amount
Arrears as at 1 January 2023	329 657.8
Current-year assessment	2 989 651.8
Subtotal (receivables) (a)	3 319 309.6
Contributions received for prior periods	257 068.9
Contributions received for current period	2 203 386.4
Subtotal (collections) (b)	2 460 455.3
Arrears as at 31 December 2023 (c)=(a)-(b)	858 854.3

Impact of the decline in liquidity on the outlook for 2024 and 2025

11. A healthy cash balance at the start of 2023 was largely instrumental in mitigating the impact of liquidity constraints during 2023, as spending restrictions were introduced only in mid-July for hiring and in September for non-post expenses. A large cash deficit that nearly depleted most of the liquidity reserves at the end of 2023 made budget implementation in 2024 very vulnerable to liquidity shortages, forcing

the introduction of significant spending restrictions from the beginning of the year. Although collections have exceeded estimates at the end of April 2024 by \$378 million, due mainly to the collections of prior-period arrears, there is insufficient assurance about adequate collections during 2024 to be able to execute the budget in full. The replenishment of the liquidity reserves would require a collection of about 115 per cent of the assessments, if the budget is implemented in full. The average collections for the past five years have been around 97 per cent, and the highest was 113 per cent in 2021. It seems probable that 2024 would also end with a large cash deficit that could deplete most of the liquidity reserves. This would again necessitate spending restrictions in 2025 to avoid defaults in payments and disruptions to operations.

12. The return of credits in the amount of \$88.8 million, as enumerated in table 1, to be offset against the 2025 assessment, would exacerbate an already fragile liquidity situation, further hinder programme delivery and adversely affect the ability of the Organization to honour its financial commitments in 2025. Therefore, it is proposed that the returnable amount is apportioned among Member States using the scale of assessments applicable for 2025 and then placed in a reserve that would be used in the event that the collections are insufficient to enable the full, efficient and effective implementation of mandates during 2025. The General Assembly could also specify the conditions, linked to the liquidity situation, under which the credits in the reserve would become available to Member States to be withdrawn immediately or offset against any of their current or future dues.

13. Faced with similar challenges in the past, the General Assembly has taken appropriate exceptional action. By its resolution [36/116 B](#), the General Assembly suspended the provisions of various financial regulations related to the return of surpluses arising at the end of the bienniums 1980–1981 and 1982–1983. However, the General Assembly did not approve the Secretary-General's proposal in March 2019 (see [A/73/809](#)) to suspend the surrender of appropriations until the financial situation had improved, even though the Advisory Committee for Administrative and Budgetary Questions observed (see [A/73/891](#)) that suspending the surrender of unspent appropriations for a limited duration would help to address issues related to liquidity and mitigate the risk against a further deterioration, and recommended that the General Assembly approve the suspension for a trial period of one year in 2020. It should also be noted that there is no similar provision in the Financial Regulations and Rules of the United Nations for the offset of credits against appropriation in the case of peacekeeping operations.

Potential amendments to the Financial Regulations and Rules of the United Nations

14. The review of the potential amendments to the Financial Regulations and Rules of the United Nations arising from recent decisions of the General Assembly, including the change from a biennial to an annual budget period is being undertaken in conjunction with the review of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation in order to ensure consistency and integrity of the Secretariat's policies on programme planning, budgeting, evaluation and financial management. According to the provisional timeline, the draft amendments are expected to be submitted for consideration by the General Assembly at its eightieth main session, subject to the completion of the required internal review and consultations and the final timing of consideration by intergovernmental and expert bodies.

II. Financial performance: expenditure sections

A. Overview

15. In its resolutions 77/264 A–C, the General Assembly approved appropriations of \$3,396.3 million. In addition, in its resolution 77/263 A, the General Assembly authorized the Secretary-General to enter into commitments, without assessment, in an amount not to exceed \$6.6 million in connection with subventions to the Residual Special Court for Sierra Leone and the Extraordinary Chambers in the Courts of Cambodia. Furthermore, the General Assembly authorized expenditures related to the unforeseen and extraordinary expenses subject to the provisions in its resolution 77/265. Unforeseen and extraordinary expenses in 2023 amounted to \$5.3 million, comprising \$2.3 million incurred under the authority of the Secretary-General and \$3.1 million incurred with the concurrence of the Advisory Committee on Administrative and Budgetary Questions. The total final expenditure for 2023 amounted to \$3,370.2 million. The approved resources and final expenditure in 2023 are summarized in table 3.

Table 3

Summary of total approved resources and final expenditure in 2023

(Thousands of United States dollars)

Category	Approved with appropriation (1 (a))	Approved without appropriation (1 (b))	Final expenditure (2)	Balance (3)=(1)-(2)	Implementation rate (percentage) (4)=(2)÷(1)	Appropriation surplus/ (deficit) (5)=(1 (a))-(2)
(a) Programme budget appropriation as approved in resolutions 77/264 A–C	3 396 308.3	–	3 359 298.0	37 010.3	98.9	37 010.3
(b) Unforeseen and extraordinary expenses in accordance with resolution 77/265	–	7 186.2	5 315.8	1 870.4	74.0	(5 315.8)
(c) Subventions in accordance with resolution 77/263 A	–	6 574.9	5 598.5	976.4	85.1	(5 598.5)
Total	3 396 308.3	13 761.1	3 370 212.3	39 857.1	98.8	26 096.0

16. The overall underexpenditure of \$26.1 million comprises underexpenditure under regular budget entities (excluding special political missions) in the amount of \$8.3 million, and underexpenditure under special political missions in the amount of \$17.8 million.

Regular budget entities (excluding special political missions)

17. The underexpenditure of \$8.3 million comprised an underexpenditure of \$26.9 million under non-post resources and was offset in part by an overexpenditure of \$18.6 million under post resources. The overexpenditure under post resources was attributable mainly to higher-than-budgeted salaries and common staff costs, in particular for staff in the General Service and related categories, due mainly to higher-than-budgeted inflation.

18. Under non-post resources, an underexpenditure of \$26.9 million reflected mainly lower-than-budgeted expenditures under other staff costs, general operating expenses, travel of representatives, and improvement of premises, offset in part by higher-than-budgeted expenditures under furniture and equipment and staff assessment (other). Explanations for variances by object of expenditures are provided in annex II to the present report. The underexpenditure under both post and non-post

budgets was also attributable to the cash conservation measures introduced in July and September 2023.

Special political missions

19. The underexpenditure of \$17.8 million under special political missions reflected lower-than-budgeted expenditure under operational costs (\$28.8 million) and military and police personnel costs (\$3.9 million), offset in part by higher-than-budgeted expenditure for civilian personnel costs (\$14.9 million).

20. The overexpenditure under civilian personnel costs was attributable to higher-than-budgeted common staff costs for international staff and higher salaries for national staff due to updated salary scales.

21. The underexpenditure under military and police personnel costs was attributable mainly to the higher-than-budgeted average vacancy rate for United Nations observers in the United Nations Mission to Support the Hudaydah Agreement (UNMHA) and for United Nations police in the United Nations Integrated Office in Haiti, as well as lower requirements for rotation and rations for the United Nations Guard Units in the United Nations Assistance Mission in Somalia, the United Nations Support Mission in Libya and the United Nations Assistance Mission for Iraq.

22. The underexpenditure under operational costs was attributable to lower requirements for air operations in the United Nations Integrated Transition Assistance Mission in the Sudan (UNITAMS) due to the termination of contracts following the evacuation, and in the United Nations Assistance Mission in Afghanistan and the United Nations Support Mission in Libya, both due to the non-deployment of a helicopter; lower requirements for medical in UNMHA due to the cancellation of the aeromedical evacuation services in Djibouti, in line with a change in the medical concept to rely more on local medical facilities in Hudaydah for emergency care; lower requirements for communications and information technology in UNITAMS due to the termination of telecommunications and network services, as well as cancellation of acquisitions following the evacuation; lower requirements for experts due to the vacancies in some panels of experts and mechanisms supporting sanctions committees, and the expiration of the mandate of the Panel of Experts on Mali; as well as lower requirements for consultants due to efforts to contain expenditures amid the fragile liquidity situation.

23. More details on the variances under special political missions are presented in annex III to the present report. As in the case of other regular budget entities, underexpenditure was also attributable to the cash conservation measures introduced in July and September 2023.

B. Effect of forward purchasing of currencies and related presentation practices

24. The General Assembly, in section X of its resolution [67/246](#), authorized the Secretary-General, from 1 January 2013, to utilize forward purchasing to protect the United Nations against exchange rate fluctuations, taking into account the findings presented in the second performance report of the Secretary-General on the programme budget for the biennium 2010–2011 ([A/66/578](#) and [A/66/578/Corr.1](#)) and keeping the transaction costs as low as possible. In section IX of its resolution [69/274](#) A, the Assembly decided to use forward exchange rates in preparing future budget estimates, commencing with the proposed programme budget for the biennium 2016–2017.

25. In a review conducted by the United Nations Secretariat in November 2023, it was demonstrated that a high proportion of disbursements are in United States dollars, Swiss francs and euros. These three currencies account for 91.6 per cent of total disbursement in all currencies for the regular budget, of which the portions in United States dollars, Swiss francs and euros are 70.1 per cent, 15.7 per cent and 5.8 per cent, respectively.

26. For 2023, the United Nations purchased at predefined rates of exchange under forward contract arrangements 277.0 million Swiss francs at 0.927 Swiss francs per United States dollar and 109.0 million euros at 0.949 euros per United States dollar to hedge against fluctuations in exchange rates between the Swiss franc and the United States dollar and between the euro and the United States dollar, respectively.

27. In 2023, the average United Nations operational rates of exchange were 0.898 Swiss francs per United States dollar and 0.925 euros per United States dollar. The weakening of the United States dollar against both the Swiss franc and the euro in 2023 resulted in a positive average difference between the contracted forward rates and the United Nations operational rates of exchange, with a total realized foreign exchange gain of \$12.7 million (\$9.7 million for the Swiss franc and \$3.0 million for the euro). Table 4 provides a detailed breakdown of the distribution of forward purchasing gain by budget section.

Table 4

Detailed amounts on forward purchasing (or hedging) gain by budget section

(Thousands of United States dollars)

<i>Budget section</i>	<i>Hedging gain</i>
1. Overall policymaking, direction and coordination	109.1
2. General Assembly and Economic and Social Council affairs and conference management	2 310.5
3. Political affairs (excluding special political missions)	78.7
4. Disarmament	32.8
5. Peacekeeping operations	29.6
6. Peaceful uses of outer space	105.0
7. International Court of Justice	1 133.6
8. Legal affairs	458.0
12. Trade and development	1 130.9
14. Environment	70.1
16. International drug control, crime and terrorism prevention and criminal justice	611.4
20. Economic development in Europe	520.1
24. Human rights	1 412.7
27. Humanitarian assistance	71.0
28. Global communications	230.6
29E. Administration, Geneva	2 769.2
29F. Administration, Vienna	422.
32. Special expenses	50.7
33. Construction, alteration, improvement and major maintenance	191.5
34. Safety and security	633.8
Total	12 663.6

C. Expenditure incurred in 2023 (expenditure sections)

28. The final expenditure in 2023 amounted to \$3,370.2 million and comprised \$3,359.3 million incurred pursuant to resolutions 77/264 A–C, \$5.3 million incurred under the provisions for unforeseen and extraordinary expenses (resolution 77/265) and \$5.6 million incurred in respect of subventions to the Extraordinary Chambers in the Courts of Cambodia and to the Residual Special Court for Sierra Leone (resolution 77/263 A).

29. The total expenditure of \$3,370.2 million included unliquidated commitments, amounting to \$116.5 million, or 3.4 per cent of the appropriation, which remained open at the end of 2023. Cancelled prior-period commitments amounted to \$25.6 million, comprising \$15.3 million of commitments in regular budget entities and \$10.3 million in special political missions. Cancelled commitments in regular budget entities were due mainly to: (a) the reduction in the United Nations portion of the funding for conference services, a jointly financed activity in Vienna (resolution 49/237), which was directly correlated to the unspent balance in jointly financed activities; (b) lower-than-expected actual costs for goods and services, as well as vendors' inability to deliver goods and services as planned in the Department of Operational Support; (c) cancellation of a construction project at the United Nations Office at Vienna, as well as the postponement of and slow progress in some construction work at the Economic Commission for Africa; and (d) reduced or cancelled requirements for contractual engineering and broadcast support services in the Department of Global Communications. Cancelled prior-period commitments in special political missions were due mainly to: (a) a reduction in commitments for civilian personnel resulting from lower claims for rest and recuperation and lower-than-budgeted common staff costs in the United Nations Assistance Mission in Afghanistan and the United Nations Integrated Office in Haiti; (b) delays in construction projects for Dhusamareb in the United Nations Assistance Mission in Somalia, attributable to the delay in the approval of the project by authorities, as well as a reduction in commitments for uniformed personnel reimbursements due to contingent-owned equipment shortfall deductions; (c) cancellation of commitments under the United Nations Verification Mission in Colombia due to reduced payment for United Nations Volunteers and vehicle drivers under United Nations Development Programme contracts, as well as non-delivery of goods by contractors and lower costs of medical supplies and training services than initially estimated; (d) cancellation of commitments for programmatic activities in UNITAMS due to the change in political and security contexts; and (e) cancellation of contracts for construction in UNMHA due to lack of permit approval and delays by contractors.

30. The amount of open commitments at the end of the 2023 budget period stood at 3.4 per cent, which extended the trend of declining amounts and proportion of unliquidated commitments. Table 5 shows the amount of open commitments at the end of each budget period since 2020.

Table 5
Amount of open commitments at the end of each budget period

(Thousands of United States dollars)

Budget period	Open commitments at the end of the budget period ^a		
	Appropriation	Amount	Percentage
	(a)	(b)	(c)=(b)/(a)
2020 ^a	3 073 830.5	222 260.3	7.2
2021	3 224 724.1	148 743.7	4.6
2022	3 257 755.4	130 718.3	4.0
2023	3 396 308.3	116 502.2	3.4

^a The unusually high rate of open commitments reflects the impact of the coronavirus disease (COVID-19) pandemic and the deferral of expenditure due to the liquidity situation and late availability of cash. Additional details can be found in the financial performance report on the programme budget for 2020 (A/76/347).

31. Further information on open commitments by section and by object of expenditure is presented in annexes VII and VIII to the present report.

1. Expenditure incurred pursuant to resolutions 77/264 A–C, 77/263 A and 77/265

32. As reflected in table 3, expenditure incurred pursuant to resolutions 77/264 A–C, 77/265 and 77/263 A amounted to \$3,370.2 million, resulting in an underexpenditure of \$26.1 million. The expenditure included an amount of \$2.8 million relating to the subvention to the Special Tribunal for Lebanon, as explained in paragraphs 38 and 39 below.

2. Expenditure incurred pursuant to resolution 77/265

33. As reflected in tables 6 and 7, the total unforeseen and extraordinary expenses incurred in 2023 amounted to \$5.3 million and comprised \$3.1 million in expenditure incurred with the concurrence of the Advisory Committee on Administrative and Budgetary Questions, and \$2.2 million in expenditure related to the maintenance of international peace and security.

Table 6
Unforeseen and extraordinary expenses: commitments with the concurrence of the Advisory Committee on Administrative and Budgetary Questions

(Thousands of United States dollars)

	Commitments with the concurrence of the Advisory Committee on Administrative and Budgetary Questions ^a	Expenditure	Balance
Section 2, General Assembly and Economic and Social Council affairs and conference management			
Travel of the members of Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples	219.3	219.3	—
Section 3, Political affairs (special political missions)			
United Nations Verification Mission in Colombia	3 703.4	2 838.4	865.0
Subtotal, table 6	3 922.7	3 057.7	865.0

^a Includes an amount of \$78,500 under staff assessment.

