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### Programme budget for the biennium 2018–2019

## Managing after-service health insurance

### Report of the Advisory Committee on Administrative and Budgetary Questions

#### I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on managing after-service health insurance ([A/73/662](#)). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification concluding with written responses received on 1 March 2019.

#### II. Background and update

##### A. Background

2. The Advisory Committee recalls that in its resolution [68/244](#), the General Assembly requested the Secretary-General to undertake a survey of current health-care plans for active and retired staff within the United Nations system, to explore all options to increase efficiency and contain costs and to report thereon at its seventieth session. Pursuant to the resolution, the Secretary-General submitted a report on managing after-service health insurance liabilities ([A/70/590](#)) to the Assembly at its seventieth session, in which he provided information on the results of the survey requested by the Assembly and eight recommendations prepared by the inter-agency Working Group on After-Service Health Insurance (see para. 7 below). The related conclusions and recommendations of the Advisory Committee (see [A/70/7/Add.42](#)) were endorsed by the Assembly in its resolution [70/248 B](#).

3. The Advisory Committee further recalls that the Secretary-General submitted another report on managing after-service health insurance ([A/71/698](#) and [A/71/698/Corr.1](#)) to the seventy-first session of the General Assembly to provide an update and a further eight recommendations in respect of the previous eight recommendations contained in document [A/70/590](#). The conclusions and recommendations of the Committee were contained in document [A/71/815](#). In



particular, the Committee recommended against endorsement of the recommendation of the Secretary-General to fully cover the newly constituted after-service health insurance liability in relation to staff recruited from 1 January 2020 (pay-as-you-accrue approach), while maintaining the pay-as-you-go approach for the existing liability (A/71/815, paras. 27–38).

## B. Update in the most recent report of the Secretary-General

4. In paragraphs 7 and 38 of his most recent report on managing after-service health insurance (A/73/662), it is indicated that the Secretary-General does not share the views of the Advisory Committee on two of its conclusions that “scenarios with a reduced share of the premiums apportioned to the organizations could be explored” and that his previous funding proposal was “not presented in a comprehensive manner” (A/71/815, paras. 33 and 37). **The Advisory Committee recalls that its conclusions and recommendations contained in report A/71/815 were all endorsed by the General Assembly in its resolution 71/272 B.**

5. The Secretary-General submits seven recommendations, (a) to (g), of the Working Group, which are listed in the summary of his report (A/73/662). The Secretary-General once again proposes funding of the after-service health insurance liability (see recommendations (e) to (g)): specifically, to apply the pay-as-you-accrue approach to fully fund the newly constituted after-service health insurance liability in relation to new staff recruited from 1 January 2022, while maintaining the pay-as-you-go approach for the existing liability. The Secretary-General indicates that while his report was endorsed by the High-level Committee on Management in December 2018, consensus within the Working Group has not always been attained because of the sensitive nature of certain topics, which are indicated in his report (*ibid.*, para. 6).

6. Section III of the present report covers matters relating to recommendations (a) to (d) of the Secretary-General, while the proposal for funding the after-service health insurance liability (recommendations (e)–(g)) is discussed in section IV below. In section V, information is provided with respect to the reserve for after-service health insurance liability funded under extrabudgetary activities by the Secretariat.

### Working Group on After-Service Health Insurance

7. The inter-agency Working Group on After-Service Health Insurance was established by the Secretary-General to implement General Assembly resolution 68/244 under the auspices of the Finance and Budget Network of the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination (CEB). It currently comprises representatives of 18 United Nations system entities listed in paragraph 4 of the report of the Secretary-General (A/73/662). The Secretary-General indicates that the Working Group considers that “it has run its course” subsequent to its providing impetus for ongoing coordinated efforts to contain health insurance-related costs and control after-service health insurance liabilities (*ibid.*, paras. 3 and 8).

8. The Secretary-General further indicates that most members of the Working Group consider that the establishment of a specialized body to provide United Nations system entities with a forum for cooperation in addressing complex insurance-related issues may be discussed in the future (*ibid.*, para. 8). Upon enquiry, the Advisory Committee was informed that, recognizing the value of inter-agency exchange regarding complex insurance-related issues, most entities represented in the Working Group considered that the impetus born of the work of the Working Group should not be lost and that establishment of a specialized body should be pursued within the

High-level Committee on Management of CEB and that no timeline had been set for the establishment of the specialized body.

