



United Nations

Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed programme
budget for 2021**

**General Assembly
Official Records
Seventy-fifth Session
Supplement No. 7**

* Reissued for technical reasons on 24 November 2020.



Advisory Committee on Administrative and Budgetary Questions

First report on the proposed programme budget for 2021



United Nations • New York, 2020

Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

Contents

<i>Chapter</i>	<i>Page</i>
Abbreviations	6
Preface	9
I. General comments, observations and recommendations	10
A. Budget methodology, format and presentation	15
B. Proposed level of resources	18
C. Posts and personnel matters	19
D. Non-post objects of expenditure	24
E. Extrabudgetary resources	28
F. Cooperation with other United Nations bodies	29
G. Conclusion	29
II. Detailed recommendations on the proposed programme budget	30
Estimates of expenditure	30
Part I	
Overall policymaking, direction and coordination	30
Section 1. Overall policymaking, direction and coordination	30
Section 2. General Assembly and Economic and Social Council affairs and conference management	46
Part II	
Political affairs	60
Section 3. Political affairs	60
Section 4. Disarmament	70
Section 5. Peacekeeping operations	73
Section 6. Peaceful uses of outer space	79
Part III	
International justice and law	92
Section 7. International Court of Justice	92
Section 8. Legal affairs	96
Part IV	
International cooperation for development	109
Section 9. Economic and social affairs	109
Section 10. Least developed countries, landlocked developing countries and small island developing States	112

Section 11. United Nations support for the New Partnership for Africa’s Development . .	115
Section 12. Trade and development	118
Section 13. International Trade Centre	120
Section 14. Environment.	123
Section 15. Human settlements	125
Section 16. International drug control, crime and terrorism prevention and criminal justice	128
Section 17. UN-Women	131
Part V	
Regional cooperation for development.	144
Section 18. Economic and social development in Africa	144
Section 19. Economic and social development in Asia and the Pacific	152
Section 20. Economic development in Europe	157
Section 21. Economic and social development in Latin America and the Caribbean	161
Section 22. Economic and social development in Western Asia	164
Section 23. Regular programme of technical cooperation	169
Part VI	
Human rights and humanitarian affairs	179
Section 24. Human rights	179
Section 25. International protection, durable solutions and assistance to refugees	184
Section 26. Palestine refugees	186
Section 27. Humanitarian assistance	190
Part VII	
Global communications	198
Section 28. Global communications.	198
Part VIII	
Common support services	204
Section 29. Management and support services	204
Subsection 29A. Department of Management Strategy, Policy and Compliance	205
Subsection 29B. Department of Operational Support.	210
Subsection 29C. Office of Information and Communications Technology.	218
Subsection 29E. Administration, Geneva	223
Subsection 29F. Administration, Vienna	226
Subsection 29G. Administration, Nairobi	229
Part IX	
Internal oversight	239
Section 30. Internal oversight.	239

Part X	
Jointly financed administrative activities and special expenses	246
Section 31. Jointly financed administrative activities	246
International Civil Service Commission	247
Joint Inspection Unit	249
United Nations System Chief Executives Board for Coordination, including the International Public Sector Accounting Standards project	251
Section 32. Special expenses	254
Part XI	
Capital expenditures	258
Section 33. Construction, alteration, improvement and major maintenance	258
Part XII	
Safety and security	270
Section 34. Safety and security	270
Part XIII	
Development Account	279
Section 35. Development Account	279
Part XIV	
Staff assessment	289
Section 36. Staff assessment	289
Estimates of income	289
Income section 1. Income from staff assessment	289
Income section 2. General income	290
Income section 3. Services to the public	293

Annexes

I. Proposed resources by priority area	303
II. Overview of financial and post resources by budget part/section and funding source	304
III. Detailed vacancy rates by section for posts at the Professional and higher and General Service and related categories	310
IV. Summary of regular budget estimates for 2021, by object of expenditure	314
V. Proposed regular budget temporary posts for 2021, by budget part	315
VI. General temporary assistance positions, by budget part and section, as at 30 April 2020	316
VII. Summary of regular budget estimates for travel of staff for 2021, by budget section	319
VIII. Training resources for 2020 and 2021	321
IX. Cooperation with other United Nations bodies	322
X. Proposed programme budget documentation subject to review by the Committee for Programme and Coordination	325

Abbreviations

ASEAN	Association of Southeast Asian Nations
ASG	Assistant Secretary-General
BINUH	United Nations Integrated Office in Haiti
CEB	United Nations System Chief Executives Board for Coordination
COVID-19	Coronavirus disease
CTBTO	Comprehensive Nuclear-Test-Ban Treaty Organization
DSG	Deputy Secretary-General
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
FS	Field Service
GS (OL)	General Service (Other level)
GS (PL)	General Service (Principal level)
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICJ	International Court of Justice
ICSC	International Civil Service Commission
ICT	Information and communications technology
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
INTERPOL	International Criminal Police Organization
IOM	International Organization for Migration
IPSAS	International Public Sector Accounting Standards
ISA	International Seabed Authority
ITC	International Trade Centre
ITU	International Telecommunication Union
LL	Local level
MINUJUSTH	United Nations Mission for Justice Support in Haiti
NEPAD	New Partnership for Africa's Development
NGO	Non-governmental organization

NPO	National Professional Officer
OECD	Organization for Economic Cooperation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
PAHO	Pan American Health Organization
SS	Security Service
TC	Trades and Crafts
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDIR	United Nations Institute for Disarmament Research
UNIDO	United Nations Industrial Development Organization
UNITAR	United Nations Institute for Training and Research
UNJSPB	United Nations Joint Staff Pension Board
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNPA	United Nations Postal Administration
UNRISD	United Nations Research Institute for Social Development
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNTSO	United Nations Truce Supervision Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	World Tourism Organization
UNU	United Nations University
UPU	Universal Postal Union
USG	Under-Secretary-General
WFP	World Food Programme

WHO	World Health Organization
WIPO	World Intellectual Property Organization
WTO	World Trade Organization

Preface

1. The major functions of the Advisory Committee on Administrative and Budgetary Questions, as defined by the General Assembly in its resolution 14 (I) of 13 February 1946, are:

(a) To examine and report on the budget submitted by the Secretary-General to the General Assembly;

(b) To advise the General Assembly concerning any administrative and budgetary matters referred to it;

(c) To examine on behalf of the General Assembly the administrative budgets of the specialized agencies and proposals for financial arrangements with such agencies;

(d) To consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies.

The Advisory Committee also reports on the financing of the International Residual Mechanism for Criminal Tribunals. In addition, the Committee reports on administrative budgets and other matters to the governing bodies of UNDP, UNICEF, UNFPA, UNHCR (voluntary funds), UNEP (Environment Fund), UN-Habitat, UNIDIR, UNITAR, UNU, WFP, UNODC, UNRWA, UNOPS, UN-Women and the Technology Bank for the Least Developed Countries.

2. Under rule 156 of the rules of procedure of the General Assembly, the members of the Advisory Committee, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience.

3. The Advisory Committee, as at 9 August 2020, had the following membership:

Abdallah Bachar Bong (Chair)
 Conrod Hunte (Vice-Chair)
 Julia Maciel (Vice-Chair)
 Yves Eric Ahoussougbemey
 Amjad Al-Kumaim
 Makiese Augusto
 Pavel Chernikov
 Donna-Marie Chiurazzi-Maxfield
 Patrick Chuasoto
 Udo Fenchel
 Olivio Fermin
 Ihor Humennyi
 Marcel Jullier
 Matsunaga Takeshi
 Cihan Terzi
 Ye Xuenong

4. The present report contains the conclusions and recommendations arrived at by the Advisory Committee on the basis of the Secretary-General's proposals for the programme budget for 2021, supplemented, to the extent possible, by additional information supplied orally or in writing by representatives of the Secretary-General.


 (Signed) Abdallah **Bachar Bong**
 Chair

Chapter I

General comments, observations and recommendations

Background and introduction

1. During its consideration of the Secretary-General's proposed programme budget for 2021 (A/75/6),¹ the Advisory Committee interacted with the Secretary-General and his representatives in virtual and silent hearings² from 21 May to 6 July 2020. The Secretariat also provided additional information and clarification on all sections of the budget, concluding with written responses received on 6 August 2020.

2. The Advisory Committee recalls that, in its resolution 72/266 A, the General Assembly approved the introduction of an annual budget on a trial basis, beginning with the programme budget for 2020 and consisting of: (a) part I: the plan outline, reflecting long-term priorities and objectives of the Organization; (b) part II: the programme plan for programmes and subprogrammes, including programme performance information; and (c) part III: post and non-post resource requirements for the programmes and subprogrammes. The Assembly also decided that parts I and II of the budget should be submitted to it through the Committee for Programme and Coordination and part III through the Advisory Committee on Administrative and Budgetary Questions.³ The Assembly further requested the Secretary-General to conduct a review of changes to the budgetary cycle in 2022, following the completion of the first full budgetary cycle, with a view to taking a final decision on the implementation of the annual budget at its seventy-seventh session.

3. In resolutions 74/251, 74/262 and 74/264 A–C, the General Assembly decided on the programme narratives and budget appropriations for 2020, and provided specific direction to the Secretary-General with regard to the format for the proposed programme budget for 2021. The Secretary-General indicates that paragraphs 40 to 46 of his report outline specific actions taken to apply this direction (A/75/6 (Introduction), para. 3).

4. It is indicated that the overall resource requirements for special political missions continue to be included in section 3, Political affairs, of the proposed programme budget. Following the adoption of resolution 72/266 A by the General Assembly, and the structure provided in the context of the proposed programme budget for 2020, the overall resource requirements are derived from budget proposals for the individual missions, which are included as addenda to section 3 of the proposed programme budget (*ibid.*, para. 4). The observations and recommendations of the Advisory Committee on the resource requirements for the special political missions will be included in separate addenda to the present report.

¹ A/75/6 (Introduction) (Sects. 1–15), (Sect. 16 and Corr.1), (Sects. 17–26), (Sect. 27 and Corr.1), (Sects. 28 and 29A–F), (Sect. 29G and Corr. 1), and (Sects. 30–36) and (Income sects. 1–3).

² The Advisory Committee's hearings on the proposed programme budget for 2021 were conducted through virtual hearings with the Secretary-General and his representatives or in silent hearings through an exchange of written questions and answers.

³ In the context of the report of the Secretary-General on shifting the management paradigm in the United Nations: budgetary procedures and practices (A/74/852), the Advisory Committee was provided with a table showing which sections of the proposed programme budget are subject to the review of the Committee for Programme and Coordination (see annex X to the present report).

Overview of resources

5. The Secretary-General proposes a programme budget for 2021 amounting to \$2,987.3 million before recosting,⁴ including \$706.8 million for special political missions, representing a net decrease of \$86.5 million, or 2.8 per cent, compared with the 2020 appropriation (A/75/6 (Introduction), paras. 47 and 48). The Secretary-General states that the approved appropriation for 2020 in General Assembly resolution 74/264 A–C was used as a basis against which resource changes are proposed for 2021 (*ibid.*, para. 3).

6. The proposal entails a net reduction of \$106.5 million that relates mainly to the removal of one-time costs required in 2020, including for multi-year construction projects (\$56,584,900 under section 33),⁵ the mandates emanating from the Human Rights Council (\$17,128,400 under section 24) and for humanitarian assistance (\$9,320,500), offset in part by additional requirements relating to the annual provision of resources for 52 new posts and 9 new general temporary assistance positions approved in 2020 that had a vacancy rate of 50 per cent. The proposal includes an increase of \$10.7 million for requests emanating from resolutions of the General Assembly, the Security Council, the Human Rights Council and the Economic and Social Council that relate mainly to: (a) \$2.5 million for conference servicing requirements; (b) \$2.1 million for the enlargement of the Advisory Committee; (c) \$2.0 million for additional mandated activities for the Counter-Terrorism Committee Executive Directorate, the United Nations Regional Office for Central Africa and the United Nations Office for West Africa and the Sahel; (d) \$1.2 million to support mandates from the Human Rights Council; (e) \$1.1 million for the human rights treaty body system; (f) \$0.5 million for the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States; and (g) \$0.3 million for the Office of Outer Space Affairs (*ibid.*, executive summary, para. 51 and table 7).

7. The executive summary also indicates that the proposal includes a net increase of \$9.2 million under other changes that relate mainly to: (a) \$7.0 million to strengthen ICT infrastructure; (b) \$3.9 million to cover the regular budget share of the enterprise resource planning solution in the context of the post-deployment stabilization of Umoja in 2021; (c) \$1.9 million to deliver on the new global communications strategy; (d) \$1.1 million to support the International Court of Justice; (e) \$0.7 million for staff training and development; and (f) net reductions of \$5.4 million due to other lower operational requirements, including the closure of the United Nations Peacebuilding Office in Guinea-Bissau. Schedule 6 of the introduction to the proposed programme budget for 2021 provides an overview of the proposed resources by priority area (see annex I to the present report).

8. Income estimates for 2021, including income from staff assessment, amount to \$292.9 million, compared with estimates of \$295.6 million for 2020, reflecting a decrease of \$2.7 million, or 0.9 per cent. The decrease is attributable to the estimated decrease under income section 2, General income, mainly as a result of the decrease in projected rental income, refunds for expenditures in previous years and miscellaneous income, and under income section 3, Services to the public, owing to

⁴ It should be noted that all references to budgetary resources in the present report are at 2020 rates (i.e., before recosting) unless otherwise noted.

⁵ Requirements related to: (a) the strategic heritage plan at the United Nations Office at Geneva; (b) the replacement of office blocks A to J at the United Nations Office at Nairobi; (c) the seismic mitigation retrofit and life-cycle replacements project at ESCAP premises in Bangkok; (d) the renovation of the North Building at ECLAC in Santiago; and (e) the renovation of Africa Hall at ECA. Resources for these projects for 2021 will be submitted at the main part of the seventy-fifth session of the General Assembly through the respective progress reports.

projected decreases in revenue through commercial activities, offset in part by an increase of \$0.6 million under income section 1, Income from staff assessment (ibid., paras. 77 and 78).

9. Proposed staffing for 2021 amounts to 9,947 posts under the expenditure sections, comprising 9,747 established posts and 200 temporary posts, representing a net reduction of 25 posts compared with the approved staffing level for 2020. The proposed staffing changes include 37 abolishments and the establishment of 12 new posts (ibid., paras. 56 and 57). In addition, income section 3 also contains 65 posts funded by the regular budget.

10. Should the final budget expenditure for 2021 exceed the approved budget level, as a result of overexpenditure under post resources driven by higher costs resulting from the combined effect of variances in vacancy rates, standard costs, inflation and exchange rates, the Secretary-General, after taking into consideration the final overall expenditure, will seek an additional appropriation in the final financial performance report, in accordance with the staffing table as approved by the General Assembly and the post-related actual expenditure (ibid., para. 37). **The Advisory Committee reiterates that the process for considering the final financial performance report lacks clarity and trusts that further information will be provided to the General Assembly during its consideration of the present report (A/74/7, para. 43).**

11. **The Advisory Committee recommends that the General Assembly request the Secretary-General to ensure the full, effective and efficient implementation of mandated programmes and activities.**

Coronavirus disease pandemic

12. In the introduction to the proposed programme budget for 2021, the Secretary-General describes the impact of COVID-19, stating that while initial references in the proposed programme budget are made to specific activities related to the COVID-19 response across all areas of work, the full programmatic detail will be provided in the context of the programme performance reporting for 2020, as part of the proposed programme budget for 2022. A thorough assessment of the financial implications, in terms of expenditures against approved resources and changes in proposed resources, can take place only once the situation begins to stabilize and the actual impact of COVID-19 can be determined (A/75/6 (Introduction), para. 18).

13. The Secretary-General provides information on the actions taken by the United Nations to support Governments in addressing needs and planning for recovery, including the regional commissions, resident coordinators, special political missions and Secretariat departments and offices (ibid., paras. 5–17). Specific measures are also described in the individual sections of the proposed programme budget.

14. Upon enquiry, the Advisory Committee was informed that the proposed programme budget for 2021 was finalized at the start of the COVID-19 pandemic outbreak and did not include any budgetary assumptions relating to the pandemic. The Committee was also informed that the restrictions on many activities triggered by the COVID-19 pandemic had an impact on patterns of expenditure. Expenditures for travel have been lower, while commitments for protective equipment and cleaning supplies, support for medical evacuations, and ICT equipment and services, were likely to result in higher expenditures.

15. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide more information on the impact of the COVID-19 pandemic in the next proposed programme budget, including lessons learned, best practices, efficiency measures, harmonization and cooperation across the United Nations system, as well as its impact on the flexible workplace**

strategy and expenditures, such as the maintenance and rental of premises, travel, supplies and materials, furniture and equipment, and other objects of expenditure. The Committee is of the view that remote working and the holding of virtual meetings instead of in-person meetings should result in savings.

16. The Advisory Committee also recalls that, in its resolution [73/346](#), the General Assembly emphasized the importance of multilingualism in the activities of the United Nations. The Committee reiterates the paramount importance of the equality of the six official languages of the United Nations ([A/74/7](#), para. I.48) and expects that all necessary measures will be taken to ensure the equal treatment of the official languages of the United Nations during the pandemic, taking into account the specificities of the six official languages and their respective workloads.

Liquidity

17. In his introduction to the proposed programme budget for 2021, the Secretary-General also provides information on the liquidity situation, indicating that arrears reached \$711 million at the end of 2019, an increase of 34 per cent from 2018. The Secretary-General states that programme managers are being directed to prioritize work on the basis of the availability of cash, undermining the implementation of mandates ([A/75/6 \(Introduction\)](#), para. 23). Upon enquiry, the Advisory Committee was informed that drastic measures had to be taken to manage the liquidity situation, including a suspension of hiring under the regular budget and the minimizing of non-post expenditures.

18. In terms of the overall impact of COVID-19 and the liquidity situation on the programme budget, the Advisory Committee was informed upon enquiry that the level of expenditures of \$1.118 billion for the first five months of 2020 was lower compared with the average expenditures of \$1.249 billion for the first five months of 2017, 2018 and 2019, respectively. **The Advisory Committee trusts that an update on the liquidity situation and expenditure will be provided to the General Assembly at the time of its consideration of the present report.**

Other assessed and extrabudgetary resources

19. The total estimates for other assessed resources amount to \$563.5 million, reflecting an increase of \$32.2 million compared with the estimates for 2020. The increase relates mainly to requirements under the support account for peacekeeping operations under section 29A, Department of Management Strategy, Policy and Compliance; section 29B, Department of Operational Support; and section 30, Internal oversight ([A/75/6 \(Introduction\)](#), para. 79).⁶

20. The total estimate for extrabudgetary resources for 2021 is projected to be \$12.7 billion, which represents a net decrease of \$112.2 million compared with the estimates for 2020, reflecting primarily an anticipated decrease in the level of contributions for section 9, Economic and social affairs (\$9.9 million); section 16, International drug control, crime and terrorism prevention and criminal justice (\$41.8 million); section 25, International protection, durable solutions and assistance to refugees (\$51.8 million); and section 26, Palestine refugees (\$40.6 million). The decrease in the anticipated level of extrabudgetary resources is offset in part by: (a) an anticipated increase in the level of contributions for section 15, Human settlements (\$11.7 million), and section 27, Humanitarian assistance (\$11.6 million); and

⁶ The Advisory Committee notes that the General Assembly, in its resolution [74/280](#), approved the level of the support account for the 2020/21 period in the amount of \$355.7 million.

(b) activities planned for 2021 under section 29B, Department of Operational Support (\$5.6 million) (ibid., paras. 80 and 81) (see section E below).

21. Schedule 10 of the introduction to the proposed programme budget for 2021 provides an overview of financial and post resources by budget part/section and funding source (see annex II to the present report). Table 1 sets out the estimated total budget and posts for 2021, including the proposal for the regular budget and estimates for other assessed resources and extrabudgetary funds.

Table 1

Total budget and posts**(a) Total budget, by source of funds**

(Thousands of United States dollars)

	2020 appropriation	2021 estimate	Increase (decrease)	
			Amount	Percentage
Regular budget				
Expenditure	3 073 830.5	3 036 585.6	(37 244.9)	(1.2)
General income	22 419.3	19 109.8	(3 309.5)	(14.8)
Subtotal, regular budget	3 051 411.2	3 017 475.8	(33 935.4)	(1.1)
Staff assessment income	273 171.4	273 828.8	657.4	0.2
Net regular budget	2 778 239.8	2 743 647.0	(34 592.8)	(1.2)
Other assessed	531 282.6	563 467.8	32 185.2	6.1
Extrabudgetary	12 844 400.4	12 732 238.5	(112 161.9)	(0.9)
Total net budget	16 153 922.8	16 039 353.3	(114 569.5)	(0.7)

(b) Posts, by source of funds

	2020	2021	Increase (decrease)	
			Posts	Percentage
Regular budget				
Expenditure sections	9 972	9 947	(25)	(0.3)
Income sections	65	65	–	–
Subtotal	10 037	10 012	(25)	(0.3)
Other assessed	1 393	1 391	(2)	(0.1)
Extrabudgetary	22 090	22 209	119	0.5
Total	33 520	33 612	92	0.3

Additional proposals with budgetary implications for 2021 and 2022

22. The Secretary-General states that the following proposals, to be considered by the General Assembly during the main part of the seventy-fifth session, will have an impact on the proposed programme budget for 2021: progress reports on ongoing construction projects in Addis Ababa, Bangkok, Nairobi and Santiago; and revised estimates on the United Nations Monitoring Mechanism for the Syrian Arab Republic, should the resolution by the Security Council so warrant (A/75/6 (Introduction), para. 66).

23. In addition, the following proposals, to be considered by the General Assembly during the main part of the seventy-fifth session, could have an impact on the budget proposal for 2021: (a) revised estimates relating to new and expanded mandates, should resolutions and decisions of the Human Rights Council and the Economic and Social Council so warrant; (b) revised estimates relating to new and expanded mandates, should resolutions by the Security Council, with regard to special political missions, so warrant; (c) the annual report on the administration of justice at the United Nations; (d) the annual report of the International Civil Service Commission; (e) the consideration of the state of the human rights treaty body system no later than six years from the date of adoption of resolution 68/268; (f) the twelfth progress report on the enterprise resource planning project; (g) statements of programme budget implications, should any draft resolutions yet to be considered by the Assembly at the main part of its seventy-fifth session so warrant; (h) administrative and financial implications arising from the report of the United Nations Joint Staff Pension Fund; and (i) the progress report of the Secretary-General on the ongoing implementation of a flexible workplace at United Nations Headquarters (*ibid.*, para. 67).

24. Furthermore, the Secretary-General indicates that as a result of the COVID-19 pandemic, a number of meetings have been deferred to a later date that will be decided by the General Assembly during the main part of the seventy-fifth session, after which budgetary implications will be reassessed and the Assembly will be advised in accordance with rule 153 of the rules of procedure of the Assembly. The Secretary-General also provides information on proposals with budgetary implications for 2022 (*ibid.*, paras. 68–71). **The Advisory Committee notes that related adjustments to the budget proposal may arise in the course of the seventy-fifth session of the General Assembly and that these will be considered in accordance with established budgetary procedures. The Committee trusts that the Secretary-General will provide an updated assessment of the overall resource requirements for 2021 at the time of the Assembly’s consideration of the budget proposal.**

Suspension of regulations and rules during the trial period

25. It is indicated that a number of regulations and rules do not apply during the trial period with the adoption of resolutions 72/266 A, 74/251 and 74/262 by the General Assembly, as set out in table 2 of the proposed programme budget (see A/75/6 (Introduction)). The Secretariat intends to propose to the Assembly a number of changes to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation and to the Financial Regulations and Rules of the United Nations at the end of the trial period, pending a final decision by the Assembly on the annual budget (*ibid.*, para. 38). **The Advisory Committee is of the view that this is a policy matter for the consideration of the General Assembly.**

A. Budget methodology, format and presentation

26. The Secretary-General states that the proposed programme budget for 2021 was prepared in accordance with General Assembly resolutions 72/266 A, 74/251, 74/262 and 74/264 A–C (A/75/6 (Introduction), paras. 2 and 3). In resolution 74/251, the Assembly provided guidelines to be applied when preparing the next proposed programme plan and programme performance documents for 2021 and 2022. In its resolution 72/266 A, the Assembly reiterated the need for Member States to participate fully in the budget preparation process, from its early stages and throughout the process. In addition, in resolution 74/262 the Assembly also requested the Secretary-General to continue to strengthen internal controls in programme planning, budgeting, implementation, monitoring and evaluation, and reporting.