Table 7

Unforeseen and extraordinary expenses: commitments certified by the Secretary-General as relating to the maintenance of international peace and security

(Thousands of United States dollars)

	<i>Authorized^a</i>	<i>Expenditure</i>	<i>Balance</i>
Section 3, Political affairs (other)			
Follow-on mechanism on the critical security incident resulting in the deaths of two members of the Group of Experts in Kananga, Democratic Republic of the Congo	705.9	673.0	32.9
Independent High-level Panel on Security and Development in the Sahel	423.9	88.2	335.7
Special Coordinator, independent assessment mandated by Security Council resolution 2679 (2023)	863.6	770.0	93.6
Meeting of Special Envoys on Afghanistan	64.4	40.3	24.1
Personal Envoy of the Secretary-General for the Sudan	170.9	20.2	150.7
Section 3, Political affairs (special political missions)			
United Nations Verification Mission in Colombia	682.0	472.6	209.4
Section 26, Palestinian refugees			
Senior Humanitarian and Reconstruction Coordinator for Gaza	30.0	26.8	3.2
Section 28, Global communications			
United Nations Office in Kyiv (Ukraine)	322.8	167.1	155.7
Subtotal, table 7	3 263.5	2 258.1	1 005.4
Total, tables 6 and 7	7 186.2	5 315.8	1 870.4

^a Includes authorized amount of \$212,100 and expenditures in the amount of \$133,600 under staff assessment.

3. Expenditure incurred pursuant to General Assembly resolution [77/263](#)

(a) Subvention to the Extraordinary Chambers in the Courts of Cambodia

Section 8, Legal affairs

34. In section IV of its resolution [77/263](#) A, the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$3,809,900 to supplement the voluntary financial resources of the international component of the Extraordinary Chambers in the Courts of Cambodia for the period from 1 January to 31 December 2023, and requested the Secretary-General to report on the use of the commitment authority. Information on the use of the subvention will be provided in the report of the Secretary-General entitled "Report on the use of the commitment authority and request for a subvention to the Extraordinary Chambers in the Courts of Cambodia".

35. An amount of \$3.0 million was utilized. Since no appropriation was approved for the subvention, these expenditures were accommodated from within the overall appropriations for 2023.

(b) Subvention to the Residual Special Court for Sierra Leone

Section 8, Legal affairs

36. In section III of its resolution [77/263](#) A, the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$2,765,000 to supplement the voluntary financial resources of the Residual Special Court for Sierra Leone for the period from 1 January to 31 December 2023 as a bridging

financing mechanism, and requested the Secretary-General to report on the use of the commitment authority. Information on the use of the subvention will be provided in the report of the Secretary-General entitled "Report on the use of the commitment authority and request for a subvention to the Residual Special Court for Sierra Leone".

37. An amount of \$2.6 million from the approved subvention was utilized to supplement the voluntary financial resources. Since no appropriation was approved for the subvention, these expenditures were accommodated from within the overall appropriations for 2023.

(c) Report on the use of a subvention to the Special Tribunal for Lebanon for 2023 pursuant to General Assembly resolution 77/263 A

Section 8, Legal affairs

38. In section II of its resolution 77/263 A, the General Assembly appropriated an amount of \$2,968,000 under section 8, Legal affairs, of the programme budget for 2023, to supplement the voluntary financial resources of the Special Tribunal for Lebanon by way of a subvention, and requested the Secretary-General to report on the utilization of the funding by the United Nations.

39. In 2023, an amount of \$2.8 million was utilized to cover the total expenditures of the Court. There were no voluntary contributions and other income received during the period. The mandate for the Special Tribunal for Lebanon came to an end on 31 December 2023, and the institution closed on that date following the completion of its judicial activities, residual phase, and finalization of liquidation activities.

D. Explanation of variances by budget section

40. Consistent with past practice, an explanation of material variances between the final budget and actual expenditure is provided below. The materiality level continues to be 5 per cent. Explanations are also provided for all sections with a negative balance. Information on appropriation and expenditure by budget section can be found in annex I to the present report.

Section 2, General Assembly and Economic and Social Council affairs and conference management

(Underexpenditure of \$19.6 million, or 5.6 per cent of the appropriation under section 2)

41. The underexpenditure under this section was attributable to lower-than-budgeted post costs (\$3.3 million), owing mainly to higher-than-budgeted average vacancy rates (an actual vacancy rate of 13.4 per cent compared with a budgeted vacancy rate of 12.7 per cent for staff in the Professional and higher categories and an actual vacancy rate of 18.4 per cent compared with an approved vacancy rate of 15.9 per cent for staff in the General Service and related categories), and underspending under other staff costs (\$13.2 million), largely related to: (a) meetings and related services being postponed or cancelled; and (b) the impact of the liquidity situation of the Organization and the restrictions imposed, such as the hiring restrictions that went into effect from July 2023, as well as the reduction in funding for temporary language assistance as entities were required to slow down non-post spending. In addition, some of the Human Rights Council mandates were either cancelled or postponed due to expenditure restrictions (for example, Special Rapporteur missions), which resulted in lower non-post expenditure in Geneva.

Section 3, Political affairs (other)

(Overexpenditure of \$1.2 million, or 1.8 per cent of the appropriation under section 3)

42. The overexpenditure under this section was attributable mainly to additional requirements for unforeseen and extraordinary expenses incurred by the Department of Political and Peacebuilding Affairs under resolution 77/265, in particular for the follow-on mechanism on the critical security incident resulting in the deaths of two members of the Group of Experts in Kananga, Democratic Republic of the Congo, and the Special Coordinator for the independent assessment conducted pursuant to Security Council resolution 2679 (2023), in the amount of \$1.5 million, offset in part by an underexpenditure under posts (\$0.3 million), mostly owing to lower-than-budgeted post costs in Department of Political and Peacebuilding Affairs resulting from lower-than-budgeted common staff costs for staff in the Professional and higher categories.

Section 5, Peacekeeping operations

(Overexpenditure of \$3.4 million, or 6.3 per cent of the appropriation under section 5)

43. The overexpenditure under this section was attributable mainly to overspending for posts (\$1.5 million) owing to higher-than-budgeted salaries for both staff in the Professional and higher categories and staff in the General Service and related categories at the United Nations Truce Supervision Organization, and higher-than-budgeted other staff costs (\$1.5 million) also at the United Nations Truce Supervision Organization, resulting from higher-than-budgeted mission subsistence allowance rates.

Section 6, Peaceful uses of outer space

(Underexpenditure of \$0.5 million, or 10.1 per cent of the appropriation under section 6)

44. The underexpenditure under this section was attributable mainly to lower-than-budgeted post costs (\$0.3 million) owing mainly to higher-than-budgeted average vacancy rates (an actual vacancy rate of 22.7 per cent compared with a budgeted vacancy rate of 11.0 per cent for staff in the Professional and higher categories and an actual vacancy rate of 4.6 per cent compared with an approved vacancy rate of zero per cent for staff in the General Service and related categories), and an underexpenditure under grants and contributions (\$0.1 million) due mainly to a reduction in the number of the grants paid to the United Nations-affiliated regional centres for space science and technology education.

Section 8, Legal affairs

(Overexpenditure of \$3.5 million, or 5.4 per cent of the appropriation under section 8)

45. The overexpenditure was attributable mainly to amounts spent under approved commitment authorities related to the subventions approved under this section. In its resolution 77/263 A, the General Assembly authorized the Secretary-General to enter into commitments not to exceed \$6.6 million to supplement the voluntary financial resources of the international component of the Extraordinary Chambers in the Courts of Cambodia and the Residual Special Court for Sierra Leone for the period from 1 January to 31 December 2023. The expenditures from the approved subventions amounted to \$5.6 million. Since no appropriation was approved for the subventions, these expenditures were accommodated from within the overall 2023 appropriations. The overexpenditure resulting from the subventions was offset in part by

underexpenditures of \$1.9 million, comprising \$1.1 million under the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011 and \$0.8 million under the Office of Legal Affairs. The underspending of \$1.1 million under the International, Impartial and Independent Mechanism falls mainly under contractual services and other staff costs, and reflects the effect of the spending restrictions imposed due to the liquidity situation. The variance of \$1.0 million under the Office of Legal Affairs reflected mainly underspending under: (a) experts, achieved primarily through the holding of three regional workshops on capacity-building back-to-back with three regional workshops in support of the development of the third World Ocean Assessment; and (b) travel of representatives, attributable mainly to a lower attendance rate of the members for the two parts of the seventy-fourth session of the International Law Commission.

Section 9, Economic and social affairs

(Overexpenditure of \$1.3 million, or 1.5 per cent of the appropriation under section 9)

46. The overexpenditure under this section was attributable mainly to higher-than-budgeted post costs (\$3.2 million), owing primarily to lower-than-budgeted average vacancy rates for staff in the General Service and related categories (an actual vacancy rate of 10.6 per cent compared with a budgeted vacancy rate of 17.9 per cent), combined with higher-than-budgeted salaries and common staff costs for staff in the General Service and related categories in New York.

Section 10, Least developed countries, landlocked developing countries and small island developing States

(Underexpenditure of \$1.0 million, or 11.3 per cent of the appropriation under section 10)

47. The underexpenditure under this section was attributable mainly to lower-than-budgeted post costs (\$0.5 million), owing primarily to higher-than-budgeted average vacancy rates (an actual vacancy rate of 19.2 per cent compared with a budgeted vacancy rate of 7.3 per cent for staff in the Professional and higher categories and an actual vacancy rate of 13.0 per cent compared with an approved vacancy rate of zero per cent for staff in the General Service and related categories), and underspending under other staff costs (\$0.4 million), resulting mainly from: (a) lower-than-anticipated general temporary assistance requirements for the replacement of staff on sick leave or parental leave; and (b) reduced utilization of temporary staff owing to the cancellation of a scheduled report.

Section 15, Human settlements

(Underexpenditure of \$1.0 million, or 7.6 per cent of the appropriation under section 15)

48. The underexpenditure under this section was attributable mainly to lower-than-budgeted post costs (\$0.6 million), owing primarily to lower-than-budgeted common staff costs for staff in the Professional and higher categories, and underspending under contractual services (\$0.3 million), owing mainly to the spending restrictions in effect from July 2023 until the end of the year, in response to the liquidity situation.

Section 18, Economic and social development in Africa

(Overexpenditure of \$1.6 million, or 1.8 per cent of the appropriation under section 18)

49. The overexpenditure under this section resulted mainly from higher-than-budgeted post costs (\$1.5 million), owing primarily to a lower-than-budgeted average vacancy rate for staff in the Professional and higher categories (an actual vacancy rate of 15.6 per cent compared with a budgeted vacancy rate of 18.8 per cent).

Section 20, Economic development in Europe

(Overexpenditure of \$0.6 million, or 1.5 per cent of the appropriation under section 20)

50. The overexpenditure under this section was attributable primarily to higher-than-budgeted post costs (\$0.6 million), owing mainly to a higher-than-estimated post adjustment multiplier in Geneva (an actual average post adjustment multiplier of 81.3 per cent compared with an estimated post adjustment multiplier of 75.6 per cent), and higher-than-budgeted common staff costs for staff in the General Service and related categories.

Section 21, Economic and social development in Latin America and the Caribbean

(Overexpenditure of \$1.9 million, or 3.3 per cent of the appropriation under section 21)

51. The overexpenditure under this section was attributable primarily to higher-than-budgeted post costs (\$1.9 million), owing mainly to higher-than-budgeted salaries for staff in the General Service and related categories, and a lower-than-budgeted average vacancy rate for staff in the Professional and higher categories (an actual vacancy rate of 11.9 per cent compared with a budgeted vacancy rate of 14.6 per cent).

Section 22, Economic and social development in Western Asia

(Overexpenditure of \$1.6 million, or 3.3 per cent of the appropriation under section 22)

52. The overexpenditure under this section was attributable primarily to higher-than-budgeted post costs (\$1.5 million), owing mainly to lower-than-budgeted average vacancy rates (an actual vacancy rate of 12.7 per cent compared with a budgeted vacancy rate of 16.1 per cent for staff in the Professional and higher categories, and an actual vacancy rate of 10.5 per cent compared with an approved vacancy rate of 12.0 per cent for staff in the General Service and related categories).

Section 24, Human rights

(Underexpenditure of \$11.5 million, or 6.5 per cent of the appropriation under section 24)

53. The underexpenditure under this section resulted mainly from lower-than-budgeted costs under other staff costs (\$8.8 million) and travel of representatives (\$4.1 million) in the Office of the United Nations High Commissioner for Human Rights, due mostly to the hiring restrictions for posts and positions funded from the regular budget, and travel restrictions in some countries which also impacted the implementation of mandates. The underexpenditure was offset in part by higher-than-budgeted post costs (\$1.7 million) due to higher-than-budgeted salaries for staff in the General Service and related categories and a higher-than-estimated post adjustment multiplier in Geneva.

Section 25, International protection, durable solutions and assistance to refugees

(Overexpenditure of \$0.03 million, or 0.1 per cent of the appropriation under section 25)

54. The overexpenditure under this section resulted mainly from higher-than-budgeted post costs due to a higher-than-estimated post adjustment multiplier in Geneva.

Section 27, Humanitarian assistance

(Underexpenditure of \$3.8 million, or 14.0 per cent of the appropriation under section 27)

55. The underexpenditure under this section was due primarily to the underexpenditures under other staff costs (\$3.2 million) and grant and contributions (\$1.6 million), as a result mainly of the reduced requirements to support the United Nations Monitoring Mechanism for the Syrian Arab Republic, following the non-renewal of the mandate by the Security Council beyond 10 July 2023 and the reduced requirements to support the Black Sea Initiative support office, following the non-renewal of the Initiative beyond 17 July 2023. The underexpenditure was offset in part by overexpenditure under posts (\$1.5 million) due to higher-than-budgeted salaries for staff in the General Service and related categories and a higher-than-estimated post adjustment multiplier in Geneva.

Section 28, Global communications

(Overexpenditure of \$3.3 million, or 3.2 per cent of the appropriation under section 28)

56. The overexpenditure under this section was due mainly to the higher-than-budgeted post costs (\$4.7 million) due to lower-than-budgeted average vacancy rates (an actual vacancy rate of 8.8 per cent compared with a budgeted vacancy rate of 11.3 per cent for staff in the Professional and higher categories and an actual vacancy rate of 10.1 per cent compared with an approved vacancy rate of 14.0 per cent for staff in the General Service and related categories), offset in part by underexpenditure under: (a) contractual services and general operating expenses (\$1.2 million) in the light of reduced requirements for the maintenance and rental of furniture and equipment and reduced requirements for communication costs, including the cost of pouch, courier, postage, telephone, Internet and webhosting due to the liquidity constraints; and (b) supplies and materials (\$0.3 million) due to some events being held virtually in 2023, with reduced requirements for public information supplies as compared with in-person events, a reduction in the purchase of physical material for the Dag Hammarskjöld Library, which purchased more digital subscriptions in 2023 (as opposed to physical ones) to meet the needs of users and Member States, and the wider acceptance of electronic signatures on documents, which reduced the consumption of office and printing supplies.

Section 29A, Department of Management Strategy, Policy and Compliance

(Overexpenditure of \$1.4 million, or 2.3 per cent of the appropriation under section 29A)

57. The overexpenditure under this section reflected mainly the higher-than-budgeted post costs (\$1.6 million), attributable mostly to the lower-than-budgeted vacancy rates for staff in the Professional and higher categories (an actual vacancy rate of 11.2 per cent compared with a budgeted vacancy rate of 14.9 per cent) and higher-than-budgeted salaries and common staff costs for staff in the General Service and related categories in New York, offset in part by underexpenditure under non-post

resources (\$0.2 million), mostly contractual services, due to spending restrictions in response to the liquidity situation.

Section 29C, Office of Information and Communications Technology

(Overexpenditure of \$0.9 million, or 1.6 per cent of the appropriation under section 29C)

58. The overexpenditure under this section reflected mainly the higher-than-budgeted post costs (\$1.2 million), attributable mostly to the lower-than-budgeted average vacancy rates for staff in the General Service and related categories (an actual vacancy rate of 16.8 per cent compared with a budgeted vacancy rate of 18.3 per cent), combined with higher-than-budgeted salaries and common staff costs for staff in the General Service and related categories in New York, offset in part by underexpenditure under non-post resources (\$0.3 million), resulting mostly from underspending under general operating expenses due to spending restrictions in response to the liquidity situation.