9. **The Advisory Committee notes that the Secretary-General has submitted three reports to the General Assembly (see paras. 2, 3 and 5 above), which have reflected the work carried out by the Working Group on After-Service Health Insurance since its establishment by him to implement Assembly resolution 68/244. Noting the completion of the work of the Working Group relating to resolution 68/244, the Committee is of the view that the Assembly may wish to provide further guidance as needed.**

#### **National health insurance schemes**

10. The Secretary-General provides an update in his report with respect to whether advantages could be derived from the enrolment of insured persons in the “retiree” category of the United Nations system with primary after-service health insurance coverage under national schemes of the country in which they reside (A/73/662, para. 19). The Advisory Committee recalls that the objective of the research was to consider whether the positive experience of the United Nations, with regard to leveraging Medicare by requiring eligible persons covered by the insurance in the United States of America to enrol in Medicare part B, in addition to enrolling in a United Nations health insurance plan, could be reproduced in other locations (A/70/7/Add.42, para. 15). Following an inconclusive survey aimed at obtaining information from Member States conducted in September 2016, the Working Group opted for an alternative methodology by carrying out cost-benefit analyses in respect of the nine countries in which over one half (53.2 per cent) of the 73,322 United Nations Joint Staff Pension Fund beneficiaries reside: the United States (15.6 per cent); France (10.4 per cent); Switzerland (7.1 per cent); Italy (5.2 per cent); Austria (4.7 per cent); the United Kingdom of Great Britain and Northern Ireland (3.2 per cent); Canada (2.8 per cent); India (2.3 per cent); and Thailand (1.9 per cent). Detailed information is provided in paragraphs 21 to 29 of the report of the Secretary-General.

11. The Secretary-General reports that the Working Group did not find, in any of the nine countries, a benefit to requiring that persons insured under United Nations system health insurance plans be enrolled for primary after-service health insurance coverage under a national scheme. No consideration was therefore given to insured persons’ eligibility for coverage under national health insurance schemes by the Working Groups (A/73/662, para. 30). **The Advisory Committee notes that the cost-benefit analyses undertaken by the Working Group covered nine countries with over one half of the beneficiary population of the Pension Fund. The Committee is of the view that in addition to the cost-benefit analyses in the nine countries, such analyses covering more countries may be worth exploring in the future.**

### **III. Recommendations of system-wide relevance**

12. Information relating to recommendations (a) to (d) is contained in sections II, IV, V and VI, respectively, of the report of the Secretary-General. He indicates that they are relevant to many agencies of the United Nations system (A/73/662, para. 6).

#### **Recommendation (a): that the Task Force on Accounting Standards of CEB undertake discussions to determine which assets should be considered eligible for use as after-service health insurance liability offsets**

13. The Advisory Committee recalls that in paragraph 55 of the report of the Secretary-General to the General Assembly at its seventy-first session (A/71/698), he indicated that in the run-up to its December 2017 deadline, the Task Force would

work towards a common view on which assets should be considered eligible for use as after-service health insurance liability offsets. The Committee notes that such a common view had been made possible by a broad agreement reached within the Task Force on harmonization of a number of key after-service health insurance valuation factors (A/71/698, paras. 52–54 and A/71/815, para. 24). The Committee expressed its expectation at that time that the next report of the Secretary-General would contain such information (A/71/815, para. 25).

14. Upon enquiry, the Advisory Committee was informed that through a detailed survey, the Task Force had gathered the information required from the agencies of the United Nations system to conduct discussions regarding the assets that should be considered eligible for use as after-service health insurance liability offsets. Furthermore, the Committee was informed that those organizations that had implemented a pre-funding mechanism of their obligation maintained liquid and financial investments only (as opposed to tangible assets such as property or commodities) as part of the earmarked assets to offset the liability. **The Advisory Committee had expected that the most recent report of the Secretary-General (A/73/662) would have contained information on a common view on which assets should be considered eligible for use as after-service health insurance liability offsets.**

**Recommendation (b): that the agencies of the United Nations system consider aligning their requirements for third-party administrators to best practice**

15. The Advisory Committee recalls that efforts have already been taken by the system organizations since the establishment of the Working Group (A/71/815, paras. 7–12 and annex I). One of the most recent indicators of progress relates to the development by the Working Group of a system-wide template agreement for third-party administrators which reflects industry best practice (A/73/662, para. 32). In particular, the Secretary-General indicates that the confidentiality clause present in current contracts that precludes the sharing of information on third-party administrators within the United Nations system was withdrawn. He further indicates that the standardization of the contractual provisions, along with the free circulation of information, will enable agencies acting together to leverage scale and ensure that optimal terms and conditions of service are offered (ibid.).