27. **The Advisory Committee notes the improved presentation of the proposed programme budget for 2021 and welcomes the consultation with Member States during the budget preparation process. The Committee, however, notes that the proposed programme budget for 2021, in many respects, replicates the same text and amounts as in the proposed programme budget for 2020, and therefore may not reflect the budgetary realities for 2021. The Committee trusts that the Secretary-General will continue his efforts to improve the presentation of the proposed programme budget, in particular to ensure that resources are clearly linked to a results-based budgeting framework, and reflect existing mandates and the measures to achieve them, as well as the impact on the priorities of Member States.**

Recosting

28. In paragraphs 59 to 65 of the introduction to the proposed programme budget for 2021, the Secretary-General provides information on the recosting process. He states that recosting is the revision process whereby adjustments in the level of appropriations are made as a result of variations to four parameters: (a) currency exchange rates; (b) inflation rates; (c) changes in standard staff costs, including payroll and common staff costs; and (d) vacancy rates previously approved by the General Assembly or previously assumed. The proposed programme budget for 2021 is presented at the same price levels and rates of exchange as the programme budget for 2020. The impact of the changes in these parameters is isolated and is presented in a separate column entitled "Recosting" in the proposed programme budget reports. The recosting amount will be updated once more in December 2020, to account for updates to the four parameters on the basis of actual experience in 2020. The preliminary recosting estimate for 2021 amounts to \$49.2 million, representing 1.65 per cent of the regular budget proposal, or 2.16 per cent when excluding special political missions.

29. Upon enquiry, the Advisory Committee was informed that the budget is recosted twice. It is first recosted at the time of budget presentation for inflation rates only, taking into account 2021 forecasted post adjustment multipliers, cost-of-living adjustments and consumer price indices. At that time, the rates of exchange, standard costs and vacancy rates are based on the rates of the 2020 budget. The amount of \$49.2 million represents the result of this first instance of recosting. The second instance of recosting is in December, prior to the approval of the budget, at which time all four elements of recosting are updated to take into account the actual experience of January to October. The updated recosting parameters and their budgetary impact are presented in the context of the report of the Secretary-General entitled "Revised estimates: effect of changes in rates of exchange and inflation".

30. **While it recognizes the utility of providing recosting figures at the budget proposal stage, the Advisory Committee considers that, in the interests of clarity and to simplify the budget process, the proposed programme budget should be recosted only once, at the budget approval stage. The Committee therefore recommends that the General Assembly request the Secretary-General to present recosting information once, in the context of the report of the Secretary-General entitled "Revised estimates: effect of changes in rates of exchange and inflation", at the time of the consideration by the Assembly of the proposed programme budget.**

31. The Advisory Committee was informed upon enquiry that resources under grants and contributions are recosted following the same non-post methodology as the rest of the proposed programme budget, unless otherwise decided by the General Assembly. The Committee notes that a number of sections under the programme budget are not subject to recosting, while other sections are subject to recosting at

different rates, without any justifications provided for the difference in treatment. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide, in the context of the performance report, disaggregated information on the recosting of all grants and contributions, and the share of regular budget funding against each section's total budget. The Committee further recommends that the Assembly request the Secretary-General to harmonize the recosting of grants and contributions.**

32. The Advisory Committee was further informed, upon enquiry, that section 35, Development account, is not subject to recosting. The Committee makes detailed observations and recommendations on section 35 below.

Vacancy rates

33. The Secretary-General indicates that the approved vacancy rates for continuing posts of 9.1 per cent for Professional posts, 7.4 per cent for General Service posts and 50 per cent for new posts, have been maintained for the proposed programme budget for 2021 (A/75/6 (Introduction), para. 64). Upon enquiry, the Advisory Committee was provided with tables showing the budgeted vacancy rates for both Professional and higher and General Service and related categories by section (see annex III to the present report), indicating that the 2021 proposed resources for posts are based on actual average vacancy rates by department/entity for the period from January to October 2019, which formed the basis for the composite vacancy rates indicated above as approved for 2020 (see General Assembly resolution 74/262). The Committee notes that the actual average rates from January to December 2019 were 8.9 per cent for the Professional and higher categories and 7.2 per cent for the General Service and related categories. The Committee also notes that the overall vacancy rate as at 30 June 2020 was 10.9 per cent for the Professional and higher categories and 7.3 per cent for the General Service and related categories. The Committee further notes that there is a significant difference in actual vacancy rates between individual sections of the programme budget. The Committee requested but did not receive further justification for the budgeted vacancy rate of 50 per cent for new posts.

34. **Taking into consideration the actual vacancy rates, the Advisory Committee is not convinced that the budgeted rates for continuing posts in the Professional and higher and General Service and related categories are justified. Furthermore, noting the difference in actual vacancy rates between individual sections of the programme budget, the Committee is of the view that an overall single vacancy rate by staff category for all sections is unrealistic and may have an impact on mandate delivery for some sections. The Committee considers that there is merit in applying individual rates for each section, based on the data and accompanied by clear justifications. The Committee therefore recommends that the General Assembly request the Secretary-General, taking into account the actual vacancy rate, to propose specific vacancy rates for both Professional and higher and General Service and related categories for individual sections of the programme budget.**

Budget documentation

35. The Advisory Committee notes that while the main budget documents for each section were submitted in a timely manner, there was delayed submission of supplementary information and, in particular, written responses, as well as issues with the accuracy of the information provided, which affected the management of the Committee's schedule of work. **The Advisory Committee recalls resolution 72/261, in which the General Assembly requested the Secretary-General to transmit reports to the Advisory Committee no later than two weeks in advance of its scheduled consideration of items. The Committee reiterates that strengthened**

efforts are required to ensure the timely submission of complete and accurate documents for its consideration (A/74/741, paras. 20, 38 and 39). The Committee also expects that the additional cross-cutting questions and comments, to be submitted in a separate letter by the Committee during the seventy-fifth session of the Assembly, will be reflected in the context of future proposed programme budget submissions, including as supplementary information.

Implementation of recommendations of oversight bodies

36. Information on follow-up actions taken to implement the recommendations of oversight bodies is provided in the annexes to the relevant sections of the proposed programme budget for 2021. **The Advisory Committee trusts that the information pertaining to the implementation of the recommendations of the oversight bodies will be presented with the necessary consistency across all sections of the budget, including the recommendations of the Advisory Committee as endorsed by the General Assembly. The Committee also trusts that the Secretary-General will ensure the full and timely implementation of the recommendations of oversight bodies.**

Delegation of authority

37. The Advisory Committee recalls that in resolution 72/266 B, the General Assembly requested the Secretary-General to continue to develop a clear, simple and transparent system for delegating authority, to ensure that responsibilities and accountability are aligned. Under section 29A, the proposed programme budget indicates that the decentralized management framework, with greater delegation of authority to entity heads, provides more flexibility for decision-making and increased agility when responding to operational requirements. For example, the Office for the Coordination of Humanitarian Affairs reported that the enhanced delegation of authority for the procurement of transport services enabled a swift and expedited humanitarian response to Cyclone Idai in Mozambique (see A/75/6 (Sect. 29A), foreword and para. 29A.165). **The Advisory Committee notes the efforts made under the new delegation of authority framework. The Committee trusts that efforts will continue under the enhanced delegation of authority framework to strengthen accountability mechanisms to ensure proper internal controls and avoid abuse of authority (see also A/74/741).** The Committee makes further comments under section 29A below.

B. Proposed level of resources

38. As indicated in paragraph 5 above, the proposed programme budget for 2021 amounts to \$2,987.3 million before recosting, including \$706.8 million for special political missions, representing an overall net decrease of \$86.5 million, or 2.8 per cent, compared with the 2020 appropriation.

39. Proposed resource changes for 2021 include: (a) technical adjustments resulting in a net reduction of \$106.5 million, reflecting mainly the removal of one-time costs, offset in part by additional requirements relating to the annual provision of resources for 52 new posts and 9 new general temporary assistance positions approved in 2020 that had a vacancy rate of 50 per cent; (b) an increase of \$10.7 million for new and expanded mandates that were approved by the General Assembly mainly at its seventy-fourth session, and resolutions and decisions of the Economic and Social Council, the Human Rights Council and the Security Council; and (c) an increase of \$9.2 million under other changes (A/75/6 (Introduction), paras. 50–55). Schedule 3 of the introduction to the proposed programme budget provides a breakdown of the proposed resource changes by object of expenditure (see annex IV to the present report).

40. The Advisory Committee recalls that it previously noted the need for improved clarity of resource changes in relation to efficiency measures, productivity gains and/or technological improvements, as well as the distinction between new and expanded mandates on the one hand and/or initiatives of the Secretary-General on the other (A/74/7, paras. 71 and 72). The Committee notes that the present proposed programme budget does not provide information on efficiency measures, productivity gains and/or technological improvements, and does not specify the resource changes related to initiatives of the Secretary-General.

41. **The Advisory Committee is of the view that there continues to be a need to improve the presentation of variances between resources for the current and proposed periods, including the presentation of disaggregated programme-level comparative information by object class. The Committee also trusts that detailed information on any new initiatives of the Secretary-General will be provided to the General Assembly at the time of its consideration of the report.**

C. Posts and personnel matters

42. A total staffing level of 10,012 posts (9,947 under expenditure sections and 65 under income section 3) is proposed for 2021, including 200 temporary posts, reflecting a net reduction of 25 posts compared with 2020. Proposed post changes include 37 abolishments; the establishment of 12 new posts; the redeployment of 11 posts; the upward reclassification of 12 posts; and the reassignment of 1 post (A/75/6 (Introduction), paras. 56 and 57, and table 1 (b) above). Tables 2 and 3 summarize the proposed staffing level under the expenditure sections by budget part, post changes and resource grade. The supplementary information provided to the Advisory Committee included information on the proposed temporary posts for 2021 (see annex V to the present report).

Table 2
Proposed staffing level, by budget part, and post changes, by resource grade

	Approved 2020	Changes									Total	Proposed 2021
		DSG/ USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	GS		
I. Overall policymaking direction and coordination	1 877	–	–	–	(1)	–	1	2	1	(33)	(30)	1 847
II. Political affairs	796	–	1	(1)	–	–	–	–	–	(2)	(2)	794
III. International justice and law	320	–	–	–	–	–	2	(1)	(1)	(2)	(2)	318
IV. International cooperation for development	1 298	–	–	–	–	1	–	–	–	–	1	1 299
V. Regional cooperation for development	1 882	–	–	–	–	–	–	1	–	(1)	–	1 882
VI. Human rights and humanitarian affairs	665	–	–	–	–	–	–	–	–	–	–	665
VII. Global communications	688	–	–	–	–	–	–	–	–	–	–	688
VIII. Common support services	1 293	–	–	–	–	–	–	–	1	10	11	1 304
IX. Internal oversight	114	–	–	–	–	–	–	–	–	–	–	114
XII. Safety and security	1 039	–	–	–	–	5	(4)	1	–	(5)	(3)	1 036
Total	9 972	–	1	(1)	(1)	6	(1)	3	1	(33)	(25)	9 947

Table 3
Proposed staffing level, by budget part, and post changes

	Approved 2020	Changes				Total	Percentage	Proposed 2021
		Establishment	Abolishment	Redeployment				
I. Overall policymaking, direction and coordination	1 877	6	(25)	(11)	(30)	(1.6)	1 847	
II. Political affairs	796	1	(3)	–	(2)	(0.3)	794	
III. International justice and law	320	1	(3)	–	(2)	(0.6)	318	
IV. International cooperation for development	1 298	1	–	–	1	0.1	1 299	
V. Regional cooperation for development	1 882	1	(1)	–	–	–	1 882	
VI. Human rights and humanitarian affairs	665	–	–	–	–	–	665	
VII. Global communications	688	–	–	–	–	–	688	
VIII. Common support services	1 293	–	–	11	11	0.9	1 304	
IX. Internal oversight	114	–	–	–	–	–	114	
XII. Safety and Security	1 039	2	(5)	–	(3)	(0.3)	1 036	
Total	9 972	12	(37)	–	(25)	(0.3)	9 947	

Establishment of new structures

43. The Advisory Committee notes that while some budget parts reflect no change in the overall number of posts, the proposed programme budget for 2021 includes new organizational structures for establishment. For example, under part V, Regional cooperation for development, while the proposed overall staffing is maintained at the same level as 2020, new structures are proposed for establishment under the individual sections. Under section 19, Economic and social development in Asia and the Pacific, redeployments of posts are proposed to create a new Communications and Knowledge Management Section (A/75/6 (Sect. 19), para. 19.251). A new Programme Management and Support Services Division is proposed for establishment under section 20, Economic development in Europe (A/75/6 (Sect. 20), para. 20.181). Under section 22, Economic and social development in Western Asia, it is stated that as part of the proposed restructuring of ESCWA, the Administrative Services Division under programme support is to be renamed the Resource Management and Service Development Division, and two of its organizational units are to be redeployed along with their functions, post and non-post resources, to executive direction and management as two new organizational units (A/75/6 (Sect. 22), para. 22.75).

44. The Advisory Committee recalls that the General Assembly has repeatedly, most recently in resolution 74/262, reaffirmed the Advisory Committee's role, through the Fifth Committee, in carrying out a thorough analysis and approval of posts and financial resources, as well as of human resources policies, with a view to ensuring full, effective and efficient implementation of all mandated programmes and activities and the implementation of policies in this regard. **The Advisory Committee notes that the establishment of new organizational structures requires the approval of the General Assembly. To this end, the proposed programme budget should include a clear and comprehensive picture of approved and proposed organizational structures, with justifications provided for proposed changes. The Committee trusts that the Secretary-General will provide the Assembly with updated and detailed organizational charts reflecting proposed changes to**

structure and post resources. While it appreciates that different operating models may be required to enable the implementation of the varied mandates of different entities, the Advisory Committee considers that standards and norms should govern the creation of organizational structures, in particular in terms of such foundational support elements as programme and management support, external relations and communications. The Committee is also of the view that, following any change to organizational structures, there should be a period of stability to facilitate its implementation and operations.

Vacant posts

45. The Advisory Committee was provided with information indicating that the total average vacant posts amount to 891, comprising 524 Professional and higher posts and 367 posts in the General Service and related categories, out of the total approved staffing level of 10,037 posts (including 65 under income section 3). Information on posts vacant for one year or more is contained in the supplementary information for individual budget sections. As mentioned above, one of the measures taken to manage the liquidity situation was a suspension of hiring under the regular budget. Upon enquiry, the Advisory Committee was informed that the recruitment freeze was put in place in April 2020, and it related to established and temporary posts as well as general temporary assistance positions. The Committee notes from information provided to it under individual budget sections that a number of vacancies are not due to the recruitment freeze, but to other reasons, such as an ongoing review by the central review bodies. The Committee also notes that the vacancies include posts that had been vacant for long periods prior to the commencement of the freeze in April 2020.

46. **While the Advisory Committee acknowledges the constraints imposed by the liquidity situation and the COVID-19 pandemic, it is not convinced that all the vacancies are due to the recruitment freeze. The Advisory Committee is also concerned that continuing vacancies could pose a risk to the implementation of mandated programmes and activities, including responding to the need to address the equitable geographical representation of Member States. The Committee reiterates its previous recommendations, endorsed by the General Assembly, that vacant posts should be filled expeditiously (A/74/7, para. 94). The Committee recommends that the Secretary-General provide the Assembly with a detailed update on the recruitment freeze and vacant posts at the time of its consideration of the present report.** The Committee makes specific recommendations on vacant posts in relevant budget sections below.

Rejuvenation of the Secretariat

47. The proposed programme budget for 2021 depicts the overall distribution of post changes by category (A/75/6 (Introduction), table 11). The Advisory Committee notes that under established posts, staffing at the P-5 level is proposed to increase by six posts while staffing at the P-2 level would increase by one post. No change is proposed at the D-2 level, while the number of posts at the D-1 level would decrease by one. Upon request, the Committee was provided with a list of staff members serving at the levels of Under-Secretary-General and Assistant Secretary-General. As at 16 July 2020, there were 146 staff members at those levels serving in the Secretariat.⁷

48. The Advisory Committee recalls that in its resolution 71/263, the General Assembly noted with concern the upward shift in the grade structure of the Secretariat

⁷ From all sources of funding, including staff serving on when-actually-employed contracts and \$1/year contracts.

and the relatively low number of junior-level posts, and requested the Secretary-General to take concrete measures to reverse this trend. The Committee recalls its comments in successive budget proposals and reports on human resources management regarding the detrimental effect of this trend on the ability of the Organization to attract and develop young talent in its rejuvenation efforts.⁸ Upon enquiry, the Advisory Committee was informed that the Organization would take the opportunity of the forthcoming retirements anticipated to occur from 2021 to 2026 to address the concerns regarding the grade structure and the need for rejuvenation while giving due consideration to geographic distribution and gender balance.

49. The Advisory Committee reiterates its concern that the proposed staffing profile for the Secretariat again shows a high number and proportion of senior posts at the level of D-1 and above, and that reductions in the junior Professional-level grades could have a negative impact on efforts to rejuvenate the workforce of the Secretariat. The Committee reiterates its recommendation that further analysis be undertaken and that proposals relating to long-term solutions be submitted to the General Assembly for consideration (A/74/7, paras. 86 and 87). The Committee trusts that more junior-level posts will be included in the context of future budget submissions where feasible. The Committee expects that further details on the rejuvenation strategy and upcoming retirements will be provided in the context of the next human resources management report.

Geographical representation

50. The Advisory Committee recalls that Article 101, paragraph 3, of the Charter of the United Nations states that the paramount consideration in the employment of the staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence and integrity, and due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible. The Committee further recalls that, in its resolution 71/263, the General Assembly reiterated its request to the Secretary-General that he continue his ongoing efforts to ensure the attainment of equitable geographical distribution in the Secretariat and to ensure as wide a geographical distribution of staff as possible in all departments and offices and at all levels, including at the Director and higher levels, of the Secretariat.

51. Upon request, the Advisory Committee was provided with a breakdown of the posts at the Professional and higher category (P-4 and above) by department and nationality. The Committee was informed that the Office of Human Resources, in the Department of Management Strategy, Policy and Compliance, developed the Geographical Diversity Strategy in January 2020, which aims at improving the representation status of unrepresented and underrepresented Member States within the Secretariat workforce. In addition, the senior manager's compact includes a target for "geographical appointments", under which all senior managers are tasked with the goal of ensuring that 50 per cent of appointments to geographical posts go to staff members from unrepresented and underrepresented Member States.

52. The Advisory Committee notes that most departments still need to take additional measures to improve geographical representation of staff in the Professional and higher category. The Committee recalls that it previously recommended that the General Assembly request the Secretary-General to develop a strategy with concrete measures and related actions to achieve equitable geographical representation in the Secretariat and to submit information on the progress made to the Assembly at its seventy-fifth session

⁸ See A/66/7, para. 86; A/68/7, paras. 86 and 87; A/69/572, para. 105; A/71/557, para. 41; A/73/497, para. 14; and A/74/7, para. 85.

(A/74/696, para. 15).⁹ The Committee looks forward to reviewing this strategy as part of a refined global human resources strategy. The Committee reiterates the importance of geographical representation as a human resources target (A/74/7, para. 87) and trusts that the Secretary-General will redouble his efforts to improve geographical representation.

Gender balance

53. In its resolution 71/263, the General Assembly expressed serious concern about the slow pace of progress towards the goal of 50/50 gender balance in the United Nations system, especially in senior, policymaking and field positions, in conformity with Article 101, paragraph 3, of the Charter. The Advisory Committee recalls that it previously recommended that the Assembly should request the Secretary-General to submit a refined global human resources strategy, with specific corrective policy measures and an analysis of the challenges in meeting the mandates set by the Assembly with respect to, inter alia, gender parity (A/74/696, para. 9).

54. The Advisory Committee notes that under the Organization's recruitment and selection process, the advertisement of job openings includes a statement that, as the United Nations Secretariat is committed to achieving 50/50 gender balance in its staff, female candidates are strongly encouraged to apply and preference will be given to equally qualified female candidates. Upon enquiry as to gender balance statistics in the Secretariat, the Advisory Committee was provided with the information set out in tables 4 and 5.

Table 4
Secretariat staff by gender as at 31 December, 2017 to 2019

	31 December 2017	31 December 2018	31 December 2019
Female	13 675	13 806	14 042
Male	24 430	23 699	22 532
Total	38 105	37 505	36 574

Table 5
Number of selections in regular job openings by category, 1 January 2019 to 31 December 2019

	Total	Female	Percentage	Male	Percentage
Professional and higher	1 645	845	51.4	800	48.6
General Service and related	1 008	569	56.4	439	43.6
Total	2 653	1 414	53.3	1 239	46.7

55. The Advisory Committee notes the increase in female staff members from 2017 to 2019, and the higher proportion of selection of female candidates in 2019. The Committee also notes that gender balance statistics differ among departments/offices. **While noting the improvements made in gender balance in the Secretariat, the Advisory Committee reiterates the importance of gender balance as a human resources target (A/74/7, para. 87) and trusts that the Secretary-General's refined global human resources strategy will include information on a gender**

⁹ The report of the Advisory Committee entitled "Composition of the Secretariat: staff demographics" (A/74/696) remains under consideration by the General Assembly.

strategy that describes the measures taken to continue to improve gender balance, by grade level, in the Secretariat. The Committee further trusts that a summary table on gender representation by section/entity will be included in the next budget submission.

Special post allowances

56. In its resolution [74/262](#), the General Assembly bore in mind the rules governing the duration and extension of special post allowances and that the granting of such benefits should be restricted to exceptional cases only, and requested the Secretary-General to comply with those rules and review the existence of posts that have been vacant or encumbered through special post allowances for more than one year and to report thereon in his next budget proposal. The Advisory Committee recalls that staff members may be granted a special post allowance on an exceptional basis when they are called upon to assume the full duties and responsibilities of a post at a clearly recognizable higher level than their own for a temporary period exceeding three months (staff rule 3.10 (b)).

57. Information on posts vacant for one year or more, and posts with incumbents in receipt of special post allowance, is contained in the supplementary information for individual budget sections. The Advisory Committee notes the continued extensive use of this arrangement, including for more than one year, in respect of temporary assignments of regular incumbents who maintain a lien on posts. **The Advisory Committee reiterates its concern regarding cases of “temporary” assignments of staff members to higher-level positions for lengthy periods. The Committee also reiterates its recommendation that the General Assembly request the Secretary-General to include information on staff on temporary assignment who receive special post allowances, including the length of those assignments and the recruitment status of the related posts, in the context of all future budget proposals, including those for special political missions and peacekeeping operations ([A/74/7](#), para. 94).**

D. Non-post objects of expenditure

Other staff costs

58. The proposed resource requirements under other staff costs for 2021 amount to \$187.1 million (before recosting), reflecting a decrease of \$15.9 million, or 7.9 per cent, compared with the appropriation for 2020. The Advisory Committee notes from information provided to it that other staff costs include resources for general temporary assistance positions, including language positions (\$72.0 million); overtime and night differential costs (\$6.3 million); after-service health insurance (\$70.8 million); temporary assistance for meetings (\$29.5 million); and military personnel and related costs (\$8.5 million).

59. With respect to general temporary assistance positions, schedule 12 of the proposed programme budget for 2021 (see [A/75/6 \(Introduction\)](#)) provides a breakdown of the 551 positions as at 30 April 2020 (see annex VI to the present report). The Advisory Committee notes that this represents an increase of 30 positions compared with 521 positions as at 30 April 2019. **The Advisory Committee recalls that general temporary assistance is intended for additional support during periods of exceptional and/or peak workload and the replacement of staff on maternity leave or prolonged sick leave. The Advisory Committee reiterates that all general temporary assistance positions, including continuing positions, should be fully justified in future budget proposals, whether or not they were already approved in the budget for the prior period ([A/74/7](#), para. 97).**

Travel of representatives

60. The amount of \$23,264,900 is proposed for the travel of representatives, representing an increase of \$252,100, or 1.1 per cent, compared with the 2020 appropriation. **The Advisory Committee is of the view that proposed resources should take into account past expenditure data, and trusts that updated information on actual expenditures incurred will be provided to the General Assembly.**

Travel of staff

61. The proposed requirements in 2021 for travel of staff amount to \$21,410,600 before recosting, reflecting an overall decrease of \$1.4 million, or 5.9 per cent, compared with the appropriation for 2020. Schedule 13 of the proposed programme budget for 2021 (see [A/75/6 \(Introduction\)](#)) provides a summary of the travel estimates by budget section (see annex VII to the present report). Details on the travel plans and related resource proposals for each budget section are contained in the supplementary information.