Section 29E, Administration, Geneva

(Overexpenditure of \$1.6 million, or 2.1 per cent of the appropriation under section 29E)

59. The overexpenditure under this section reflected the higher-than-budgeted post costs (\$1.2 million), attributable mainly to higher-than-budgeted salaries and common staff costs for staff in the General Service and related categories, higher-than-estimated post adjustment multiplier in Geneva, and higher-than-budgeted non-post expenditures (\$0.4 million), driven mainly by the allocation of foreign exchange losses.

Section 29F, Administration, Vienna

(Overexpenditure of \$0.3 million, or 1.4 per cent of the appropriation under section 29F)

60. The overexpenditure under this section reflected the higher-than-budgeted post costs (\$0.4 million), attributable mainly to higher-than-budgeted salaries for staff in the General Service and related categories, offset in part by underexpenditure under non-post resources, mostly resulting from underspending under contractual services due to spending restrictions in response to the liquidity situation.

Section 29G, Administration, Nairobi

(Overexpenditure of \$1.3 million, or 6.9 per cent of the appropriation under section 29G)

61. The overexpenditure under this section reflected the higher-than-budgeted post costs (\$1.5 million), attributable mainly to the lower-than-budgeted vacancy rates for staff in the Professional and higher categories (an actual vacancy rate of 5.2 per cent compared with a budgeted vacancy rate of 24.2 per cent), offset in part by underexpenditure under non-post resources (\$0.2 million), mostly resulting from underspending under general operating expenses due to spending restrictions in response to the liquidity situation.

Section 30, Internal oversight

(Overexpenditure of \$1.3 million, or 5.7 per cent of the appropriation under section 30)

62. The overexpenditure under this section reflected the higher-than-budgeted post costs (\$1.7 million), owing primarily to lower-than-budgeted average vacancy rates (an actual vacancy rate of 15.3 per cent compared with a budgeted vacancy rate of

18.4 per cent for staff in the Professional and higher categories and an actual vacancy rate of 5.9 per cent compared with an approved vacancy rate of 6.7 per cent for staff in the General Service and related categories), combined with higher-than-budgeted salaries and common staff costs for staff in the General Service and related categories in New York, offset in part by underexpenditure under non-post resources (\$0.4 million), mostly resulting from underspending under other staff costs due to spending restrictions in response to the liquidity situation.

Section 31, Jointly financed administrative activities

(Overexpenditure of \$0.3 million, or 3.5 per cent of the appropriation under section 31)

63. The overexpenditure under this section reflected the higher-than-budgeted amounts for the United Nations share of the Joint Inspection Unit and the International Public Sector Accounting Standards project for 2023. The increased expenditure for the Joint Inspection Unit resulted mainly from higher common staff costs owing to the separation of five inspectors and one staff member, and the onboarding of new inspectors. For the International Public Sector Accounting Standards project, the increase was due to higher-than-budgeted common staff costs for staff in New York.

Section 34, Safety and security

(Overexpenditure of \$3.2 million, or 2.6 per cent of the appropriation under section 34)

64. The overexpenditure under this section was attributable mainly to overexpenditure under non-post resources, mostly attributable to higher-than-expected other staff cost (\$2.8 million) required to provide uninterrupted security operations and services at the United Nations Headquarters complex, including annex locations in New York, and increased travel of staff (\$1.7 million) due to higher-than-estimated official business travel. The higher-than-planned travel volume includes security protection services for senior United Nations officials, visits to offices away from headquarters, as well as visits in response to emergency situations. One of the main functions of the Department of Safety and Security in New York is the protection of the Secretary-General, the Deputy Secretary-General and the President of the General Assembly, especially for close protection during their travel. The overexpenditure was offset in part by an underexpenditure under grants and contributions (\$1.3 million), which reflects the Secretariat's share of the lower-than-budgeted jointly financed field security operations costs.

Section 36, Staff assessment

(Overexpenditure of \$16.1 million, or 5.5 per cent of the appropriation under section 36)

65. The overexpenditure was due mainly to the reduction of the provision for this section by \$5.0 million, as approved by the General Assembly in paragraph 7 of resolution [76/245](#), and higher-than-budgeted common staff costs with an impact on staff assessments, specifically higher separation costs for posts (\$6.5 million) and general temporary assistance positions (\$2.8 million).

III. Financial performance: income sections

66. In its resolutions [77/264](#) A–C, the General Assembly approved income estimates for 2023 amounting to \$321.9 million. The actual income in 2023 amounted to

\$359.1 million, which was \$37.2 million, or 11.5 per cent, more than the approved estimates, as summarized in table 8.

Table 8
Summary of income estimates and actual income

(Thousands of United States dollars)

	<i>Approved estimates</i>	<i>Actual</i>	<i>Variance</i>	
			<i>Amount</i>	<i>Percentage</i>
1. Income from staff assessment	291 354.8	307 429.0	16 074.2	5.5
2. General income	30 197.0	57 262.4	27 065.4	89.6
3. Services to the public	397.7	(5 578.0)	(5 975.7)	(1 502.6)
Total	321 949.5	359 113.4	37 163.9	11.5

Income section 1, Income from staff assessment

67. Total income from staff assessment in 2023 amounted to \$307.4 million, or \$16.1 million (5.5 per cent), more than the budgeted income. The variance resulted mainly from the General Assembly decision reflected in paragraph 7 of its resolution [76/245](#), in which it decided to reduce the provisions under section 36 by \$5 million, as recommended by the Advisory Committee on Administrative and Budgetary Questions in its report [A/76/7](#), and higher-than-budgeted common staff cost items with an impact on staff assessment income (\$9.3 million).

Income section 2, General income

68. General income in 2023 amounted to \$57.3 million, resulting in a variance of \$27.1 million, or 89.6 per cent more than the approved estimates. The amount of \$27.1 million comprised variances primarily from:

(a) Interest income, amounting to \$25.9 million, compared with the approved estimate of \$10.6 million. The increase of \$15.3 million reflects higher interest rate (4.1 per cent compared with 2.5 per cent) and higher balance available for investment (\$631.9 million compared with \$422 million). The increase in the Working Capital Fund also contributed to the higher cash balance in 2023;

(b) Refunds of prior years' expenditure, amounting to \$4.8 million, compared with the approved estimate of \$1.3 million. The increase of \$3.5 million reflected mainly: (i) the refund of the regular budget share of the unencumbered balance from prior periods relating to the enterprise resource planning project (\$1.6 million); (ii) refunds of repatriation grant amounts held in trust for more than two years, in line with the Financial Regulations and Rules (\$1.3 million); and (iii) the refund by the United Nations Assistance Mission in Afghanistan of unused cost-recovery funds for ground transportation services (\$0.6 million);

(c) Reimbursement for services, amounting to \$1.8 million, compared with the approved estimate of \$0.3 million. The increase of \$1.5 million reflected mainly higher-than-budgeted revenue from other supportive services, including air transportation, maintenance and support, and insurance services provided by special political missions;

(d) Sale of used equipment, amounting to \$1.2 million, compared with the approved estimate of \$0.2 million. The increase of \$1 million reflects higher actual volume of, and proceeds from, sale of old equipment, including vehicles, computer equipment and other equipment, mainly from the Economic Commission for Africa, the Department of Operational Support, and special political missions;

(e) Miscellaneous income, amounting to \$11.5 million, compared with the approved estimate of \$6.1 million, owing mainly to the higher-than-expected contributions from agencies, funds and programmes for their prorated share of the costs of administration of justice.

Income section 3, Services to the public

69. The lower-than-budgeted net revenue in the amount of \$6.0 million under income section 3, Services to the public, resulted primarily from lower-than-budgeted gross revenue (\$6.6 million) due to: (a) lower sales of publications, due to the delay in the release of major publications on transportation that were budgeted for 2023, but which will be published only in 2024 (\$2.5 million); (b) lower sales of United Nations stamps, due to the declining philatelic markets for United Nations postal stamps (\$1.9 million); and (c) fewer visitors (\$1.4 million) owing to restrictions imposed on the times and days during which guided tours could take place due to safety reasons, as demonstrations were taking place around United Nations Headquarters in New York, and refurbishment work was continuing at the Palais des Nations in Geneva. Expenditures were also lower than budgeted (\$0.6 million) due mainly to lower-than-budgeted expenditures under services to visitors owing to the lower number of visitors (\$0.9 million), offset in part by higher-than-budgeted expenses under catering operations resulting from the application of the subsidy model (\$0.5 million). A table on budgeted and actual net revenue under income section 3 is provided in annex IX to the present report.

IV. Action requested of the General Assembly

70. **The General Assembly is requested to take note of the present report, including the final expenditure in 2023 in the amount of \$3,370,212,300 and the actual income in 2023 in the amount of \$359,113,400.**

71. **The General Assembly is requested to approve the temporary suspension of the provision for the return of credits under regulation 3.2 (b) and (d) of the Financial Regulations and Rules of the United Nations in the amount of \$88,824,100, resulting from:**

(a) **Underexpenditure in the amount of \$26,096,000 under the expenditure sections of the programme budget for 2023;**

(b) **The cancellation of commitments pertaining to prior budget periods in the amount of \$25,564,200, as reported in volume I of the financial reports and audited financial statements for the year ended 31 December 2023;**

(c) **A higher collected income in the amount of \$37,163,900, which reflects the difference between the approved income estimates of \$321,949,500 and the actual income of \$359,113,400.**

72. **The General Assembly is requested to approve the apportionment of the amount of \$88,824,100 among Member States in accordance with the applicable scale of assessment for 2025 and to place such apportioned amounts in a reserve that would be used in the event that collections are insufficient to enable the full, efficient and effective implementation of mandates during 2025.**

73. **The General Assembly is also requested to allow Member States to apply their credits towards current or future dues, once the General Assembly determines that the liquidity situation has improved sufficiently to allow the temporary suspension to be lifted.**

Annex I

Appropriation and expenditure for 2023 by budget section^a

(Thousands of United States dollars)

Budget section	Appropriation approved in resolutions 77/264 A–C	Expenditure	Surplus/(deficit)	
			Amount	Percentage
	(a)	(b)	(c) = (a) - (b)	(d) = (c) / (a)
1. Overall policymaking, direction and coordination	86 769.4	84 005.6	2 763.8	3.2
2. General Assembly and Economic and Social Council affairs and conference management	348 510.9	328 903.2	19 607.7	5.6
3. Political affairs (excluding special political missions)	70 759.4	72 001.9	(1 242.5)	(1.8)
4. Disarmament	13 835.8	13 455.4	380.4	2.7
5. Peacekeeping operations	52 878.3	56 231.9	(3 353.6)	(6.3)
6. Peaceful uses of outer space	4 757.8	4 277.	480.8	10.1
7. International Court of Justice	29 110.9	28 393.2	717.7	2.5
8. Legal affairs	63 806.7	67 279.0	(3 472.3)	(5.4)
9. Economic and social affairs	87 128.8	88 400.9	(1 272.1)	(1.5)
10. Least developed countries, landlocked developing countries and small island developing States	8 633.8	7 654.2	979.6	11.3
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	8 695.2	8 694.0	1.2	0.0
12. Trade and development	79 372.3	78 378.6	993.7	1.3
13. International Trade Centre	20 457.6	20 179.0	278.6	1.4
14. Environment	21 033.6	20 859.7	173.9	0.8
15. Human settlements	13 385.1	12 365.5	1 019.6	7.6
16. International drug control, crime and terrorism prevention and criminal justice	23 110.5	22 619.6	490.9	2.1
17. UN-Women	10 614.4	10 473.7	140.7	1.3
18. Economic and social development in Africa	88 119.8	89 670.2	(1 550.4)	(1.8)
19. Economic and social development in Asia and the Pacific	55 138.7	53 542.7	1 596.0	2.9
20. Economic development in Europe	37 229.4	37 804.1	(574.7)	(1.5)
21. Economic and social development in Latin America and the Caribbean	58 741.2	60 664.2	(1 923.0)	(3.3)
22. Economic and social development in Western Asia	48 931.5	50 535.8	(1 604.3)	(3.3)
23. Regular programme of technical cooperation	43 374.5	42 884.1	490.4	1.1
24. Human rights	176 186.3	164 716.9	11 469.4	6.5
25. International protection, durable solutions and assistance to refugees	44 633.9	44 664.5	(30.6)	(0.1)
26. Palestine refugees	39 704.0	37 978.5	1 725.5	4.3
27. Humanitarian assistance	27 125.4	23 314.4	3 811.0	14.0
28. Global communications	101 807.0	105 109.1	(3 302.1)	(3.2)
29A. Department of Management Strategy, Policy and Compliance	60 885.2	62 288.5	(1 403.3)	(2.3)
29B. Department of Operational Support	96 878.0	96 696.6	181.4	0.2
29C. Office of Information and Communications Technology	53 425.9	54 305.8	(879.9)	(1.6)
29E. Administration, Geneva	77 706.4	79 310.0	(1 603.6)	(2.1)

Budget section	Appropriation approved in resolutions 77/264 A–C	Expenditure	Surplus/(deficit)	
			Amount	Percentage
	(a)	(b)	(c)=(a)-(b)	(d)=(c)/(a)
29F. Administration, Vienna	19 940.6	20 216.0	(275.4)	(1.4)
29G. Administration, Nairobi	19 014.6	20 324.7	(1 310.1)	(6.9)
30. Internal oversight	22 134.6	23 397.8	(1 263.2)	(5.7)
31. Jointly financed administrative activities	8 214.3	8 500.2	(285.9)	(3.5)
32. Special expenses	87 688.0	84 076.3	3 611.7	4.1
33. Construction, alteration, improvement and major maintenance	85 471.0	83 406.4	2 064.6	2.4
34. Safety and security	126 952.7	130 193.4	(3 240.7)	(2.6)
35. Development Account	16 491.3	16 491.3	–	–
36. Staff assessment	289 318.5	305 372.6	(16 054.1)	(5.5)
Total	2 627 973.3	2 619 636.4	8 336.9	0.3

^a Excluding special political missions.

Annex II

Appropriation and expenditure for 2023 by object of expenditure^a

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Appropriation approved in resolutions 77/264 A–C</i>	<i>Expenditure</i>	<i>Surplus/(deficit)</i>	
			<i>Amount</i>	<i>Percentage^b</i>
	(a)	(b)	(c)=(a)-(b)	(d)=(c)/(a)
Posts	1 417 231.4	1 435 822.5	(18 591.1)	(1.3)
Other staff costs	278 860.8	252 120.5	26 740.3	9.6
Non-staff compensation	10 847.1	10 806.1	41.0	0.4
Hospitality	285.3	199.1	86.2	30.2
Consultants	16 401.6	18 283.0	(1 881.4)	(11.5)
Experts	9 991.1	6 918.2	3 072.9	30.8
Travel of representatives	31 364.9	25 116.1	6 248.8	19.9
Travel of staff	20 668.5	26 327.1	(5 658.6)	(27.4)
Contractual services	94 445.8	93 085.2	1 360.6	1.4
General operating expenses	146 635.8	136 555.5	10 080.3	6.9
Supplies and materials	7 398.6	6 074.9	1 323.7	17.9
Furniture and equipment	22 310.9	30 805.6	(8 494.7)	(38.1)
Improvement of premises	6 955.2	2 876.6	4 078.6	58.6
Grants and contributions	275 257.8	268 986.	6 271.8	2.3
Other	289 318.5	305 660.1	(16 341.6)	(5.6)
Total	2 627 973.3	2 619 636.4	8 336.9	0.3

^a Excluding special political missions.

^b Material variances of at least 5 per cent between the approved appropriation and expenditure by object of expenditure are explained below.