16. **The Advisory Committee welcomes the development of the United Nations system-wide standard template agreement for third-party administrators that reflects industry best practice. The Committee expects that the standardization of the system-wide agreement will lead to optimal terms and conditions of service as indicated in the report of the Secretary-General. The Committee trusts that the United Nations system entities will continue to align their requirements for third-party administrators to best practice.**

**Recommendation (c): that all avenues of health insurance cost containment continue to be explored in the context of inter-agency discussions under the auspices of the High-level Committee on Management**

17. The Secretary-General indicates that in the United States, the availability of online medical consultation is proving effective in reducing costlier office visits to health-care providers and that such measures are projected to result in savings of some 2.6 per cent of expenditure in the case of one United States-based plan. It is also indicated, however, that the financial effects of the measures will not be of equal degree across all plans or remain constant (A/73/662, para. 35). The Advisory Committee requested but did not receive information on potential savings from online consultations for all insurance plans of the Organization. **The Advisory Committee trusts that the information will be provided to the General Assembly at the time**

of its consideration of the present report. The Committee recalls that in its resolution 68/244, the Assembly requested the Secretary-General to explore all options to increase efficiency and contain costs. The Committee is of the view that more options to increase efficiency and cost containments should have been explored and reported on by the Secretary-General.

**Recommendation (d): that the United Nations system organizations continue to give consideration to all insurance-related harmonization opportunities in support of inter-agency mobility**

18. The Working Group has considered the related matters and is of the view that agencies of the United Nations system should accept the transfer of certain accrued health insurance benefits and entitlements, as well as of the after-service health insurance liability, without the administratively onerous transfer of funding. It is indicated that the view of the Working Group is supported by inter-agency mobility statistics covering 38 agencies provided by the CEB secretariat for the 2013–2016 period, which show that any difference between the number of received staff members and the number of released staff members is immaterial when compared with the agencies' total workforces (*ibid.*, para. 51).

19. The Secretary-General further indicates that to facilitate inter-agency mobility, the Working Group initially sought to identify areas of possible harmonization, including eligibility requirements and related rules (*ibid.*, para. 52). The Working Group, however, has not completed its work, nor have health insurance-related harmonization opportunities in support of inter-agency mobility been comprehensively explored. The Working Group is of the view that a new inter-agency insurance body would be best positioned to carry forward the work undertaken by the Working Group.

20. **Subject to its comments and recommendations above, the Advisory Committee recommends that the General Assembly take note of recommendations (a) to (d) contained in the report of the Secretary-General (A/73/662, summary).**

#### **IV. Recommendations on funding of the after-service health insurance liability at the Secretariat**

21. Information with respect to the funding of the after-service health insurance liability (recommendations (e) to (g)) is provided in section VII of the report of the Secretary-General (A/73/662). The Secretary-General proposes to fund the after-service health insurance liability, with the application of the proposed entitlement accrual mechanism (see paras. 25–27 below), as follows (*ibid.*, summary, paras. 82<sup>1</sup> and 83):

- **Recommendation (e):** that the pay-as-you-go funding of the United Nations after-service health insurance obligation in respect of staff members recruited before 1 January 2022 be maintained
- **Recommendation (f):** that the funding of the obligation in respect of officials recruited from 1 January 2022 be achieved through the implementation of a payroll charge corresponding to a level 5.35 per cent of salary mass and the establishment of a dedicated financial reserve

<sup>1</sup> Recommendations (e) to (g) listed in the summary of the report of the Secretary-General (A/73/662) are also presented as recommendations (a) to (c) in paragraph 82 of the same report.

