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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 international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development**

**Programme budget implications of draft resolution [A/C.2/79/L.6/Rev.1](#)**

**Forty-first 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.5/79/24](#)) on the programme budget implications of draft resolution [A/C.2/79/L.6/Rev.1](#) on the promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development, 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 5 December 2024.

2. The statement of the Secretary-General indicates that, under the terms of operative paragraphs 39 and 42 of draft resolution [A/C.2/79/L.6/Rev.1](#), the General Assembly would request the United Nations Office on Drugs and Crime (UNODC) and the United Nations Conference on Trade and Development (UNCTAD), as custodian agencies of Sustainable Development Goal indicator 16.4.1 on the total value of inward and outward illicit financial flows, to strengthen support to Member States, especially developing countries, and provide technical guidance and tools for data compilation and reporting, and establish a platform to refine concepts and methods and empower national authorities to inform efforts to track and curb the flows and exchange their good practices, and invite all Member States to engage with the custodian agencies towards more informed, and effective policy action and reporting of data on the indicator (*ibid.*, para. 2 (b)).



3. Upon enquiry, the Advisory Committee was provided with information on the roles of UNCTAD and UNODC with regard to illicit financial flows and South-South cooperation and the responsibilities of the custodian agencies of the Sustainable Development Goal indicator, as defined by the Inter-Agency and Expert Group on Sustainable Development Goal Indicators. The Committee was informed that both entities have a clear division of work while working jointly to ensure consistency in approach and avoid any duplication of effort. UNODC develops methods to address illicit financial flows from criminal activities, such as the smuggling of migrants, drug trafficking, illegal mining, wildlife trafficking and trafficking in persons, providing guidance and expert support to national authorities undertaking the measurement of such flows. UNCTAD is in charge of work on trade- and tax-related illicit financial flows.

4. The Committee was informed that, in 2023, over 40 countries requested training, capacity-building, guidance, tools and platforms to exchange practices on concepts, methods and data sources and to start immediately measuring illicit financial flows, which are challenging to measure and for which bilateral support and the continuous development of new methods to analyse new data and track emerging forms of illicit activities are required. To date, all progress has been achieved with the support of only Development Account projects and one extrabudgetary project in a limited number of pilot countries. The Committee was further informed that the pilot studies conducted across three continents indicate that the measurement of flows is possible, while challenging, and that countries require strengthened support. The pilot studies also indicate the value of data for more effective efforts to address illicit financial flows, and the need to develop systematic approaches to monitor the flows and prevent loopholes.

5. The Committee was further informed of the conceptual framework for the statistical measurement of illicit financial flows jointly developed by UNCTAD and UNODC to delineate the scope of measurement and work for each agency and the individual treatment needed for each type of illicit financial flow. For UNODC, the unique nature of crime-related measurements requires engaging experts in respective thematic areas, which do not overlap with those related to tax- or trade-related illicit financial flows. Consequently, two distinct teams are needed in UNODC and UNCTAD to offer distinct specialized expertise and collaboration with the different national institutions that are linked with the work of the two organizations. The Committee was further informed that, without dedicated resources, the requested support beyond the pilot stage could not be provided, and that illicit financial flows would continue to remain unaddressed.

6. **The Advisory Committee notes the close coordination mechanism between UNODC and UNCTAD, as well as the initial activities undertaken regarding the framework, and encourages greater cooperation with other offices, departments and United Nations entities, including regional economic commissions. The Committee trusts that all efforts will be made to also use reliable existing data on illicit financial flows and related activities within the United Nations system, in the international financial institutions, the regional commissions and intergovernmental organizations, and, as such, also encourages greater collaboration with Member States.**

## II. Resource requirements

7. It is indicated in the statement of the Secretary-General that the mandate contained in draft resolution [A/C.2/79/L.6/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 10, Trade and development ([A/79/6 \(Sect. 12\)](#)); Programme 13, International drug control, crime and terrorism prevention and criminal justice ([A/79/6 \(Sect. 16\)](#)); and Programme 25, Management and support services ([A/79/6 \(Sect. 29F\)](#)) ([A/C.5/79/24](#), para. 3).

8. Upon enquiry, the Advisory Committee was informed that the requests for support on data relating to illicit financial flows and South-South cooperation require similar types of tasks, while the various substantial components required for each, including data sources, concepts, methods, measurement processes, information technology solutions and reporting mechanisms, sensitivities and statistical capacities, are different. The Committee makes further recommendations and observations in its report on the programme budget implications of draft resolution [A/C.2/79/L.15/Rev.1](#) on South-South cooperation.