62. The Advisory Committee notes that some travel plans and related resources are not fully justified. For example, under section 28, Global Communications, a significant number of trips are proposed for travel to workshops, conferences and meetings, including for training purposes. Similarly, under section 34, Safety and security, the Committee was informed upon enquiry of proposed trips to attend workshops, courses and conferences. The Advisory Committee recalls that the General Assembly, in resolution [72/262 B](#), reiterated its request to the Secretary-General to hold managers accountable for the judicious use of travel resources, in particular by increasingly encouraging the use of alternative methods of communication and representation and by giving primary consideration to authorizing official travel only where direct face-to-face contact is necessary for mandate implementation. **The Advisory Committee is of the view that more use should be made of virtual meetings and online training tools, and that travel for workshops, conferences or meetings should be kept to a minimum, and, if proposed, detailed justifications should be provided. The Committee also considers that the COVID-19 pandemic is likely to continue to have an impact on travel in 2021. For these reasons, the Committee recommends an overall reduction of 10 per cent, or \$2,141,100, to the total amount of resources proposed under travel of staff (see also section 34 below).**

63. In relation to compliance with the policy for advance booking of air travel, the Advisory Committee recalls that the General Assembly, in its resolution [74/262](#), expressed concern at the low rate of compliance with the advance purchase policy directive and requested the Secretary-General to make stronger efforts to further enhance the rate of compliance with the advance purchase policy directive across all travel categories, taking into account the patterns and nature of official travel and the reasons for non-compliance by each department, office and field mission.

64. Information on the compliance rates with the policy on advance booking is contained in a summary table under the component for executive direction and management in each budget section. The Advisory Committee notes that there is a wide disparity in the rate of compliance among budget sections, with some offices attaining the target rate of 100 per cent, while others report a low rate. For example, under section 21, Economic and social development in Latin America and the Caribbean, the compliance rate in 2019 was 28 per cent ([A/75/6 \(Sect. 21\)](#), table 21.39). **The Advisory Committee notes the low rate of compliance with the advance purchase policy directive in certain budget sections, and encourages the Secretary-General to make stronger efforts to increase the rate of compliance.**

Contractual services

65. Under contractual services, the amount of \$18.0 million is proposed for training activities for 2021 under various budget sections. Schedule 11 of the proposed programme budget (see [A/75/6 \(Introduction\)](#)) provides a breakdown of training resources: organizational learning development and performance management (\$7.0 million); capacity development and operational training (\$2.1 million); language training (\$5.8 million); and other training (\$3.1 million). The Advisory Committee was provided upon enquiry with an updated table including the breakdown of the 2020 appropriation (see annex VIII to the present report). The Advisory Committee notes from the foreword (see [A/75/6 \(Introduction\)](#)) that the Secretary-General seeks to improve risk management through strengthened staff development and training. In its resolution [74/262](#), the General Assembly recalled paragraphs 9, 10 and 11 of its resolution [72/266 B](#), and underlined the crucial role of training in accompanying reform through organizational and cultural change. The Advisory Committee makes specific recommendations on training resources in sections 29A and 29B below. **The Advisory Committee recommends that the General Assembly request the Secretary-General to explore the increased use of online materials and tools for training purposes where feasible.**

Information and communications technology

66. As indicated above, the proposed programme budget for 2021 includes the amount of \$7.0 million to strengthen ICT infrastructure. The Secretary-General states that the proposed amount includes \$2.0 million under section 29C, Office of Information and Communications Technology, to strengthen business continuity and operational resilience of ICT infrastructure, and for broadcasting and conferencing enhancements; and \$5.0 million under section 33, Construction, alteration, improvement and major maintenance, for capital expenditures related to the enterprise network project (see [A/75/6 \(Introduction\)](#), executive summary and table 10). In paragraph 14 of the same document, the Secretary-General also indicates that, in the context of the current pandemic, the proposals would strengthen the United Nations enterprise network and arrangements for videoconferencing, so as to enhance the support provided for complex multiparty conferences while current conditions prevail.

67. Upon enquiry, the Advisory Committee was informed that the proposal would support staff in working effectively both remotely and while on the premises; deliver a more stable and effective platform for broadcasting and conferencing services; support greater functionality in collaboration tools; and upgrade the network infrastructure at Headquarters, in offices away from Headquarters and in the regional commissions. **The Advisory Committee notes that the increased use of virtual meetings or videoconferences and other technological tools during the current pandemic requires secure and effective ICT infrastructure. The Committee trusts that particular attention will be paid to cybersecurity in the strengthening of ICT infrastructure. The Committee also notes the importance of an ICT investment plan that is in line with the Secretary-General's vision of a digital United Nations and addresses the need for business continuity during the pandemic. The Committee recommends that the General Assembly request the Secretary-General to include in the next budget submission the consolidated ICT budget and proposed initiatives, along with detailed justifications.**

Supplies and materials

68. The amount of \$9,183,400 is proposed under supplies and materials for 2021, representing a decrease of \$285,800, or 3.0 per cent, compared with the 2020

appropriation. Annex II to the introduction to the proposed programme budget for 2021 indicates that this category includes library books and supplies, operational equipment supplies, public information supplies, stationery and office supplies, and other supplies and materials. **The Advisory Committee notes that the 2019 expenditure under this category amounted to \$6,506,500. The Committee also considers that the COVID-19 pandemic is likely to have an impact on expenditure for stationery and office supplies, and other supplies and materials, in 2021. Therefore, the Advisory Committee recommends an overall reduction of 5 per cent, or \$459,200, to the total amount of resources proposed under supplies and materials.**

Furniture and equipment

69. Under furniture and equipment, proposed resources amount to \$22,428,400, reflecting an increase of \$782,900, or 3.6 per cent, compared with the appropriation for 2020. Annex II to the introduction to the proposed programme budget for 2021 indicates that this object of expenditure comprises communications equipment, conference-servicing and reproduction equipment, office automation equipment, office furniture and equipment, public information equipment, transportation equipment, and other equipment. **The Advisory Committee considers that the COVID-19 pandemic is likely to have an impact on expenditure in 2021 for conference-servicing and reproduction equipment, office furniture and equipment, and other equipment. Taking this into consideration, the Advisory Committee recommends an overall reduction of 5 per cent, or \$1,121,400, to the total amount of resources proposed under furniture and equipment.**

Grants and contributions

70. Annex II to the introduction to the proposed programme budget for 2021 indicates that the category of grants and contributions covers individual fellowships; participants in seminars or study tours; and grants that should be used when the United Nations is a grantor and gives money to an end beneficiary (or grantee) or implementing partner, and where the grant represents the funding agreement. This also covers resource movements between internal United Nations funds, for instance, transfers between the regular budget and multi-year construction projects or drawing from the development account. The proposed requirements for 2021 under grants and contributions amount to \$183.8 million before recosting, reflecting an overall decrease of \$63.5 million, or 25.7 per cent, compared with the appropriation for 2020. The Advisory Committee notes that no explanation is given for the significant variance. The supplementary information provided to the Committee includes a breakdown of 2021 estimates by section and object of expenditure, including grants and contributions.

71. **The Advisory Committee reiterates its concern that the proposed programme budget does not provide sufficient detail concerning the different elements contained within the grants and contributions category of expenditure, which vary in nature and magnitude depending on the section of the programme budget. The Committee recommends that the General Assembly request the Secretary-General to include a comprehensive analysis and breakdown of this object category in future budget proposals in order to improve the transparency and consistency of information related to these resource requirements.** The Committee's observations and recommendations on recosting are set out above.

E. Extrabudgetary resources

72. As indicated above, the total estimates for extrabudgetary resources amount to \$12.7 billion, reflecting a net decrease in the amount of \$112.2 million compared with the estimates for 2020. Specific information relating to extrabudgetary resources is provided in individual budget sections. From its review of the sections, the Committee notes that some of the functions covered by extrabudgetary resources may be considered core functions under the section's programme of work, which may have an impact on mandate implementation. The budget sections do not provide detailed explanations for the use of extrabudgetary resources.

73. The Advisory Committee recalls that, in resolution [74/262](#), the General Assembly stressed that all extrabudgetary posts must be administered and managed with the same rigour as regular budget posts, and that extrabudgetary resources shall be used in consistency with the policies, aims and activities of the Organization. The Assembly requested the Secretary-General to provide information on the financial and human resource implications of the use of extrabudgetary resources in the Organization in his next proposed programme budget.

74. The Advisory Committee considers that more transparency is required to ensure that resources are aligned with mandated programmes and activities. The Committee recommends that the General Assembly request the Secretary-General to include in future proposed programme budgets detailed information, by section and subsection, on the use of extrabudgetary resources compared with regular budget resources; the functions of posts funded by extrabudgetary resources; and the oversight mechanisms in the Secretariat in relation to extrabudgetary resources.

75. In accordance with section II, paragraph 2, of General Assembly resolution [35/217](#), the Advisory Committee reviews proposals for all new posts at the D-1 level and above funded through extrabudgetary sources that are not otherwise subject to scrutiny by an intergovernmental body. Table 6 sets out the requests reviewed by the Committee for the establishment or extension of extrabudgetary posts at the D-1 level and above, since the submission of its first report on the proposed programme budget for 2020 ([A/74/7](#)).

Table 6

Requests reviewed by the Advisory Committee for the establishment or extension of extrabudgetary posts at the D-1 level and above from July 2019 to 11 August 2020

<i>Position</i>	<i>Date of initial request</i>
Continuation of 127 senior-level posts (D-1 level and above) for the implementation of the decisions of the General Assembly regarding a reinvigorated resident coordinator system	August 2019
Extension of the position of Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse (USG)	October 2019
Establishment of a post of Chief of Special Projects and Innovation Branch (D-1) in the Office of Counter-Terrorism for a period of two years	December 2019
Establishment of a post of Deputy Director (D-1) in the Mine Action Service for a period of 11 months	May 2020
Establishment of a post of Director of Programme Management and Support Services (D-1) at the Economic Commission for Europe	May 2020

<i>Position</i>	<i>Date of initial request</i>
Extension of the position of Special Adviser to the Secretary-General on the Preparations for the Commemoration of the United Nations 75th Anniversary (USG) for a period of seven months	June 2020
Establishment of a post of Principal Management Officer (D-1) in the Office of the Under-Secretary-General for the Department of Management Strategy, Policy and Compliance	August 2020

76. The Advisory Committee also reviews and submits reports on administrative, support or institutional budgets with respect to various United Nations funds, programmes and entities (see section F below).

F. Cooperation with other United Nations bodies

77. Since the issuance of its first report on the proposed programme budget for 2020 (A/74/7), the Advisory Committee has submitted a number of separate communications on various administrative and budgetary matters to the United Nations bodies pertaining to the documents listed in annex IX to the present report. In its consideration of those programmes, the Committee continues to pay particular attention to system-wide initiatives, including various transformational projects and management reform initiatives. **The Advisory Committee trusts that the Secretary-General will provide in future proposed programme budgets detailed information on system-wide initiatives pertaining to administrative and budgetary matters which aim at consolidating efficiency gains and improving coordination, including cost-recovery and cost-sharing arrangements.**

G. Conclusion

78. The recommendations of the Advisory Committee would entail an overall reduction of the proposed programme budget for the 2021 period of \$6,118,400, before recosting.

Chapter II

Detailed recommendations on the proposed programme budget

Estimates of expenditure

Part I

Overall policymaking, direction and coordination

Section 1

Overall policymaking, direction and coordination

Expenditure for 2019	\$78,060,700
Appropriation for 2020	\$77,087,600
Proposal for 2021 submitted by the Secretary-General	\$78,448,200
Approved other assessed resources for 2020	\$9,099,000
Other assessed resources for 2021 ^a	\$9,637,000
Estimated extrabudgetary resources for 2020	\$327,954,500
Projected extrabudgetary resources for 2021	\$329,797,500

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).
^a Does not reflect the decision taken by the General Assembly in its resolution 74/280 on the support account for peacekeeping operations.

I.1 The regular budget resources requested by the Secretary-General under section 1 for 2021 amount to \$78,448,200 before recosting, reflecting a net increase of \$1,360,600, or 1.8 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 1), table 1.1). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table I.4.

I.2 It is indicated in the budget proposal that the resource changes are a result of the following:

(a) Technical adjustments reflecting a reduction of \$148,600 owing to the removal of non-recurrent requirements for consultancy services to be undertaken in 2020 for the investigation into the conditions and circumstances resulting in the death of Dag Hammarskjöld and of the members of the party accompanying him (ibid., para. 1.290);

(b) New and expanded mandates reflecting an increase of \$1,475,100 owing mainly to:

(i) The non-post resource requirements in the amount of \$1,227,500 under travel of representatives pursuant to General Assembly resolution 74/267 on the enlargement of the Advisory Committee (ibid., para. 1.14);

(ii) The amount of \$133,500 under post resources to provide for the proposed establishment of one post of Administrative Officer (P-3) and one post of Meetings Services Assistant (General Service (Other level)) to support the secretariat of the Committee (ibid., para. 1.15);

(iii) Resource requirements of \$97,600 under consultancy services for the continuation of the planned scope of any further inquiry or investigation into the conditions and circumstances resulting in the tragic death of Dag Hammarskjöld and of the members of the party accompanying him, in accordance with Assembly resolution 74/248 (ibid., para. 1.291);

(c) Other changes reflecting a net increase of \$34,100 owing to:

(i) A net decrease of \$174,300 under post resources, reflecting the proposed abolishment of the post of Chief of Mediation Office (D-1) in New York that is offset in part by the proposed establishment of the post of Conflict Resolution Officer (P-3) in Geneva to support further decentralization of its services to United Nations Dispute Tribunal locations (ibid., para. 1.228);

(ii) An increase of \$99,800 under other staff costs for general temporary assistance in Nairobi (ibid., para. 1.228);

(iii) An increase of \$105,000 under other staff costs and additional resources of \$3,600 to enhance the institutional independence of the internal justice system pursuant to Assembly resolution 65/251 (ibid., para. 1.255).

Table I.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Advisory Committee on Administrative and Budgetary Questions		
Approved for 2020	10	1 D-2, 1 D-1, 2 P-5, 3 P-4, 1 GS (PL) and 2 GS (OL)
Proposed for 2021	12	1 D-2, 1 D-1, 2 P-5, 3 P-4, 1 P-3, 1 GS (PL) and 3 GS (OL)
Establishment	2	1 P-3 and 1 GS (OL)
Board of Auditors		
Approved for 2020	6	1 D-1, 1 P-3 and 4 GS (OL)
Proposed for 2021	6	1 D-1, 1 P-3 and 4 GS (OL)
Independent Audit Advisory Committee		
Approved for 2020	2	1 P-5 and 1 GS (OL)
Proposed for 2021	2	1 P-5 and 1 GS (OL)
Executive Office of the Secretary-General		
Approved for 2020	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 11 P-4, 7 P-3, 2 P-2, 7 GS (PL) and 39 GS (OL)
Proposed for 2021	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 11 P-4, 7 P-3, 2 P-2, 7 GS (PL) and 39 GS (OL)
Office of the Director-General, United Nations Office at Geneva		
Approved for 2020	17	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-3, 1 P-2, 2 GS (PL) and 6 GS (OL)
Proposed for 2021	17	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-3, 1 P-2, 2 GS (PL) and 6 GS (OL)
Office of the Director-General, United Nations Office at Vienna		
Approved for 2020	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 4 GS (OL)
Proposed for 2021	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 4 GS (OL)
Office of the Director-General, United Nations Office at Nairobi		
Approved for 2020	7	1 USG, 1 D-1, 2 P-4 and 3 LL
Proposed for 2021	7	1 USG, 1 D-1, 2 P-4 and 3 LL

	<i>Number</i>	<i>Level</i>
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Approved for 2020	11	1 USG, 2 P-5, 2 P-4, 3 P-3, 1 GS (PL) and 2 GS (OL)
Proposed for 2021	11	1 USG, 2 P-5, 2 P-4, 3 P-3, 1 GS (PL) and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict		
Approved for 2020	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Proposed for 2021	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Violence against Children		
Approved for 2020	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL) and 1 GS (OL)
Proposed for 2021	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL) and 1 GS (OL)
Office of the Victims' Right Advocate		
Approved for 2020	4	1 ASG, 1 P-4, 1 P-3 and 1 GS (OL)
Proposed for 2021	4	1 ASG, 1 P-4, 1 P-3 and 1 GS (OL)
Office of the United Nations Ombudsman and Mediation Services		
Approved for 2020	21	1 ASG, 2 D-1, 7 P-5, 2 P-4, 1 P-3, 5 GS (OL) and 3 LL
Proposed for 2021	21	1 ASG, 1 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL) and 3 LL
Abolishment	1	1 D-1
Establishment	1	1 P-3
Office of Administration of Justice		
Approved for 2020	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2, 12 GS (OL) and 3 LL
Proposed for 2021	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2, 12 GS (OL) and 3 LL
Ethics Office		
Approved for 2020	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2, 1 GS (PL) and 1 GS (OL)
Proposed for 2021	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2, 1 GS (PL) and 1 GS (OL)
Total approved for 2020	246	1 DSG, 6 USG, 4 ASG, 9 D-2, 16 D-1, 32 P-5, 37 P-4, 33 P-3, 5 P-2, 14 GS (PL), 80 GS (OL) and 9 LL
Total proposed for 2021	248	1 DSG, 6 USG, 4 ASG, 8 D-2, 16 D-1, 32 P-5, 37 P-4, 35 P-3, 5 P-2, 14 GS (PL), 81 GS (OL) and 9 LL
<i>Other assessed</i>		
Advisory Committee on Administrative and Budgetary Questions		
Approved for 2020	2	1 P-5 and 1 P-4
Projected for 2021	3	1 P-5, and 2 P-4
Executive Office of the Secretary-General		
Approved for 2020	5	1 D-1, 2 P-5 and 2 GS (OL)
Projected for 2021	5	1 D-1, 2 P-5 and 2 GS (OL)
Office of the United Nations Ombudsman and Mediation Services		
Approved for 2020	9	3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)
Projected for 2021	9	3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)
Office of Administration of Justice		
Approved for 2020	1	1 P-3
Projected for 2021	1	1 P-3
Ethics Office		
Approved for 2020	3	1 P-5, 1 P-3 and 1 GS (OL)
Projected for 2021	3	1 P-5, 1 P-3 and 1 GS (OL)

	<i>Number</i>	<i>Level</i>
<i>Extrabudgetary resources</i>		
Board of Auditors		
Estimated for 2020	1	1 GS (OL)
Projected for 2021	1	1 GS (OL)
Executive Office of the Secretary-General		
Estimated for 2020	17	1 D-2, 6 P-5, 5 P-4, 2 P-3, 1 P-2/P-1, 1 GS (PL) and 1 GS (OL)
Projected for 2021	17	1 D-2, 6 P-5, 5 P-4, 2 P-3, 1 P-2/P-1, 1 GS (PL) and 1 GS (OL)
Office of the Director-General, United Nations Office at Geneva		
Estimated for 2020	3	3 GS (OL)
Projected for 2021	3	3 GS (OL)
Office of the Director-General, United Nations Office at Nairobi		
Estimated for 2020	2	1 P-4 and 1 LL
Projected for 2021	2	1 P-4 and 1 LL
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Estimated for 2020	3	1 P-5, 1 P-4 and 1 GS (OL)
Projected for 2021	3	1 P-5, 1 P-4 and 1 GS (OL)
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict		
Estimated for 2020	12	1 D-1, 1 P-5, 4 P-4, 3 P-3, 1 P-2/P-1 and 2 GS (OL)
Projected for 2021	12	1 D-1, 1 P-5, 4 P-4, 3 P-3, 1 P-2/P-1 and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Violence against Children		
Estimated for 2020	1	1 P-5
Projected for 2021	1	1 P-5
Office of the Victims' Rights Advocate		
Estimated for 2020	2	1 P-3 and 1 P-2/P-1
Projected for 2021	2	1 P-3 and 1 P-2/P-1
Resident coordinator system		
Estimated for 2020	1 141	13 ASG, 42 D-2, 84 D-1, 148 P-5, 99 P-4, 19 P-3, 5 GS (PL), 5 GS (OL), 267 LL and 459 NPO
Projected for 2021	1 113	3 ASG, 40 D-2, 85 D-1, 105 P-5, 157 P-4, 20 P-3, 1 P-2, 7 GS (PL), 5 GS (OL), 269 LL and 421 NPO

Comments and recommendations on posts

I.3 The regular budget resources for posts proposed for 2021 amount to \$41,366,400 before recosting, representing a decrease of \$40,800, or 0.1 per cent, compared with the appropriation for 2020. The proposed resources would provide for 248 posts (144 in the Professional and higher categories and 104 in the General Service and related categories), reflecting a net increase of 2 posts.

I.4 The proposed post changes comprise the establishment of one post of Administrative Officer (P-3) and one post of Administrative Assistant (General Service (Other level)) in the Advisory Committee (including its secretariat) and the abolishment of one post of Chief of Mediation Office in New York (D-1) and the establishment of a one post of Conflict Resolution Officer in Geneva (P-3) in the Office of the United Nations Ombudsman and Mediation Services (*ibid.*, annex III).

Vacant posts and vacancy rates

I.5 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were a total of 21 vacant posts (1 D-1, 1 P-5, 2 P-4, 9 P-3, 1 P-2, 5 General Service (Other level), 1 General Service (Principal level) and 1 Local level) in offices under section 1 of the proposed programme budget, none of which had been vacant for more than two years.

I.6 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as proposed posts and budgeted vacancy rates for 2021 under section 1 (see table I.2).

Table I.2

Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June (percentage))	Proposed (number)	Budgeted vacancy rate (percentage)
Professional and higher	143	5.6	143	9.7	144	6.1
General Service and related	103	4.5	103	5.3	104	4.3

I.7 The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources, subject to its recommendations in paragraphs I.18 and I.21 below. The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

I.8 Upon enquiry, the Advisory Committee was informed that the proposed non-post resources for 2021 amounted to \$37,081,800 reflecting a net increase of \$1,401,400, or 3.9 per cent, compared with the 2020 appropriation of \$35,680,400. The Committee was informed that the additional requirements related mainly to the following:

(a) An increase of \$99,800 under other staff costs for general temporary assistance in Nairobi to support the Office of the United Nations Ombudsman and Mediation Services;

(b) A net increase of \$108,600 to provide for the proposed establishment of a temporary position (P-4) to support the Office of Administration of Justice (\$105,000) and additional resources (\$3,600) combined for contractual services, general operating expenses, supplies and materials, furniture and equipment;

(c) An increase of \$1,244,000 under non-post resources, as a result of the Committee's expansion, to provide for the travel of representatives and related standard common services costs (\$1,227,500), and additional resources (\$16,500) combined under contractual services, general operating expenses, supplies and materials to support the Committee;

(d) A net decrease of \$51,000 under consultants for the Dag Hammarskjöld investigation.

Non-post expenditure

I.9 Upon enquiry, the Advisory Committee was provided with information relating to the status of expenditure as at 31 May 2020 of the offices under section 1 of the proposed programme budget. The Committee was informed that the lower expenditure under staff costs was a result of the temporary freeze in recruitment in the light of the

liquidity situation (see para. I.51 below), while the lower expenditure under a number of budget lines, including travel of representatives, travel of staff, supplies and materials and furniture and equipment, was related to either the liquidity situation or the COVID-19 pandemic.

I.10 The Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources subject to its comments and recommendations in paragraphs I.18 and I.21 below and chapter I above.