- **Recommendation (g):** that the payroll charge be reviewed every three years and adjusted to accommodate variances against the projected accumulation of the dedicated reserve

22. The Secretary-General indicates that after-service health insurance liability valuations as at 31 December 2017 were the starting point in the development of the projections of the long-term cash flows (*ibid.*, para. 65). He also indicates that the perimeter of the projections comprises the entities falling directly within the scope of the decisions of the General Assembly in relation to after-service health insurance, which include the Secretariat and those entities listed in paragraph 61 of the report of the Secretary-General, but again excludes peacekeeping operations ([A/71/815](#), para. 29 (b)). According to the Secretary-General, the exclusion of peacekeeping operations is because of the fluid nature of its workforce and the resulting potential for under- or overstating the funding requirement ([A/73/662](#), para. 62). Upon enquiry, the Advisory Committee was informed that peacekeeping operations were not included in the scope of the projections for the determination of the pay-as-you-accrue rate presented in the report of the Secretary-General (see paras. 28 and 29 below). The Committee was also informed that the actuarial projections as at 31 December 2017 covered 31,615 staff and retirees within the perimeter (of which 25,496 were for the Secretariat), excluding 16,875 staff and retirees of peacekeeping operations. **The Advisory Committee notes that the staff and retirees of the peacekeeping operations represented approximately 40 per cent of the combined number of those of the Secretariat (25,496) with peacekeeping operations (16,875) as at 31 December 2017. The absence of such a significant number of the population from the projections may raise a question concerning the accuracy and scope of the projections. The Advisory Committee continues to be of the view that peacekeeping operations should have been included in the projections ([A/71/815](#), para. 37).**

23. Annexes I and II to the report of the Secretary-General ([A/73/662](#)) contain information on potential budget impact for the Organization, with and without the application of the entitlement accrual mechanism, on the basis of the actuarial projections as at 31 December 2017, which excluded peacekeeping operations. The Secretary-General indicates that his proposal would be applicable to the entities falling directly within the scope of the resolutions of the General Assembly on funding (*ibid.*, para. 62). The Advisory Committee requested and received confirmation that the funding proposal of the Secretary-General would include staff of peacekeeping operations (within the scope of the proposed application of the payroll charge of 5.35 per cent (see para. 29 below)), subject to approval by the Assembly. **The Advisory Committee notes that, while the staff of peacekeeping operations, who represent a significant number of the total population covered, were not included in the scope of the projections for the determination of the pay-as-you-accrue rate of the funding proposal, the implementation of the funding proposal would include them subject to approval by the Assembly.**

24. The projections reflected in annexes I and II to the report of the Secretary-General cover an extended period until 2106–2107. Concerning the accuracy of such long-term projections, the Advisory Committee notes from the report of the Secretary-General that the after-service health insurance liability valuation is a point-in-time estimate of an agency's share of the cost of after-service health insurance coverage over the long term (based on the profile and entitlements of the insured persons and on actuarial assumptions as at the date of valuation). Valuation results can vary significantly from year to year, as the liability is sensitive to census data updates and adjustments to key actuarial assumptions (*ibid.*, para. 10). The Committee further notes that a case in point is the projected employer's share of yearly disbursements in respect of after-service health insurance, in the absence of funding, which is expected

to increase by some \$87 million every 10 years in the most recent report of the Secretary-General (*ibid.*, para. 71), compared with the increase by some \$100 million every 10 years in his previous report (A/71/698, para. 65). The Committee also notes that the Board of Auditors has reported that for peacekeeping operations, the after-service health insurance liability decreased over one year from \$1,411.2 million as at 30 June 2017 to \$1,367.2 million as at 30 June 2018 (A/73/5 (Vol. II), figure IV.IX and note 16). **The Advisory Committee notes the significant fluctuations of after-service health insurance liability valuation projections from year to year.**

#### **Entitlement accrual mechanism**

25. The Secretary-General discusses the application of an entitlement accrual mechanism in paragraphs 44 to 48 of his report (A/73/662). He indicates that currently, retiring staff members who have been in service within the United Nations system for at least 10 years are generally entitled to the payment by their agencies of a contribution to their after-service health insurance premiums equivalent to the full part recommended by the International Civil Service Commission (ICSC). The Secretary-General states that, while seeing no argument for altering the apportionment of premiums revalidated by ICSC in 2014 (see paras. 26 and 27 below), the Secretary-General does support the application of a mechanism that would associate the agency-paid part of the after-service health insurance premium and the staff member's period of service within the system, and thereby reduce agencies' obligations in respect of after-service health insurance. However, the Secretary-General underscores that: (a) the application of such a mechanism should go hand in hand with the Organization's funding of the after-service health insurance liability as recommended in his report; and (b) the proposed mechanism can be applied only to newly recruited staff, as its application to current and retired staff may violate acquired rights. The Secretary-General also underscores that no consensus has been reached within the Working Group regarding the advisability of the entitlement accrual mechanism and that the applicability of the mechanism can vary from agency to agency in terms of contract policy and after-service health insurance liability level and funding policy, among other factors (*ibid.*, para. 48).