Other staff costs

1. The total expenditure under other staff costs in 2023 amounted to \$252.1 million, or \$26.7 million (9.6 per cent) less than the budgeted resources of \$278.9 million, mainly as a result of the underexpenditure under the Department for General Assembly and Conference Management, the Office of the United Nations High Commissioner for Human Rights and after-service health insurance costs, offset in part by the overexpenditure under the Department of Safety and Security. The variances under other staff costs in the Department for General Assembly and Conference Management, the Office of the United Nations High Commissioner for Human Rights and the Department of Safety and Security reflect the lower use of temporary assistance positions, as articulated in section II.D, paragraphs 40, 52, and 63, respectively. Underexpenditure related to after-service health insurance was due mostly to: (a) a lower-than-expected upward trend in medical utilization after the low utilization during the coronavirus disease (COVID-19) pandemic; and (b) lower claims costs and premium requirements resulting from the 2021–2022 exercise involving the retrospective review of mandated enrolments in the United States Medicare Part B programme and the implementation of related changes to the adjudication of claims of after-service health insurance participants in United States-based insurance plans.

Hospitality

2. The total expenditure under hospitality in 2023 amounted to \$0.2 million, or \$0.1 million (30.0 per cent) less than the budgeted resources of \$0.3 million, as some hospitality events were not held as planned. Such cancelled events included a reception by the Department of Political and Peacebuilding Affairs and the 2023 United Nations International Media Seminar on Peace in the Middle East by the Department of Global Communications.

Experts

3. The total expenditure under experts in 2023 amounted to \$6.9 million, or \$3.1 million (30.8 per cent) less than the budgeted resources of \$10.0 million, due mostly to underspending under the Department of Economic and Social Affairs and the Economic Commission for Africa, resulting primarily from the reallocation of resources in the light of the liquidity constraints; and underexpenditure under the Economic and Social Commission for Western Asia (ESCWA), stemming from the streamlining of activities and better planning that resulted in the combination of interrelated events and back-to-back meetings that reduced the expenditures under experts.

Consultants

4. The total expenditure under consultants in 2023 amounted to \$18.3 million, or \$1.8 million (11.5 per cent) more than the budgeted resources of \$16.4 million, due primarily to overexpenditures under section 18, Economic and social development in Africa, section 23, Regular programme of technical cooperation, and section 29A, Department of Management Strategy, Policy and Compliance, offset in part by underexpenditure under section 33, Construction, alteration, improvement and major maintenance. A breakdown of expenditure by international and local consultants is presented in annex VI.

Explanation of variances between approved and actual expenditures under consultants, by budget section

(Thousands of United States dollars)

<i>Budget section</i>	<i>Provision</i>	<i>Actual</i>	<i>Variance</i>	<i>Explanation</i>
18. Economic and social development in Africa	1 197.8	1 867.0	(669.2)	The overexpenditure was due mainly to the additional hiring of consultants to cover the workload and capacity gap resulting from the restrictions on recruitment of staff to cope with the liquidity crisis. Additional consultants with specialized expertise were hired in divisions such as that responsible for subprogramme 6, Gender equality and women's empowerment, to better communicate about its work, focusing on impact and high potential and transformative initiatives, as well as to consolidate its work on digital transformation. The Publication, Conference, Knowledge Management Division also needed consultants for restructuring knowledge management services in the Economic Commission for Africa.
23. Regular programme of technical cooperation	5 237.5	6 549.2	(1 311.7)	The overexpenditure was due mainly to additional spending under: (a) Economic and social affairs, as more consultants were used to fill the gap of the technical expertise available in house. In addition, more consultants were required to develop new materials for post-pandemic workshops and implementing national workshops; (b) Economic and social development in Western Asia, due to higher number of requests from Member States to address issues relating to gender equality and women's empowerment, social protection

<i>Budget section</i>	<i>Provision</i>	<i>Actual</i>	<i>Variance</i>	<i>Explanation</i>
				systems in Jordan, disability issues, and assisting in social protection capacity needs assessment for Somalia; and (c) Economic and social development in Latin America and the Caribbean, owing to unanticipated changes in the implementation of activities, where it was considered that the provision of advisory services supported by the hiring of consultants was better suited to provide the technical support requested by Member States.
29A. Department of Management Strategy, Policy and Compliance	478.7	1 258.8	(780.1)	The overexpenditure reflected mainly the higher use of consultants by the Office of Human Resources, mainly for central training. The entire budget of over \$7.1 million was consolidated under contractual services, while expenditures were incurred under contractual services and other non-post classes, including consultants, depending on the nature of expenditure (i.e. training consultants).
33. Construction, alteration, improvement and major maintenance	927.7	120.7	807.0	The underexpenditure was due mainly to the fact that resources were foreseen under consultants but actual expenditure occurred in a different budget class. At the time of planning, it was not possible to foresee how the resources would be spent.
Other	8 559.9	8 487.3	72.6	
Total	16 401.6	18 283.0	1 881.4	

Travel of representatives

5. The total expenditure under travel of representatives in 2023 amounted to \$25.1 million, or \$6.3 million (19.9 per cent) less than the budgeted resources of \$31.4 million, attributable mainly to: (a) reduced requirements owing mainly to non-utilization of travel entitlements by some members of the Advisory Committee on Administrative and Budgetary Questions and lower-than-budgeted actual field trip costs for the Committee; lower-than-anticipated travel of representatives of the least developed countries to attend the main session of the General Assembly; and lower attendance of the members of the Independent Audit Advisory Committee who were unable to attend the meetings in person; and (b) less official travel conducted by the mandate holders for their mandate implementation in the Office of the United Nations High Commissioner for Human Rights due to travel restrictions in some locations.

Travel of staff

6. The total expenditure under travel of staff in 2023 amounted to \$26.3 million, or \$5.7 million (27.4 per cent) more than the budgeted resources of \$20.7 million. The overexpenditure under travel of staff was mostly attributable to: (a) increased requirements related to the unforeseen and extraordinary expenses incurred under the Department of Political and Peacebuilding Affairs under resolution [77/265](#) on unforeseen and extraordinary expenses, in particular for the follow-on mechanism on the critical security incident resulting in the deaths of two members of the Group of Experts in Kananga, Democratic Republic of the Congo, and the Special Coordinator for the independent assessment conducted pursuant to Security Council resolution [2679 \(2023\)](#); (b) increased requests for travel undertaken to support the African Member States on technical and capacity development on various issues, such as the creation of a conducive investment environment for increasing financial resilience, advancing the outcomes of the ninth session of the Africa Regional Forum on Sustainable Development and the plan for the tenth session; (c) overexpenditure in the Office of Human Resources under the central learning fund, where the entire

budget of over \$7.1 million was consolidated under the contractual services class, while expenditures were incurred under other non-post classes, including travel of staff (i.e. training travel); and increased requirements for travel by the Anti-Racism Team to visit various field locations to consult senior management, staff representatives and other United Nations personnel; and (d) increased requirements for close protection during the travel of senior United Nations officials (for example, the Secretary-General, the Deputy Secretary-General and the President of the General Assembly).

General operating expenses

7. The total expenditure under general operating expenses in 2023 amounted to \$136.6 million, or \$10.1 million (6.9 per cent) less than the budgeted resources of \$146.6 million, attributable mainly to (a) lower-than-budgeted energy consumption in ESCWA, resulting mainly from the lower-than-anticipated physical presence in ESCWA premises, reflecting the partial continuation of remote working arrangements until October 2023; the five-days-a-week remote working measure taken in October 2023 following the deterioration of the security situation in Beirut owing to the conflict in the region; and lower-than-budgeted diesel prices in Lebanon in 2023; (b) lower-than budgeted utilities costs (mainly electricity) at United Nations Headquarters, combined with reduced electricity consumption resulting from energy efficiency initiatives, including the light-emitting diode (LED) retrofit of the Secretariat building at United Nations Headquarters; and the declining volume of mail and pouch services, reflecting the Organization's continuing transition towards digital communication; and (c) lower-than-budgeted telecommunication and Umoja hosting-related expenditures in the Office of Information and Communications Technology due to the non-deployment of the high-availability Umoja instance (upgraded version) in Brindisi, Italy, due to other competing demands.

Supplies and materials

8. The total expenditure under supplies and materials in 2023 amounted to \$6.1 million, or \$1.3 million (17.9 per cent) less than the budgeted resources of \$7.4 million. The underexpenditure reflected mainly the underexpenditure under section 18, Economic and social development in Africa, (\$0.7 million) as the purchase of supplies and materials was suspended due to the liquidity crisis, and under section 28, Global communications, (\$0.3 million) due primarily to: (a) some events being held virtually in 2023, with reduced requirement for public information supplies as compared with in-person events; (b) a reduction in the purchase of physical material for the Dag Hammarskjöld Library, which purchased more digital subscriptions in 2023 (as opposed to physical ones) to meet the needs of users and Member States; and (c) the wider acceptance of electronic signatures on documents, which reduced the consumption of office and printing supplies.

Furniture and equipment

9. The total expenditure under furniture and equipment in 2023 amounted to \$30.8 million, or \$8.5 million (38.1 per cent) more than the budgeted resources of \$22.3 million. The overexpenditure was mostly attributable to: (a) higher-than-budgeted expenditures related to the purchase of planned observations equipment and vehicles by the United Nations Truce Supervision Organization; (b) increased expenditures in the Economic Commission for Latin America and the Caribbean due to greater demand for meetings and mandated activities; higher-than-budgeted costs for information and communications technology software and services; unexpected replacement of telecommunications equipment due to newly discovered technical issues; higher-than-budgeted replacement costs for computer equipment; and

emergency upgrades to conference and interpretation systems in the two main conference rooms owing to failing components and faulty connections; (c) higher-than-budgeted replacement costs for computer equipment and increased costs in upgrading conference rooms in the Office of the United Nations High Commissioner for Human Rights; (d) increased requirements for vehicle replacement in 2023 upon further assessment; and higher-than-budgeted replacement costs for computer equipment and software licences in the Department of Operational Support; and (e) unbudgeted cost of email security licences in the Office of Information and Communications Technology.

Improvement of premises

10. The total expenditure under improvement of premises in 2023 amounted to \$2.9 million, or \$4.1 million (58.6 per cent) less than the budgeted resources of \$7.0 million, due mainly to the established practice of consolidating a significant portion of the resource proposals for construction under this budget line. At the time of planning, it was not possible to foresee how the resources would be spent, in particular between the budget lines for general operating expenses, contractual services, and furniture and equipment, in part due to the time lag between planning and budgeting and the uncertainty relating to the outcome of the procurement processes.

Annex III

Appropriation and expenditure for 2023 by special political mission

(Thousands of United States dollars)

	Appropriation approved in resolutions 77/264 A–C	Expenditure	Surplus/(deficit)	
			Amount	Percentage ^a
<i>Special political mission</i>	(a)	(b)	(c)=(a)-(b)	(d)=(c)/(a)
Cluster I				
Office of the Special Adviser to the Secretary-General on Cyprus	3 036.3	2 840.4	195.9	6.5
Office of the Special Adviser to the Secretary-General on the Prevention of Genocide	2 816.4	2 888.7	(72.3)	(2.6)
Personal Envoy of the Secretary-General for Western Sahara	475.2	264.2	211.0	44.4
Office of the Special Envoy of the Secretary-General for the implementation of Security Council resolution 1559 (2004)	372.2	299.2	73.0	19.6
United Nations Representative to the Geneva International Discussions	1 950.0	1 770.4	179.6	9.2
Office of the Special Envoy of the Secretary-General for Syria	15 001.6	12 817.6	2 184.0	14.6
Office of the Special Envoy of the Secretary-General for the Horn of Africa	1 754.5	1 805.6	(51.1)	(2.9)
Office of the Special Envoy of the Secretary-General for the Great Lakes Region	5 737.9	4 672.9	1 065.0	18.6
Office of the Special Envoy of the Secretary-General for Yemen	17 051.3	16 087.0	964.3	5.7
Office of the Special Envoy of the Secretary-General on Myanmar	1 408.6	1 084.7	323.9	23.0
Subtotal, cluster I	49 604.0	44 530.7	5 073.3	10.2
Cluster II				
Group of Experts on the Democratic Republic of the Congo	1 524.2	1 366.8	157.4	10.3
Panel of Experts on the Sudan	1 120.4	1 012.0	108.4	9.7
Panel of Experts on the Democratic People's Republic of Korea	3 110.6	3 065.8	44.8	1.4
Panel of Experts on Libya	1 410.4	1 178.3	232.1	16.5
Panel of Experts on the Central African Republic	1 193.2	890.6	302.6	25.4
Panel of Experts on Yemen	2 210.0	2 106.1	103.9	4.7
Panel of Experts on South Sudan	1 257.6	1 024.6	233.0	18.5
Analytical Support and Sanctions Monitoring Team pursuant to resolutions 1526 (2004) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and the Taliban and associated individuals and entities	5 854.9	6 091.6	(236.7)	(4.0)
Office of the Ombudsperson established pursuant to Security Council resolution 1904 (2009)	617.3	778.3	(161.0)	(26.1)
Implementation of Security Council resolution 2231 (2015)	1 533.5	1 397.4	136.1	8.9
Panel of Experts on Mali	1 148.6	690.9	457.7	39.8
Panel of Experts on Somalia	1 839.4	1 632.4	207.0	11.3
Panel of Experts on Haiti	1 405.7	1 402.6	3.1	0.2
Support to the Security Council Committee established pursuant to resolution 1540 (2004) on the non-proliferation of all weapons of mass destruction	3 135.5	2 280.1	855.4	27.3

	Appropriation approved in resolutions 77/264 A–C	Expenditure	Surplus/(deficit)	
			Amount	Percentage ^a
<i>Special political mission</i>	(a)	(b)	(c)=(a)-(b)	(d)=(c)/(a)
Counter-Terrorism Committee Executive Directorate	11 424.8	10 815.4	609.4	5.3
United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant	25 283.8	24 938.7	345.1	1.4
Subtotal, cluster II	64 069.9	60 671.7	3 398.2	5.3
Cluster III				
United Nations Office for West Africa and the Sahel	14 835.2	14 806.1	29.1	0.2
United Nations Assistance Mission in Somalia	96 571.3	95 986.5	584.8	0.6
United Nations Regional Centre for Preventive Diplomacy in Central Asia	3 292.7	3 244.1	48.6	1.5
United Nations support to the Cameroon Nigeria Mixed Commission	3 781.3	3 542.3	239.0	6.3
Office of the United Nations Special Coordinator for Lebanon	10 183.1	10 924.0	(740.9)	(7.3)
United Nations Regional Office for Central Africa	9 074.1	8 158.5	915.6	10.1
United Nations Support Mission in Libya	88 046.5	86 197.7	1 848.8	2.1
United Nations Verification Mission to Colombia	67 244.3	68 380.1	(1 135.8)	(1.7)
United Nations Mission to Support the Hedaydah Agreement	36 071.6	32 870.7	3 200.9	8.9
United Nations Integrated Office in Haiti	27 902.1	28 560.9	(658.8)	(2.4)
United Nations Integrated Transition Assistance Mission in the Sudan	66 128.0	62 391.3	3 736.7	5.7
Subtotal, cluster III	423 130.2	415 062.3	8 067.9	1.9
UNAMA and UNAMI				
United Nations Assistance Mission in Afghanistan (UNAMA)	132 479.2	129 065.0	3 414.2	2.6
United Nations Assistance Mission for Iraq (UNAMI)	96 910.6	98 999.8	(2 089.2)	(2.2)
Subtotal, UNAMA and UNAMI	229 389.8	228 064.7	1 325.1	0.6
Discontinued missions	–	105.4	(105.4)	–
Provision for special political missions' share for the Regional Service Centre in Entebbe, Uganda	2 141.1	2 141.1	–	0.0
Total	768 335.0	750 575.9	17 759.1	2.3

^a Material variances of at least 5 per cent between the approved appropriation and expenditure by object of expenditure are explained below.

Office of the Special Adviser to the Secretary-General on Cyprus

1. The underexpenditure of \$0.2 million, or 6.5 per cent, was due mainly to: (a) a decrease in international staff costs due to the lower percentage of common staff cost at 47.2 per cent compared with 54.6 per cent budgeted and lower local staff costs due to a higher actual average vacancy rate of 20 per cent compared with the budgeted rate of zero per cent. The decrease in staff costs was offset by an increase in the post adjustment multiplier for international staff and an increase in salaries for local staff due to salary scale revisions; (b) decreased requirements for other supplies and services, including interpretation and media translation, as well as decreased requirements for other official functions due to the slower pace of the talks; and (c) the non-utilization of travel provisions and reduced requirement in ground

transportation for the Special Adviser to the Secretary-General, as the post was vacant.