General comments and recommendations

Advisory Committee on Administrative and Budgetary Questions (including its secretariat)

I.11 It is indicated in the budget proposal that the overall resources proposed for 2021 under the Advisory Committee (including its secretariat) amount to \$6,077,500 before recosting, reflecting a net increase of \$1,377,500, or 29.3 per cent, compared with the appropriation for 2020, as a result of the expansion of the Committee pursuant to General Assembly resolution [74/267](#), including the following:

(a) An increase of \$133,500 under post resources, which would provide for the proposed establishment of one post of Administrative Officer (P-3) and one post of Meetings Services Assistant (General Service (Other level)) to support the secretariat of the Committee. The proposed establishment of the posts is attributable to the extension of the meeting time of the Committee by an estimated four weeks annually, with an expected higher number of queries raised at each hearing, and longer executive sessions, resulting in an increased workload to produce the reports of the Committee;

(b) An increase of \$1,244,000 under non-post resources to provide for:

(i) Travel of representatives for the five additional members of the Committee and related standard common services costs (\$1,227,500);

(ii) Contractual services (\$10,500);

(iii) General operating expenses (\$2,500);

(iv) Supplies and materials (\$3,500) that are required to support the five additional members and two additional posts ([A/75/6 \(Sect. 1\)](#), paras. 1.14 and 1.15 and tables 1.15 (1) and 1.16 (1)).

I.12 The Advisory Committee requested information as to the cost requirements of the expanded membership, related factors and previous enlargements. With regard to previous enlargements, the Committee recalls that the previous increase in membership, from 13 to 16 members, was decided upon in General Assembly resolution [32/103](#), and that the extension of the session time by an additional 4 weeks per biennium, for a total of 78 weeks, was endorsed in Assembly resolution [64/243](#) with regard to the budget submission for the biennium 2010–2011.

I.13 The Advisory Committee recalls that, in its first report on the proposed programme budget for the biennium 2010–2011 ([A/64/7](#)), it noted that the reports submitted for its consideration had increased in both volume and complexity and that, during its consideration of the reports submitted to it for action, it also reviewed relevant background papers, as well as compilations of supplementary information. In addition, the Committee noted that the number of reports that it drafted was lower than the overall number considered only because it strove to limit the number of reports that it produced by drafting a single document containing its views and recommendations on several submissions of the Secretary-General. The Committee further noted that its first report on the proposed programme budget, which accounted for only one of the reports that it drafted in a given biennium, frequently exceeded 200 pages in length (*ibid.*, para. 1.16).

I.14 With regard to the budget proposal, the Advisory Committee notes that the costing for the expansion is based on the new composition of 21 members, representing an approximately 30 per cent increase in membership from the current 16 members, and that the levels of the additional post resources were determined on the basis of the current workload and capacity of the Committee secretariat, both of the Professional and the General Service staff, with the latter providing support specifically to the expanded membership of the Committee in processing the members' travel, documentation and other requirements. The Committee was also provided with the oral statement made in connection with draft resolution [A/74/L.5](#) and notes that the budgetary implications are reflected in the current budget proposal.

Executive Office of the Secretary-General

I.15 It is indicated in the proposal that the overall resources proposed for 2021 for the Executive Office of the Secretary-General amount to \$16,588,200 before recosting and reflect no change in the resource level compared with the appropriation for 2020. It is also indicated in the proposal that the Executive Office receives extrabudgetary contributions, which complement the regular budget resources and support the delivery of its mandates, and that, in 2021, projected extrabudgetary resources (cash contributions) in the amount of \$27,607,600, including 17 posts, are expected to be received and would provide support to the Secretary-General in discharging his responsibilities ([A/75/6 \(Sect. 1\)](#), paras. 1.66 and 1.68). Upon enquiry, the Advisory Committee was provided with table I.3, providing information regarding the donors to each of the eight trust funds managed by the Executive Office and the breakdown of expenditure incurred under each in 2019.

Table I.3
Expenditure of extrabudgetary resources, 2019

(United States dollars)

<i>Fund/purpose</i>	<i>Amount</i>	<i>Donor</i>
Trust fund to support the coordination and coherence of the rule of law activities of the United Nations system	121 523	Austria, UNDP
Trust fund to support the United Nations response to climate change	10 241	No new contributions in 2019 – adjusting entries from previous grants
Trust fund for the Global Pulse initiative	2 625 918	Germany, Sweden and Hewlett Foundation
Trust fund for the Millennium Assembly and the Millennium Summit of the United Nations	113 556	No new contributions in 2019 – adjusting entries from previous grants
Trust fund for special projects of the Secretary-General	16 642 182	Canada, Denmark, Finland, France, Italy, Netherlands, New Zealand, Norway, Portugal, Qatar, Republic of Korea, Saudi Arabia, Spain, Sweden, Switzerland, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, Bloomberg Philanthropies, Global Challenges Foundation, Wellcome Trust, multi-partner trust fund and United Nations Fund for International Partnerships
United Nations peace and development trust fund	7 577 466	China
Trust fund for preventive action	99 419	Denmark and Norway
Programme support	481 915	Programme support revenue
Total	27 672 219	

Office of the United Nations Ombudsman and Mediation Services

I.16 It is indicated in the budget proposal that the overall resources proposed for 2021 for the Office of the United Nations Ombudsman and Mediation Services amount to \$3,769,200 before recosting, reflecting a net decrease of \$74,500, or 1.9 per cent, compared with the appropriation for 2020, owing to the following:

(a) A net decrease of \$174,300 under post resources reflecting the proposed abolishment of the post of Chief of Mediation Office (D-1) in New York that is offset in part by the proposed establishment of the post of Conflict Resolution Officer (P-3) in Geneva to support further decentralization of services to United Nations Dispute Tribunal locations;

(b) An increase of \$99,800 proposed under other staff costs for general temporary assistance in Nairobi to strengthen the regional presence of the Office and create more efficiencies in the delivery of mediation services through the deployment of resources to locations in which the Dispute Tribunals are located (*ibid.*, paras. 1.227 and 1.228 and tables 1.114 (1) and 1.115 (1)).

I.17 Upon enquiry, the Advisory Committee was informed that the proposed post changes would contribute to the strategy of the Office of the United Nations Ombudsman and Mediation Services to further decentralize its services to bring them closer to its constituents, in line with resolution 74/258. The Committee was also informed that the post of Conflict Resolution Officer (P-3) in Geneva and the general temporary assistance-funded position of Conflict Resolution Officer (P-3) in Nairobi would enable closer collaboration with the United Nations Dispute Tribunal registries and other stakeholders at those locations, and that each location carried an annual workload of between 200 and 300 cases per year. With regard to the abolishment of the post of Chief of Mediation Office (D-1) in New York, upon enquiry, the Committee was informed that, should the proposal be adopted, the post would be abolished on 1 January 2021 and the incumbent would take early retirement on that date. The Committee was also informed that the proposed establishment of the two P-3 positions also addressed the concerns of the General Assembly regarding the top-heavy staffing structure of the Organization.

I.18 The Advisory Committee notes the interconnected aspect of the proposal and that the proposed abolishment of the post of Chief of Mediation Office (D-1) in New York is essentially related to a voluntary retirement plan. Furthermore, the Committee notes that, should the incumbent's early retirement not take place, the availability of funding for the proposed P-3 post in Geneva would appear to be affected. The Committee also notes that, in terms of the proposed establishment of the post of Conflict Resolution Officer (P-3) in Geneva and the proposed temporary position of Conflict Resolution Officer (P-3) in Nairobi, the justifications did not provide sufficient qualitative and quantitative information. The Committee, therefore, trusts that the proposed establishment of the post and position will be justified on its own merits. The Committee also trusts that the Secretary-General will provide further details regarding the voluntary retirement plan and further justification to the General Assembly at the time of its consideration of the proposed programme budget for 2021.

Office of Administration of Justice

I.19 It is indicated in the proposal that the overall resources proposed for 2021 for the Office of Administration of Justice amount to \$9,603,700 before recosting, reflecting a net increase of \$108,600, or 1.1 per cent, compared with the appropriation for 2020, to provide for the proposed establishment of one temporary position, Administrative Officer (P-4), which would enhance the institutional independence of the internal justice system (*ibid.*, paras. 1.255 and 1.256 and table 1.124 (1)).

I.20 Upon enquiry, the Advisory Committee was provided with information regarding the adverse implications of legal staff performing administrative functions and was informed that the Office of Administration of Justice lacked personnel with the background required to perform administrative and programme management functions. Nevertheless, the Committee was also informed that the Headquarters Client Support Service in the Department of Operational Support had been providing administrative support to the Office since 1 January 2019 to process human resources and budget and financial transactions.

I.21 The Advisory Committee notes that the Office of Administration of Justice is receiving administrative support in human resources, budgetary and financial matters from the Client Support Service of the Department of Operational Support and that there is no indication of a corresponding decline in the Department's services while proposing to shift resources from the Department to the Office. The Committee, therefore, recommends against the establishment of the position of Administrative Officer (P-4).

I.22 The Advisory Committee also notes the need for a more holistic approach to providing administrative services to client offices in need of such services, and that the requests for post and non-post resources proposed by the Department of Operational Support and the Department of Management Strategy, Policy and Compliance should fully reflect the services provided to client offices and departments under their purview. The Committee also recommends that, taking into consideration the workload and the scalability model, a more comprehensive approach regarding the provision of administrative services be adopted in the next proposed programme budget with a view to reducing the duplication of efforts and enhancing efficiencies.

Resident coordinator system

Resources

I.23 With regard to the estimated financial resources for the resident coordinator system for 2021, the proposal provides the breakdown as per table I.4 (ibid., table 1.141).

Table I.4

Evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	2019 expenditure	2020 estimate	Changes		2021 estimate
			Variance amount	Variance percentage	
Posts	73 271.7	160 462.5	3 858.6	2.4	164 321.1
Other staff costs	4 758.1	2 874.2	160.3	5.6	3 034.5
Consultants	10 993.6	23 349.7	(151.6)	(0.6)	23 198.1
Travel of staff	7 054.8	14 138.5	153.4	1.1	14 291.9
Contractual services	26 789.8	43 425.3	(3 805.2)	(8.8)	39 620.1
General operating expenses	21 671.7	29 141.9	2 652.6	9.1	31 794.5
Hospitality	309.5	1 352.0	(22.6)	(1.7)	1 329.4
Supplies and materials	135.0	1 929.6	13.0	0.7	1 942.6
Furniture and equipment	4 827.5	4 632.8	(2 338.6)	(50.5)	2 294.2
Total	149 811.7	281 306.5	519.9	0.2	281 826.4

I.24 With regard to funding for 2020, the Advisory Committee was informed, upon enquiry, that the total from all funding sources was approximately \$208 million as at 19 June 2020. The Committee was also informed that, with a funding gap of \$73 million, a total of \$99 million had been received to date in contributions and commitments, with \$70 million in firm commitments from 20 countries, soft commitments of \$14 million from 5 countries and anticipated contributions of \$15 million from a further 11 countries. The Committee was further informed that the cost-sharing arrangement by 19 entities amounted to \$77.5 million, the coordination levy of \$31 million was projected to be received by the end of the year and the Development Coordination Office would continue its efforts to ensure that key donors sustained their contributions and that the base of contributors was widened beyond the current contributors, ensuring a wider ownership of the system.

I.25 It is indicated in the proposal that, for 2021, the resident coordinator system expects to collect \$155 million from voluntary contributions, \$77 million from the cost-sharing arrangement and \$50 million from the 1 per cent coordination levy. The resources will be pooled and managed in the special purpose trust fund for the resident coordinator system. Upon enquiry, the Advisory Committee was informed that the basis for the expected contributions for 2021 was that agency cost-sharing was expected to remain at the same level, of \$77 million, as in 2020. The projection for the coordination levy was \$50 million, while the remaining \$155 million would need to come from voluntary contributions. The Committee was also informed that the funding model to date had been implemented as successfully as possible and that approximately \$100 million was expected from the existing 36 donors on the basis of their contributions to date, while an additional \$53 million was anticipated from other Member States as additional donors to the special purpose trust fund.

I.26 In terms of expenditure incurred, the Advisory Committee was informed that there was no variance between the 2020 appropriation and the 2020 expenditure, as the full amount of the appropriation, in the form of a grant of \$13.6 million, had been expensed in the regular budget and transferred to the special purpose trust fund for the resident coordinator system. Upon enquiry, the Committee was informed that, as at 24 June 2020, expenditure in the amount of \$71,533,800 had been incurred.

I.27 The Advisory Committee notes that the information in the proposal was presented in a manner that allowed for greater scrutiny by the Committee. Nevertheless, the Committee notes that it did not receive the supplementary information relating to the resident coordinator system. **The Advisory Committee, therefore, recommends that the Secretary-General provide an update regarding the status of expenditure for the resident coordinator system to the General Assembly at the time of its consideration of the proposed programme budget for 2021. The Committee recommends that the Assembly request the Secretary-General to provide supplementary information on expenditure, by object of expenditure, for the full budget of the resident coordinator system in the context of future budget submissions.**

Staffing

I.28 Post resources for the resident coordinator system for 2021 amount to \$164,321,100, representing an increase of 2.4 per cent from the 2020 estimate of \$160,462,500. Annex I to the budget proposal provides the organizational structure and post distribution for 2021, with information disaggregated by post location (region) for each staffing level in the system. Overall, the total estimated number of posts for the system in 2021 is 28 fewer than the 1,141 estimated posts in the 2020 budget owing to the combined effect of the removal of the 12 triple-hatted Resident Coordinator posts that are funded partially by the system and proposed for the staffing

tables of peacekeeping and special political missions, the establishment of new posts for multi-country offices and the establishment of 1 new post of Resident Coordinator.

I.29 Upon enquiry, the Advisory Committee was informed that six new posts had been added at the global and regional levels, namely: one P-3 post in the Regional Office for Latin America and the Caribbean to provide administrative services and support for business efficiency initiatives; one General Service post to support the coordination of the results groups under the United Nations Sustainable Development Group that the Office supported as its secretariat; and three P-5 posts and one General Service (Principal level) post in the Regional Office in Africa. The Committee was informed that the posts had been established for the Regional Office for Africa to support the coordination of activities, given the large number of resident coordinator offices, 53 in all, in the region. The Committee was also informed that 26 new posts had been added at the country level, comprising 8 provisionally added for the new multi-country office in the North Pacific and 18 posts of Coordination Officer for multi-country offices, subject to the approval of the multi-country office review by Member States.

Recruitment

I.30 In terms of recruitment processes, the Advisory Committee was informed that, as requested by the Committee in December 2019, the Development Coordination Office had discontinued the use of the exceptional measures to the administrative instruction on staff selection (ST/AI/2010/3) and had aligned its practices with the Staff Regulations and Rules of the United Nations. It was also indicated that internal and external candidates continued to receive equal treatment, as all candidates (whether internal or external) must have resident coordinator pool membership to apply to resident coordinator vacancies. Upon enquiry, the Committee was also informed that, in line with the lessons learned throughout the years, the resident coordinator talent management system needed to be revamped in order to ensure that strategic workforce planning identified workforce and skills needs in advance, and that, based on the needs identified, suitable pools of candidates were identified and positions filled by the right candidate in a timely manner. The Committee was further informed that the Development Coordination Office was conducting a review of resident coordinator system posts at the levels of D-1 and higher and had recently launched a consultation process with United Nations Sustainable Development Group entities, including funds, programmes and specialized agencies, which collectively owned the resident coordinator system, on how to enhance the selection system while ensuring continued alignment with the Staff Regulations and Rules of the United Nations. The results of the process were to be encapsulated in a new and separate administrative instruction focused specifically on the selection process, which would be developed under the guidance of the Department of Management Strategy, Policy and Compliance, and was expected to be issued by the first quarter of 2021. It was considered necessary because the selection of Resident Coordinators was under the direct authority of the Secretary-General, just as other senior appointments in the Secretariat.

I.31 The Advisory Committee is concerned that pool membership will result in the restriction of qualified external candidates to apply for vacancies. The Committee, therefore, recommends that the General Assembly request the Secretary-General to ensure the equal treatment of all internal and external candidates in recruitment processes, in line with Article 101 of the Charter of the United Nations and in accordance with the United Nations rules, regulations and processes governing the recruitment of staff. The Committee also trusts that updated information regarding the recruitment of staff in the resident coordinator system will be provided to the Assembly at the main part of its seventy-fifth session.

I.32 The Advisory Committee was also provided with information relating to the staffing of the resident coordinator system and the recruitment status of posts at the level of D-1 and higher and notes that, as at 29 June 2020, eight posts at the D-1 level were vacant. Of the projected 105 posts at the P-5 level and the 157 posts at the P-4 level projected for 2021, the Committee was informed that, to date, 91 per cent and 82 per cent of those posts, respectively, had been filled. The Committee was also informed that, as at 19 June 2020, there had been nationals of 55 Member States among the Resident Coordinators in the encumbered posts. **The Advisory Committee trusts that further efforts will be made to increase the representation of Member States in the resident coordinator system at the global, regional and national levels.**

Regional structures

I.33 The proposal indicates the role of the global, regional and national coordination functions of the resident coordinator system (*ibid.*, paras. 1.329–1.331) and includes resources in the amounts of \$14,453,800, \$9,504,100 and \$243,318,000, respectively. Of the total resources of \$281,826,400, an amount of \$11,706,200 for programme support costs is also estimated for 2021. In terms of the functions of the Development Coordination Office and its regional offices, the Advisory Committee was informed that there was no duplication of functions between the regional economic commissions and those regional offices. The functions of the regional offices were threefold and were focused, first, on supporting the work of the Resident Coordinators and United Nations country teams at the country level; second, on liaising with regional actors in support of the work of Resident Coordinators at the country level; and, third, on serving as a connector between the global and country levels.

I.34 Upon enquiry, the Advisory Committee was informed that the role of regional economic commissions and all other regional offices was not altered by the review, which was aimed at enabling and maximizing the impact of the existing work and mandates of United Nations entities at the regional level through better collaboration, accountability and transparency. Furthermore, the regional offices of the Development Coordination Office fostered coordination of the resident coordinator system with United Nations regional actors, with the Development Coordination Office Regional Directors organizing regional meetings of Resident Coordinators, at times in collaboration with specialized agencies, regional commissions and normative agencies, to discuss regional challenges, opportunities and possible collaboration. The Committee was provided with examples in which collaboration had been fostered, including the first regional meeting of all Resident Coordinators with ILO, organized by the regional Development Coordination Office in Latin America and the Caribbean.

I.35 The Advisory Committee recalls paragraph 18 of resolution [72/279](#), in which the General Assembly reaffirmed the role and functions of the United Nations development system at the regional level, including the regional economic commissions and the regional teams of the system, and underlined the need to continue to make them fit for purpose in supporting the implementation of the 2030 Agenda for Sustainable Development, and to revamp the regional structures, recognizing the specificities of each region and bearing in mind that no one size fit all. In paragraph 19 of the resolution, the Assembly emphasized the need to address gaps and overlaps at the regional level and endorsed a phased approach to revamping the United Nations development system at the regional level, requesting the Secretary-General to implement, as part of the first phase, the proposed measures to optimize functions and enhance collaboration at the regional and subregional levels. **The Advisory Committee notes the differing mandates of the various regional actors in the United Nations development system and expects that regional coordination and structures will be revamped in the forthcoming comprehensive review of the resident coordinator system, due by the end of the seventy-fifth session of the General Assembly.**

Efficiencies

I.36 Upon enquiry, the Advisory Committee was informed that efficiency gains derived from establishing common back offices for all United Nations country teams by 2022; ensuring compliance with an improved business operations strategy by 2021; increasing the proportion of United Nations common premises to 50 per cent by 2021; exploring various options, including the possible consolidation of location-independent business operations into six or seven networks of global shared service centres; creating a new generation of United Nations country teams; and integrating United Nations information centres into resident coordinator offices. The Committee was also informed that increased efficiencies came from cost reductions from four main inter-agency projects, comprising the business operations strategy, common back office, common premises and regional efficiencies projects, which had detailed roll-out plans and timelines that formed the basis of accountability to Member States and the General Assembly. In addition, there were cost reductions from agency bilateral projects, such as the fleet management project. The Committee was further informed that efficiencies also resulted from cost reductions relating to agency-specific efficiency projects, such as the global shared service centres of UNDP, WHO, UNHCR and other entities.

I.37 The Advisory Committee was informed that, originally, each United Nations entity managed its own operational support, which led to the duplication of functions, the fragmentation of services and higher costs. Through the mutual recognition statement, 20 entities had been able to use or rely on one another's policies, procedures, system contracts and operational mechanisms for the exchange of services across the United Nations system. The Committee was also informed that the business operations strategy integrated those services effectively and expanded common services through the better collaboration of United Nations entities to, for example, pool procurement volumes at a lower cost. The Committee was further informed that the common back office took that one step further in establishing one dedicated team to provide common services to the entities in an individual country by integrating service provision into one dedicated service centre and generating efficiency gains through the removal of duplicate staffing and costs. It also allowed for economies of scale to be generated as entities transferred functions to the common back office, thereby allowing staff to be utilized elsewhere and volumes to be leveraged for better prices and lower costs.

I.38 Upon enquiry, the Advisory Committee was informed that a global business operations strategy 2.0 platform had been completed and that a target of 105 United Nations country teams had been established for the transition to the business operations strategy for 2020, with the full transition of all 131 country teams planned by the end of 2021. The Committee was informed that United Nations entities had pooled staff and resources under the Development Coordination Office to support the roll-out of the common back office globally, to be launched in the third quarter of 2020 with 50 countries and approximately 60 per cent of United Nations expenditure, and that 456 of a total of 2,096 United Nations presences (21 per cent) were currently under common premises. The Committee was informed that the endorsement of pooling vehicle fleets globally could potentially yield a one-off cost avoidance of more than \$200 million and another \$26.5 million in annual cost avoidance after the first year. **The Advisory Committee notes the developments and efficiencies to date in the consolidation of business operations and looks forward to updated information regarding the efficiency efforts of the resident coordinator system. The Committee trusts that the Secretary-General will provide a longer-term plan regarding future improvements and plans to enhance efficiency gains at the regional and national levels from business operations and common resource provision, including back office services, premises, vehicles and jointly delivered services.**

I.39 The Advisory Committee was informed that the Global Shared Service Centre project had completed comprehensive mapping across 21 United Nations entities of common services that were provided and purchased by United Nations entities globally through global shared service centres with efforts towards creating a marketplace that would allow for a transparent exchange of services across United Nations entities in the system. **The Advisory Committee trusts that further information regarding the global shared service centres, including structures and costs, will be provided to the General Assembly at the time of its consideration of the present report. The Committee further trusts that the longer-term implications of the implementation of the centres, subject to the approval of the Assembly, will be included in the review, as will the time required to transition to full-service provision by the Secretariat. Taking into account the high magnitude of resources involved, and the common goals and operational maturity of United Nations entities, the Committee considers that progress in the planning and implementation of consolidated common efficiency initiatives is slower than expected. Therefore, the Committee recommends to the Assembly that it request the Secretary-General to present comprehensive information on the implementation of the inter-agency common consolidated business initiatives, including on progress regarding efficiency gains achieved, an implementation plan and a timeline for the future, in the next budget submission for the resident coordinator system.**

Review

I.40 The Advisory Committee recalls that, in paragraph 16 of resolution [72/279](#), the General Assembly requested the Secretary-General to submit, before the end of its seventy-fifth session, a review with recommendations on the functioning of the reinvigorated resident coordinator system, including its funding arrangement. The Committee was informed, upon enquiry, that the Development Coordination Office was conducting a review of the resident coordinator system posts at the levels of D-1 and higher. The review included an assessment of the competencies, knowledge, skills and abilities required for the system to achieve its mandate, and indicators of country-specific data were being developed to analyse critical trends that would assist in identifying and anticipating conditions for Resident Coordinator post classifications. The exercise was expected to be completed in August 2020. The Committee was also informed that the review of the cost-sharing methodology was a key aspect of resident coordinator system financing and the comprehensive review and that the size of the Secretariat cost-sharing arrangement might change owing to a change in the cost-sharing formula resulting from the review.

