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Proposed programme budget for 2025

Contingency fund: consolidated statement of programme budget implications and revised estimates

Thirty-ninth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2025

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance version of the report of the Secretary-General entitled “Contingency fund: consolidated statement of programme budget implications and revised estimates” ([A/C.5/79/28](#)) and an advance version of the addendum to that report ([A/C.5/79/28/Add.1](#)). The Committee received additional information and clarification from the representatives of the Secretary-General, concluding with written responses dated 9 December 2024.
2. In his report, the Secretary-General indicates that the consolidated statement of programme budget implications and revised estimates follows the guidelines for the contingency fund contained in the annex to General Assembly resolution [42/211](#) ([A/C.5/79/28](#), para. 1).
3. The Secretary-General indicates in the addendum to his report that, to enable the earlier consideration by the Advisory Committee and the Fifth Committee of the General Assembly, his report was submitted on 29 November 2024 with the potential charges against the contingency fund for 2025 as at 26 November 2024. The report included potential charges against the contingency fund for 2025 amounting to \$65,001,400. The addendum to the report states that, owing to the inclusion of additional resolutions entailing budget implications, the addendum contains additional potential charges amounting to \$7,552,300 ([A/C.5/79/28/Add.1](#), paras. 1–3). Information on the potential charges against the contingency fund for 2025, by report and by budget section, is contained in tables 1 and 2 of the report of the Secretary-General. Information on the additional potential charges against the contingency fund for 2025, by report and by budget section, is contained in tables 1 and 2 of the addendum to the report of the Secretary-General. The Committee notes that at this point the Fifth Committee has yet to take formal action with regard to the approval of the specific programme budget implications and revised estimates that are currently



before it; accordingly, the consolidated statement takes as its starting point the total value of the relevant items that are before the Fifth Committee for decision.

4. The Advisory Committee recalls that the General Assembly, in its resolution [77/263](#) A (sect. XXII, para. 3), set the level of the contingency fund for 2024 at 0.75 per cent of the approved programme budget for 2023, or \$25,472,300. In its resolution [78/253](#) A (sect. XXVI, para. 1), the Assembly approved a charge of \$24,595,700 and noted that a balance of \$876,600 remained in the contingency fund for 2024. The Assembly, in its resolution [78/253](#) A (sect. XXVI, para. 2), set the level of the contingency fund for 2025 at 0.75 per cent of the approved programme budget for 2024, or \$26,913,200.

5. The Advisory Committee requested and was provided with an updated version of table 1 of the report and table 1 of its addendum, with additional information reflecting the adjustments recommended by the Committee currently available and indicative recosting. **The Advisory Committee trusts that updated information will be provided to the General Assembly at the time of its consideration of the present report and in the next reports on the contingency fund.**

Table 1

Potential charges against the contingency fund for 2024, related Advisory Committee on Administrative and Budgetary Questions adjustments currently available and indicative recosting, by report^a

(Thousands of United States dollars)

<i>Report</i>	<i>Secretary-General's proposal^b/ potential charges</i>	<i>Indicative recosting</i>	<i>Advisory Committee on Administrative and Budgetary Questions adjustments</i>
A. Construction projects			
Progress in the renovation of Africa Hall at the Economic Commission for Africa in Addis Ababa (A/79/222)	311.6	—	—
Progress on the replacement of office blocks A–J at the United Nations Office at Nairobi (A/79/267)	906.1	—	—
Third annual progress report on the Gigiri master plan addressing the deteriorating conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi (A/79/345)	23 132.0	—	—
Subtotal, A	24 349.7	—	—
B. Revised estimates			
Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its 2024 session (A/79/380)	724.1	23.2	(284.2)
Revised estimates relating to the proposed programme budget for 2025 under section 26, Palestine refugees (A/79/515)	4 981.0	159.4	—
Revised estimates resulting from resolutions and decisions adopted by the General Assembly at its seventy-eighth session (A/79/554)	4 319.1	150.0	(618.0)
Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fifty-fifth, fifty-sixth and fifty-seventh regular sessions (A/79/575)	18 549.2	622.0	—
Revised estimates resulting from General Assembly resolution 79/1 , entitled “The Pact for the Future” (A/79/583)	8 474.0	277.8	—
Subtotal, B	37 047.4	1 232.4	(902.2)