Personal Envoy of the Secretary-General for Western Sahara

2. The underexpenditure of \$0.2 million, or 44.4 per cent, was due mainly to: (a) a decrease in international staff costs as a result of a higher actual average vacancy rate of 12.5 per cent compared with the budgeted rate of 5 per cent, as well as a lower-than-budgeted number of days remunerated to the Personal Envoy, who was on a when-actually-employed contract; (b) decreased requirements for other supplies and services due to a reduced number of international meetings requiring conference services and interpretation taking place; and (c) the absence of expenditure on consultants and consulting services due to the Office's prioritization of activities as the state of the political process during the period was not conducive to the use of consultants.

Office of the Special Envoy of the Secretary-General for the implementation of Security Council resolution 1559 (2004)

3. The underexpenditure of \$0.1 million, or 19.6 per cent, was due mainly to: (a) a decrease in international staff costs due to a higher average vacancy rate of 16.7 per cent compared with the 5 per cent budgeted rate, as a result of the recruitment restrictions, which was offset in part by higher-than-budgeted actual common staff costs; and (b) reduced travel requirements as a consequence of the vacancy of the Special Envoy and other posts as a result of the hiring restrictions, and due to the security situation on the ground not permitting travel for part of 2023.

United Nations Representative to the Geneva International Discussions

4. The underexpenditure of \$0.2 million, or 9.2 per cent, was due mainly to: (a) reduced requirements under official travel, facilities and infrastructure, and other supplies, services and equipment budget classes, as a result of reduced meetings for the Geneva International Discussions and no meetings (of the six planned) for the Gali Incident Prevention and Response Mechanism; and (b) reduced requirements for software, licences and fees and rental of equipment for communications and information technology. The underexpenditure was offset in part by an increase in the post adjustment multiplier compared with the budgeted rate for International Staff costs.

Office of the Special Envoy of the Secretary-General for Syria

5. The underexpenditure of \$2.2 million, or 14.6 per cent, was due mainly to: (a) the reduced requirements under the facilities and infrastructure, ground transportation, air operations, other supplies, service and equipment, and consultants and consulting services budget classes as fewer meetings were held than planned for the Humanitarian Task Force of the International Syria Support Group, and no meetings were held for the Constitutional Committee bodies; and (b) a decrease in local staff costs due to a higher average vacancy rate of 4.0 per cent compared with the budgeted rate of zero per cent. The underexpenditure was offset in part by: (a) the increase in the post adjustment multiplier and common staff cost compared with the budgeted rate for international staff costs; and (b) an increase in medical costs for the purchase of additional trauma bags as a result of the earthquake that occurred in the Syrian Arab Republic and Turkey in February 2023.

Office of the Special Envoy of the Secretary-General for the Great Lakes Region

6. The underexpenditure of \$1.1 million, or 18.6 per cent, was due mainly to: (a) a decrease in international staff costs due to a higher average vacancy rate of 19.3 per cent compared with the 5 per cent budgeted rate, as a result of the recruitment restrictions; (b) a decrease in National Professional Officer costs due to the full vacancy of the only National Professional Officer post during 2023, compared with the budgeted rate of zero per cent; (c) a decrease in local staff costs due to lower common staff costs than budgeted, as well as the strengthening of the United States dollar against the local currency; and (d) lower requirements in facilities and infrastructure and communications and information technology as a result of the strengthening of the United States dollar and reduced acquisition of equipment during the reporting period.

Office of the Special Envoy of the Secretary-General for Yemen

7. The underexpenditure of \$1.0 million, or 5.7 per cent, was due mainly to: (a) a decrease in staff costs driven by actual average vacancy rates being higher than the budgeted rate of 15 per cent due to the recruitment restrictions; (b) a decrease in air operations due to the discontinuation of the shared aircraft service with the United Nations Assistance Mission for Iraq as at October 2023; (c) a decrease in medical costs due to reduced requirements for the United Nations Development Programme medical cost-sharing, and no requirement for emergency response; and (d) reduced requirements for car rentals under ground transportation in Amman. The underexpenditure was offset in part by: (a) an increase in facilities and infrastructure due to construction of additional office space in Aden, and higher costs for fuel reserve and distribution; (b) an increase in other supplies, services and equipment due to higher freight charges and higher requirements for meeting facilitation services; and (c) an increase in communications and information technology costs due to the purchase of computing devices to replace items that had passed life expectancy.

Office of the Special Envoy of the Secretary-General on Myanmar

8. The underexpenditure of \$0.3 million, or 23 per cent, was due mainly to: (a) a decrease in international staff costs due to a higher average vacancy rate of 25 per cent compared with the 5 per cent budgeted rate, as a result of the recruitment restrictions; (b) the absence of expenditure under local staff due to the recruitment of staff based in Myanmar being put on hold following the temporary relocation of international staff to Bangkok; (c) reduced requirements for travel as a result of the vacancy of the Special Envoy; and (d) a decrease in facilities and infrastructure from a significant reduction in rental costs resulting from the closure of the office in Myanmar given the security situation and subsequent relocation to the premises of the Economic and Social Commission for Asia and the Pacific, and no requirements for maintenance and security services in Bangkok. The underexpenditure was offset in part by the costs incurred by the Economic and Social Commission for Asia and the Pacific in providing administrative services in the absence of the mission's dedicated local staff.

Group of Experts on the Democratic Republic of the Congo

9. The underexpenditure of \$0.2 million, or 10.3 per cent, was due mainly to: (a) lower costs of experts due to a total of 5.6 months of vacancy for experts, resulting in reduced travel expenses; (b) a higher-than-budgeted average vacancy rate; and (c) the cancellation of the planned trip of the Chair to the region.

Panel of Experts on the Sudan

10. The underexpenditure of \$0.1 million, or 9.7 per cent, was due mainly to a total of nine months of vacancy for experts, combined with a lower average actual cost of \$10,322 compared with an approved rate of \$11,136, offset in part by additional trips to the region to conduct further investigations due to the ongoing conflict in the Sudan and the increase in staff costs.

Panel of Experts on Libya

11. The underexpenditure of \$0.2 million, or 16.5 per cent, was due mainly to: (a) the reduced cost of civilian personnel owing to an actual average vacancy rate of 45.8 per cent, higher than the approved rate of 5 per cent; (b) decreased expert costs due to a total of 2.5 months of vacancy; and (c) reduced travel to Libya, partly due to security concerns on the ground. These were offset in part by increased costs for security and ground transportation driven by the additional security measures and armoured vehicles for experts, as well as costs for interpretation services during their visits to Egypt and Serbia.

Panel of Experts on the Central African Republic

12. The underexpenditure of \$0.3 million, or 25.4 per cent, was due to a total of 20.1 months of vacancy for experts, as the consideration of the proposed slate of experts was put on hold by the Security Council Committee established pursuant to resolution [2127 \(2013\)](#) concerning the Central African Republic, resulting in late appointments; as well as lower costs associated with rental vehicles due to the vacancy of experts. This was offset in part by the unanticipated travel costs to support the Chair's visit and the benchmark assessment mission.

Panel of Experts on South Sudan

13. The underexpenditure of \$0.2 million, or 18.5 per cent, was due to: (a) a total of 4.8 months of vacancy for experts as the consideration of one expert was put on hold by the Security Council Committee established pursuant to resolution [2206 \(2015\)](#) concerning South Sudan, resulting in the late appointment of experts; and (b) reduced travel to South Sudan in the light of the volatile security situation and a higher average vacancy rate of 19 per cent compared with the budgeted rate of 5 per cent. This was offset in part by overexpenditure under official travel, facilities and infrastructure, and other supplies and services.

Office of the Ombudsperson established pursuant to resolution [1904 \(2009\)](#)

14. The overexpenditure of \$0.2 million, or 26.1 per cent, was due primarily to higher common staff costs of 63 per cent, compared with 32.9 per cent budgeted, owing to education grant, relocation and recruitment costs.

Implementation of Security Council resolution [2231 \(2015\)](#)

15. The underexpenditure of \$0.1 million, or 8.9 per cent, was due to the reduced cost of civilian personnel owing to the higher actual average vacancy rate of 17.9 per cent compared with 5 per cent budgeted for international staff and the postponement and cancellation of certain planned travel or missions owing to security concerns.

Panel of Experts on Mali

16. The underexpenditure of \$0.5 million, or 39.8 per cent, was due to the discontinuation of the mandate of the mission as at 30 September 2023, along with a decrease in planned travel that was not undertaken owing to visa issues.

Panel of Experts on Somalia

17. The underexpenditure of \$0.2 million, or 11.3 per cent, was due to a total of 14.5 months of vacancy for experts caused by delays in the approval of some proposed experts by the sanctions committee, and a lower requirement for additional security escorts for experts when travelling within Kenya, as the trips undertaken did not warrant such additional security.

Support to the Security Council Committee established pursuant to resolution 1540 (2004) on the non-proliferation of all weapons of mass destruction

18. The underexpenditure of \$0.8 million, or 27.3 per cent, was due to: (a) an 8.8-month average vacancy per expert in 2023 as a result of the late appointment of the Group of Experts due to ongoing consultations within the Security Council Committee established pursuant to resolution 1540 (2004) on filling the remaining vacancies; and (b) the travel of the Group of Experts being limited as a result of continuing negotiations within the Security Council Committee established pursuant to resolution 1540 (2004) related to participation in activities.

Counter-Terrorism Committee Executive Directorate

19. The underexpenditure of \$0.6 million, or 5.3 per cent, was due to: (a) the reduced cost of civilian personnel owing to an actual average vacancy rate of 15.5 per cent, higher than the budgeted rate of 5 per cent; and (b) lower actual charges for the rental of premises due to staff vacancy. This was offset in part by the higher costs in assessment travel and web translation and maintenance services.

United Nations support for the Cameroon-Nigeria Mixed Commission

20. The underexpenditure of \$0.2 million, or 6.3 per cent, was due mainly to: (a) a decrease in staff costs driven by actual average vacancy rates being higher than budgeted (11.1 per cent for international staff compared with 5 per cent budgeted; and 12.5 per cent for local staff compared with zero per cent budgeted), as well as a lower percentage of actual common staff costs compared with the budgeted percentage; and (b) a decrease in communications and information technology costs due to decreased requirements resulting from previous year purchases. The underexpenditure was offset in part by an increase in travel due to a higher number of trips related to border demarcation than budgeted.

Office of the United Nations Special Coordinator for Lebanon

21. The overexpenditure of \$0.7 million, or 7.3 per cent, was due mainly to: (a) an increase in international staff costs due to the higher percentage of post adjustment and personal transitional allowance rate at average of 115 per cent compared with 82.2 per cent budgeted; (b) increased salaries for National Professional Officers and Local level staff due to salary scale revisions; and (c) an increase in ground transportation due to replacement of one of armoured vehicles due to frequent breakdowns impacting the mission's operations. The overexpenditure was offset in part by: (a) a decrease in communications and information technology costs due to a decrease in the local telephone charges; and (b) a decrease in other supplies, services and equipment costs due to the postponement of some planned courses and training as a result of the deteriorating security situation in the fourth quarter of 2023.

United Nations Regional Office for Central Africa

22. The underexpenditure of \$0.9 million, or 10.1 per cent, was due mainly to: (a) higher actual average vacancy rates compared with budgeted rates (20.2 per cent

for international staff compared with the budgeted rate of 10 per cent, 22.9 per cent for National Professional Officer staff compared with a budgeted rate of zero per cent and 12.5 per cent for Local level staff compared with budgeted rate of zero per cent); (b) a decrease in communications and information technology costs due to decreased requirements; and (c) a decrease in facilities and infrastructure costs due to decreased acquisitions. The underexpenditure was offset in part by an increase in travel owing to a higher number of trips undertaken.

United Nations Mission to Support the Hudaydah Agreement

23. The underexpenditure of \$3.2 million, or 8.9 per cent, was due mainly to: (a) a decrease in military observers costs due to higher actual average vacancy rate of 87.3 per cent against the budgeted vacancy rate of 25 per cent, owing to several factors, including the issuance of entry visas; (b) the absence of expenditure under government-provided personnel due to 100 per cent actual vacancy rate as compared with the budgeted rate of 25 per cent; (c) a decrease in medical costs due to the cancellation of the aeromedical evacuation services in Djibouti as a result of the change in the medical concept of the mission to rely more on local medical facilities in Hudaydah for emergency care, and not on the aeromedical evacuation services team in Djibouti; and (d) a decrease in other supplies, services and equipment due to lower expenditure under redeployment coordination committee meetings, bilateral and other meetings and other freight and related costs. The underexpenditure was offset in part by: (a) an increase in international staff costs resulting from higher salary scale rates and common staff costs, offset in part by a reduced requirement for danger pay; (b) an increase in salaries for National Professional Officers and Local level staff due to salary scale revisions; (c) an increase in air operations costs due to significantly higher actual rental costs of the rotary wing aircraft; and (d) an increase under communications and information technology due to the purchase of computing and network devices to replace equipment that was past its useful life.

United Nations Integrated Transition Assistance Mission in the Sudan

24. The underexpenditure of \$3.7 million, or 5.7 per cent, was due mainly to: (a) discontinuation of the two rotary wing aircraft at the end of their contract; (b) low consumption of local information and technology services due to the evacuation; (c) the decision not to replace vehicles; and (d) limited use of consulting services. The underexpenditure was offset in part by: (a) the obligation to pay for compensation for loss of personal effects; (b) higher official travel costs due mainly to the payment of daily subsistence allowance in relation to the staff movements to Port Sudan; and (c) relocation and evacuation payments to staff members and their dependants on security evacuations.

Annex IV

Summary of follow-up action taken to implement relevant recommendations of oversight and advisory bodies

Brief description of the recommendation

Action taken to implement the recommendation

General Assembly resolution [78/253](#)

Recalls paragraph 13 of the report of the Advisory Committee, notes the continuous increase of the balance of the cost recovery fund, reiterates the necessity of a residual balance to minimize the risk of a cost recovery fund liability, requests the Secretary-General to provide an update during the second part of the resumed seventy-eighth session and to continue the review of the fund to identify credits for return to Member States, to indicate the amount of the accumulated balance that is spendable, the total revenue and expenditure of cost-recovery activities as well as net income and the average percentage of revenue for transactions related to cost-recovery operations, while predicting growth trends and ensuring that the balance is kept at appropriate levels to respond to long-term staff liabilities and other operating costs required for the provision of services, and also requests the Secretary-General to further inform on this matter in the financial performance report for 2023 (sect. II, para. 4)

A table with the amounts recovered in 2023 by entity is provided in annex V.

The United Nations Controller will provide an update on cost recovery in his briefing during the second resumed session, as requested by the Fifth Committee.

Advisory Committee on Administrative and Budgetary Questions

[A/78/7](#)

The Committee considers that data-related post proposals should be supported by entity-level data strategies or plans and trusts that existing capacities should also be repurposed, as appropriate, and that an update will be provided in the next budget submission (para. 42).

Information on the implementation of the Data Strategy of the Secretary-General for Action by Everyone, Everywhere is provided in annex XV to the present report.

The Advisory Committee recommends that the General Assembly request the Secretary-General to include detailed information on the regulations, guidelines and criteria used and the amounts recovered separately from other sources, including voluntary contributions, by type and service under the relevant budget section, along with consolidated overall figures, while also disaggregating the expenditure information, by budget section, level of posts and funding sources, including cost recovery, programme support costs and voluntary contributions, as an annex in the introduction of future budget submissions (see also Assembly resolution [77/253](#) A and [A/77/574](#), para. 24) (para. 98).

A table with the amounts recovered in 2023 by entity is provided in annex V.

The Controller will provide an update on cost recovery in his briefing during the second resumed session, as requested by the Fifth Committee.