9. Table 1 in the statement contains information relating to the additional resource requirements for conference services under section 2, General Assembly and Economic and Social Council affairs and conference management, for documentation services in 2026 (\$24,500). Table 2 provides information on non-conference-servicing requirements in 2025 under section 9, Economic and social affairs (\$186,500); section 12, Trade and development (\$539,600); section 16, International drug control, crime and terrorism prevention and criminal justice (\$539,100); and section 29F, Administration, Vienna (\$8,800). Amounts for 2026, as well as for 2027 and each year thereafter through 2030, are also indicated in table 2. An additional amount of \$112,800 would be required under section 36, Staff assessment, for 2025. The total budgetary implications for 2025 would amount to \$1,386,800 (*ibid.*, paras. 13-14 and table 3).

10. It is further indicated that, pursuant to the mandate contained in operative paragraphs 39 and 42 of draft resolution [A/C.2/79/L.6/Rev.1](#), and as indicated in paragraphs 6 to 10 and table 2 of the statement, the resources as indicated below would be required for 2025. The functions of the temporary posts proposed for establishment are also indicated in the annex to the statement.

### *Department of Economic and Social Affairs*

11. The statement indicates that other staff costs (\$186,500) would provide for one Economic Affairs Officer (P-4) for nine months in 2025 and seven months in 2026. Upon enquiry, the Advisory Committee was informed that current work on illicit financial flows occurs in two branches of the Financing for the Sustainable Development Office, and that one Economic Affairs Officer (P-4) in the Policy Analysis and Development Branch works on analysis and policy in three areas of the follow-up process of the Addis Ababa Action Agenda, namely domestic public resources, addressing systemic issues, and data monitoring and follow-up. The International Tax and Development Cooperation Branch performs work on international tax cooperation that relates to tax-related illicit financial flows. The Committee was also informed that none of the existing resources in the subprogramme are working on the overall issue of illicit financial flows and policy development or on specific topics related to the enablers of illicit financial flows, as requested in paragraph 39 of the draft resolution.

12. The Committee was further informed that current staff members work on some aspects of illicit financial flows for part of their time and that the Department does not have the staff capacity to take up a new theme of the scope and complexity proposed in the draft resolution given the requests therein in relation to which neither the Department nor the other entities have conducted policy research and analytical work. **Taking into consideration the existing staffing in support of the work on illicit financial flows within the Department and the nature of the functions to be provided, as well as the availability of support from UNCTAD, UNODC and the wider system (see para. 6 above), the Advisory Committee recommends the establishment of the proposed general temporary position of Economic Affairs Officer (P-4) for six months instead. All related non-post resources should be adjusted accordingly.**

*United Nations Conference on Trade and Development*

13. The establishment of two new temporary posts (\$226,700) is proposed, comprising one Data Engineer (P-4) and one Programme Management Officer (P-3), for the period from 1 January 2025 to 31 December 2030. Furthermore, under other staff costs (\$183,600), one general temporary assistance position of Economic Affairs Officer (P-4) for nine months in 2025 and seven months in 2026 (non-recurrent) is proposed. Upon enquiry, the Advisory Committee was informed that UNCTAD has no dedicated post resources or any other regular budget resources for the measurement of illicit financial flows and that work in that regard has been funded by Development Account projects, and by one extrabudgetary project on illicit financial flows.

14. The Committee was also informed that, in order to enable pilots on the measurement of illicit financial flows in 2024 and 2025, an 80 per cent part-time temporary position (P-2) has been funded by extrabudgetary resources, and that a Development Account project on measuring and curbing illicit financial flows provides general temporary assistance and consultancy funding in the amounts of \$24,375 and \$76,000, respectively, to support pilots from 2023 to 2026. The Committee notes that UNCTAD has eight posts of Statistician (1 P-5, 2 P-4, 4 P-3 and 1 P-2), of which one post at the P-3 level is vacant. **Taking into consideration the need to rejuvenate the organization, the Committee considers that the proposed functions could be efficiently performed by a lower-level staff member, and therefore recommends downgrading the proposed post of Programme Management Officer (P-3) to a P-2 post. The Committee also recommends the establishment of the proposed general temporary assistance position of Economic Affairs Officer (P-4) for six months instead. All related non-post resources should be adjusted accordingly.**

15. Other non-post resource requirements include the following:

(a) Consultants (\$42,600): (i) three national consultants with the knowledge and ability to coordinate a national technical working group and lead on-site measurement work on tax and commercial illicit financial flows; and (ii) one consultant for the development and implementation of an information technology solution for data collection on, analysis of and reporting on illicit financial flows (recurrent);

(b) Experts (\$58,100): the travel of 15 experts from developing countries (with annual country rotation) to participate in the meeting of the platform to refine methods and share experience (recurrent);

(c) Travel of staff (\$16,600): the travel of one staff member from Geneva to three developing countries for the conduct of national training on the measurement of illicit financial flows and the provision of support for the development of national

systems for data collection on, analysis of and reporting on illicit financial flows (recurrent);

(d) Contractual services (\$5,000), furniture and equipment (\$6,000) and supplies and materials (\$1,000).