<i>Report</i>	<i>Secretary-General's proposal^b/ potential charges</i>	<i>Indicative recosting</i>	<i>Advisory Committee on Administrative and Budgetary Questions adjustments</i>
C. Statement of programme budget implications			
Programme budget implications of recommendations contained in the report of the Committee for Programme and Coordination (A/C.5/79/2)	502.6	16.1	(144.1)
Programme budget implications arising from recommendations and decisions contained in the report of the United Nations Joint Staff Pension Board (A/C.5/79/4)	(1 845.9)	(51.7)	–
Programme budget implications: open-ended working group on security of and in the use of information and communications technologies 2021–2025 established pursuant to General Assembly resolution 75/240 (A/C.5/79/15)	51.9	1.7	(51.9)
Programme budget implications: nuclear war effects and scientific research (A/C.5/79/16)	61.4	2.0	(61.4)
Programme budget implications: artificial intelligence in the military domain and its implications for international peace and security (A/C.5/79/17)	143.8	5.2	–
Programme budget implications: Group of Scientific and Technical Experts on Nuclear Disarmament Verification (A/C.5/79/18)	92.8	3.3	(6.5)
Programme budget implications: comprehensive study of the question of nuclear-weapon-free zones in all its aspects (A/C.5/79/19)	440.6	16.1	(20.2)
Programme budget implications: United Nations Convention against Cybercrime; Strengthening International Cooperation for Combating Certain Crimes Committed by Means of Information and Communications Technology Systems and for the Sharing of Evidence in Electronic Form of Serious Crimes (A/C.5/79/20)	2 569.0	95.0	–
Programme budget implications: United Nations African Institute for the Prevention of Crime and the Treatment of Offenders (A/C.5/79/22)	309.7	9.6	–
Programme budget implications: South-South cooperation (A/C.5/79/23)	507.0	20.3	–
Programme budget implications: promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development (A/C.5/79/24)	1 274.0	47.8	–
Programme budget implications: promotion of inclusive and effective international tax cooperation at the United Nations (A/C.5/79/25)	5 951.1	208.2	(14.4)
Programme budget implications: Programme of Action for Landlocked Developing Countries for the Decade 2024–2034 (A/C.5/79/26)	722.5	23.4	–
Programme budget implications: investigation into the conditions and circumstances resulting in the tragic death of Dag Hammarskjöld and of the members of the party accompanying him (A/C.5/79/27)	77.2	2.2	(11.6)

<i>Report</i>	<i>Secretary-General's proposal^b/ potential charges</i>	<i>Indicative recosting</i>	<i>Advisory Committee on Administrative and Budgetary Questions adjustments</i>
Programme budget implications: request for an advisory opinion of the International Court of Justice on the obligations of Israel in relation to the presence and activities of the United Nations, other international organizations and third States (A/C.5/79/29)	298.9	14.6	–
Subtotal, C	11 156.6	413.8	(301.1)
Total	72 553.7	1 646.2	(1 212.3)

^a Excludes special political missions, as well as the strategic heritage plan (eleventh annual progress report on the strategic heritage plan of the United Nations Office at Geneva ([A/79/352](#))), which was proposed by the Secretary-General outside of the proposed programme budget for 2025.

^b Excludes staff assessment.

6. As reflected in table 1, the total potential charges, without the implementation of adjustments recommended by the Advisory Committee and before recosting, amount to \$72,553,700, which exceed the approved fund level of \$26,913,200 by \$45,640,500. The Committee notes that: (a) potential charges relating to construction projects amount to \$24,349,700; (b) revised estimates are presented as a potential charge against the contingency fund in the amount of \$37,047,400, including \$18,549,200 resulting from resolutions and decisions adopted by the Human Rights Council; and (c) potential charges pertaining to the statement of programme budget implications amount to \$11,156,600.

7. Upon enquiry, the Advisory Committee was informed that the consolidated statement of programme budget implications and revised estimates, in accordance with the guidelines for the contingency fund contained in the annex to General Assembly resolution [42/211](#), includes potential charges for activities included in the proposed programme budget. This explains the exclusion of the strategic heritage plan, which is financed through a multi-year special account, separate from the regular budget (see, for example, [A/79/352](#), para. 82). Upon enquiry, the Committee was further informed that in accordance with section A of the annex to resolution [42/211](#), revised estimates relate, inter alia, to additional requirements for construction related only to changes in the scope of the projects that are so urgent that the matter cannot wait to be considered in the context of the budget outline, and additional requirements related to cost increases should be handled under provisions for dealing with inflation and currency fluctuations. Similarly, additional requirements related to the effects of natural disasters or unforeseen obstacles should be handled on an ad hoc basis and should not be covered by the contingency fund. The Committee recalls, regarding the construction projects, that it was informed that the Assembly, in paragraph 17 of its resolution [77/262](#), requested the Secretary-General to include in future proposed programme budgets the indicative cost estimates of major construction projects in the top-line budget figure in the introductory section of the budget, for information purposes only. Accordingly, resources for construction projects are not part of the proposed programme budget and are presented as supplementary budgets, and thus constitute a potential charge against the contingency fund ([A/78/7/Add.40](#), para. 6). **The Advisory Committee stresses that the use of the contingency fund should be limited to the purpose for which it was established and in accordance with the parameters set by the General Assembly, and trusts that the Secretary-General will provide additional clarification to the Assembly regarding the inclusion of construction projects as potential charges against the contingency fund (see para. 8 below).**

