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Proposed programme budget for 2025

Macroeconomic policy questions: promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development

Promotion of inclusive and effective international tax cooperation at the United Nations

Programme budget implications of draft resolution [A/C.2/79/L.8/Rev.1](#)

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

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the statement submitted by the Secretary-General ([A/C.5/79/25](#)) on the programme budget implications of draft resolution [A/C.2/79/L.8/Rev.1](#) on the promotion of inclusive and effective international tax cooperation at the United Nations, in accordance with rule 153 of the rules of procedure of the General Assembly. During its consideration of the statement, the Committee received additional information and clarification from the representatives of the Secretary-General, concluding with written responses dated 10 December 2024.

2. The Secretary-General indicates in his statement that, under the terms of operative paragraphs 2–5, 8 and 11–12 of draft resolution [A/C.2/79/L.8/Rev.1](#), the General Assembly would:

(a) Decide to adopt the terms of reference for a United Nations framework convention on international tax cooperation as contained in annex I to the report on the second session of the Ad Hoc Committee;

(b) Also decide to establish a Member State-led, open-ended intergovernmental negotiating committee for the purpose of drafting the United Nations framework



convention on international tax cooperation and two early protocols simultaneously in accordance with the terms of reference;

(c) Further decide that the intergovernmental negotiating committee shall meet in 2025, 2026 and 2027 for at least three substantive sessions per year, in New York and other United Nations locations, including Nairobi, of a duration of no more than 10 working days per session, and may convene additional sessions as necessary;

(d) Decide that the intergovernmental negotiating committee shall convene an organizational session in New York from 3 to 6 February 2025 to address and conclude organizational matters, including decision-making rules of the committee, and decide on the subject of the second early protocol, which shall be drawn from the list of specific priority areas set out in the terms of reference;

(e) Invite the Chair of the intergovernmental negotiating committee, in consultation with the Bureau, to consider convening informal consultations between sessions, as required, in the most efficient and effective manner;

(f) Request the intergovernmental negotiating committee to complete its work and submit the final text of the framework convention and of the two early protocols to the General Assembly for its consideration in the first quarter of its eighty-second session;

(g) Request the Secretary-General to provide the intergovernmental negotiating committee with the necessary facilities and resources, including a technical secretariat from the Department for General Assembly and Conference Management and a substantive secretariat from the Department of Economic and Social Affairs of the Secretariat, to support its work (*ibid.*, para. 2).

II. Resource requirements

3. It is indicated in the statement of the Secretary-General that the mandate contained in draft decision [A/C.2/79/L.8/Rev.1](#) requires additional deliverables and activities under the following programme plans of the proposed programme budget for 2025: programme 1, General Assembly and Economic and Social Council affairs and conference management ([A/79/6 \(Sect. 2\)](#)); programme 7, Economic and social affairs ([A/79/6 \(Sect. 9\)](#)); programme 24, Global communications ([A/79/6 \(Sect. 28\)](#)); programme 25, Management and support services ([A/79/6 \(Sects. 29B, 29C and 29D\)](#)); and programme 28, Safety and security ([A/79/6 \(Sect. 34\)](#)) (*ibid.*, para. 3).

4. Table 1 in the statement of the Secretary-General contains information relating to the additional resource requirements for conference services in 2025 under section 2, General Assembly and Economic and Social Council affairs and conference management (\$1,560,400); section 28, Global communications (\$20,100); section 29C, Office of Information and Communications Technology (\$103,600); section 29D, Administration, Nairobi (\$14,400); and section 34, Safety and security (\$149,500). Table 2 contains information relating to non-conference requirements in 2025 under section 9, Economic and social affairs (\$3,775,000) and section 29B, Department of Operational Support (\$328,100). Amounts for 2026 and 2027 are also indicated in both tables. An additional amount of \$572,200 would be required under section 36, Staff assessment, for 2025. The total budgetary implications for 2025 would amount to \$6,528,300 (*ibid.*, paras. 17–18 and tables 1–3).

5. It is further indicated that, pursuant to the mandate contained in the operative paragraphs of draft resolution [A/C.2/79/L.8/Rev.1](#), comprehensive secretariat support would be required for the period 2025–2027 to support the Member State-led intergovernmental negotiating committee in the simultaneous negotiation of the United Nations framework convention on international tax cooperation and two early

protocols. The Secretary-General indicates the resources required for 2025 (ibid., paras. 7–14 and tables 1–2).