26. The application of an entitlement accrual mechanism is explained in the report of the Secretary-General as follows: after 10 years of service,<sup>2</sup> the part of the premium paid by the Organization would correspond to one third of the total premium. Each month, an entitlement to an additional part of the agency-paid premium would be accrued on a linear basis up to a maximum of two thirds of the total premium, consistent with General Assembly resolution 69/251. According to the Secretary-General, the maximum entitlement to the Organization's full share of the apportionment of the premium would be accrued after 20 or 25 years of service (*ibid.*, para. 45). The Advisory Committee notes that no information is provided in the report of the Secretary-General with respect to how such an entitlement accrual mechanism

<sup>2</sup> Upon end of service, staff members and their dependents may elect to participate in a health insurance plan of the United Nations, provided that they have met certain eligibility requirements, including 10 years of participation in a United Nations health plan for those who were recruited after 1 July 2007 and 5 years for those recruited before that date (A/73/5 (Vol. I), para. 66 of the notes to the 2017 financial statements). The current eligibility requirements reflect the decision of the General Assembly in resolution 61/264, in which the Assembly approved the changes, including the alignment of after-service health insurance eligibility and subsidy requirements to 10 years' minimum participation in the United Nations health insurance plans, eliminating the buy-in provision after 5 years of participation.

would be applied to those insurance plans with a 50/50 ratio of apportionment of premiums.<sup>3</sup>

27. The Advisory Committee recalls that in its resolution 69/251, the General Assembly approved the recommendation of ICSC to maintain at their existing ratios the current apportionment of health insurance premiums between the Organization and both active and retired staff participating in United States and non-United States health insurance plans.<sup>3</sup> The Committee notes that, while no change is proposed with respect to the 10-year eligibility requirements for after-service health insurance,<sup>2</sup> what is proposed under the entitlement accrual mechanism would require participants to accrue the entitlement to the Organization's full contributions (ratios of apportionment of premiums) over a period of 20 to 25 years, rather than the current 10 years,<sup>3</sup> albeit only for newly recruited staff members from 1 January 2022. The Committee was informed, upon enquiry, that the supervisory body of the Working Group on After-Service Health Insurance is the Finance and Budget Network in which ICSC is not represented. Upon further enquiry, the Committee was informed that proposals formulated by the Secretary-General and the entitlement accrual mechanism informed by the work of the inter-agency Working Group do not require ICSC review. **The Advisory Committee is not convinced of the entitlement accrual mechanism proposed and expects that further justification and more clarification on the proposed changes to the apportionment of health insurance premiums of all plans (see para. 26 above) between the Organization and participants under the proposed mechanism will be provided to the General Assembly at the time of its consideration of the present report.**

#### **Proposed funding of after-service health insurance liability from 1 January 2022**

28. The Secretary-General indicates that the independent actuary was requested to determine the payroll charge required to achieve full funding of the after-service health insurance liability constituted as from 1 January 2022 (service cost), as well as its projected growth (interest cost). To ensure accuracy, the assessment base taken to determine the payroll charge is the gross salary mass (excluding post adjustment) rather than total staff cost. The payroll charge is expressed as a level percentage of the total gross salary mass, regardless of the date of recruitment (A/73/662, para. 67).

29. Specifically, the Secretary-General indicates that in his current funding proposal, the employer's share of after-service health insurance benefit payments to staff recruited from 1 January 2022 is represented along with the level payroll charge of 5.35 per cent of salary mass (with the application of the entitlement accrual mechanism), compared with the level payroll charge of 6.45 per cent of salary mass (without the application of the entitlement accrual mechanism), based on the 3.5 per cent return on investment (*ibid.*, paras. 74–77; see also A/71/815, para. 32).