8. With regard to programme budget implications, the Advisory Committee was informed, upon enquiry, that these are submitted if resource requirements resulting from the adoption of resolutions of competent bodies emerge after the proposed programme budget has been issued, and the resource requirements would be incurred for the current or upcoming budget period. The Committee requested and received a table showing proposed and actual charges against the contingency fund for statements of proposed budget implications for the past six years (see table 2). **The Advisory Committee trusts that an updated annex providing consolidated information on statements of programme implications (see [A/77/7/Add.39](#), annex) will be provided to the General Assembly at the time of its consideration of the present report and in the next reports on the contingency fund.**

Table 2

Potential and actual charges for statements of proposed budget implications against the contingency fund

(Thousands of United States dollars)

<i>Year</i>	<i>Potential charges</i>	<i>Actual charges</i>
2025	11 156.6	N/A
2024	6 237.7	6 023.6
2023	3 683.0	3 683.0
2022	2 271.3	2 271.3
2021	2 784.4	2 784.4
2020	339.0	339.0

9. The Advisory Committee recalls that it was previously informed that the contingency fund is a concept that expresses a political willingness to consider supplementary resource proposals, in particular for resource requirements relating to new legislative mandates that emerge after the proposed programme budget has been issued ([A/78/7/Add.40](#), para. 10, and [A/77/7/Add.39](#), para. 7). The Committee was informed, upon enquiry, that the contingency fund is not assessed to Member States, and under the current arrangements there have been instances in which additional requirements were not charged against the contingency fund, as its level was exhausted. Furthermore, there are no practical implications if the level set for the contingency fund is exhausted. It has been the practice that any additional resource requirements are considered, reviewed and approved/appropriated regardless of the level of the contingency fund. The resource requirements for any statements of programme budget implications and revised estimates are provided through the annual assessment of the appropriations approved by the General Assembly before the end of the year preceding the budget period. The programme budget implications and revised estimates approved by the Assembly for the current year during its first resumed or second resumed sessions are only assessed in the next annual assessment. The resource requirements associated with all supplementary budgets approved by the Assembly become part of the final appropriations.

10. Upon enquiry, the Advisory Committee was also provided with information on the advantages and disadvantages of the contingency fund, which indicates that recent experience with the use of the fund tends to point out the inadequacies of the current framework, not only in terms of the level at which the fund is set, but more so because it is not included as part of the assessment for the programme budget, hence it does not function as a true contingency fund or reserve, as could be expected from its name. The Committee recalls that the Secretary-General submitted a review of the

experience of the utilization of the contingency fund ([A/70/395](#)) which was considered by the General Assembly in the first part of its resumed seventy-sixth session, during which no action was taken by the Assembly. The Committee was also informed, upon enquiry, that in addition to the contingency fund, other funding mechanisms provide the Secretary-General with flexibility in the use of resources, including the authorization to enter into commitments to meet unforeseen and extraordinary expenses (resolution [78/255](#), para. 1) and transfers between programme budget appropriations. **The Advisory Committee notes the challenges of the current framework and is of the view that the contingency fund could be a useful budgetary instrument for addressing additional resource requirements, if the provisions of General Assembly resolutions [41/213](#) and [42/211](#) on its use are fully adhered to (see also [A/77/7/Add.39](#), para. 9).** The Committee intends to make further observations on the effectiveness and practicality of the fund, including its level and the criteria for charging additional resource requirements against it, in its next report on the contingency fund.

11. With respect to the contingency fund level for 2026, the Secretary-General has proposed, in the context of the introduction to the proposed programme budget for 2025 ([A/79/6 \(Introduction\)](#), paras. 31–33), that the level be set at 0.75 per cent of the approved programme budget for 2025. **The Advisory Committee recommends that the General Assembly consider setting the contingency fund for 2026 at 0.75 per cent of the approved programme budget for 2025 (see also [A/79/7](#), para. 19).**