Advisory Committee on Administrative and Budgetary Questions[A/78/330](#)

The Committee recommends that the General Assembly request the Secretary-General to include the information by section of the actual expenditures related to the impact of recosting in all future financial performance reports (para. 17).

Information on the actual impact of recosting is provided in annex XI to the present report.

The Committee recommends that the General Assembly request the Secretary-General to provide full related information on the transfers between sections in his future financial performance reports of the regular budget (para. 21).

Information on transfers between sections is provided in annex XII to the present report.

The Advisory Committee reiterates its view that information on down payments, as part of the commitments, should be included in future performance reports of the Secretary-General ([A/77/7/Add.18](#), para. 30) (para. 50).

Information on down payments is provided in annex X to the present report.

The Advisory Committee trusts that detailed information on forward purchasing losses will be included in the next performance report (para. 66).

Information on forward purchasing gains and losses is provided in part B, paragraphs 24 to 27, of the present report.

The Advisory Committee trusts that more information and clarification with respect to the timing of the submission of draft amendments [to the Financial Regulations and Rules of the United Nations) for the review and approval of the General Assembly will be provided to the Assembly for the guidance on this matter (para. 74).

Information on the update of the Financial Regulations and Rules of the United Nations is provided in paragraph 14 of the present report.

Annex V

Cost recovery revenue, expense and surplus/(deficit)

(Thousands of United States dollars)

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

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

^b The large deficit under section 3, Political affairs, in 2022 was due to a reclassification of prior-year revenue from spendable to non-spendable identified for return to Member States.

^c The large deficit under miscellaneous in 2023 was due mainly to the clean-up exercise, in accordance with the recommendation of the Board of Auditors, to move the balances from legacy fund centres to new fund centres after the management reform.

Annex VI

2023 expenditure under consultants by type of consultant and budget section

(Thousands of United States dollars)

	<i>International</i>	<i>Local^a</i>	<i>Total</i>
<i>Budget section</i>	<i>(a)</i>	<i>(b)</i>	<i>(c)=(a)+(b)</i>
1. Overall policymaking, direction and coordination	682.3	85.2	767.5
2. General Assembly and Economic and Social Council affairs and conference management	0.0	14.8	14.8
3. Political affairs ^b	390.4	109.2	499.6
4. Disarmament	44.5	76.5	121.0
7. International Court of Justice	0.0	39.7	39.7
8. Legal affairs	520.8	388.3	909.2
9. Economic and social affairs	213.6	131.4	345.0
10. Least developed countries, landlocked developing countries and small island developing States	136.8	4.6	141.4
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	57.0	59.1	116.1
12. Trade and development	482.7	494.8	977.4
14. Environment	182.4	124.3	306.7
15. Human settlements	141.4	26.6	168.1
16. International drug control, crime and terrorism prevention and criminal justice	95.9	72.8	168.7
17. UN-Women	–	28.6	28.6
18. Economic and social development in Africa	790.5	1 076.6	1 867.0
19. Economic and social development in Asia and the Pacific	170.1	124.3	294.3
20. Economic development in Europe	11.5	141.7	153.2
21. Economic and social development in Latin America and the Caribbean	184.8	135.8	320.7
22. Economic and social development in Western Asia	364.5	559.5	923.9
23. Regular programme of technical cooperation	4 622.8	1 926.3	6 549.2
24. Human rights	962.9	403.7	1 366.6
28. Global communications	70.2	15.9	86.0
29A. Department of Management Strategy, Policy and Compliance	714.7	544.1	1 258.8
29B. Department of Operational Support	57.8	283.6	341.5
29C. Office of Information and Communications Technology	100.3	9.0	109.3
29F. Administration, Vienna	0.0	0.1	0.1
29G. Administration, Nairobi	0.0	23.2	23.2
30. Internal oversight	134.0	26.1	160.1
32. Special expenses	48.8	0.0	48.8
33. Construction, alteration, improvement and major maintenance	53.7	67.0	120.7
34. Safety and security	36.9	19.0	55.9
Total	11 271.3	7 011.7	18 283.0

^a Amounts are calculated on the basis of the assumption that local consultants are those located in the same country where services were delivered, and international consultants are those located in a different country.

^b Excluding special political missions.

Annex VII

Amount of unliquidated commitments as at the end of 2023 by budget section

(Thousands of United States dollars)

<i>Budget section</i>	<i>Amount</i>
1. Overall policymaking, direction and coordination	513.4
2. General Assembly and Economic and Social Council affairs and conference management	3 506.4
3. Political affairs (other)	1 047.4
3. Political affairs (special political missions)	45 438.2
4. Disarmament	553.5
5. Peacekeeping operations	3 630.6
6. Peaceful uses of outer space	99.0
7. International Court of Justice	200.1
8. Legal affairs	2 050.5
9. Economic and social affairs	608.4
10. Least developed countries, landlocked developing countries and small island developing States	68.3
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	258.1
12. Trade and development	603.2
13. International Trade Centre	0.2
14. Environment	148.5
15. Human settlements	352.4
16. International drug control, crime and terrorism prevention and criminal justice	249.3
18. Economic and social development in Africa	3 968.8
19. Economic and social development in Asia and the Pacific	1 216.1
20. Economic development in Europe	190.6
21. Economic and social development in Latin America and the Caribbean	1 428.0
22. Economic and social development in Western Asia	1 292.3
23. Regular programme of technical cooperation	4 245.4
24. Human rights	5 569.1
27. Humanitarian assistance	256.7
28. Global communications	927.3
29A. Department of Management Strategy, Policy and Compliance	1 945.7
29B. Department of Operational Support	7 994.9
29C. Office of Information and Communications Technology	6 111.7
29E. Administration, Geneva	3 855.2
29F. Administration, Vienna	696.1
29G. Administration, Nairobi	1 285.0
30. Internal oversight	320.7
32. Special expenses	406.0
33. Construction, alteration, improvement and major maintenance	14 366.8
34. Safety and security	1 098.5
Total	116 502.2

Annex VIII

Amount of unliquidated commitments as at the end of 2023 by object of expenditure

(a) Regular budget entities (excluding special political missions)

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Amount</i>
Post	3 450.9
Other staff costs	1 824.3
Non-staff compensation	17.8
Hospitality	4.5
Consultants	4 711.0
Experts	298.8
Travel of representatives	456.3
Travel of staff	1 518.2
Contractual services	12 793.4
General operating expenses	22 965.8
Supplies and materials	1 863.5
Furniture and equipment	16 329.9
Improvement of premises	1 837.2
Grants and contributions	2 992.6
Other	—
Total	71 064.0

(b) Special political missions

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Amount</i>
Post	0.4
Other staff costs	4 622.4
Non-staff compensation	—
Hospitality	21.7
Consultants	275.0
Experts	137.1
Travel of representatives	3.2
Travel of staff	829.7
Contractual services	1 837.9
General operating expenses	15 235.1
Supplies and materials	2 427.5
Furniture and equipment	10 895.4

<i>Object of expenditure</i>	<i>Amount</i>
Improvement of premises	52.6
Grants and contributions	238.6
Other	8 861.6
Total	45 438.2

Annex IX

Budgeted and actual net revenue under income section 3 for 2023

(Thousands of United States dollars)

	<i>Budgeted</i>	<i>Actual</i>	<i>Variance</i>
	<i>(a)</i>	<i>(b)</i>	<i>(c)=(b)-(a)</i>
A. Programme of work			
1. United Nations Postal Administration operations			
Gross revenue	4 117.2	2 180.0	(1 937.2)
Less expenses against revenue	3 858.2	3 797.5	(60.7)
Net revenue	259.0	(1 617.5)	(1 876.5)
2. Sale of United Nations publications			
Gross revenue	5 812.8	3 292.1	(2 520.7)
Less expenses against revenue	5 549.4	5 559.8	(10.4)
Net revenue	263.4	(2 267.7)	(2 531.1)
3. Services to visitors			
Gross revenue	6 238.8	4 803.9	(1 434.9)
Less expenses against revenue	6 200.3	5 309.7	890.6
Net revenue	38.5	(505.8)	(544.3)
4. Revenue services of the Department of Economic and Social Affairs			
Gross revenue	765.9	1 418.2	652.3
Less expenses against revenue	796.5	787.5	9.0
Net revenue	(30.6)	630.7	661.3
5. Sale of gift items			
Gross revenue	302.7	238.7	(64.0)
Less expenses against revenue	—	—	—
Net revenue	302.7	238.7	(64.0)
6. Garage operations			
Gross revenue	1 325.1	1 095.8	(229.3)
Less expenses against revenue	1 260.8	1 222.1	38.7
Net revenue	64.3	(126.3)	(190.6)
7. Catering operations			
Gross revenue	2 158.2	997.2	(1 161.0)
Less expenses against revenue	2 201.8	2 722.6	(520.8)
Net revenue	(43.6)	(1 725.4)	(1 681.8)

	<i>Budgeted</i>	<i>Actual</i>	<i>Variance</i>
	<i>(a)</i>	<i>(b)</i>	<i>(c)=(b)-(a)</i>
8. Other commercial operations			
Gross revenue	320.4	417.5	97.1
Less expenses against revenue	300.2	295.4	4.8
Net revenue	20.2	122.1	101.9
B. Programme support			
Revenue Accounts Unit (expenses against revenue)	(476.2)	(326.8)	149.4
Total gross revenue	21 041.1	14 443.4	(6 597.7)
Less total expenses against revenue	20 643.4	20 021.4	622.0
Total net revenue	397.7	(5 578.0)	(5 975.7)

Annex X**Down payments in total amount and in percentage of total commitments by budget period**

(Thousands of United States dollars)

<i>Budget period</i>	<i>Down payment at the end of the period</i>		
	<i>Commitments</i>	<i>Down payment</i>	<i>Percentage</i>
	<i>(a)</i>	<i>(b)</i>	<i>(c)=(b)/(a)</i>
2014–2015	164 856.5	2 843.5	1.7
2016–2017	135 944.9	4 246.5	3.1
2018–2019	172 421.2	2 088.9	1.2
2020	222 260.3	2 625.6	1.2
2021	148 743.7	8 948.1	6.0
2022	130 718.3	3 454.6	2.6
2023	116 502.2	934.7	0.8

Annex XI

Actual impact of recosting

1. The present annex was prepared to address the recommendation contained in paragraph 25 of the first report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2023 ([A/77/7](#)) and paragraph 66 of the Advisory Committee's nineteenth report thereon ([A/77/7/Add.18](#)), endorsed by the General Assembly in paragraph 8 of its resolution [77/262](#) and in section VII, paragraph 2, of its resolution [77/263](#) A, respectively.
2. The initial analysis on the impact of recosting was provided in the report of the Secretary-General entitled "Revised estimates: effect of changes in rates of exchange and inflation" prepared in connection with the proposed programme budget for 2024 ([A/78/614](#), annex II), in which the actual impact of recosting for the 2023 budget was assessed by comparing the recosting adjustments applied to a select group of items and budget lines, and the actual changes in prices for those items. The estimated and actual amounts were compared against the 2023 baseline before recosting, and the changes in percentage were included in the tables that compared the estimated and actual impact of recosting. The analysis was focused on travel (including airfares and daily subsistence allowance), consumable supplies, furniture and equipment (including vehicles and laptops), and the provisions for energy grouped under general operating expenses.
3. The analysis presented in annex II to [A/78/614](#) required a very significant effort, as it entailed the extraction of detailed data, at the item level, for the calculation of the actual changes in prices between 2022 and 2023. The differences observed between the estimated and actual impact of recosting showed that the price changes applied through recosting were sometimes higher and sometimes lower than the actual price changes. Overall, however, the use of a single index, such as the consumer price index, proved to be a reliable proxy to estimate the changes in prices in the items analysed, and reaffirmed the method that has been adopted in estimating the effect of changes in rates of exchange and inflation for the regular budget.
4. The present annex contains data on actual changes in 2023 in exchange rates of major currencies against the United States dollar, changes in inflation rates of main locations or zones used for regular budget preparation and the actual impact of recosting on total expenditure, with a breakdown on post and non-post costs at the aggregated level.

Exchange rates

5. Table 1 provides the results of the actual average United Nations operational rates of exchange as compared with the estimated rates of exchange (used in the recosting report, [A/78/614](#), annex II) between the United States dollar and various currencies in 2023.

Table 1
Changes in exchange rates of various currencies in relation to the United States dollar

Currency	Approved rate for 2023	Actual average United Nations operational rate of exchange in 2023	Variance (per cent)
United States dollar	1.0000	1.0000	–
Swiss franc	0.9272	0.8984	3.21
Euro	0.9490	0.9252	2.57

<i>Currency</i>	<i>Approved rate for 2023</i>	<i>Actual average United Nations operational rate of exchange in 2023</i>	<i>Variance (per cent)</i>
Lebanese pound	30 300	78 017	(61.16)
Thai baht	35.0400	34.7796	0.75
Kenyan shilling	126.4200	140.1954	(9.83)
New Israeli shekel	3.4000	3.6898	(7.85)
Chilean peso	954.2600	841.25	13.43
Ethiopian birr	52.9170	54.5948	(3.07)
Jordanian dinar	0.7080	0.7080	—
Pakistani rupee	239.1700	280.6501	(14.78)
Sudanese pound	578.5000	695.0000	(16.76)

Inflation rates

6. Table 2 provides the results of actual inflation rates in 2023 as compared with the estimated inflation rates used in the recosting report.

Table 2

Changes in inflation (consumer price indices) by location or zone

(Percentage)

<i>Location/zone</i>	<i>Approved rate for 2023</i>	<i>Actual rate for 2023</i>	<i>Variance</i>
United States of America	3.7	4.2	13.51
Switzerland	3.7	2.6	(29.73)
Eurozone	6.0	6.0	0.00
Lebanon	162.0	183.8	13.46
Thailand	2.0	2.2	10.00
Kenya	6.3	6.9	9.52
Chile	8.0	8.1	1.25
Ethiopia	31.1	31.2	0.32
Israel	3.7	4.0	8.11
Jordan	2.9	3.8	31.03
Pakistan	11.7	30.3	158.97
Sudan	69.6	62.2	(10.63)

Actual impact of recosting

7. The total recosting amount for the 2023 budget amounted to \$70.4 million, of which \$15.5 million was for posts and \$54.9 million was for non-post resources. In 2023, the regular budget experienced overall underexpenditure of \$26.1 million, comprising underexpenditure of \$45.2 million under non-post resources, offset in part by overexpenditure of \$19.1 million under posts. Without recosting, the result would have been an overall overexpenditure of \$44.3 million, with \$34.6 million of overexpenditure under posts and \$9.7 million of overexpenditure under non-post resources. Tables 3 and 4 below provide data on the total actual impact of recosting by section, in total as well as with a breakdown on post and non-post costs.