Staffing

6. The Secretary-General indicates in his statement other staff costs for the Department for General Assembly and Conference Management for two temporary positions (\$179,200), comprising an Intergovernmental Officer (P-4) and a Meetings Services Assistant (General Service (Other level)), for six months in 2025 in support of the increase in the number of intergovernmental meetings for which the Department provides technical secretariat functions, including preparations for the sessions of the intergovernmental negotiating committee.

7. The requirements for the Department of Economic and Social Affairs under other staff costs (\$3,464,300) include the proposed establishment of a total of 23 general temporary assistance positions, as indicated in the annex to the statement, with 10 positions effective 1 March 2025 (1 D-1, 1 P-5, 3 P-4, 2 P-3 and 3 General Service (Other level)) and 13 positions effective 1 April 2025 (2 P-5, 4 P-4, 6 P-3 and 1 General Service (Other level)) for implementation of the activities. The general temporary assistance positions would be required up to 31 December 2027, except for one Human Resources Officer, which would be required only for 10 months in 2025.

8. Upon enquiry, the Advisory Committee was provided with information on the staffing currently supporting the intergovernmental committee for the purpose of drafting terms of reference for the United Nations framework convention on international tax cooperation and was informed that the general temporary assistance resources approved by the General Assembly (see [A/C.5/78/23](#)) for two positions of Economic Affairs Officer (P-4 and P-3) and one Team Assistant (General Service (Other level)) were available only until the end of 2024. The proposed general temporary assistance positions would meet the requirements of the expanded work of the draft resolution, in which the Assembly calls for the simultaneous drafting and negotiating of three legal instruments beginning in 2025. The final text of these instruments is expected to be ready for the Assembly's consideration at the first quarter of its eighty-second session, in 2027, and the work should be undertaken in approximately two years. The Committee was also informed of the research undertaken to inform the expectations as regards the workload and number of posts required and that the servicing of the committee would be provided to three workstreams in parallel with the support of specialist technical expertise related to the units where staff will work.

9. As regards the position of Public Information Officer (P-3) in the Programme Management and Engagement Team, the Advisory Committee was informed of the need for regular, accurate and precise information tailored to the needs of the stakeholder communities of the tax convention and that the incumbent in the position would help to dispel disinformation and ensure broader global understanding of the process and its implications, while also maintain contact databases, prepare the website and broadcast email communications, alongside work on other information communications channels such as social, specialist and mainstream media. The Committee was informed that the Department of Global Communications did not have the capacity to produce, edit and prepare the technically accurate information needed. **The Advisory Committee is not convinced that a dedicated capacity is needed at this stage and considers that the existing public information resources in the Department of Global Communications could be used and, therefore recommends against the proposed establishment of the position of Public Information Officer (P-3).**

10. With regard to the position of Human Resources Officer (P-3) in the Programme Management and Engagement Team, the Advisory Committee was informed that the incumbent would provide temporary reinforcement in the Executive Office to support the recruitment and onboarding in 2025 of the positions requested to ensure that the substantive support to the intergovernmental negotiating committee was in place in a timely manner. The Committee was also informed that there were five posts (1 P-5, 1 P-4, 1 General Service (Principal level) and 2 General Service (Other level)) approved under the regular budget for the Executive Office (programme support) providing human resources management functions, including recruitment, onboarding, reference verification, staff administration, contract management, performance management, non-staff recruitment/contracting, conduct and discipline, staff development, and compliance. **The Advisory Committee is not convinced that a dedicated capacity is needed at this stage and considers that the existing human resources capacities in the Department of Economic and Social Affairs are sufficient, and therefore recommends against the proposed establishment of the position of Human Resources Officer (P-3).**

11. In terms of the proposed establishment of the three General Service (Other level) positions in the Programme Management and Engagement Team, the Advisory Committee was informed that the proposal was based on assumptions related to the number of sessions, meetings and documents; the expected need to manage a large number of travel requests related to the process; and the support for arrangements related to travel and local expenses for delegates from developing countries, in particular the least developed countries. The Committee was also informed that the support staff might be supporting the travel of 50 delegates for each session, in addition to the other administrative and organizational aspects of the sessions, including arranging webcast and audiovisual services for negotiating sessions and intersessional informal consultations. **In view of the already existing support staffing of the Department of Economic and Social Affairs and taking into account the number of proposed General Service positions in the Programme Management and Engagement Team, as well as the functions to be undertaken overall by the staff, the Advisory Committee recommends against the establishment of one General Service (Other level) position.**