I.41 By its resolution [72/279](#), the General Assembly decided to create a dedicated, independent, impartial, empowered and sustainable development-focused coordination function for the United Nations development system by separating the functions of the resident coordinator from those of the Resident Representative of UNDP, drawing on the expertise and assets of all development system entities, including non-resident agencies. In terms of the arrangements with UNDP for the administration of resident coordinator offices, upon enquiry, the Advisory Committee was informed that, since 2019, UNDP had been serving the resident coordinator system as an operational service provider, delivering financial, human resource, general operations and administrative services to 131 resident coordinator offices and 3 Development Coordination Office regional offices. The total cost of such turnkey services provided by UNDP under the memorandum of understanding was \$204.1 million in 2019 and \$131.3 million in 2020. The Committee was informed that turnkey services in the 2020 version of the memorandum also included procurement, finance, information technology and security and that the total budget of the resident coordinator office system under the global memorandum had been reduced, from \$204.1 million in 2019

to \$131.3 million in 2020. The change was largely a result of the shift of international resident coordinator staff contract administration from UNDP to the United Nations Office at Nairobi in January 2020. In terms of location-dependent services that were provided in situ within the country, the Committee was informed that they were more challenging because the options for Secretariat service provision were much more limited at the country level. The Committee was also informed that certain services to support the resident coordinator offices were expected to remain with UNDP during 2021 as the United Nations entity with the largest presence globally and that UNDP would be informed within the agreed notice period of the changes to its scope of support. The Committee notes that a further extension of the memorandum with UNDP into 2021 is currently under review, and that UNDP is likely to see a further reduction in its scope of services.

I.42 Upon enquiry, the Advisory Committee was informed of the support provided to the Development Coordination Office by departments and offices of the Secretariat on a cost-recovery basis and that the services were expected to continue in future years. Furthermore, the Committee was informed that the Development Coordination Office would conduct a thorough review of those potential services that could be provided by the Secretariat and other entities, taking into account the services to be provided under the global service delivery model. For 2021, discussions between the Development Coordination Office, the United Nations Office at Nairobi and the Department of Operational Support on additional service provisions to the resident coordinator offices included location-independent services, as well as in situ services that the Secretariat's large presence would support.

I.43 The Advisory Committee trusts that, upon submission of the general review of the resident coordinator system at the seventy-fifth session of the General Assembly, as requested by the Assembly in its resolution 72/279 (para. 16), the Secretariat and the Development Coordination Office of the resident coordinator system will clarify the levels of substantive, policy, administrative and other support services required from Secretariat departments, UNDP and the services to be provided by other entities. As regards the cost-sharing methodology and the financing of the resident coordinator system, the Committee notes that changes to the methodology may have implications for the regular budget. The Advisory Committee recalls the role of the Fifth Committee in terms of administrative and budgetary matters and recommends that the comprehensive review with financing options be presented for the consideration of the Assembly.

Oversight

I.44 It is indicated in the budget proposal that overall resource requirements for the resident coordinator system for 2021 are projected in the amount of \$281,826,400 and that the resource requirements from the regular budget in the amount of \$13,571,800 represent the share of the cost-sharing arrangement for entities of the Secretariat in the form of a grant to the special purpose trust fund (*ibid.*, annex IV). It is also indicated in the proposal that the mandate of the reinvigorated resident coordinator system derives from priorities established in relevant General Assembly resolutions and/or decisions, including resolution 72/279 on the repositioning of the United Nations development system, and that the Development Coordination Office is responsible for managing and providing oversight to the resident coordinator system (*ibid.*, para. 1.292).

I.45 The Advisory Committee recalls that oversight of the resident coordinator system is exercised by the Economic and Social Council and that the General Assembly, in its resolution 72/279, requested the Chair of the United Nations Sustainable Development Group to report to the Council at its operational activities for development segment. The Committee also recalls that, in order to inform its

oversight role, the Council would receive a comprehensive report annually from the Chair of the Group including information on the operational, administrative and financing aspects of the activities related to the resident coordinator system, and that the Development Coordination Office, as well as other Secretariat offices, would support the Council in exercising oversight by Member States. The Committee recalls that it was informed that that support role was akin to the practice in governing bodies of other United Nations entities funded primarily through extrabudgetary resources and that the Secretariat would be accountable to the contributors to the special purpose trust fund through an annual financial report (A/74/7, para. I.22).

I.46 With regard to the role of oversight bodies, upon enquiry, the Advisory Committee was informed that, at the time of finalizing the 2021 budget proposal, no evaluations had been conducted in 2019 nor identified for the period 2020–2021 by OIOS. The Committee was informed that a recent agreement had been reached through which OIOS would conduct an advisory engagement in support of the resident coordinator system and that, while the scope of the engagement had yet to be finalized, it was expected that it would focus on the early implementation of the reform at the country level. Furthermore, the Committee was informed that, in terms of accountability, pursuant to General Assembly resolution 72/279, the Resident Coordinator received delegated authority from the Secretary-General, with a management and oversight structure supporting the resident coordinator system in performing its mandated functions. The Committee was also informed that Development Coordination Office regional directors provided day-to-day management support to Resident Coordinators at the regional level and that the Assistant Secretary-General for Development Coordination managed the Development Coordination Office regional directors at the global level.

I.47 The Advisory Committee recalls once more that the budget of the resident coordinator system consists mainly of funds from both assessed and voluntary sources contributed by the different member organizations, including the 1 per cent levy, which are overseen by their respective governing bodies, each of which reviews only the funding related to its specific contribution. The Committee reiterates its view that there would be merit in analysing the full budget through the established budgetary procedures in a unified mechanism for intergovernmental oversight of the global budget of the resident coordinator system, including the cost-sharing arrangement, bearing in mind the provisions of General Assembly resolution 72/279 (see A/70/7/Add.48, para. 22, and A/73/579, para. 14). The Committee also sees merit in further strengthening the role of oversight and accountability mechanisms in view of the authority delegated to Resident Coordinators and the overall resident coordinator system at the national, regional and global levels (see para. I.35 above).

I.48 The Advisory Committee recommends approval of the proposal of the Secretary-General for post and non-post resources, including the United Nations share of the resident coordinator system in the amount of \$13,571,800, to be funded from the regular budget.

Other matters

Impact of the coronavirus disease pandemic and the liquidity situation

I.49 Upon enquiry, the Advisory Committee was informed that the impacts of the COVID-19 pandemic on the offices under section 1 of the proposed programme budget included the following: an increased use of online means of holding sessions and meetings; an increased use of remote working methods and greater requirements for communication and information technology equipment to support telecommuting owing to the pandemic; a reduction in international travel of staff for meetings and

outreach; and a transition to different means of supporting senior management as a result of modified working methods. The Committee was also provided with information regarding the approaches taken by offices to adapt to the new work environment in the implementation of their mandates, including conducting online outreach and briefing sessions, although that practice had proved less effective owing to the lack of personal contact and in-person interaction with other staff members, stakeholders and other entities in the United Nations system. The Committee was informed that challenges relating to time zones and communication needs were also experienced.

I.50 The Advisory Committee was informed, upon enquiry, that the resident coordinator system at the country level had been able to bring the development system together in a coherent and coordinated manner to support programme country Governments with a strategic leadership role by Resident Coordinators on the health response and in support of the humanitarian response, as well as leading the socioeconomic response and recovery by supporting national Governments in their national responses. The Committee was also informed that Resident Coordinators were coordinating the input of the entire United Nations country team in developing socioeconomic impact analysis, with many developing a United Nations socioeconomic response plan for countries tackling socioeconomic challenges resulting from the pandemic. Furthermore, to ensure coherent and coordinated approaches, the majority of United Nations country teams had reprogrammed resources, to the extent possible, to address the impact of COVID-19. Following the launch of a United Nations COVID-19 recovery and response fund, in April 2020, and the submission of proposals by United Nations country teams under the leadership of the Resident Coordinators, 47 countries had received resources from the fund by the end of May 2020.

I.51 Upon enquiry, the Advisory Committee was informed that the measures put in place by the offices under section 1 of the proposed programme budget to mitigate the adverse impact of the cash liquidity challenges included limiting expenditure and discretionary spending to critical requirements under all non-post budget classes and implementing a temporary freeze on recruitment against regular budget posts.

Section 2

General Assembly and Economic and Social Council affairs and conference management

Expenditure for 2019	\$325,284,500
Appropriation for 2020	\$326,641,800
Proposal for 2021 submitted by the Secretary-General	\$321,926,500
Estimated extrabudgetary resources for 2020	\$24,248,200
Projected extrabudgetary resources for 2021	\$24,434,500
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<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).	

I.52 Regular budget resources requested by the Secretary-General for section 2 for 2021 amount to \$321,926,500 before recosting, reflecting a net decrease of \$4,715,300, or 1.4 per cent, compared with the appropriation for 2020 ([A/75/6 \(Sect. 2\)](#), table 2.30). Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table I.15.

I.53 The Secretary-General attributes the net decrease of \$4,715,300 to the following three factors:

(a) Technical adjustments, reflecting a decrease of \$5,983,500, comprising mainly: (i) the removal of non-recurrent requirements and the annual provision of new posts established in 2020 under subprogramme 2, Planning and coordination of conference services in New York (\$3,160,000) and Geneva (\$2,021,500), offset in part by the increase under posts resulting from the annual provision of one new post (P-5) that was established in 2020 pursuant to General Assembly resolution [74/262](#) (\$105,400); (ii) an increase of \$161,600 under posts in subprogramme 3, Documentation services, Geneva, reflecting the annual provision of two new posts (1 P-4 and 1 P-3) that were established in 2020 pursuant to resolution [74/262](#), and an increase of \$131,600 under posts in subprogramme 4, Meetings and publishing services, Geneva, reflecting the annual provision of two new posts (1 P-3 and 1 P-2) that were established in 2020 pursuant to resolution [74/262](#); (iii) a decrease of \$1,559,400 under Conference management, Vienna, relating to the discontinuation of non-recurrent provisions in 2020 relating to the fourteenth United Nations Congress on Crime Prevention and Criminal Justice; and (iv) an increase of \$464,200 under programme support, reflecting the annual provision of seven new posts in the Executive Office (2 P-3, 1 General Service (Principal level) and 4 General Service (Other level)) and two new posts in the Business Analysis Section (1 P-4 and 1 General Service (Other level)) that were established in 2020 (*ibid.*, para. 2.227);

(b) New and expanded mandates, representing an increase of \$2,847,600 under subprogramme 2, Planning and coordination of conference services, owing to: (i) an increase of \$1,359,600 in New York due to additional requirements in support of new and expanded mandates from the General Assembly for 2021 (resolutions [72/55](#), [73/143](#), [73/242](#), [73/262](#), [73/266](#), [74/18](#), [74/50](#), [74/210](#), [74/248](#), [74/267](#) and [74/273](#)); (ii) an increase of \$780,000 in Geneva due to additional requirements in support of new and expanded mandates from the Assembly for 2021 on nuclear disarmament verification (\$180,600) and the revised estimates approved by the Assembly resulting from resolutions and decisions adopted by the Human Rights Council at its twenty-sixth, twenty-seventh and thirty-seventh to forty-second sessions (\$599,400); and (iii) an increase of \$708,000 in Nairobi due to additional requirements in support of new and expanded mandates from the Assembly for 2021 on the United Nations Environment Assembly of the United Nations Environment Programme (*ibid.*, para. 2.228);

(c) Other resource changes, reflecting a decrease of \$1,579,400, which comprise: (i) a net increase of \$497,700 under subprogramme 2, Planning and coordination of conference services, Geneva, due to the proposed establishment of one post (P-3) and the requirements of \$534,300, under other staff costs, to reflect the increase in requirements for general temporary assistance for meetings that is offset in part by the proposed abolishment of one post (General Service (Other level)); (ii) a net decrease of \$633,100 under subprogramme 3, Documentation services, Geneva, reflecting requirements relating to the proposed establishment of one post (P-2) and the proposed upward reclassification of another (P-3) to the P-4 level, which is more than fully offset by the proposed abolishment of six posts (General Service (Other level)); (iii) a net decrease of \$54,300 under subprogramme 4, Meetings and publishing services, Geneva, resulting from requirements related to the proposed establishment of one post (P-2) that is more than fully offset by the proposed abolishment of one post (General Service (Other level)); (iv) a net decrease of \$1,389,700 under programme support, reflecting reduced requirements under posts (\$1,373,300) and under contractual services (\$16,400), owing to the proposed outward redeployment of 11 posts (1 P-2, 1 General Service (Principal level)) and 9 General Service (Other level)) and associated non-post resources, from programme support, Geneva, to Administration, Geneva (section 29E) (*ibid.*, para. 2.229).

Table I.5
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	1 631	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 424 P-4, 331 P-3, 10 P-2/1, 78 GS (PL), 539 GS (OL) and 12 LL
Proposed for 2021	1 599	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 425 P-4, 331 P-3, 11 P-2/1, 73 GS (PL), 510 GS (OL) and 12 LL
New posts	3	Geneva: 1 P-3 under subprogramme 2, 1 P-2 under subprogramme 3 and 1 P-2 under subprogramme 4
Abolishment	(24)	New York: 1 GS (OL) under executive direction and management, 1 GS (PL) under subprogramme 1, 1 GS (OL) under subprogramme 2, 3 GS (PL) and 4 GS (OL) under subprogramme 3, 5 GS (OL) under subprogramme 4 and 1 GS (OL) under programme support Geneva: 1 GS (OL) under subprogramme 2, 6 GS (OL) under subprogramme 3 and 1 GS (OL) under subprogramme 4
Reclassification	–	Geneva: upward reclassification of 1 P-3 to 1 P-4 under subprogramme 3
Redeployment	(11)	Geneva: outward redeployment of 1 P-2, 1 GS (PL) and 9 GS (OL) posts from programme support to section 29E
<i>Extrabudgetary</i>		
Estimated for 2020	110	1 D-1, 2 P-5, 10 P-4, 5 P-3, 2 GS (PL), 3 GS (OL) and 87 LL
Projected for 2021	110	1 D-1, 2 P-5, 10 P-4, 5 P-3, 2 GS (PL), 3 GS (OL) and 87 LL
<i>Jointly financed budget (Vienna)</i>		
Approved for 2020	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL), 90 GS (OL)
Projected for 2021	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL), 90 GS (OL)

Comments and recommendations on posts

I.54 The regular budget resources for posts proposed for 2021 amount to \$252,101,900 before recosting, reflecting a decrease of \$2,640,100, or 1.0 per cent, compared with the appropriation for 2020. These resources would provide for 1,599 posts (1,004 in the Professional and higher categories and 595 in the General Service and related categories), which represents a net reduction of 32 posts compared with the number of posts approved for 2020, inclusive of the proposed establishment of 3 new posts, the upward reclassification of 1 post of Editor (P-3 to P-4), the abolishment of 24 posts and the redeployment of 11 posts.

Establishment

I.55 As indicated in annex III to the budget proposal, a total of three posts are proposed to be established, as follows:

(a) One post (P-3) under subprogramme 2, Planning and coordination of conference services, Geneva, owing to the growing complexity of requirements and increased integration across duty stations and the next generation of integrated global systems for conference and events management;

(b) One post (P-2) under subprogramme 3, Documentation services, Geneva, to improve the planning and coordination of contractual operations in the newly integrated Contractual Translation Management Unit, streamline internal workflows and supervise the recruitment of temporary capacity from the roster;

(c) One post (P-2) under subprogramme 4, Meetings and publishing services, Geneva, owing to increased demand and overall growth in the workload for the

development of multichannel content, ranging from interactive digital experiences, applications, websites, signage and packaging to conceptualization, infographics, branding, logos, exhibitions and installations.

Abolishment

I.56 As indicated in annex III to the budget proposal, a total of 24 posts are proposed to be abolished, as follows:

(a) 16 posts in New York, comprising: (i) 1 General Service (Other level) under executive direction and management, Protocol and Liaison Service, to improve flexibility and workforce utilization and to offset the increase in funding for general temporary assistance for meetings; (ii) 14 posts (4 General Service (Principal level) and 10 General Service (Other level)), also to improve flexibility and workforce utilization and offset by an increase in funding for general temporary assistance for meetings, under subprogramme 1, General Assembly and Economic and Social Council affairs (1 General Service (Principal level)), under subprogramme 2, Planning and coordination of conference services (1 General Service (Other level)), under subprogramme 3, Documentation services, New York (3 General Service (Principal level), and 4 General Service (Other level)), and under subprogramme 4, Meetings and publishing services, New York (5 General Service (Other level)); and (iii) 1 post (General Service (Other level)), under programme support, to reduce requirements under posts, with an offsetting increase in requirements for contractual services in the Business Analysis Section to better fit the needs of ongoing projects and retain access to the most recent technology advances on the market;

(b) 8 posts in Geneva, to improve flexibility and workforce utilization and to offset the increase in funding for general temporary assistance for meetings, comprising: (i) 1 post (General Service (Other level)), under subprogramme 2, Planning and coordination of conference services; (ii) 6 posts (General Service (Other level)), under subprogramme 3, Documentation services; and (iii) 1 post (General Service (Other level)), under subprogramme 4, Meetings and publishing services.

Reclassification

I.57 The Secretary-General proposes the upward reclassification of 1 post of Editor, Chinese (P-3 to P-4), to ensure equal levels for all languages, following the reclassification in 2020 of two posts of Editor to the P-4 level in the Arabic and Russian sections (A/75/6 (Sect. 2), annex III).

Redeployment

I.58 As indicated in annex III to the budget proposal, a total of 11 posts are proposed for outward redeployment to section 29E, under programme support, Geneva, comprising 1 post of Associate Information Systems Officer (P-2), 1 General Service (Principal level) and 9 (General Service (Other level)), resulting from the formalization of the implementation of the ICT strategy with regard to help desk and infrastructure capacity in Geneva. In Vienna, in order to align organizational structure with operational requirements and regularize the current arrangement, it is proposed that 1 post of Conference Services Officer (P-3) be redeployed from subprogramme 4, Meetings and publishing services, to subprogramme 2, Planning and coordination of conference services, and that 1 General Service (Other level) be redeployed from subprogramme 3, Documentation services to subprogramme 4, Meetings and publishing services (*ibid.*).

Vacant posts and vacancy rates

I.59 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were 161 vacant posts, comprising 96 in the Professional and higher categories and 65 in the General Service and related categories, inclusive of 4 posts that had been vacant for more than one year (1 Reviser, Spanish (P-4) and 3 General Service (Other level) that are proposed for abolishment in 2021). Upon enquiry, the Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 (see table I.6). The Committee also received, upon further enquiry, information on proposed vacancy rates for 2021, by duty station, as reflected in table I.7. **The Advisory Committee stresses the need for the Secretary-General to fill the vacant posts expeditiously.** The Committee discusses the matter of vacant posts and vacancy rates further in chapter I above.

Table I.6
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	998	6.7	1 002	7.1	1 004	9.0
General Service and related	682	11.9	629	12.0	595	12.0

Table I.7
Budgeted vacancy rates, by duty station, in 2021

(Percentage)

Category	New York	Geneva	Nairobi	Vienna ^a
Professional and higher	7.0	7.0	7.0	6.9
General Service and related	11.9	11.9	11.9	5.6

^a Posts are financed on a cost-shared basis.

Multilingualism and equal treatment of official languages

I.60 With regard to the need to ensure the equal treatment of all official languages, the General Assembly, in its resolution 72/19, requested the Secretary-General to ensure that all language services were given equal treatment and were provided with equally favourable working conditions and resources, with a view to achieving the maximum quality of services, taking into account the specificities of the six official languages and their respective workloads. The Advisory Committee was provided, upon request, with the number and grade of interpreters, by duty station, as reflected in table I.8.

Table I.8
Number and grade of interpreters, by duty station

Language	P-5				P-4				P-3			
	Approved 2016– 2017	Approved 2018– 2019	Approved 2020	Proposed 2021	Approved 2016– 2017	Approved 2018– 2019	Approved 2020	Proposed 2021	Approved 2016– 2017	Approved 2018– 2019	Approved 2020	Proposed 2021
New York												
Arabic	6	6	6	6	11	11	11	11	10	10	10	10
Chinese	6	6	6	6	12	12	12	12	8	8	8	8
English	5	5	5	5	10	10	10	10	4	4	4	4
French	5	5	5	5	10	10	10	10	4	4	4	4
Russian	5	5	5	5	10	10	10	10	3	3	3	3
Spanish	5	5	5	5	10	10	10	10	4	4	4	4
Total	32	32	32	32	63	63	63	63	33	33	33	33
Geneva												
Arabic	4	4	4	4	10	10	10	10	4	3	3	3
Chinese	4	4	4	4	8	8	8	8	2	3	3	3
English	5	5	5	5	9	9	9	9	6	5	5	5
French	5	5	5	5	11	11	10	10	3	3	4	4
Russian	4	4	4	4	8	8	8	8	1	3	3	3
Spanish	4	4	4	4	8	8	8	8	4	3	3	3
Total	26	26	26	26	54	54	53	53	20	20	21	21
Vienna												
Arabic	1	1	1	1	3	3	3	3	1	1	1	1
Chinese	1	1	1	1	4	4	4	4	–	–	–	–
English	1	1	1	1	3	3	3	3	–	–	–	–
French	1	1	1	1	3	3	3	3	–	–	–	–
Russian	1	1	1	1	2	2	2	2	1	1	1	1
Spanish	1	1	1	1	2	2	2	2	1	1	1	1
Total	6	6	6	6	17	17	17	17	3	3	3	3
Nairobi												
Arabic	1	1	1	1	–	–	1	1	3	3	1	1
Chinese	1	1	1	1	–	–	1	1	3	3	2	2
English	1	1	1	1	1	1	1	1	1	1	1	1
French	1	1	1	1	–	–	1	1	2	2	1	1
Russian	1	1	1	1	–	–	1	1	2	2	1	1
Spanish	1	1	1	1	–	1	1	1	2	1	1	1
Total	6	6	6	6	1	2	6	6	13	12	7	7

I.61 Upon enquiry, the Advisory Committee was also provided with information relating to the distribution of posts in the translation services, by duty station, as shown in table I.9.

Table I.9
Number and grade of translators, by duty station

Language	P-5				P-4				P-3			
	Approved 2016– 2017	Approved 2018– 2019	Approved 2020	Proposed 2021	Approved 2016– 2017	Approved 2018– 2019	Approved 2020	Proposed 2021	Approved 2016– 2017	Approved 2018– 2019	Approved 2020	Proposed 2021
New York												
Arabic	11	12	12	12	25	27	27	27	26	20	20	20
Chinese	11	12	12	12	31	33	33	33	22	18	18	18
English	6	6	6	6	10	11	11	11	9	8	8	8
French	12	12	12	12	24	27	27	27	26	20	20	20
Russian	9	12	12	12	21	27	27	27	28	20	20	20
Spanish	11	12	12	12	21	27	27	27	25	19	19	19
Total	60	66	66	66	132	152	152	152	136	105	105	105
Geneva												
Arabic	4	4	5	5	8	9	9	9	12	11	10	10
Chinese	4	4	5	5	8	9	10	10	9	8	8	8
English	4	4	4	4	9	9	10	10	11	11	10	10
French	6	6	8	8	14	16	17	17	18	16	14	14
Russian	6	6	7	7	16	15	14	14	13	13	12	12
Spanish	5	5	6	6	9	13	14	14	12	12	10	10
Total	29	29	35	35	64	71	74	74	75	71	64	64
Vienna												
Arabic	2	2	2	2	3	3	4	4	2	2	1	1
Chinese	2	2	2	2	3	3	4	4	2	2	1	1
English	1	1	1	1	1	1	1	1	1	1	1	1
French	2	2	2	2	5	5	6	6	3	3	2	2
Russian	2	2	2	2	3	3	4	4	2	2	1	1
Spanish	2	2	2	2	5	5	6	6	2	3	2	2
Total	11	11	11	11	20	20	25	25	12	13	8	8
Nairobi												
Arabic	1	1	1	1	1	1	1	1	1	1	1	1
Chinese	1	1	1	1	1	1	1	1	1	1	1	1
English ^a	1	1	1	1	2	2	2	2	2	2	2	2
French	1	1	1	1	2	2	2	2	1	1	1	1
Russian	1	1	1	1	1	1	1	1	–	–	–	–
Spanish	–	–	1	1	1	1	–	–	1	1	1	1
Total	5	5	6	6	8	8	7	7	6	6	6	6

^a The United Nations Office at Nairobi has a combined English-language editing and translation unit and as a result has posts for English-language editors only.