Table 3
Actual impact of recosting by budget section

(Thousands of United States dollars)

<i>Budget section</i>	<i>Before recosting</i>	<i>Recosting</i>	<i>Total</i>	<i>Actual</i>	<i>Variance compared with before recosting</i>	<i>Variance compared with after recosting</i>
1. Overall policymaking, direction and coordination	83 064.3	3 705.1	86 769.4	84 005.6	(941.3)	2 763.8
2. General Assembly and Economic and Social Council affairs and conference management	347 030.3	1 480.6	348 510.9	328 903.2	18 127.1	19 607.7
3. Political affairs (excluding special political missions)	836 614.5	2 479.9	839 094.4	822 577.8	14 036.7	16 516.6
4. Disarmament	12 933.3	902.5	13 835.8	13 455.4	(522.1)	380.4
5. Peacekeeping operations	54 534.8	(1 656.5)	52 878.3	56 231.9	(1 697.1)	(3 353.6)
6. Peaceful uses of outer space	4 425.2	332.6	4 757.8	4 277.0	148.2	480.8
7. International Court of Justice	28 674.0	436.9	29 110.9	28 393.2	280.8	717.7
8. Legal affairs	61 765.8	2 040.9	63 806.7	67 279.0	(5 513.2)	(3 472.3)
9. Economic and social affairs	86 268.5	860.3	87 128.8	88 400.9	(2 132.4)	(1 272.1)
10. Least developed countries, landlocked developing countries and small island developing States	8 076.4	557.4	8 633.8	7 654.2	422.2	979.6
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	8 251.3	443.9	8 695.2	8 694.0	(442.7)	1.2
12. Trade and development	74 608.2	4 764.1	79 372.3	78 378.6	(3 770.4)	993.7
13. International Trade Centre	20 174.9	282.7	20 457.6	20 179.0	(4.1)	278.6
14. Environment	22 810.2	(1 776.6)	21 033.6	20 859.7	1 950.5	173.9
15. Human settlements	14 072.8	(687.7)	13 385.1	12 365.5	1 707.3	1 019.6
16. International drug control, crime and terrorism prevention and criminal justice	21 854.9	1 255.6	23 110.5	22 619.6	(764.7)	490.9
17. UN-Women	9 957.6	656.8	10 614.4	10 473.7	(516.1)	140.7
18. Economic and social development in Africa	81 283.3	6 836.5	88 119.8	89 670.2	(8 386.9)	(1 550.4)
19. Economic and social development in Asia and the Pacific	54 840.5	298.2	55 138.7	53 542.7	1 297.8	1 596.0
20. Economic development in Europe	35 533.8	1 695.6	37 229.4	37 804.1	(2 270.3)	(574.7)
21. Economic and social development in Latin America and the Caribbean	59 358.4	(617.2)	58 741.2	60 664.2	(1 305.8)	(1 923.0)
22. Economic and social development in Western Asia	44 105.9	4 825.6	48 931.5	50 535.8	(6 429.9)	(1 604.3)
23. Regular programme of technical cooperation	40 264.8	3 109.7	43 374.5	42 884.1	(2 619.3)	490.4
24. Human rights	165 938.1	10 248.2	176 186.3	164 716.9	1 221.2	11 469.4
25. International protection, durable solutions and assistance to refugees	42 212.3	2 421.6	44 633.9	44 664.5	(2 452.2)	(30.6)

<i>Budget section</i>	<i>Before recosting</i>	<i>Recosting</i>	<i>Total</i>	<i>Actual</i>	<i>Variance compared with before recosting</i>	<i>Variance compared with after recosting</i>
26. Palestine refugees	44 039.7	(4 335.7)	39 704.0	37 978.5	6 061.2	1 725.5
27. Humanitarian assistance	26 229.1	896.3	27 125.4	23 314.4	2 914.7	3 811.0
28. Global communications	101 050.6	756.4	101 807.0	105 109.1	(4 058.5)	(3 302.1)
29A. Department of Management Strategy, Policy and Compliance	56 964.9	3 920.3	60 885.2	62 288.5	(5 323.6)	(1 403.3)
29B. Department of Operational Support	90 146.8	6 731.2	96 878.0	96 696.6	(6 549.8)	181.4
29C. Office of Information and Communications Technology	51 713.4	1 712.5	53 425.9	54 305.8	(2 592.4)	(879.9)
29E. Administration, Geneva	75 176.5	2 529.9	77 706.4	79 310.0	(4 133.5)	(1 603.6)
29F. Administration, Vienna	18 502.6	1 438.0	19 940.6	20 216.0	(1 713.4)	(275.4)
29G. Administration, Nairobi	20 170.4	(1 155.8)	19 014.6	20 324.7	(154.3)	(1 310.1)
30. Internal oversight	21 351.2	783.4	22 134.6	23 397.8	(2 046.6)	(1 263.2)
31. Jointly financed administrative activities	7 936.3	278.0	8 214.3	8 500.2	(563.9)	(285.9)
32. Special expenses	83 811.4	3 876.6	87 688.0	84 076.3	(264.9)	3 611.7
33. Construction, alteration, improvement and major maintenance	83 454.1	2 016.9	85 471.0	83 406.4	47.7	2 064.6
34. Safety and security	124 123.0	2 829.7	126 952.7	130 193.4	(6 070.4)	(3 240.7)
35. Development Account	15 199.4	1 291.9	16 491.3	16 491.3	(1 291.9)	–
36. Staff assessment	287 359.8	1 958.7	289 318.5	305 372.6	(18 012.8)	(16 054.1)
Total	3 325 883.3	70 425.0	3 396 308.3	3 370 212.3	(44 329.0)	26 096.0

Table 4
Actual impact of recosting by budget section, by post and non-post resources
(Millions of United States dollars)

Section	Before recosting		Recosting		After recosting		Actual		Variance compared with before recosting		Variance compared with after recosting	
	Post	Non-post	Post	Non-post	Post	Non-post	Post	Non-post	Post	Non-post	Post	Non-post
1. Overall policymaking, direction and coordination	43.6	39.4	3.2	0.5	46.9	39.9	46.1	37.9	(2.5)	1.5	0.8	2.0
2. General Assembly and Economic and Social Council affairs and conference management	262.8	84.3	(2.3)	3.8	260.4	88.1	257.1	71.8	5.7	12.5	3.3	16.3
3. Political affairs (excluding special political missions)	63.4	773.2	2.0	0.5	65.4	773.7	65.7	756.9	(2.3)	16.3	(0.2)	16.8
4. Disarmament	9.6	3.3	0.6	0.3	10.2	3.7	10.4	3.1	(0.8)	0.3	(0.2)	0.6
5. Peacekeeping operations	36.2	18.3	(3.4)	1.7	32.9	20.0	35.1	21.2	1.2	(2.9)	(2.2)	(1.1)
6. Peaceful uses of outer space	3.5	1.0	0.2	0.1	3.7	1.1	3.4	0.9	0.1	0.1	0.3	0.2
7. International Court of Justice	14.7	14.0	(0.2)	0.7	14.5	14.7	14.4	14.0	0.3	0.0	0.0	0.7
8. Legal affairs	33.3	28.4	1.2	0.9	34.5	29.3	35.2	32.1	(1.9)	(3.7)	(0.7)	(2.8)
9. Economic and social affairs	77.7	8.5	(0.0)	0.9	77.7	9.4	80.9	7.5	(3.2)	1.1	(3.2)	2.0
10. Least developed countries, landlocked developing countries and small island developing States	6.3	1.7	0.4	0.2	6.7	1.9	6.2	1.4	0.1	0.3	0.5	0.5
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	7.0	1.2	0.3	0.1	7.3	1.4	7.5	1.2	(0.5)	0.0	(0.2)	0.2
12. Trade and development	67.4	7.3	4.1	0.6	71.5	7.9	71.6	6.7	(4.3)	0.5	(0.2)	1.2
13. International Trade Centre	–	20.2	–	0.3	–	20.5	–	20.2	–	–	–	0.3
14. Environment	21.3	1.6	(1.9)	0.1	19.3	1.7	19.4	1.5	1.9	0.1	(0.0)	0.2
15. Human settlements	12.7	1.4	(0.8)	0.1	11.9	1.5	11.3	1.1	1.4	0.3	0.6	0.4
16. International drug control, crime and terrorism prevention and criminal justice	18.7	3.1	1.0	0.3	19.7	3.4	19.5	3.2	(0.7)	(0.1)	0.3	0.2
17. UN-Women	9.4	0.6	0.6	0.1	10.0	0.6	9.9	0.6	(0.5)	(0.1)	0.1	0.0
18. Economic and social development in Africa	51.8	29.5	4.1	2.7	55.9	32.2	57.4	32.3	(5.6)	(2.8)	(1.5)	(0.1)
19. Economic and social development in Asia and the Pacific	48.7	6.2	(0.1)	0.4	48.6	6.6	47.1	6.5	1.6	(0.3)	1.5	0.1
20. Economic development in Europe	34.0	1.5	1.6	0.1	35.6	1.6	36.2	1.6	(2.1)	(0.1)	(0.6)	0.0
21. Economic and social development in Latin America and the Caribbean	50.6	8.7	(1.4)	0.8	49.3	9.5	51.2	9.5	(0.6)	(0.7)	(1.9)	0.0
22. Economic and social development in Western Asia	34.6	9.5	3.6	1.2	38.2	10.7	39.7	10.9	(5.1)	(1.4)	(1.5)	(0.1)
23. Regular programme of technical cooperation	–	40.3	–	3.1	–	43.4	–	42.9	–	(2.6)	–	0.5

Section	Before recosting		Recosting		After recosting		Actual		Variance compared with before recosting		Variance compared with after recosting	
	Post	Non-post	Post	Non-post	Post	Non-post	Post	Non-post	Post	Non-post	Post	Non-post
24. Human rights	80.3	85.7	4.0	6.2	84.3	91.9	86.0	78.7	(5.8)	7.0	(1.7)	13.2
25. International protection, durable solutions and assistance to refugees	0.7	41.5	0.0	2.4	0.7	43.9	0.7	43.9	(0.1)	(2.4)	(0.0)	0.0
26. Palestine refugees	44.0	0.0	(4.3)	0.0	39.7	0.0	37.9	0.0	6.1	(0.0)	1.7	(0.0)
27. Humanitarian assistance	13.6	12.7	(0.7)	1.6	12.9	14.2	14.4	8.9	(0.8)	3.7	(1.5)	5.3
28. Global communications	82.2	18.8	(0.6)	1.3	81.6	20.2	86.3	18.8	(4.1)	0.0	(4.7)	1.4
29A. Department of Management Strategy, Policy and Compliance	39.5	17.4	2.9	1.1	42.4	18.5	44.0	18.3	(4.5)	(0.8)	(1.6)	0.2
29B. Department of Operational Support	38.9	51.2	1.5	5.3	40.4	56.5	40.4	56.3	(1.5)	(5.0)	(0.1)	0.3
29C. Office of Information and Communications Technology	25.4	26.4	(0.5)	2.2	24.8	28.6	26.0	28.3	(0.7)	(1.9)	(1.2)	0.3
29E. Administration, Geneva	46.2	29.0	(0.1)	2.6	46.1	31.6	47.3	32.0	(1.1)	(3.0)	(1.2)	(0.4)
29F. Administration, Vienna	9.6	8.9	0.2	1.2	9.8	10.2	10.1	10.1	(0.6)	(1.1)	(0.4)	0.1
29G. Administration, Nairobi	10.8	9.3	(1.4)	0.3	9.4	9.6	10.9	9.4	(0.1)	(0.1)	(1.5)	0.2
30. Internal oversight	18.5	2.9	0.6	0.2	19.0	3.1	20.7	2.7	(2.2)	0.2	(1.7)	0.4
31. Jointly financed administrative activities	–	7.9	–	0.3	–	8.2	–	8.5	–	(0.6)	–	(0.3)
32. Special expenses	–	83.8	–	3.9	–	87.7	–	84.1	–	(0.3)	–	3.6
33. Construction, alteration, improvement and major maintenance	–	83.5	–	2.0	–	85.5	–	83.4	–	0.0	–	2.1
34. Safety and security	84.8	39.4	1.3	1.5	86.1	40.9	86.3	43.9	(1.6)	(4.5)	(0.2)	(3.0)
35. Development Account	–	15.2	–	1.3	–	16.5	–	16.5	–	(1.3)	–	–
36. Staff assessment	–	287.4	–	2.0	–	289.3	–	305.4	–	(18.0)	–	(16.1)
Total	1 401.7	1 924.2	15.5	54.9	1 417.2	1 979.1	1 436.4	1 933.9	(34.6)	(9.7)	(19.1)	45.2

Annex XII

Transfers between sections

Comparison of budgeted and actual amounts

(Thousands of United States dollars)

Budget part/section		Appropriation		Total expenditures		Uncommitted balance		Transfers and balance	
		Appropriation approved in resolutions 77/264 A–C	Increase/ (decrease)	Final	Amount	Percentage of final appropriation	Surplus (overexpenditure)	Percentage of final appropriation	Proposed transfers between sections ^a
									Balance after transfers
Part I.	Overall policymaking, direction and coordination								
1	Overall policymaking, direction and coordination	86 769.4		86 769.4	84 005.6	96.8	2 763.8	3.2	2 763.8
2	General Assembly and Economic and Social Council affairs and conference management	348 510.9		348 510.9	328 903.2	94.4	19 607.7	5.6	19 607.7
	Total, part I	435 280.3		435 280.3	412 908.7	94.9	22 371.6	5.1	22 371.6
Part II.	Political affairs								
3	Political affairs	839 094.4		839 094.4	822 577.8	98.0	16 516.6	2.0	16 516.6
4	Disarmament	13 835.8		13 835.8	13 455.4	97.3	380.4	2.7	380.4
5	Peacekeeping operations	52 878.3		52 878.3	56 231.9	106.3	(3 353.6)	(6.3)	(3 353.6)
6	Peaceful uses of outer space	4 757.8		4 757.8	4 277.0	89.9	480.8	10.1	480.8
	Total, part II	910 566.3		910 566.3	896 542.1	98.5	14 024.2	1.5	14 024.2
Part III.	International justice and law								
7	International Court of Justice	29 110.9		29 110.9	28 393.2	97.5	717.7	2.5	717.7
8	Legal affairs	63 806.7		63 806.7	67 279.0	105.4	(3 472.3)	(5.4)	(3 472.3)
	Total, part III	92 917.6		92 917.6	95 672.2	103.0	(2 754.6)	(3.0)	(2 754.6)
Part IV.	International cooperation for development								
9	Economic and social affairs	87 128.8		87 128.8	88 400.9	101.5	(1 272.1)	(1.5)	(1 272.1)
10	Least developed countries, landlocked developing countries and small island developing States	8 633.8		8 633.8	7 654.2	88.7	979.6	11.3	979.6

Budget part/section		Appropriation		Total expenditures		Uncommitted balance		Transfers and balance	
		Appropriation approved in resolutions 77/264 A–C	Increase/ (decrease)	Final	Amount	Percentage of final appropriation	Surplus (overexpenditure)	Percentage of final appropriation	Proposed transfers between sections ^a
11	United Nations support for the New Partnership for Africa's Development	8 695.2		8 695.2	8 694.0	100.0	1.2	0.0	1.2
12	Trade and development	79 372.3		79 372.3	78 378.6	98.7	993.7	1.3	993.7
13	International Trade Centre	20 457.6		20 457.6	20 179.0	98.6	278.6	1.4	278.6
14	Environment	21 033.6		21 033.6	20 859.7	99.2	173.9	0.8	173.9
15	Human settlements	13 385.1		13 385.1	12 365.5	92.4	1 019.6	7.6	1 019.6
16	International drug control, crime and terrorism prevention and criminal justice	23 110.5		23 110.5	22 619.6	97.9	490.9	2.1	490.9
17	UN-Women	10 614.4		10 614.4	10 473.7	98.7	140.7	1.3	140.7
Total, part IV		272 431.3		272 431.3	269 625.3	99.0	2 806.0	1.0	2 806.0
Part V. Regional cooperation for development									
18	Economic and social development in Africa	88 119.8		88 119.8	89 670.2	101.8	(1 550.4)	(1.8)	(1 550.4)
19	Economic and social development in Asia and the Pacific	55 138.7		55 138.7	53 542.7	97.1	1 596.0	2.9	1 596.0
20	Economic development in Europe	37 229.4		37 229.4	37 804.1	101.5	(574.7)	(1.5)	(574.7)
21	Economic and social development in Latin America and the Caribbean	58 741.2		58 741.2	60 664.2	103.3	(1 923.0)	(3.3)	(1 923.0)
22	Economic and social development in Western Asia	48 931.5		48 931.5	50 535.8	103.3	(1 604.3)	(3.3)	(1 604.3)
23	Regular programme of technical cooperation	43 374.5		43 374.5	42 884.1	98.9	490.4	1.1	490.4
Total, part V		331 535.1		331 535.1	335 101.1	101.1	(3 566.0)	(1.1)	(3 566.0)
Part VI. Human rights and humanitarian affairs									
24	Human rights	176 186.3		176 186.3	164 716.9	93.5	11 469.4	6.5	11 469.4
25	International protection, durable solutions and assistance to refugees	44 633.9		44 633.9	44 664.5	100.1	(30.6)	(0.1)	(30.6)
26	Palestine refugees	39 704.0		39 704.0	37 978.5	95.7	1 725.5	4.3	1 725.5
27	Humanitarian assistance	27 125.4		27 125.4	23 314.4	86.0	3 811.0	14.0	3 811.0
Total, part VI		287 649.6		287 649.6	270 674.2	94.1	16 975.4	5.9	16 975.4