Non-post resources

12. Non-post resource requirements under the Department of Economic and Social Affairs include: (a) consultants (\$38,400) to cover the cost of specialized expertise not available in the Secretariat, to prepare background papers on possible structures and implementation aspects of the United Nations framework convention on international tax cooperation and the early protocols; (b) travel of staff (\$184,100) to cover the travel of 16 staff members providing substantive support to one of the three sessions of the intergovernmental negotiating committee to be held outside of New York; (c) contractual services (\$43,700) to cover the service-level agreements with the Office of Information and Communications Technology, for the maintenance and support of the local area network technical infrastructure, email and other electronic services, as well as user accounts for 23 general temporary assistance positions; (d) general operating expenses (\$10,000) to cover the expenses in connection with three sessions per year, including connection charges for any intersessional meetings and consultations, and shipment of materials to the sessions; and, (e) furniture and equipment (\$34,500) to cover the costs for the acquisition of office automation equipment for the 23 general temporary assistance positions.

13. Furthermore, resource requirements are also proposed for: (a) the Department for General Assembly and Conference Management under other staff costs for documentation and interpretation services (\$712,800 and \$645,600, respectively) for

the intergovernmental negotiating committee, and the travel of staff (\$22,800) of the technical secretariat to service the substantive sessions in Nairobi; (b) the Department of Operational Support for office space alterations (\$328,100) required for the 22 new long-term general temporary assistance positions proposed in New York in the Department of Economic and Social Affairs; and (c) the Department of Safety and Security under other staff costs (\$140,500) for overtime costs for security personnel in support of the sessions to be held in New York and Nairobi and for United Nations passes and identification for meeting participants (\$9,000). **Taking into consideration the contained nature of the meetings and the resulting security requirements, the Advisory Committee recommends that that all the additional resource requirements under section 34, Safety and security, be absorbed from within existing resources.**

14. It is indicated in the statement of the Secretary-General that non-recurrent resources for information technology conferencing services (\$14,400) for one substantive session are required in Nairobi in 2025. Webcasting services are also proposed for the Department of Global Communications (\$20,100) during the organizational session and substantive sessions. Upon enquiry, the Advisory Committee was provided with information regarding the costing for the required activities and equipment to provide webcasting services, including personnel and other webcasting related services. In terms of the requirements for the Office of Information and Communications Technology for information technology servicing of the sessions and the provision of videoconferencing services (\$103,600), the Committee was informed that the requirements reflected the application of standard service rates and that, although not part of standard approved services for budgeted meetings approved to have entitlement in the calendar of the Committee on Conferences, videoconferencing enabled remote participation in meetings. **Taking into consideration the contained nature of the meetings and the resulting information technology requirements, as well as the existing expertise and capabilities available in the Secretariat on webcasting and information technology platforms, the Advisory Committee recommends that all the additional resource requirements under the following sections be absorbed from within existing resources: section 28, Global communications; section 29C, Office of Information and Communications Technology; and section 29D, Administration, Nairobi.**

15. The Secretary-General indicates in his statement that no provision has been made in the proposed programme budget for 2025 for the implementation of the mandate contained in the draft resolution. At this stage, it is not possible to identify activities within the relevant section of the proposed programme budget for 2025 that could be terminated, deferred, curtailed or modified during 2025. It is therefore necessary that the additional resources be provided through an additional appropriation for 2025 ([A/C.2/79/25](#), para. 19).

III. Conclusion

16. The actions to be taken by the General Assembly are contained in paragraphs 20 and 21 of the statement of the Secretary-General. **Subject to its recommendations above, the Advisory Committee recommends that the Fifth Committee inform the General Assembly that, should it adopt draft resolution [A/C2/79/L.8/Rev.1](#), additional resource requirements in the amount of \$5,782,558 would arise for 2025, as follows:**

(a) **An amount of \$5,225,900 under section 2, General Assembly and Economic and Social Council affairs and conference management (\$1,560,400), section 9, Economic and social affairs, (\$3,365,800) and section 29B, Department**

of Operational Support (\$299,700). The amount of \$5,225,900 would require an additional appropriation for 2025 to be approved by the Assembly and, as such, would represent a charge against the contingency fund;

(b) An amount of \$556,658 under section 36, Staff assessment, would be required for an additional appropriation, to be offset by an equivalent increase of \$556,658 under income section 1, Income from staff assessment.