I.62 The Advisory Committee notes the continued low interpretation and translation capacities in some official languages. The Committee trusts that every effort will be made to mitigate the impact on the implementation of the mandate of the Department for General Assembly and Conference Management to provide multilingual interpretation and translation services. The Committee trusts that the Secretary-General will provide further information relating to this matter to the General Assembly at the time of its consideration of the proposed programme budget for 2021 (see also A/74/7, paras. I.48, I.49 and I.51). The Advisory Committee discusses the issue of multilingualism further in chapter I above.

I.63 Upon request, the Advisory Committee was provided with updated information relating to the productivity trends and the throughput productivity over the past five years and as at 30 June 2020, which is reflected in tables I.10 and I.11.

Table I.10
Five-year productivity trends, by duty station

(Words per staff member per day)

Duty station	2015	2016	2017	2018	2019	2020 ^a
Translation, throughput (English Translation Service included)						
New York	1 929	1 942	1 933	2 009	2 037	2 323
Geneva	1 577	1 678	1 650	1 744	1 814	1 835
Vienna	1 697	1 798	1 716	1 782	1 947	2 013
Nairobi	1 938	1 916	1 751	1 617	1 914	1 386
Editing						
New York	5 513	3 975	3 804	4 187	3 907	3 977
Geneva	5 016	3 346	3 802	3 284	3 958 ^b	3 887
Vienna	3 765	3 521	3 535	3 277	3 600	3 168 ^c
Nairobi	4 349	4 742	4 574	3 762	4 399	3 105
Text-processing						
New York	6 243	6 880	7 982	7 806	7 859	7 819
Geneva	5 009	5 804	6 732	6 848	7 634	6 701
Vienna	4 488	5 115	5 346	5 049	4 983	5 082
Nairobi	2 937	3 267	4 884	5 676	5 577	3 465

^a As at 30 June.

^b The 2019 figure takes into account the full work processed by the Editing Section, which includes proofreading.

^c Workload of one staff member performing dual functions has been removed for clarity of calculation.

Table I.11
Five-year throughput productivity of the translation services, by duty station

(Pages per day)

Duty station	2015	2016	2017	2018	2019	2020 ^a
New York	5.8	5.9	5.9	6.1	6.2	6.4
Geneva	4.8	5.1	5.0	5.3	5.5	5.6
Vienna	5.1	5.4	5.2	5.4	5.9	6.1
Nairobi	5.9	5.8	5.3	4.9	5.8	4.2

^a As at 30 June.

I.64 The Advisory Committee reiterates its previous recommendations that the Secretary-General should provide, in future budget submissions, information regarding productivity trends and an analysis of any adjustment in resources resulting from changes in productivity (see also [A/74/7](#), para. I.55 and [A/72/7](#), para. I.53).

Geographical diversity in the translation services

I.65 Upon enquiry, the Advisory Committee was informed that competitive language examinations had been widely publicized on the social media accounts of the Department for General Assembly and Conference Management and the United Nations careers portal, and that the option to use the Internet connection at the United Nations offices for the duration of the examination had been offered to candidates in selected countries, such as Cuba and Senegal. In addition, targeted outreach to potential candidates in Africa, Latin America and the Caribbean had been carried out through universities that had signed memorandums of understanding with the Department on cooperation in the training of candidates for the examinations. Those universities provided training to language professionals every time an examination was organized. Other outreach activities had targeted professional associations in underrepresented regions. Notwithstanding those efforts, successful candidates tended to come from specific countries with good translation schools that provided training in the official languages of the United Nations. The decision to waive the third language requirement for candidates applying for the language competitive examination for Spanish translators and the Pan-African Masters Consortium in Interpretation and Translation are cited in annex II to the budget proposal as examples of efforts to address the situation.

I.66 While acknowledging the efforts of the Department for General Assembly and Conference Management to increase the geographical diversity of English, French and Spanish translators, the Advisory Committee continues to note a concentration of translators and interpreters in the three languages from a limited number of countries and therefore encourages additional measures to increase the geographical diversity (see also [A/74/7](#), para. I.56).

I.67 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources. The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

I.68 The proposed non-post resources for 2021 amount to \$69,894,600, reflecting a net decrease of \$2,075,200, or 2.9 per cent, compared with the appropriation for 2020 ([A/75/6 \(Sect. 2\)](#), table 2.27). The decrease is due mainly to: (a) other staff costs requirements in the amount of \$28,894,400, reflecting a decrease of \$2,640,100, or 1.0 per cent, compared with the 2020 appropriation, due to the technical adjustments explained in paragraph I.2 (a) above; (b) contractual services in the amount of \$12,616,200, reflecting an increase of \$67,000, or 0.5 per cent, compared with the 2020 appropriation, due to the increased workload in the Business Analysis Section in New York to ensure better workforce utilization on a cost-neutral basis (\$83,400), offset by a decrease in contractual services under programme support, Geneva (\$16,400), due to the outward redeployment of posts to section 29E; and (c) fellowships, grants and contributions requirements amounting to \$24,451,000, reflecting a decrease of \$1,559,400, or 6 per cent, compared with the 2020 appropriation, due to the discontinuation of non-recurrent provisions in 2020 relating to the fourteenth United Nations Congress on Crime Prevention and Criminal Justice.

Training

I.69 Upon enquiry, the Advisory Committee was informed that the Department for General Assembly and Conference Management had received allocations for external studies and individual and group training from the centralized training budget, managed by the Office of Human Resources of the Department of Management Strategy, Policy and Compliance. Given that allocations for training from the centralized training budget were limited, the Documentation Division had developed its own training programme: a new online self-paced online training tool, which was introduced on 1 April 2020 and was being piloted. Table I.12 shows a summary of resources allocated for training from the centralized training budget and the related expenditure from 2018 to 31 May 2020.

Table I.12
Summary of resources allocated from the centralized training budget from 2018 to 2020

(United States dollars)

<i>Upgrading of substantive and technical skills</i>	<i>2018</i>	<i>2019</i>	<i>2020^a</i>
Allotment	158 031	111 588	45 500
Expenditure	154 530	111 316	19 258
Utilization (percentage)	97.8	99.8	42.3

^a As at 31 May.

I.70 The Advisory Committee notes that a new online self-paced online training tool was introduced on 1 April 2020 as a pilot and trusts that updated information on its effectiveness will be presented to the General Assembly at the time of its consideration of the present report, as well as in the context of the next budget submission.

I.71 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.

Other matters

Non-calendar events and meetings

I.72 Upon enquiry, the Advisory Committee was provided with updated information relating to the use of United Nations premises for non-calendar meetings and side events, as shown in table I.13. The information indicated that requests for the use of United Nations premises for non-calendar meetings and side events had continued to increase in Geneva, Vienna and Nairobi. The Committee was also informed that no provision existed under the regular budget for such meetings. **The Advisory Committee recalls its related observations and comments regarding a cost-reimbursement mechanism for cultural activities, meetings and events not related to the intergovernmental process (see also [A/73/458](#), paras. 10 to 15).**

Table I.13
Number of non-calendar meetings, by duty station

	2013	2014	2015	2016	2017	2018	2019
New York	5 209	7 294	10 000	9 863	9 789	9 946	9 557
Geneva	8 122	7 541	10 359	8 792	9 131	9 136	9 347
Vienna	2 635	2 672	3 722	3 724	4 183	4 790	6 193
Nairobi	4 388	3 868	3 961	3 678	3 646	4 556	5 228
Total	20 354	21 375	28 042	26 057	26 749	28 428	30 325

Impact of the coronavirus disease pandemic

I.73 Upon enquiry, the Advisory Committee was informed that, notwithstanding the challenges caused by the global COVID-19 pandemic, the Department for General Assembly and Conference Management had continued, to the extent possible, to support meetings of intergovernmental processes through online means, innovative work methods and close coordination with Member States, as well as conference and meeting organizers, on necessary adjustments in the planning of conferences and meetings. The Department had adjusted its working methods, reconsidered work distribution and implemented workshare arrangements among all four duty stations. For example, staff of the interpretation units in all four duty stations volunteered to perform translation assignments and share the workload of the translation services of the Documentation Division and the Verbatim Reporting Service in New York. Most of the Department's staff had been working without taking annual or home leave and remained committed to delivering services to Member States and all clients in a timely manner. This situation had resulted in an adverse impact on the well-being of staff. However, the Committee was also informed that, owing to the COVID-19 pandemic, 155 calendar meetings had been cancelled and 1,465 postponed, across the four duty stations. For non-calendar meetings, 1,361 meetings had been cancelled and 370 postponed.

I.74 The Advisory Committee was also informed, upon enquiry, that interpretation services for meetings held online and remotely continued to be provided with the use of advanced technologies. Users, however, required training, troubleshooting and customer support before and during online meetings. For on-site meetings, interpreters were located in individual booths (one per booth), owing to social distancing requirements. Booths were "borrowed" from different meeting rooms and were connected to serve the same meeting.

I.75 The Advisory Committee was further informed, upon enquiry, that the new challenges posed by the pandemic would put additional emphasis on the need to further refine existing methods and to introduce remote working methods, if required by Member States. Such changes would result in programme budget implications, the amount of which was not possible to estimate at this time. The Secretary-General had taken steps to identify available commercial platforms that would suit the specific parameters of the United Nations intergovernmental processes. Contracts had been signed with two providers, but full cost parameters depended on several variables that were still not fully known. The platform had benefits and limitations. The benefits included the ease of its use, the capacity to provide remote interpretation in the six official languages, the possibility for presentations by video, screen sharing and the broad access to hundreds of active participants and thousands of observers. On the other hand, limitations included difficulties associated with remote simultaneous interpretation in terms of equipment, connectivity, home environment issues and varied quality of remote participants' technical setup, all of which resulted in a shorter

duration of meetings, thus reducing the number of meetings that could be serviced on a daily/weekly basis. Furthermore, the Office of Information and Communications Technology, owing to cybersecurity concerns, had approved the platform for open meetings only at this stage. The platform focused more on audio/interpretation rather than on video presentation, with a maximum of four pictures on the screen. To mitigate the dependency on the quality of the remote participants' setup, the Department had prepared guidelines on both technical and practical aspects. Depending on the number of participants and the scope of service, the cost could be a few hundred dollars for 50 participants and remote simultaneous platform only or a few thousand dollars for 300 participants and full service, including technical support before and during the meeting, in addition to the platform use.

I.76 The Advisory Committee was informed that the service would be initially used on a limited basis and that contracts with the providers had been signed for a limited duration, to allow for an exploration of possible improvements and enhancements before longer-term contracts were initiated. Currently, the platform was being tested for the Security Council, to be followed by other Charter-based bodies. Given that automated interpretation done through artificial intelligence was not within the scope of the project, meetings with simultaneous artificial intelligence-based interpretation were not planned. The Department had been in contact with WIPO, given that it was the only organization known to experiment with the combination of speech-to-text and machine translation, to learn more from its experience. The Committee was informed that the Department would be in a position to provide initial feedback on the quality and availability of services by the end of 2020.

I.77 The Advisory Committee acknowledges the efforts of the Secretary-General to continue to provide services to Member States and other clients during the pandemic and trusts that he will provide to the General Assembly, at the time of its consideration of the present report, updated information regarding the impact of the COVID-19 pandemic on various services provided by the Department and the efficiency measures, along with cost implications of the initiatives taken to address the ongoing challenges.

Impact of the liquidity situation

I.78 The Advisory Committee was informed, upon enquiry, that, owing to the liquidity situation, the Department had reduced the use of both contractual and general temporary assistance for meeting resources and had been relying more on in-house capacity. As a result, the translation services had to take on additional workload and managed to do so successfully in New York by increasing overall productivity. However, not all documents were issued on time, resulting in a decrease in issuance statistics.

I.79 The Advisory Committee was also informed that the restrictions on the recruitment of new staff to fill vacant posts and on the engagement of contractual or general temporary assistance had had an impact on language services in several ways. In Nairobi, for example, there was a significant impact on the ability of the United Nations Office at Nairobi to meet demand because two language units currently had a high vacancy rate of 33 per cent. In addition, in Vienna, one of the Department for General Assembly and Conference Management's smaller duty stations, only one vacancy could greatly increase the workload for the rest of the team. Owing to the renegotiation of deadlines and support provided in the form of workshare, documentation continued to be issued simultaneously in all official languages. However, issuance delays in some languages were unavoidable during peak periods, especially later in the year.

Table I.14

Section 1, Overall policymaking, direction and coordination: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Object of expenditure	Regular budget					Other assessed ^a				Extrabudgetary				Total			
	2019 expenditure	2020 appropriation	2020 expenditure (January–June)	2021 estimate (before recosting)	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)
Posts	40 118.80	41 407.20	19 072.52	41 366.40	(40.80)	3 337.72	3 396.00	4 055.80	659.80	85 685.63	170 804.04	174 853.33	4 049.29	129 142.15	193 272.55	220 275.53	27 002.98
Other staff costs	2 364.70	2 128.60	986.52	2 344.40	215.80	651.47	440.20	503.10	62.90	6 668.27	4 851.50	5 091.39	239.89	9 684.44	6 278.22	7 938.89	1 660.67
Non-staff compensation	2 852.50	2 526.90	1 062.35	2 526.90	–	–	–	–	–	–	10.00	63.50	53.50	2 852.50	1 072.35	2 590.40	1 518.05
Hospitality	209.50	241.40	55.71	241.40	–	–	–	–	–	331.66	1 402.00	1 379.40	(22.60)	541.16	1 457.71	1 620.80	163.09
Consultants	934.90	690.10	265.39	610.80	(51.00)	571.10	562.80	521.00	(41.80)	12 928.53	24 875.90	24 724.30	(151.60)	14 434.53	25 704.09	25 884.40	180.31
Experts	3.80	–	–	–	–	–	–	–	–	12.80	12.80	12.80	–	16.60	12.80	12.80	–
Travel of representatives	4 070.40	4 926.90	1 127.03	6 170.00	1 243.10	–	–	–	–	21.88	50.00	50.00	–	4 092.28	1 177.03	6 220.00	5 042.97
Travel of staff	1 884.90	2 097.20	476.49	2 080.60	(16.60)	196.50	162.70	172.30	9.60	10 028.99	16 829.20	17 063.40	234.20	12 110.39	17 468.39	19 316.30	1 847.91
Contractual services	1 088.60	1 059.80	343.93	1 100.60	12.50	75.60	71.90	73.40	1.50	30 600.22	44 996.20	41 108.09	(3 888.11)	31 764.42	45 412.03	42 253.79	(3 158.24)
General operating expenses	3 526.90	3 334.60	1 154.29	3 326.90	(7.70)	4 646.16	4 429.35	4 276.07	(153.28)	29 675.82	36 598.20	39 215.69	2 617.49	37 848.88	42 181.84	46 818.66	4 636.82
Supplies and materials	46.00	137.90	5.56	141.40	3.50	9.50	16.80	11.10	(5.70)	170.98	1 963.00	1 977.60	14.60	226.48	1 985.36	2 130.10	144.74
Furniture and equipment	147.20	101.30	14.16	103.10	1.80	–	1.20	2.30	1.10	4 878.32	4 791.20	2 455.10	(2 336.10)	5 025.52	4 806.56	2 560.50	(2 246.06)
Fellowships, grants contributions	20 811.80	18 435.70	1 823.90	18 435.70	–	–	–	–	–	18 440.74	18 600.70	19 618.10	1 017.40	39 252.54	20 424.60	38 053.80	17 629.20
Other expenditures	0.70	–	–	–	–	12.30	18.10	21.90	3.80	53.83	2 169.80	2 184.80	15.00	66.83	2 187.90	2 206.70	18.80
Total	78 060.70	77 087.60	26 387.83	78 448.20	1 360.60	9 500.35	9 099.05	9 636.97	537.92	199 497.68	327 954.54	329 797.50	1 842.96	287 058.73	363 441.42	417 882.67	54 441.25

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table I.15

Section 2, General Assembly and Economic and Social Council affairs and conference management: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>
Posts	250 746.5	254 742.0	120 770.7	252 101.9	(2 640.1)	5 714.8	5 105.0	5 184.6	79.6	256 461.3	259 847.0	257 286.5	(2 560.5)
Other staff costs	25 237.7	29 477.2	5 931.4	28 894.4	(582.8)	10 113.0	12 791.7	12 810.9	19.2	35 350.7	42 268.9	41 705.3	(563.6)
Hospitality	0.5	4.1	0.3	4.1	–	(0.6)	–	–	–	(0.1)	4.1	4.1	–
Consultants	348.4	–	22.9	–	–	153.9	10.0	12.5	2.5	502.3	10.0	12.5	2.5
Experts	–	–	–	–	–	3.3	12.4	7.5	(4.9)	3.3	12.4	7.5	(4.9)
Travel of representatives	–	91.7	–	91.7	–	–	–	–	–	–	91.7	91.7	–
Travel of staff	365.7	122.3	24.5	122.3	–	893.5	560.5	535.6	(24.9)	1 259.2	682.8	657.9	(24.9)
Contractual services	12 854.2	12 549.2	4 767.4	12 616.2	67.0	2 806.8	3 134.0	3 221.5	87.5	15 661.0	15 683.2	15 837.7	154.5
General operating expenses	5 376.7	1 735.4	765.8	1 735.4	–	1 097.6	2 007.2	2 071.1	63.9	6 474.3	3 742.6	3 806.5	63.9
Supplies and materials	266.5	501.9	34.0	501.9	–	56.9	76.2	76.2	–	323.4	578.1	578.1	–
Furniture and equipment	2 607.5	1 407.6	146.7	1 407.6	–	847.2	429.6	412.6	(17.0)	3 454.7	1 837.2	1 820.2	(17.0)
Improvement to premises	22.4	–	1.2	–	–	–	–	–	–	22.4	–	–	–
Fellowships grants and contributions	27 458.4	26 010.4	9 944.6	24 451.0	(1 559.4)	231.7	121.6	102.0	(19.6)	27 690.1	26 132.0	24 553.0	(1 579.0)
Total	325 284.5	326 641.8	142 409.5	321 926.5	(4 715.3)	21 918.1	24 248.2	24 434.5	186.3	347 202.6	350 890.0	346 361.0	(4 529.0)

Part II Political affairs

Section 3 Political affairs

Expenditure for 2019	\$766,580,200
Appropriation for 2020	\$773,224,100
Approved other assessed resources for 2020	\$7,287,100
Estimated extrabudgetary resources for 2020	\$101,721,400
Proposal for 2021 submitted by the Secretary-General	\$768,167,700
Estimated other assessed resources for 2021	\$8,458,700
Projected extrabudgetary resources for 2021	\$100,712,900

Note: Figures in the present report, unless otherwise noted, are at the 2020 rates (i.e. before recosting).

I. Introduction

II.1 The regular budget resources proposed for section 3 for 2021 amount to \$768,167,700 before recosting, reflecting a decrease of \$5,056,400, or 0.65 per cent, compared with the appropriation for 2020 ([A/75/6 \(Introduction\)](#), annex III, schedule 10 (a)).

II.2 The regular budget resources include requirements for: (a) the Department of Political and Peacebuilding Affairs (\$46,266,700); (b) special political missions (\$706,772,600); (c) the Office of the United Nations Special Coordinator for the Middle East Peace Process (\$9,533,700); (d) the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory (\$2,914,600); (e) the United Nations Office to the African Union (\$1,078,200); and (f) the Office of Counter-Terrorism (\$1,601,900).

II.3 The other assessed resources amounting to \$8,458,700 reflect requirements for the United Nations Office to the African Union.

II.4 The extrabudgetary resources, estimated at \$100,712,900 for 2021, include requirements for (a) the Department of Political and Peacebuilding Affairs (\$38,143,400); (b) special political missions (\$11,344,800); (c) the United Nations Register of Damage Caused by the Construction of the Wall in the occupied Palestinian Territory (\$200,000); and (d) the Office of Counter-Terrorism (\$51,024,700).

II.5 The proposed resources for the 39 special political missions for 2021 are detailed in specific reports of the Secretary-General ([A/75/6 \(Sect. 3\)/Add.1](#), [A/75/6 \(Sect. 3\)/Add.2](#), [A/75/6 \(Sect. 3\)/Add.3](#), [A/75/6 \(Sect. 3\)/Add.4](#), [A/75/6 \(Sect. 3\)/Add.5](#) and [A/75/6 \(Sect. 3\)/Add.6](#)), which will be considered separately by the Advisory Committee. Information on the evolution of overall financial resources by object of expenditure and funding source for section 3 is shown in table II.22.

Table II.1
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2020	375	4 USG, 3 ASG, 13 D-2, 16 D-1, 48 P-5, 64 P-4, 52 P-3, 22 P-2, 5 GS (PL), 97 GS (OL), 34 LL, 12 FS and 5 NPO
Establishment	1	1 FS
Reclassification	–	1 D-2 to ASG
Proposed for 2021	376	4 USG, 4 ASG, 12 D-2, 16 D-1, 48 P-5, 64 P-4, 52 P-3, 22 P-2, 5 GS (PL), 97 GS (OL), 34 LL, 13 FS and 5 NPO
<i>Other assessed</i>		
Approved for 2020	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 14 LL, 8 FS and 1 NPO
Proposed for 2021	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 14 LL, 8 FS and 1 NPO
<i>Extrabudgetary</i>		
Estimated for 2020	237	1 D-2, 6 D-1, 24 P-5, 69 P-4, 62 P-3, 5 P-2, 5 GS (PL), 62 GS (OL), 2 LL and 1 NPO
Projected for 2021	233	1 D-2, 6 D-1, 24 P-5, 68 P-4, 62 P-3, 5 P-2, 5 GS (PL), 62 GS (OL)

II.6 The proposed resources for posts are discussed separately for each entity of section 3.

II.7 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 3 (see table II.2).

Table II.2
Number of posts and vacancy rates, 2019-2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	223	9.7	222	10.3	222	9.7
General Service and related	154	9.4	153	8.0	154	9.8

II. Department of Political and Peacebuilding Affairs

II.8 The regular budget resources proposed for the Department of Political and Peacebuilding Affairs for 2021 amount to \$46,266,700 before recosting, which represents the same amount as the appropriation for 2020 (A/75/6 (Sect. 3), table 3.21). Information on the evolution of overall financial resources for the Department is shown in table II.23.

II.9 The extrabudgetary resources for 2021, projected at \$38,143,400, represent the same amount as the estimate for 2020.

Table II.3
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	277	1 USG, 3 ASG, 9 D-2, 16 D-1, 41 P-5, 53 P-4, 40 P-3, 21 P-2/1, 5 GS (PL), 86 GS (OL) and 2 LL
Proposed for 2021	277	1 USG, 3 ASG, 9 D-2, 16 D-1, 41 P-5, 53 P-4, 40 P-3, 21 P-2/1, 5 GS (PL), 86 GS (OL) and 2 LL
<i>Extrabudgetary</i>		
Estimated for 2020	76	2 D-1, 11 P-5, 22 P-4, 20 P-3, 2 P-2/1, 3 GS (PL) and 16 GS (OL)
Projected for 2021	76	2 D-1, 11 P-5, 22 P-4, 20 P-3, 2 P-2/1, 3 GS (PL) and 16 GS (OL)

Comments and recommendations on posts

II.10 The proposed regular budget resources for posts for 2021 amount to \$43,187,600 before recosting, which is the same amount as the appropriation for 2020. These resources would provide for the continuation of 277 posts (184 in the Professional and higher categories, 91 in the General Service and related categories and 2 Local level), reflecting no change compared with 2020.

II.11 The extrabudgetary resources for positions, estimated at \$14,493,100 in 2021, as in 2020, would provide for the continuation of 76 temporary posts (57 in the Professional and higher categories and 19 in the General Service and related categories).

Vacant posts and vacancy rates

II.12 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were 29 vacant regular budget posts. The Department did not have any posts that had been vacant for two years or longer.

II.13 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for the Department (see table II.4).

Table II.4
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	185	9.6	184	8.7	184	9.8
General Service and related	94	14.8	93	12.1	93	15.3

II.14 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

II.15 The proposed non-post resources from the regular budget amount to \$3,079,100, which represents the same amount as the appropriation for 2020 (A/75/6 (Sect. 3), tables 3.21 and 3.26).