#### **Recognition of employee benefit liabilities and pay-as-you-go approach**

30. The Advisory Committee recalls that the General Assembly, in its resolution 61/264, noted that the International Public Sector Accounting Standards require that the accrued after-service health insurance liabilities and future accrued expenses be recognized on the face of the financial statements and that this requirement is irrespective of funding such liabilities. In the same resolution, the Assembly also recognized that after-service health insurance benefit liabilities have been accrued

<sup>3</sup> It is indicated in the report of ICSC that, while the 50/50 ratio of apportionment of health insurance premiums has been applied by the Organization pursuant to General Assembly resolution 1095 A (XI) since 1957, a ratio of 2 to 1 has been applied in New York since 1983, following the adoption of Assembly resolution 38/235 (A/69/30, paras. 83–91).



from all sources of funding and decided to approve the establishment of an independent segregated special account to record after-service health insurance accrued liabilities and account for related transactions. The Committee requested but did not receive annual data on the number of active staff and retirees enrolled in medical and after-service health insurance plans, costs to the participants and the Organization, and the number of retirees using after-service health insurance, as well as a simulation of the payroll charge of 5.35 per cent of salary mass if applied, for both the regular and peacekeeping budgets. **The Committee expects that the information will be provided to the Assembly at the time of its consideration of the present report.**

31. **The Advisory Committee recalls that the organizations of the United Nations system have complied with International Public Sector Accounting Standard 25, which stipulates the recognition in the financial statements of liabilities related to employee benefits but does not prescribe how those liabilities should be funded, leaving it to the discretion of the organizations to determine the optimal approach to ensuring that adequate resources are available to settle the recognized employee benefit liabilities as and when they fall due (A/70/7/Add.42, para. 28; A/68/550, para. 17).**

32. **The Advisory Committee further recalls that the General Assembly has recognized that after-service health insurance benefit liabilities have been accrued from all sources of funding (see resolutions 60/255 and 61/264). The Committee continues to believe that the objective of ensuring the availability of adequate resources to settle the recognized employee benefit liabilities can be achieved without necessarily and/or immediately creating a reserve (A/68/550, para. 17). The Committee reiterates its recommendation<sup>4</sup> to continue with the pay-as-you-go approach at the present time, as endorsed by the Assembly, including in its resolutions 68/244, 70/248 B and 71/272 B.**

33. **Taking into account its comments and recommendations in the paragraphs above, the Advisory Committee recommends against the approval of recommendations (e) to (g) contained in the report of the Secretary-General.**

## V. Reserve relating to extrabudgetary-funded activities

34. The Advisory Committee recalls that the Board of Auditors has reported that effective 1 January 2017, a monthly accrual has been implemented to fund after-service health insurance liabilities relating to extrabudgetary activities (A/72/5 (Vol. I), chap. IV, para. 36). Upon enquiry, the Committee was informed that effective 1 January 2017, a monthly accrual equivalent to 3 per cent of gross salary, plus post adjustment, had been applied through a payroll charge to all the positions funded by voluntary contributions and that since 1 January 2019, that charge has been increased to 6 per cent (see also paras. 28 and 29 above). The Committee was further informed that the extrabudgetary reserve would be used to cover the Organization's after-service health insurance obligation in respect of staff retiring from positions funded from extrabudgetary resources. The Committee also requested and received information on resources collected under extrabudgetary funding since the creation of the reserve in 2017 (see table below).

<sup>4</sup> A/68/550, para. 17, A/70/7/Add.42, para. 28 and A/71/815, para. 36.

**Reserve for funding after-service health insurance liability under  
extrabudgetary contributions since 1 January 2017**

(In United States dollars)

	<i>January 2019</i>	<i>2018</i>	<i>2017</i>	<i>Total</i>
Extrabudgetary contributions	3 554 963	12 821 995	13 737 905	30 114 863
Investment income	–	508 947	73 841	582 788
<b>Total</b>	<b>3 554 963</b>	<b>13 330 942</b>	<b>13 811 746</b>	<b>30 697 651</b>

## VI. Conclusion

35. Actions requested of the General Assembly are set out in paragraph 83 of the report of the Secretary-General ([A/73/662](#)). **Subject to its comments and recommendations contained in the present report, the Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General.**