The Committee makes further recommendations on travel of staff in paragraph 18 below.

*United Nations Office on Drugs and Crime*

16. The establishment of two new temporary posts of Statistician (1 P-4 and 1 P-3) (\$192,800) is proposed for the period from 1 January 2025 to 31 December 2030. Furthermore, under other staff costs (\$156,000), one general temporary assistance position of Drug Control and Crime Prevention Officer (P-4) for nine months in 2025 and seven months in 2026 (non-recurrent) is proposed. Upon enquiry, the Advisory Committee was informed that there are no resources in UNODC dedicated to the measurement of illicit financial flows. The Committee was also provided with information on the four posts of Statistician (1 P-5, 2 P-3 and 1 P-2) within the Data, Analytics and Statistics Section, one of which (the Chief of Data Analytics and Statistics Section (P-5)) is vacant, and informed that the Section is responsible for ensuring the availability and accessibility of accurate data sets, statistics and knowledge relevant to drugs and crime to support the international community and national stakeholders in decision-making and policy formulation, as well as the undertaking of research projects. **Taking also into consideration the need to rejuvenate the organization, the Committee considers that the proposed functions could be efficiently performed by a lower-level staff member, and therefore recommends downgrading the proposed post of Statistician (P-3) to a P-2 post. The Committee also recommends the establishment of the proposed temporary position of Drug Control and Crime Prevention Officer (P-4) for six months instead. All related non-post resources should be adjusted accordingly.**

17. Other non-post resource requirements include the following:

(a) Consultants (\$80,600): four national consultants with the knowledge and ability to coordinate a national technical working group, to work with national counterparts on measuring crime-related illicit financial flows, including resulting from drug trafficking, trafficking in persons, the smuggling of migrants, illegal mining and wildlife trafficking, and to support the work of the proposed Statistician (P-3) (recurrent);

(b) Experts (\$66,400): the travel of 20 experts to two regional meetings per year (rotating the regions or subregions each year), starting during the first year with one regional meeting in East Africa and one in Asia, for national authorities to share experiences, learning and best practices with other countries in the region (recurrent);

(c) Travel of staff (\$33,200): the travel of two staff members to two regional workshops to participate in the regional or subregional meeting, and of one staff member to four countries to support data collection and compilation for selected illegal markets and conduct training;

(d) Contractual services (\$10,100): information and communications technology services, including software licences (recurrent).

18. As regards the travel of staff, the Committee was informed, upon enquiry, that travel is required in cases in which all types of illicit financial flows are to be measured by a country to address a specific need related to a crime-, trade- or tax-related illicit financial flow. The Committee was informed that UNCTAD and UNODC coordinate all requests and provide the secretariat for a joint task force to

develop methodologies and collect feedback from country activities, as well as to engage with partners in the United Nations and beyond. The Committee was informed that there is no duplication of effort, and that all synergies have been considered. **While recognizing that the nature of the work involved may require travel, the Advisory Committee is of the view that UNCTAD and UNODC should maximize the use of virtual meetings, online platforms and remote tools, as well as utilize available support from experts and United Nations system entities for regional and national activities (see also para. 6 above). The Committee therefore recommends a reduction to the proposed resources under travel of staff in UNCTAD and UNODC of 20 per cent (\$3,300 and \$6,600, respectively).**

19. The statement of the Secretary-General indicates 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 (*ibid.*, para. 15).

### III. Conclusion

20. The actions to be taken by the General Assembly are contained in paragraphs 16 to 18 of the statement of the Secretary-General. **Subject to its observations and recommendations above, the Advisory Committee recommends that the Fifth Committee inform the General Assembly that, should it adopt draft resolution [A/C.2/79/L.6/Rev.1](#), additional resource requirements in the amount of \$1,140,400 would arise for 2025:**

(a) An amount of \$1,054,300, including under section 9, Economic and social affairs (\$124,400), section 12, Trade and development (\$456,300), section 16, International drug control, crime and terrorism prevention and criminal justice (\$464,800), and section 29F, Administration, Vienna (\$8,800). The amount of \$1,054,300 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) The establishment of two new temporary posts (1 Data Engineer (P-4) and 1 Programme Management Officer (P-2)) under section 12, Trade and development, and two new temporary posts (1 Statistician (P-4) and 1 Statistician (P-2)) under section 16, International drug control, crime and terrorism prevention and criminal justice, all effective 1 January 2025 to 31 December 2030;

(c) An amount of \$86,100 under section 36, Staff assessment, would be required for an additional appropriation, to be offset by an equivalent increase of \$86,100 under income section 1, Income from staff assessment.