II.16 The proposed distribution of non-post resources among the objects of expenditure would be the same as in 2020. The main requirements would be as follows: travel of staff (\$721,100), travel of representatives (\$660,500), contractual services (\$657,700), general operating expenses (\$488,600) and other staff costs (\$446,700).

II.17 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.

Other matters

II.18 Upon enquiry, the Advisory Committee was informed that the COVID-19 pandemic had forced the Department to adapt to the new environment and operate in different ways to ensure that its work worldwide continued largely uninterrupted, including by providing backstopping to special political missions. The Department was increasingly using remote technology to remain actively engaged with parties to peace negotiations and other stakeholders, while strictly adhering to COVID-19-related measures in the places where it operated. The Department would modify its deliverables, if and as appropriate, in order to support national authorities in their responses to COVID-19, protect United Nations personnel and their capacity to continue critical operations, ensure that United Nations personnel were not a contagion vector and assist vulnerable communities and continue to implement mission mandates.

III. Office of the United Nations Special Coordinator for the Middle East Peace Process

II.19 The regular budget resources proposed for the Office of the United Nations Special Coordinator for the Middle East Peace Process for 2021 amount to \$9,533,700 before recosting, which represents a reduction of \$47,200, or 0.5 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 3), table 3.42). Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is shown in table II.24.

II.20 The budget proposal for the Office of the United Nations Special Coordinator for the Middle East Peace Process does not include extrabudgetary resources.

Table II.5

Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2020	65	1 USG, 1 D-2, 4 P-5, 4 P-4, 8 P-3, 12 FS, 30 LL and 5 NPO
Establishment	1	FS
Reclassification	–	1 D-2 to 1 ASG
Proposed for 2021	66	1 USG, 1 ASG, 4 P-5, 4 P-4, 8 P-3, 13 FS, 30 LL and 5 NPO

Comments and recommendations on posts

II.21 The post resources for 2021 would amount to \$8,360,100, reflecting a reduction of \$37,000, or 0.4 per cent, compared with the appropriation for 2020. The

resources will provide for 66 posts (18 in the Professional and higher categories, 13 Field Service, 30 Local level and 5 National Professional Officer), which represents a net increase of one Field Service post. The proposed changes also include the reclassification of one post from the D-2 to the Assistant Secretary-General level (A/75/6 (Sect. 3), tables 3.44 and 3.47).

Reclassification

II.22 The Secretary-General proposes that the post of Deputy Special Coordinator/Humanitarian Coordinator/Resident Coordinator in the Office's staffing table be reflected at the Assistant Secretary-General level instead of the D-2 level. The Secretary-General indicates that the cost of the post will be cost-shared with the Development Coordination Office at 50 per cent, resulting in a reduction of \$123,300 for the Office. The Secretary-General also indicates that the proposal to present the post of Deputy Special Coordinator/Humanitarian Coordinator/Resident Coordinator in the Office's staffing table at the Assistant Secretary-General level is based on a review undertaken in accordance with the recommendation of the Advisory Committee (A/75/6 (Sect. 3), para. 3.160 (a), (i)).

II.23 In the context of its previous report, the Advisory Committee had noted that the organizational structure provided in annex I to the budget proposal for 2020 indicated that the Deputy Special Coordinator/Humanitarian Coordinator/Resident Coordinator was a post at the D-2 level, the cost of which was shared by the Development Coordination Office at the Assistant Secretary-General level (A/74/6 (Sect. 3), annex I, sect. C). The Committee had also been informed that the post was fully budgeted at the D-2 level within the Office of the United Nations Special Coordinator for the Middle East Peace Process; however, 100 per cent of the incumbent's salary was paid by the Office at the Assistant Secretary-General level. The Development Coordination Office subsequently reimbursed the Office of the United Nations Special Coordinator for the Middle East Peace Process 50 per cent of the cost of an Assistant Secretary-General post (A/74/7, para. II.10).

II.24 The Advisory Committee recalls that it encouraged the Secretary-General to expedite the review of the arrangements proposed for the double- or triple-hatted Deputy Special Representatives of the Secretary-General and the related support capacity to be consistent with the provisions of General Assembly resolution 72/279, and to provide to the Assembly more information on the proposed redeployment of the post of National Professional Officer and on the post level and funding arrangements regarding the Deputy Special Coordinator/Humanitarian Coordinator/Resident Coordinator at the time of its consideration of the proposed programme budget for 2020. The Committee discusses the matter of the positions of Resident Coordinators in section I.

Establishment

II.25 The Secretary-General proposes to establish a temporary post of Close Protection Officer (Field Service) to complement the existing close protection team comprising seven officers who provide personal protection to the Special Coordinator and the Deputy Special Coordinator/Humanitarian Coordinator/Resident Coordinator, notably during their field missions, including in Gaza. This proposal would entail an increase of \$86,300 in 2021 (A/75/6 (Sect. 3), para 3.160 (a), (ii)). Upon enquiry, the Advisory Committee was informed that the security risk assessment for Gaza had been conducted in 2019.

Vacant posts and vacancy rates

II.26 Upon enquiry, the Advisory Committee was informed that, as at 18 June 2020, there were six vacant posts, none of which had been vacant for two years or longer.

II.27 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for the Office (see table II.6).

Table II.6
Number of posts and vacancy rates, 2019-2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	10.4	18	24.6	18	8.8
General Service and related	47	1.0	47	2.1	48	1.1

II.28 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

II.29 The non-post resources would amount to \$1,173,600 in 2021, which represents a reduction of \$10,200, or 0.9 per cent, compared with the appropriation for 2020. This overall decrease reflects reductions under supplies and materials (\$23,700), contractual services (\$18,100) and hospitality (\$1,400), which would be offset in part by increases under furniture and equipment (\$18,400), travel of staff (\$6,500), other staff costs (\$4,700) and general operating expenses (\$3,400).

II.30 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.**

Other matters

II.31 With regard to the impact of the COVID-19 pandemic and the liquidity crisis, the Advisory Committee was informed that the delay in recruitment resulting from the liquidity measures and the travel restrictions imposed by the pandemic had contributed to low levels of expenditure of the resources for posts over the first five months of 2020. In addition, the pandemic had led to low levels of expenditure under staff travel and hospitality, while the liquidity crisis had limited the utilization of resources for supplies and materials, and furniture and equipment.

IV. United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory

II.32 The regular budget resources proposed for the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory for 2021 amount to \$2,914,600 before recosting, which represents the same amount as the appropriation for 2020 (A/75/6 (Sect. 3), table 3.49). Information on the evolution of overall financial resources by object of expenditure and funding source is shown in table II.25.

II.33 The extrabudgetary resources for 2021, projected at \$200,000, represent the same amount as the estimate for 2020 (*ibid.*, table 3.52 (2)).

Table II.7

Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2020	19	1 D-2, 1 P-5, 5 P-4, 2 P-3, 1 P-2/1 and 9 GS (OL)
Proposed for 2021	19	1 D-2, 1 P-5, 5 P-4, 2 P-3, 1 P-2/1 and 9 GS (OL)

Comments and recommendations on posts

II.34 The proposed resources from the regular budget for posts for 2021 amount to \$2,541,500 before recosting, which is the same amount as the appropriation for 2020. These resources would provide for the continuation of 19 posts (10 in the Professional and higher categories and 9 in the General Service and related categories). No extrabudgetary posts are estimated for 2020 or 2021 (*ibid.*, para. 3.182 and table 3.54).

Vacant post and vacancy rates

II.35 Upon enquiry, the Advisory Committee was informed that, as at 8 July 2020, there was one vacant post: the post of Executive Director (D-2), which had been vacant since 10 May 2020.

II.36 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for the Register (see table II.8).

Table II.8

Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	10	5.2	10	3.3	10	6.8
General Service and related	9	0.0	9	0.0	9	0.3

II.37 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

II.38 The non-post resources would amount to \$373,100 in 2021, which represents the same amount as the appropriation for 2020. The main requirements by object of expenditure will be contractual services (\$144,100), travel of staff (\$108,200), other staff costs (\$61,200) and furniture and equipment (\$35,400).

II.39 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.**

Other matters

II.40 With regard to the impact of the COVID-19 pandemic, the Advisory Committee was informed, upon enquiry, that the Register's board meetings and training of mayors had to be postponed, while staff travel had been put on hold. In addition, the closure of the United Nations Office at Vienna had led to lower expenditure under general operating expenses and supplies and materials.

V. United Nations Office to the African Union

II.41 The regular budget resources proposed for the United Nations Office to the African Union for 2021 amount to \$1,078,200 before recosting, which represents the same amount as the appropriation for 2020 (A/75/6 (Sect. 3), table 3.59). Information on the overall evolution of financial resources by object of expenditure and funding source for the Office is shown in table II.26.

II.42 The other assessed resources for 2021 are estimated at \$8,458,700 which represents an increase of \$1,171,600, or 6.1 per cent, compared with 2020. The Secretary-General attributes this increase to lower vacancy rates under post resources (see para. II.44 below). The resources for 2021 do not include extrabudgetary resources, which represents a reduction of \$648,000 compared with the estimate for 2020 (A/75/6 (Sect. 3), table 3.62 (3)).

Table II.9
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2020	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL
Proposed for 2021	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL
<i>Other assessed</i>		
Approved for 2020	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Proposed for 2021	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
<i>Extrabudgetary</i>		
Estimated for 2020	4	1 P-4, 1 NPO and 2 LL
Projected for 2021	0	

Comments and recommendations on posts

II.43 The regular budget resources for posts in 2021 would amount to \$1,056,200 before recosting, which is the same amount as the appropriation for 2020. These resources would provide for the continuation of 6 posts (4 in the Professional and higher categories and 2 Local level) (*ibid.*, table 3.64).

II.44 The other assessed resources would provide for the continuation of 50 posts (27 in the Professional and higher categories, 8 Field Service, 1 National Professional Officer and 14 Local level). The proposed increase of \$1,171,600 reflects mainly increased provisions for posts as a result of applying lower vacancy rates (*ibid.*, para. 3.215). There are no extrabudgetary posts estimated for 2021. This change leads to a reduction of four extrabudgetary posts compared with 2020 (*ibid.*, table 3.63 (3)).

Vacant posts and vacancy rates

II.45 Upon enquiry, the Advisory Committee was informed that as at 8 July 2020 there was one vacant P-5 post. The recruitment for this post was prevented by the measures taken in relation to the liquidity crisis.

II.46 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for the United Nations Office to the African Union (see table II.10).

Table II.10
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	4	18.3	4	25.0	4	17.4
General Service and related	2	0.0	2	0.0	2	0.3

II.47 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

II.48 The non-post resources from the regular budget for 2021 would amount to \$22,000, which is the same amount as the appropriation for 2020.

II.49 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.**

Other matters

II.50 Upon enquiry, the Advisory Committee was informed that the COVID-19 pandemic had resulted in lower levels of expenditure for travel, owing to travel restrictions, and reduced utilization of the official fleet of vehicles. At the same time, overexpenditure reflected the contribution to the United Nations Health Care Centre in Addis Ababa to cater for possible hospitalization of staff owing to the COVID-19 pandemic. Moreover, additional expenditure under communications and information technology services were anticipated owing to the increased demand for telecommunications and network services required to support business continuity as staff members had to telecommute.

VI. Office of Counter-Terrorism

II.51 The regular budget resources proposed for the Office of Counter-Terrorism for 2021 amount to \$1,601,900 before recosting, which represents the same amount as the appropriation for 2020 (A/75/6 (Sect. 3), table 3.67). Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is shown in table II.27.

II.52 The extrabudgetary resources for 2021 are estimated at \$51,024,700, which represents an increase of \$9,162,700, or 21.9 per cent, compared with the estimate for 2020. The extrabudgetary resources represent 96.9 per cent of the total resources of the Office (A/75/6 (Sect. 3), para. 3.251).

Table II.11
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	8	1 USG, 1 D-2, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Proposed for 2021	8	1 USG, 1 D-2, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	157	1 D-2, 4 D-1, 13 P-5, 46 P-4, 42 P-3, 3 P-2/1, 2 GS (PL) and 46 GS (OL)
Proposed for 2021	157	1 D-2, 4 D-1, 13 P-5, 46 P-4, 42 P-3, 3 P-2/1, 2 GS (PL) and 46 GS (OL)

II.53 The proposed regular budget resources for posts for 2021 amount to \$1,488,000 before recosting, which represents the same amount as the appropriation for 2020. These resources would provide for the continuation of 8 posts (6 in the Professional and higher categories and 2 General Service (Other level)). The extrabudgetary resources will provide for the continuation of 157 posts (109 in the Professional and higher categories and 48 in the General Service and related categories) (ibid., para. 3.251 and table 3.71 (2)).

Vacant posts and vacancy rates

II.54 Upon enquiry, the Advisory Committee was informed that, as at 15 June 2020, there was one vacant (P-4) post among the regular budget posts. The Committee was also informed that 34 extrabudgetary funded posts were vacant.

II.55 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for the Office (see table II.12).

Table II.12
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	6	11.1	6	16.7	6	10.5
General Service and related	2	9.6	2	0.0	2	11.8

II.56 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

II.57 The non-post resources of the regular budget would amount to \$113,900, which is the same amount as the appropriation for 2020. The main requirements by object of expenditure will be travel of staff (\$93,800) and general operating expenses (\$13,800).

II.58 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.

II.59 Upon enquiry, the Advisory Committee was informed that an expenditure rate of 36.9 per cent of the appropriation as at 31 May 2020 reflected the incremental release of allotments to manage the liquidity situation of the Organization, as well as the impact of the COVID-19 pandemic. The Committee was also informed that, in terms of programme activities, the Office had adjusted its business model and workplans to be able to continue to deliver on its mandate, including through the use and development of innovative virtual tools and methodologies.

Section 4 Disarmament

Expenditure for 2019	\$12,482,800
Appropriation for 2020	\$13,245,000
Estimated extrabudgetary resources for 2020	\$15,000,500
Proposal for 2021 submitted by the Secretary-General	\$12,455,100
Projected extrabudgetary resources for 2021	\$14,706,200

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

II.60 The regular budget resources requested by the Secretary-General for section 4 for 2021 amount to \$12,455,100 before recosting, reflecting a net reduction of \$789,900, or 6.0 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is shown in table II.28.

II.61 The net reduction of \$789,900 proposed for 2021 reflects the combined effect of: (a) a decrease of \$1,050,900 under subprogrammes 3 and 4, consisting of technical adjustments resulting from the removal of one-time requirements for experts and consultants; and (b) an increase of \$261,000 for experts and consultants under subprogramme 1 related to new and expanded mandates (A/75/6 (Sect. 4), paras. 4.100 and 4.101).

Table II.13
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	62	1 USG, 2 D-2, 4 D-1, 13 P-5, 8 P-4, 8 P-3, 4 P-2/1, 4 GS (PL), 14 GS (OL) and 4 LL
Proposed for 2021	62	1 USG, 2 D-2, 4 D-1, 13 P-5, 8 P-4, 8 P-3, 4 P-2/1, 4 GS (PL), 14 GS (OL) and 4 LL
<i>Extrabudgetary</i>		
Estimated for 2020	24	2 P-5, 2 P-4, 5 P-3, 1 P-2/1, 3 GS (OL) and 11 LL
Projected for 2021	21	2 P-5, 1 P-4, 4 P-3, 1 P-2/1, 2 GS (OL) and 11 LL
Discontinuation	(3)	1 P-4, 1 P-3 and 1 GS (OL)

Comments and recommendations on posts

II.62 The Secretary-General proposes the continuation of a total of 62 posts for section 4 in 2021, with no post changes compared with 2020.

II.63 The budget proposal further indicates that in 2021 projected extrabudgetary resources (cash contributions) of \$14,706,200, including 21 posts, are expected to be received in support of extrabudgetary activities. These will focus on supporting subprogrammes 1 through 5 to contribute to the further implementation of international disarmament policies and best practices, as well as providing the programme support component resources for carrying out administrative functions (A/75/6 (Sect. 4), para. 4.102).

Vacant posts and vacancy rates

II.64 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, a total of 5 posts (1 P-5, 2 P-3, 1 P-2 and 1 General Service (Other level)) were vacant, including one post of Staff Assistant (General Service (Other level)) that had remained vacant for more than two years. The post had been advertised but the recruitment process had been suspended owing to the cash liquidity situation (see para. II.67 below). Furthermore, given the time that had elapsed and in order to attract the most suitable candidates available, it was likely that the job opening would have to be re-advertised when the recruitment process could be reinitiated once the cash liquidity situation improved.

II.65 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 4 (see table II.14).

Table II.14
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	38	9.4	40	10.0	40	9.6
General Service and related	22	23.3	22	22.7	22	23.7

II.66 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.

Comments and recommendations on non-post resources

II.67 The proposed requirements for non-post resources amount to \$2,925,800, reflecting a reduction of \$789,900, or 21.3 per cent, compared with the appropriation for 2020. A variance analysis by component and subprogramme is provided in paragraphs 4.100 and 4.101 of the budget proposal (see also para. II.55 above).

II.68 As indicated, the decrease reflects the removal of one-time expenditure of \$1,050,900 incurred in 2020 comprising: (a) \$815,600 under subprogramme 3, Conventional arms, for a group of governmental experts to support problems arising from the accumulation of conventional ammunition stockpiles in surplus, pursuant to General Assembly resolution 72/55, and experts in support of the work on the Register of Conventional Arms; and (b) \$235,300 under subprogramme 4, Information and outreach, for experts (\$190,200) and consultants (\$45,100) to address developments

in the field of information and telecommunications and advancing responsible State behaviour in cyberspace in the context of international security, in accordance with Assembly resolutions 73/27 and 73/266. The decrease would be offset in part by additional requirements of \$261,000 for new and expanded mandates under subprogramme 1, Multilateral negotiations, and deliberations on disarmament and arms limitation, pursuant to Assembly resolution 74/50.

II.69 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.

Other matters

Subvention to the United Nations Institute for Disarmament Research

II.70 The budget proposal (paragraph 4.114) indicates that the proposed resources of \$2,655,100 for subprogramme 1, Multilateral negotiations and deliberations on disarmament and arms limitation, include a provision for a subvention in the amount of \$276,200 to UNIDIR for 2021. It is further indicated that, in accordance with General Assembly resolution 39/148 H (annex, article VII, paragraph 2), the subvention may provide for the costs of the Director and the staff of UNIDIR, and that, in its resolution 60/248, the Assembly endorsed the proposal that the request for a subvention to UNIDIR should be submitted for review and approval by the Assembly on a biennial basis in the context of its consideration of the proposed programme budget for the related biennium. The Advisory Committee further recalls that the Secretary-General submitted a proposal for a change of process to request a regular budget subvention to UNIDIR (A/75/83), which is currently before the Assembly, along with the related report of the Committee (A/75/7/Add.1).

II.71 Upon enquiry as to the rationale for not including the subvention to UNIDIR in table 4.28 of the budget proposal on the resource requirements of subprogramme 1, the Advisory Committee was informed that a breakdown of the proposed resources had been included in the supplementary information. **The Advisory Committee is of the view that, in the interest of transparency, the budget document should include some information on the recipients and purpose of proposed resources under grants and contributions. Accordingly, the Committee recommends that the General Assembly request the Secretary-General to include such information in future budget submissions.**

Impact of the coronavirus disease pandemic

II.72 Upon enquiry, the Advisory Committee was informed that the Office for Disarmament Affairs had been adapting its working methods and substantive activities in response to the COVID-19 pandemic. The most significant impact of the pandemic on programme 3, Disarmament, in 2020 had been the postponement of major multilateral disarmament meetings, including the 2020 Review Conference of the Parties to the Treaty on the Non-Proliferation of Nuclear Weapons, the Seventh Biennial Meeting of States on Small Arms and the annual session of the Disarmament Commission. The programme was continuing to work with all delegations and other relevant stakeholders in supporting and coordinating all organizational and substantive preparations to enable all the various postponed meetings to be held in 2021. The subprogrammes had also striven to implement 2020 mandates in a virtual setting. Those included, for instance, the Group of Governmental Experts on problems arising from the accumulation of conventional ammunition stockpiles in surplus, which had held its second session in late April 2020. The programme also held the July session of the Advisory Board on Disarmament Matters as a virtual session. While such virtual sessions had been proven to be technically feasible, many

delegations had stressed that any formal decision-making needed to be done on-site at formal meetings rather than in virtual settings, which they considered to be of an informal nature.

II.73 The Committee was further informed that the Office was monitoring the situation to assess whether the fellowship programme, which took place in the latter part of the year, could still take place as originally planned or be reformatted, taking into account the suspended travel and workshop activity, which was currently an integral part of the programme.

Impact of the liquidity crisis

II.74 Upon enquiry, the Advisory Committee was informed that, in view of the liquidity crisis, the Office for Disarmament Affairs had taken a conservative spending approach from the start of the year by suspending the recruitment process and deferring the replacement of equipment to the extent possible. However, some critical expenses could not be deferred or ignored, such as security services, communication costs, office space rental, utilities and fuel.

Section 5 Peacekeeping operations

Expenditure for 2019	\$50,238,900
Appropriation for 2020	\$52,602,800
Approved other assessed resources for 2020	\$89,833,000
Estimated extrabudgetary resources for 2020	\$64,417,700
Proposal for 2021 submitted by the Secretary-General	\$52,561,600
Other assessed resources for 2021 ^a	\$89,833,000
Projected extrabudgetary resources for 2021	\$64,417,700

Note: Figures in the present report, unless otherwise noted, are at the 2020 rates (i.e., before recosting).

^a Does not reflect the decision taken by the General Assembly in its resolution [74/280](#) on the support account for peacekeeping operations.

I. Introduction

II.75 The regular budget resources proposed for section 5 for 2021 amount to \$52,561,600 before recosting, which reflects a net decrease of \$41,200, or 0.1 per cent, compared with the appropriation for 2020 ([A/75/6 \(Introduction\)](#)), annex III, schedule 10 (a)).

II.76 The regular budget resources include requirements for the Department of Peace Operations (\$5,858,000), the United Nations Truce Supervision Organization (\$35,853,100) and the United Nations Military Observer Group in India and Pakistan (\$10,850,500).

II.77 The other assessed resources, amounting to \$89,833,000, and the extrabudgetary resources of \$64,417,700 reflect requirements for the Department of Peace Operations. Information on the evolution of overall financial resources by object of expenditure and funding source is shown in table II.29.

Table II.15
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	336	1 USG, 4 ASG, 5 D-2, 6 D-1, 6 P-5, 4 P-4, 3 P-3, 3 P-2, 9 GS (OL), 94 FS, 2 NPO and 199 LL
Abolishment	3	1 FS and 2 LL
Proposed for 2021	333	1 USG, 4 ASG, 5 D-2, 6 D-1, 6 P-5, 4 P-4, 3 P-3, 3 P-2, 9 GS (OL), 93 FS, 2 NPO and 197 LL
<i>Other assessed</i>		
Approved for 2020	438	5 D-2, 13 D-1, 43 P-5, 188 P-4, 92 P-3, 9 P-2, 2 GS (PL), 84 GS (OL) and 2 NPO
Proposed for 2021	438	5 D-2, 13 D-1, 43 P-5, 188 P-4, 92 P-3, 9 P-2, 2 GS (PL), 84 GS (OL) and 2 NPO
<i>Extrabudgetary</i>		
Estimated for 2020	62	8 P-5, 27 P-4, 14 P-3 and 13 GS (OL)
Projected for 2021	62	8 P-5, 27 P-4, 14 P-3 and 13 GS (OL)

II.78 The proposed staffing resources are discussed separately for each entity of section 5.

II.79 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 5 (see table II.16).

Table II.16
Overall number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	32	4.2	32	11.2	32	4.4
General Service and related	304	5.0	304	4.4	301	5.5

II. Department of Peace Operations

II.80 The regular budget resources proposed for the Department of Peace Operations for 2021 amount to \$5,858,000 before recosting, which represents the same amount as the appropriation for 2020 (A/75/6 (Sect. 5), table 5.17).

II.81 The other assessed resources for 2021 are estimated at \$89,833,000, which represents the same amount as the estimate for 2020. Other assessed resources represent 56.1 per cent of the total resources of the Department (ibid., para. 5.73 and table 5.20 (2)).