Budget part/section		Appropriation		Total expenditures		Uncommitted balance		Transfers and balance	
		Appropriation approved in resolutions 77/264 A–C	Increase/ (decrease)	Final	Amount	Percentage of final appropriation	Surplus (overexpenditure)	Percentage of final appropriation	Proposed transfers between sections ^a
Part VII. Public information									
28	Global communications	101 807.0		101 807.0	105 109.1	103.2	(3 302.1)	(3.2)	(3 302.1)
Total, part VII		101 807.0		101 807.0	105 109.1	103.2	(3 302.1)	(3.2)	(3 302.1)
Part VIII. Common support services									
29A	Department of Management Strategy, Policy and Compliance	60 885.2		60 885.2	62 288.5	102.3	(1 403.3)	(2.3)	(1 403.3)
29B	Department of Operational Support	96 878.0		96 878.0	96 696.6	99.8	181.4	0.2	181.4
29C	Office of Information and Communications Technology	53 425.9		53 425.9	54 305.8	101.6	(879.9)	(1.6)	(879.9)
29E	Administration, Geneva	77 706.4		77 706.4	79 310.0	102.1	(1 603.6)	(2.1)	(1 603.6)
29F	Administration, Vienna	19 940.6		19 940.6	20 216.0	101.4	(275.4)	(1.4)	(275.4)
29G	Administration, Nairobi	19 014.6		19 014.6	20 324.7	106.9	(1 310.1)	(6.9)	(1 310.1)
Total, part VIII		327 850.7		327 850.7	333 141.5	101.6	(5 290.8)	(1.6)	(5 290.8)
Part IX. Internal oversight									
30	Internal oversight	22 134.6		22 134.6	23 397.8	105.7	(1 263.2)	(5.7)	(1 263.2)
Total, part IX		22 134.6		22 134.6	23 397.8	105.7	(1 263.2)	(5.7)	(1 263.2)
Part X.									
31	Jointly financed administrative activities	8 214.3		8 214.3	8 500.2	103.5	(285.9)	(3.5)	(285.9)
32	Special expenses	87 688.0		87 688.0	84 076.3	95.9	3 611.7	4.1	3 611.7
Total, part X		95 902.3		95 902.3	92 576.5	96.5	3 325.8	3.5	3 325.8
Part XI. Capital expenditures									
33	Construction, alteration, improvement and major maintenance	85 471.0		85 471.0	83 406.4	97.6	2 064.6	2.4	2 064.6
Total, part XI		85 471.0		85 471.0	83 406.4	97.6	2 064.6	2.4	2 064.6

Budget part/section	Appropriation			Total expenditures		Uncommitted balance		Transfers and balance	
	Appropriation approved in resolutions 77/264 A–C	Increase/ (decrease)	Final	Amount	Percentage of final appropriation	Surplus (overexpenditure)	Percentage of final appropriation	Proposed transfers between sections ^a	Balance after transfers
Part XII. Safety and security									
34 Safety and security	126 952.7		126 952.7	130 193.4	102.6	(3 240.7)	(2.6)		(3 240.7)
Total, part XII	126 952.7		126 952.7	130 193.4	102.6	(3 240.7)	(2.6)		(3 240.7)
Part XIII. Development Account									
35 Development Account	16 491.3		16 491.3	16 491.3	100.0	–	–		–
Total, part XIII	16 491.3		16 491.3	16 491.3	100.0	–	–		–
Part XIV. Staff assessment									
36 Staff assessment	289 318.5		289 318.5	305 372.6	105.5	(16 054.1)	(2.7)		(16 054.1)
Total, part XIV	289 318.5		289 318.5	305 372.6	105.5	(16 054.1)	(5.5)		(16 054.1)
Grand total	3 396 308.3		3 396 308.3	3 370 212.3	99.2	26 096.0	0.8		26 096.0

^a No transfer between sections is being proposed.

Annex XIII

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

(Thousands of United States dollars)

<i>Section</i>	<i>Posts</i>	<i>Other staff costs</i>	<i>Contractual services</i>	<i>General operating expenses</i>	<i>Supplies and materials</i>	<i>Furniture and equipment^b</i>	<i>Other^c</i>	<i>Total</i>
1. Overall policymaking, direction and coordination	673.6	6.2	1 053.7	239.9	3.0	143.3	–	2 119.7
2. General Assembly and Economic and Social Council affairs and conference management	5 966.6	5.7	5 700.3	1 710.4	60.3	1 462.6	–	14 905.8
3. Political affairs ^d	1 128.2	–	1 041.4	250.3	7.5	292.7	–	2 720.1
4. Disarmament	301.5	–	137.6	68.8	0.2	111.0	–	619.1
5. Peacekeeping operations	4 325.6	0.7	783.5	457.1	157.2	1 172.4	–	6 896.4
6. Peaceful uses of outer space	–	–	149.1	2.8	–	1.7	–	153.6
7. International Court of Justice	1 229.8	69.3	899.6	47.0	69.2	182.5	–	2 497.4
8. Legal affairs	4 479.0	1 393.6	3 526.8	457.1	7.7	468.4	–	10 332.6
9. Economic and social affairs	3 500.3	41.1	1 127.6	313.1	1.5	294.8	–	5 278.4
10. Least developed countries, landlocked developing countries and small island developing States	–	–	116.5	47.6	0.5	17.6	–	182.1
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	–	–	208.3	12.1	–	9.1	–	229.5
12. Trade and development	3 661.6	–	823.2	976.0	7.5	312.8	–	5 781.2
14. Environment	297.8	3.5	57.5	32.7	5.6	12.9	–	410.0
15. Human settlements	213.1	1.9	85.9	55.4	0.7	52.0	–	409.0
16. International drug control, crime and terrorism prevention and criminal justice	177.9	1.8	423.1	63.4	4.0	166.0	–	836.2
17. UN-Women	–	–	86.3	0.9	–	–	–	87.2
18. Economic and social development in Africa	3 825.6	47.0	1 613.2	1 155.9	407.5	1 866.4	–	8 915.6
19. Economic and social development in Asia and the Pacific	1 281.6	0.9	735.5	257.1	7.9	524.4	–	2 807.5
20. Economic development in Europe	1 891.1	–	753.8	25.3	–	211.0	–	2 881.2
21. Economic and social development in Latin America and the Caribbean	1 802.0	1.1	1 039.9	341.9	44.6	921.8	–	4 151.2
22. Economic and social development in Western Asia	2 092.3	14.0	674.7	273.2	5.0	554.2	–	3 613.5

<i>Section</i>	<i>Posts</i>	<i>Other staff costs</i>	<i>Contractual services</i>	<i>General operating expenses</i>	<i>Supplies and materials</i>	<i>Furniture and equipment^b</i>	<i>Other^c</i>	<i>Total</i>
23. Regular programme of technical cooperation	–	4.2	360.9	59.7	57.3	459.1	–	941.3
24. Human rights	2 130.7	–	2 437.0	570.0	5.5	1 019.2	–	6 162.4
27. Humanitarian assistance	1 006.4	2.0	358.9	30.9	0.1	21.1	–	1 419.3
28. Global communications	2 536.6	10.0	4 728.5	2 809.5	67.8	549.3	–	10 701.7
29A. Department of Management Strategy, Policy and Compliance	168.7	–	895.0	151.7	3.4	355.8	3 731.9	5 306.4
29B. Department of Operational Support	3 113.5	–	2 033.1	178.9	33.5	525.9	–	5 885.0
29C. Office of Information and Communications Technology	21 322.9	334.9	16 934.7	4 969.4	12.0	3 745.9	–	47 319.7
29E. Administration, Geneva	8 626.6	1.0	1 549.0	1 642.3	0.2	951.9	–	12 770.9
29F. Administration, Vienna	1 719.5	13.2	634.6	233.3	23.7	314.3	–	2 938.6
29G. Administration, Nairobi	1 879.8	7.5	491.1	47.6	17.9	97.6	–	2 541.5
30. Internal oversight	67.5	–	330.3	70.8	0.6	61.7	–	530.8
33. Construction, alteration, improvement and major maintenance	–	–	2 118.0	160.2	309.8	3 362.3	–	6 080.3
34. Safety and security	130.0	3.2	907.3	330.7	139.4	365.6	–	1 746.2
Total	79 549.7	1 962.8	54 815.8	18 043.0	1 461.0	20 607.2	3 731.9	180 171.5

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

^b Includes software licences.

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

^d Excluding special political missions (reported in annex XIV).

Annex XIV

Information and communications technology expenditure incurred in 2023 by special political mission

(Thousands of United States dollars)

<i>Mission</i>	<i>Communications and information technology equipment</i>	<i>Telecommunications and network services</i>	<i>Maintenance of communication and information technology equipment and support services</i>	<i>Spare parts</i>	<i>Rental of equipment</i>	<i>Software, licences and fees</i>	<i>Public information and publication services</i>	<i>Total</i>
Office of the Special Adviser to the Secretary-General on Cyprus	10.6	14.0	36.4	3.4	—	8.1	11.8	84.3
Office of the Special Adviser of the Secretary-General on the Prevention of Genocide	0.1	8.1	21.0	—	0.3	—	0.2	29.8
Personal Envoy of the Secretary-General for Western Sahara	—	4.3	4.9	—	—	—	—	9.2
Office of the Special Envoy of the Secretary-General for the implementation of Security Council resolution 1559 (2004)	—	0.6	3.1	—	—	—	—	3.8
United Nations Representative to the Geneva International Discussions	2.2	9.5	2.4	—	—	—	—	14.0
Office of the Special Envoy of the Secretary-General for Syria	59.3	60.1	178.3	2.9	4.5	43.9	9.3	358.2
Office of the Special Envoy of the Secretary-General for the Horn of Africa	8.7	19.1	5.9	3.1	—	2.8	0.2	39.8
Office of the Special Envoy of the Secretary-General for the Great Lakes Region	6.2	23.0	55.0	—	—	—	36.2	120.3
Office of the Special Envoy to the Secretary-General for Yemen	59.3	77.0	534.4	8.1	—	37.6	63.4	779.7
Office of the Special Envoy of the Secretary-General on Myanmar	0.5	5.2	11.9	—	—	—	1.2	18.9
Group of Experts relating to the Democratic Republic of the Congo	2.4	10.8	2.4	—	—	0.2	10.7	26.7
Panel of Experts on the Sudan	1.1	8.6	2.7	—	0.1	0.2	9.7	22.4
Panel of Experts on the Democratic People's Republic of Korea	5.1	3.3	19.4	—	0.7	200.0	81.6	310.2
Panel of Experts on Libya	2.2	10.6	10.2	—	—	0.7	11.5	35.2
Panel of Experts on the Central African Republic	2.2	8.8	4.0	—	0.2	0.2	9.7	25.2
Panel of Experts on Yemen	1.1	8.7	7.2	—	—	0.2	11.5	28.7
Panel of Experts on South Sudan	2.2	9.3	5.6	—	0.3	1.7	9.7	28.8
Analytical Support and Sanctions Monitoring Team pursuant to resolutions 1526 (2004) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), Al-Qaida and the Taliban and associated individuals and entities	13.3	9.8	161.0	—	1.2	—	11.5	196.9

<i>Mission</i>	<i>Communications and information technology equipment</i>	<i>Telecommunications and network services</i>	<i>Maintenance of communication and information technology equipment and support services</i>	<i>Spare parts</i>	<i>Rental of equipment</i>	<i>Software, licences and fees</i>	<i>Public information and publication services</i>	<i>Total</i>
Office of the Ombudsperson established pursuant to resolution 1904 (2009)	2.2	1.9	14.5	–	–	–	0.1	18.7
Implementation of Security Council resolution 2231 (2015)	3.3	2.5	13.2	–	–	–	–	19.0
Panel of Experts on Somalia	4.4	2.1	27.8	–	0.1	0.7	11.5	46.5
Panel of Experts on Mali	0.0	8.1	5.4	–	0.1	0.2	9.3	23.0
Panel of Experts on Haiti	3.3	6.6	0.7	–	–	0.2	7.3	18.1
Support to the Security Council Committee established pursuant to resolution 1540 (2004) on the non-proliferation of all weapons of mass destruction	1.6	4.8	50.3	–	0.7	1.3	0.1	58.8
Counter-Terrorism Committee Executive Directorate	27.8	16.8	127.7	1.0	4.8	–	44.0	222.0
United Nations Investigative Team for Accountability of Da'esh/Islamic State in Iraq and the Levant	68.1	168.9	1 680.6	19.1	3.8	518.6	23.2	2 482.4
United Nations Office for West Africa and the Sahel	130.5	80.9	208.5	101.7	–	37.9	56.3	615.8
United Nations Assistance Mission in Somalia	51.3	1 828.2	2 324.3	54.2	–	137.8	695.9	5 091.6
United Nations Regional Centre for Preventive Diplomacy for Central Asia	17.4	82.1	70.4	4.2	–	12.2	6.7	193.2
United Nations support for the Cameroon-Nigeria Mixed Commission	169.0	76.3	53.5	–	–	7.5	13.3	319.6
Office of the United Nations Special Coordinator for Lebanon	17.4	18.9	77.1	2.3	–	24.3	1.9	141.8
United Nations Regional Office for Central Africa	34.4	60.4	182.4	0.6	–	20.8	63.9	362.4
United Nations Support Mission in Libya	592.3	203.0	1 114.1	88.8	–	241.3	86.4	2 326.0
United Nations Verification Mission in Colombia	814.9	715.6	2 872.1	220.9	–	331.0	92.8	5 047.3
United Nations Mission to Support the Hudaydah Agreement	305.7	93.9	766.1	68.0	–	107.1	124.1	1 465.0
United Nations Integrated Office in Haiti	260.1	238.7	846.7	22.3	–	65.3	122.2	1 555.3
United Nations Integrated Transition Assistance Mission in the Sudan	106.5	198.3	744.0	5.0	0.1	6.8	15.2	1 075.9
United Nations Assistance Mission in Afghanistan	5 183.1	1 975.0	465.9	277.4	–	732.4	313.3	8 947.1
United Nations Assistance Mission for Iraq	433.8	306.6	1 166.0	112.6	0.0	388.2	41.6	2 448.7
Total	8 403.6	6 380.0	13 877.0	995.3	17.2	2 929.6	2 007.3	34 610.2

Annex XV

Information on the implementation of the Data Strategy of the Secretary-General for Action by Everyone, Everywhere

1. The Data Strategy of the Secretary-General for Action by Everyone, Everywhere identified data analytics and management as one of the main workforce capabilities required to enable the Organization to improve its mandate delivery. In line with the request of the Advisory Committee on Administrative and Budgetary Questions, summarized information is provided below on the implementation of the Data Strategy.
 2. At the end of 2023, there were 27 regular budget posts established under the recently created job family dedicated to data functions. Half of these posts are at the P-3 and P-2 grades, which also contributes to the rejuvenation of the Secretariat, and creates opportunities for greater geographical diversity.
 3. In addition to the establishment of new data posts, and the reassignment of existing posts to data functions, the jobs advertised in 2023 incorporated more data responsibilities, demonstrating the greater focus on data roles and responsibilities for posts and positions not exclusively related to data.
 4. To upskill the United Nations workforce with new capabilities, the Organization has been working on new learning pathways to recalibrate its training offerings to support staff in acquiring new skills, including data skills.
 5. The Office of Human Resources has also integrated data skills and capabilities across non-specialist positions. The revision of the United Nations Values and Behaviours Framework to emphasize data-driven analysis and planning has brought a significant increase in the percentage of job openings that require data skills.
 6. Training for data capabilities among United Nations staff has continued to be strengthened. In 2023, data skills were included as one of the learning priorities, and over 900 participants received advanced in-person data training.
 7. The leveraging of online learning platforms has also created extensive learning opportunities for United Nations staff worldwide, providing nearly 13,000 colleagues with training opportunity in data areas.
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