II.82 The extrabudgetary resources for 2021 are projected at \$64,417,700, which is the same amount as the estimate for 2020. Extrabudgetary resources represent 40.2 of the total resources of the Department. Information on the evolution of overall financial resources by object of expenditure and funding source for the Department is shown in table II.30.

Table II.17
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 2 P-2/1 and 9 GS (OL)
Proposed for 2021	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 2 P-2/1 and 9 GS (OL)
<i>Other assessed</i>		
Approved for 2020	438	5 D-2, 13 D-1, 43 P-5, 188 P-4, 92 P-3, 9 P-2, 2 GS (PL), 84 GS (OL) and 2 NPO
Proposed for 2021	438	5 D-2, 13 D-1, 43 P-5, 188 P-4, 92 P-3, 9 P-2, 2 GS (PL), 84 GS (OL) and 2 NPO
<i>Extrabudgetary</i>		
Estimated for 2020	62	8 P-5, 27 P-4, 14 P-3 and 13 GS (OL)
Projected for 2021	62	8 P-5, 27 P-4, 14 P-3 and 13 GS (OL)

Comments and recommendations on posts

II.83 The proposed regular budget resources for posts for 2021 amount to \$5,483,000 before recosting, which is the same amount as the appropriation for 2020. These resources would provide for the continuation of 27 posts (18 in the Professional and higher categories and 9 General Service (Other level)), reflecting no change compared with 2020 (A/75/6 (Sect. 5), tables 5.18 and 5.22).

II.84 The estimated other assessed resources for posts for 2021 amounting to \$89,833,000, as in 2020, would provide for the continuation of 438 temporary posts (350 in the Professional and higher categories, 2 General Service (Principal level), 84 General Service (Other level) and 2 National Professional Officer).

II.85 The extrabudgetary resources for posts, estimated at \$64,417,700 in 2021, as in 2020, would provide for the continuation of 62 temporary posts (49 in the Professional and higher categories and 13 General Service (Other level)).

Vacant posts and vacancy rates

II.86 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there was one vacant post among those funded by the regular budget.

II.87 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources. The Committee trusts that information on the budgeted vacancy rates will be provided to the General Assembly at the time of its consideration of the present report. The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

II.88 The proposed non-post resources from the regular budget amount to \$375,000, which represents the same amount as the appropriation for 2020 (A/75/6 (Sect. 5), table 5.22).

II.89 The proposed distribution of non-post resources by object of expenditure would be same as in 2020. The main requirements would relate to contractual services (\$140,900), general operating expenses (\$71,100), supplies and materials (\$64,800) and other staff costs (\$57,300).

II.90 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.

III. United Nations Truce Supervision Organization

II.91 The regular budget resources proposed for UNTSO for 2021 amount to \$35,853,100 before recosting, which represents a reduction of \$30,100, or 0.1 per cent, compared with the appropriation for 2020.

Table II.18

Evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	Regular budget				Variance (2020–2021)
	2019 expenditure	2020 expenditure (January–June)	2020 Appropriation	2021 estimate (before recosting)	
Posts	22 633.2	11 203.0	22 974.0	22 784.0	(190.0)
Other staff costs	6 892.3	2 849.9	7 028.7	6 993.1	(35.6)
Hospitality	2.1	1.0	7.0	7.0	–
Travel of staff	298.5	49.5	364.2	382.6	18.4
Contractual services	691.2	358.5	661.5	649.7	(11.8)
General operating expenses	3 566.7	981.1	2 859.9	2 856.0	(3.9)
Supplies and materials	415.0	178.1	520.1	549.2	29.1
Furniture and equipment	800.8	279.0	1 314.2	1 414.5	100.3
Improvements to premises	195.6	7.8	153.6	217.0	63.4
Total	35 495.3	15 908.0	35 883.2	35 853.1	(30.1)

II.92 The resources for UNTSO do not include other assessed or extrabudgetary resources. No temporary positions are proposed for 2021.

Table II.19

Staffing resources

	Number	Level
Approved for 2020	74	1 D-2, 1 P-5, 1 P-4, 22 FS and 49 LL
Proposed for 2021	74	1 D-2, 1 P-5, 1 P-4, 22 FS and 49 LL

Comments and recommendations on posts

II.93 The proposed resources from the regular budget for posts for 2021 amount to \$6,065,200 before recosting, which is the same amount as the appropriation for 2020. These resources would provide for the continuation of 74 posts (3 in the Professional and higher categories, 22 Field Service and 49 Local level) (ibid., table 5.42). **The Advisory Committee notes again the static nature of UNMOGIP post resources and, recalling the various restructuring exercises of the mission support component in peacekeeping operations in recent years, the Committee trusts that the Secretary-General will provide, in his next budget submission, information on UNMOGIP efforts to align its mission support component with the standardized structure (A/74/7, para. II.44).**

Vacant posts and vacancy rates

II.94 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were 4 vacant posts (1 Field Service and 3 Local level). The Committee was also informed that one post of Senior Administrative Assistant (Local level) had been vacant for more than two years and that, as at 30 June 2020, a candidate for that post had been selected.

II.95 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources. The Committee trusts that information on the budgeted vacancy rates will be provided to the General Assembly at the time of its consideration of the present report. The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

II.96 The non-post resources for 2021 would amount to \$4,785,300 before recosting, which represents a reduction of \$11,100, or 0.2 per cent, compared with the appropriation for 2020. The net reduction reflects reduced requirements under general operating expenses (\$338,000), supplies and materials (\$51,300) and consultants (\$19,700). These reductions would be offset in part by increases under the following objects of expenditure:

(a) Furniture and equipment: an increase of \$196,100 would provide for the replacement of vehicles, generators and office furniture. The information provided to the Advisory Committee indicates that the increase reflects primarily the proposed replacement of 15 vehicles and two generators. Upon enquiry, the Committee was informed that 22 vehicles had been written off by the Mission. All those vehicles except one had been used by other missions before becoming part of the UNMOGIP fleet. **The Advisory Committee encourages UNMOGIP to develop a vehicle acquisition plan with a view to selecting vehicles that are fit for purpose, including small vehicles;**

(b) Contractual services: an increase of \$135,900 is attributable to the acquisition of information and communications technology;

(c) Other staff costs: an increase of \$30,700 reflects an increase owing to the incoming and outgoing of personal effects/shipments of the military observers;

(d) Travel of staff: an increase of \$29,700 is attributable to the forecasted travel for senior officials;

(e) Hospitality: an increase of \$5,500 reflects the historical trend in the last few years ([A/75/6 \(Sect. 5\)](#), para. 5.135).

II.97 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.

Other matters*Comprehensive Performance Assessment System*

II.98 Upon enquiry, the Advisory Committee was informed that the Comprehensive Performance Assessment System had been successfully rolled out in eight peacekeeping missions. The roll-out to the remaining five missions had been delayed owing to COVID-19. Given the logistical limitations resulting from the pandemic, the Division of Policy, Evaluation and Training was exploring alternative methods to commence implementation in the remaining missions and had already started working on increased online training capacities. Roll-outs were facilitated by the Division and

normally consisted of a three-day advanced training on Comprehensive Performance Assessment System methodology for a large number of mission staff, a training session on the use of the System's information technology platform for mission information technology staff and plenary sessions to conduct a context mapping and start building the System's results framework. The Committee was further informed that, under the System, existing capacities were empowered rather than duplicated. **The Advisory Committee trusts that updated information on the Comprehensive Performance Assessment System will be included in the next budget proposal on peacekeeping operations.**

Impact of the coronavirus disease pandemic and the liquidity situation

II.99 Upon enquiry, the Advisory Committee was informed that, to address the impact of COVID-19, the Department of Peace Operations had increased significantly the use of virtual platforms, including for the regular briefings to Member States, troop- and police-contributing countries and the Security Council. In addition, the Department had enhanced its remote support for the peacekeeping missions, including through the development of remote training options. Moreover, the Department would roll out new performance evaluation tools, finalize a peacekeeping performance accountability framework and, in close collaboration with the Department of Operational Support and other entities, increase efforts to ensure the safety and security of peacekeepers.

II.100 In addition, the Department was also assisting peacekeeping missions and host countries to address the impact of the pandemic. For instance, it had been working with missions and troop- and police-contributing countries to ensure the safety of uniformed personnel, considering that the pandemic had led to a suspension of rotations of troops and police in peacekeeping missions until 30 June 2020, with limited exceptions.

II.101 Upon enquiry, the Advisory Committee was also informed that, owing to the COVID-19 pandemic, low levels of expenditure for the period from 1 January to 31 May 2020 had been incurred under hospitality and travel of staff, while the liquidity crisis had entailed a low level of expenditure under posts, other staff costs, contractual services, general operating expenses and supplies and materials.

II.102 In relation to UNTSO, the Advisory Committee was informed, upon enquiry, that the remote working and meeting arrangements during the COVID-19 pandemic had yielded several best practices and lessons learned. However, regional liaison engagement would continue to be conducted face to face in mission area travel, as the ability to generate and engage in deeper discussion of complex and sensitive issues, cross-mission problem-solving and cross-cutting guidance development and recommendations was limited in the case of remote meetings.

II.103 The Advisory Committee was also informed, upon enquiry, that the COVID-19 pandemic had caused low levels of expenditure for the period from 1 January to 31 May 2020 under other staff costs, hospitality, travel of staff and supplies and materials. Similarly, the liquidity crisis had led to reduced expenditure over the same period under posts, general operating expenses, and furniture and equipment.

II.104 In UNMOGIP, the Advisory Committee was informed, upon enquiry, that over the period from 1 January to 31 May 2020, owing to the COVID-19 pandemic, low levels of expenditure had been incurred under other staff costs and furniture and equipment. Similarly, the measures to limit the liquidity crisis had led to reduced expenditure under posts, hospitality, consultants, travel of staff and supplies and materials over the same period.

Section 6 Peaceful uses of outer space

Expenditure for 2019	\$3,867,000
Appropriation for 2020	\$3,921,300
Estimated extrabudgetary resources for 2020	\$1,679,300
Proposal for 2021 submitted by the Secretary-General	\$4,171,300
Projected extrabudgetary resources for 2021 ^a	\$1,830,900

Note: Figures in the present report, unless otherwise noted, are at the 2020 rates (i.e., before recosting).

^a Projected extrabudgetary contributions in cash.

II.105 The regular budget resources requested by the Secretary-General for section 6 for 2021 amount to \$4,171,300 before recosting, which reflects a net increase of \$250,000, or 6.4 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is shown in table II.31.

II.106 The Secretary-General indicates that the proposed increase in resources responds to the request by the General Assembly in paragraph 41 of its resolution [74/262](#), whereby the Assembly noted the increased workload in the Office for Outer Space Affairs and requested the Secretary-General to review resourcing for the Office in future budget proposals ([A/75/6 \(Sect. 6\)](#), para. 6.25).

Table II.20
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	23	1 D-2, 1 D-1, 2 P-5, 7 P-4, 4 P-3, 3 P-2/1 and 5 GS (OL)
Proposed for 2021	23	1 D-2, 1 D-1, 2 P-5, 7 P-4, 4 P-3, 3 P-2/1 and 5 GS (OL)
<i>Extrabudgetary^a</i>		
Estimated for 2020	7	1 P-4, 1 P-3, 2 P-2/1 and 3 GS (OL)
Projected for 2021	8	1 P-4, 2 P-3, 2 P-2/1 and 3 GS (OL)
New	1	1 P-3

^a The organizational structure for 2021 also includes 3 Junior Professional Officers (P-2/1) and 6 positions on a non-reimbursable loan basis.

Comments and recommendations on posts

II.107 The regular budget resources for posts proposed for 2021 amount to \$3,240,800 before recosting, which is the same amount as the appropriation for 2020. These resources would provide for the continuation of 23 posts (18 in the Professional and higher categories, and 5 General Service (Other level)), reflecting no change compared with 2020.

II.108 The Secretary-General indicates that extrabudgetary resources (cash contributions) amounting to \$1,830,900 would provide for eight positions, reflecting an increase of one position compared with 2020 ([A/75/6 \(Sect. 6\)](#), para. 6.28). In

addition, the organizational structure for 2021 also includes three Junior Professional Officer positions at the P-2/1 level and six positions on a non-reimbursable loan basis from space-related national entities (A/75/6 (Sect. 6), para. 6.29 and annex I).

Vacant posts and vacancy rates

II.109 Upon enquiry, the Advisory Committee was informed that, as at 17 June 2020, there was one vacant post (D-1), which had been encumbered by a staff member receiving a special post allowance from April 2016 to July 2019 and vacant since then (see also A/74/7, para. II.60).

II.110 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 6 (see table II.21).

Table II.21

Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	13.4	18	5.6	18	14.3
General Service and related	5	0.0	5	0.0	5	0.3

II.111 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

II.112 The proposed non-post resources for 2021 amount to \$930,500, reflecting an increase of \$250,000 compared with the appropriation for 2020. The information provided to the Advisory Committee provides justifications for the increased requirements under the respective expenditure items as follows:

(a) Consultants: an increase of \$85,500 would cover the costs of three consultants;

(b) Contractual services: an increase of \$77,300 would allow for the acquisition of additional workstation and Unite ID fees required for interns, consultants and business continuity needs, the securing of enterprise computing services, software maintenance and quality assurance related to the existing website of the Office and databases;

(c) Travel of staff: an increase of \$47,400 is attributable to the engagement and coordination with space-related entities for the provision of opportunities under the Office's Access to Space for All initiative, and strategic engagement and advocacy of space for sustainable development, as well as for engagement with the mechanism for coordinating, at the United Nations level, the management of global geospatial information;

(d) Other staff costs: an increase of \$27,300 would be used for general temporary assistance to replace staff on maternity or sick leave and to augment staff resources during periods of peak workload prior to and during the annual meetings of the Committee on the Peaceful Uses of Outer Space and its subsidiary bodies;

(e) General operating expenses: an increase of \$14,700 would provide for: (i) the rental of video equipment to produce online training materials and courses (\$3,500); and (ii) additional requirements to take into account expenditure experience for meetings services provided for the Office's capacity-building and outreach activities (\$11,200);

(f) Furniture and equipment: an increase of \$9,000 would provide for the acquisition of three additional computers for business continuity purposes.

II.113 The above-mentioned increases would be offset in part by a reduction of \$11,200 under fellowships, grants and contributions. Upon enquiry, the Advisory Committee was informed that the reduction should be read together with the increase of the same amount under the "Other" category of changes to the general operating expenses. This adjustment is aimed at aligning the budget with the actual expenditure following the deployment of Umoja. The Committee was also informed that the adjustment would have no impact on the capacity-building activities of the Office.

II.114 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.

Other matters

Impact of the coronavirus disease pandemic

II.115 Upon enquiry, the Advisory Committee was informed that the Office's planned deliverables had been affected by the COVID-19 pandemic in the first half of 2020; activities that would have been executed during the March to June period had to be postponed, and some activities planned for the latter half of the year had been affected by decisions of the host countries. A number of international space-related or high-level meetings to which the Office would have contributed had also been postponed, including the twenty-third session of Commission on Science and Technology for Development, the thirty-ninth session of the High-Level Committee on Programmes of the United Nations System Chief Executives Board for Coordination and the sixth High-Level Forum on Global Geospatial Information Management.

Impact of the liquidity crisis

II.116 Upon enquiry, the Advisory Committee was informed that the liquidity situation had affected the utilization of general temporary assistance, the acquisition of furniture and equipment, and supplies and materials. The replacement of equipment (laptops and related peripherals) had been further delayed, and the purchase of supplies and materials, especially printer cartridges, had also been pushed forward to the latter half of 2020.

Table II.22

Section 3, Political Affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed^f</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	2019 expenditure ^a	2020 appropriation	2020 expenditure (January– June) ^b	2021 estimate (before recosting)	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)
Posts	53 326.9	56 670.4	26 312.6	56 633.4	(37.0)	6 929.3	5 884.5	7 000.8	1 116.3	19 938.6	26 907.5	29 632.6	2 725.1	80 194.8	89 462.4	93 266.8	3 804.4
Other staff costs	1 454.9	557.3	783.8	557.3	–	56.5	39.2	52.2	13.0	9 003.8	12 706.3	14 142.5	1 436.2	10 515.2	13 302.8	14 752.0	1 449.2
Hospitality	37.6	25.6	0.2	24.2	(1.4)	–	9.5	10.0	0.5	3.4	–	–	–	41.0	35.1	34.2	(0.9)
Consultants	875.3	39.6	449.6	39.6	–	–	–	–	–	4 892.1	6 260.6	6 811.5	550.9	5 767.4	6 300.2	6 851.1	550.9
Experts	12.90	–	4.1	–	–	–	–	–	–	16.3	38.0	30.0	(8.0)	29.2	38.0	30.0	(8.0)
Travel of representative	527.70	660.5	31.3	660.5	–	–	–	–	–	1 620.6	2 397.2	2 774.6	377.4	2 148.3	3 057.7	3 435.1	377.4
Travel of staff	1 683.0	1 123.1	267.5	1 129.6	6.5	228.3	239.3	239.3	–	6 748.1	10 483.5	11 572.0	1 088.5	8 659.4	11 845.9	12 940.9	1 095.0
Contractual services	935.0	1 048.5	279.1	1 018.7	(29.8)	187.3	87.6	73.6	(14.0)	2 332.6	3 472.5	3 925.7	453.2	3 454.9	4 608.6	5 018.0	409.4
General operating expenses	1 134.8	1 052.3	382.2	1 055.7	3.4	743.9	877.2	913.7	36.5	4 787.1	6 083.8	6 850.8	767.0	6 665.8	8 013.3	8 820.2	806.9
Supplies and materials	105.2	117.0	20.5	93.3	(23.7)	66.0	84.6	92.2	7.6	(0.2)	–	–	–	171.0	201.6	185.5	(16.1)
Furniture and equipment	259.2	148.0	17.3	182.8	34.8	124.5	65.2	76.9	11.7	122.7	100.8	100.8	–	506.4	314.0	360.5	46.5
Fellowships, grants and contribution	5.2	–	33.8	–	–	–	–	–	–	16 470.5	12 403.3	13 527.7	1 124.4	16 475.7	12 403.3	13 527.7	1 124.4
Improvements to premises	10.5	–	0.3	–	–	–	–	–	–	–	–	–	–	10.5	–	–	–
Other expenditure ^d	706 211.8	711 781.8	309 230.6	706 772.6	(5 009.2)	–	–	–	–	14 489.4	20 868.0	11 344.8	(9 523.2)	720 701.2	732 649.8	718 117.4	(14 532.4)
Total	766 579.8	773 224.1	337 812.6	768 167.7	(5 056.4)	8 335.9	7 287.1	8 458.7	1 171.6	80 424.9	101 721.4	100 712.9	(1 008.5)	855 340.9	882 232.6	877 339.3	(4 893.3)

^a Includes expenditure in an amount of \$2,121,400, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution 72/264 relating to commitments for unforeseen and extraordinary expenses for the biennium 2018–2019 that were subsequently appropriated by the Assembly in its resolution 74/250 A.

^b Includes expenditure in an amount of \$1,126,300, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution 74/265 relating to commitments for unforeseen and extraordinary expenses for 2020.

^c The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

^d Reflects figures for special political missions.

Table II.23

Section 3, Department of Political and Peacebuilding Affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget					Extrabudgetary				Total			
	2019 expenditure ^a	2020 appropriation	2020 expenditure (January– June) ^b	2021 estimate (before recosting)	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)
Posts	40 734.5	43 187.6	20 298.3	43 187.6	–	12 384.9	14 493.1	14 493.1	–	53 119.4	57 680.7	57 680.7	–
Other staff costs	1 360.6	446.7	767.1	446.7	–	4 070.0	4 463.2	4 463.2	–	5 430.6	4 909.9	4 909.9	–
Hospitality	35.6	17.2	–	17.2	–	3.4	–	–	–	39.0	17.2	17.2	–
Consultants	775.3	33.0	252.7	33.0	–	2 850.8	3 751.1	3 751.1	–	3 626.1	3 784.1	3 784.1	–
Experts	12.9	–	4.1	–	–	16.3	30.0	30.0	–	29.2	30.0	30.0	–
Travel of representatives	527.7	660.5	31.3	660.5	–	679.2	650.0	650.0	–	1 206.9	1 310.5	1 310.5	–
Travel of staff	1 396.2	721.1	203.8	721.1	–	3 974.0	5 525.0	5 525.0	–	5 370.2	6 246.1	6 246.1	–
Contractual services	539.5	657.7	160.8	657.7	–	1 170.7	1 302.8	1 302.8	–	1 710.2	1 960.5	1 960.5	–
General operating expenses	598.1	488.6	59.1	488.6	–	2 101.1	2 424.3	2 424.3	–	2 699.2	2 912.9	2 912.9	–
Supplies and materials	41.3	17.8	1.7	17.8	–	(0.2)	–	–	–	41.1	17.8	17.8	–
Furniture and equipment	73.7	36.5	9.5	36.5	–	15.2	–	–	–	88.9	36.5	36.5	–
Fellowships, grants and contributions	3.9	–	33.7	–	–	4 733.4	5 504.0	5 504.0	–	4 737.3	5 504.0	5 504.0	–
Improvements to premises	0.7	–	0.3	–	–	–	–	–	–	0.7	–	–	–
Total	46 099.8	46 266.7	21 822.2	46 266.7	–	31 998.7	38 143.4	38 143.4	–	78 098.8	84 410.1	84 410.1	–

^a Includes expenditure in an amount of \$2,021,400, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [72/264](#) relating to commitments for unforeseen and extraordinary expenses for the biennium 2018–2019 that were subsequently appropriated by the Assembly in its resolution [74/250 A](#).

^b Includes expenditure in an amount of \$934,500, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [74/265](#) relating to commitments for unforeseen and extraordinary expenses for 2020.

Table II.24
**Section 3, Office of the United Nations Special Coordinator for the Middle East Peace Process:
 evolution of overall financial resources by object of expenditure**
 (Thousands of United States dollars)

	<i>Regular budget</i>				<i>Variance (2020–2021)</i>
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	
Posts	7 563.6	8 397.1	3 705.6	8 360.1	(37.0)
Other staff costs	23.5	44.7	10.0	49.4	4.7
Hospitality	2.0	8.4	0.2	7.0	(1.4)
Travel of staff	133.9	192.7	39.7	199.2	6.5
Contractual services	170.3	225.9	93.2	207.8	(18.1)
General operating expenses	505.8	532.7	313.3	536.1	3.4
Supplies and materials	62.4	86.9	18.7	63.2	(23.7)
Furniture and equipment	180.8	92.5	1.4	110.9	18.4
Improvements to premises	9.8	–	–	–	–
Total	8 652.1	9 580.9	4 182.0	9 533.7	(47.2)

Table II.25

Section 3, United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>
Posts	2 708.6	2 541.5	1 256.1	2 541.5	–	–	–	–	–	2 708.6	2 541.5	2 541.5	–
Other staff costs	56.2	61.2	–	61.2	–	–	–	–	–	56.2	61.2	61.2	–
Consultants	–	6.6	5.1	6.6	–	–	–	–	–	–	6.6	6.6	–
Travel of staff	110.4	108.2	0.2	108.2	–	–	–	–	–	110.4	108.2	108.2	–
Contractual services	214.2	160.5	19.4	144.1	(16.4)	–	–	–	–	214.2	160.5	144.1	(16.4)
General operating expenses	9.3	11.4	2.0	11.4	–	–	–	–	–	9.3	11.4	11.4	–
Supplies and materials	0.9	6.2	0.1	6.2	–	–	–	–	–	0.9	6.2	6.2	–
Furniture and equipment	3.8	19.0	6.4	35.4	16.4	–	–	–	–	3.8	19.0	35.4	16.4
Fellowships, grants and contributions	1.3	–	0.1	–	–	330.5	200.0	200.0	–	331.8	200.0	200.0	–
Total	3 104.8	2 914.6	1 289.4	2 914.6	–	330.5	200.0	200.0	–	3 435.3	3 114.6	3 114.6	–

Table II.26

Section 3, United Nations Office to the African Union: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>
Posts	923.9	1 056.2	392.6	1 056.2	–	6 929.3	5 884.5	7 000.8	1 116.3	–	–	–	–	7 853.2	6 940.7	8 057.0	1 116.3
Other staff costs	–	4.7	–	–	(4.7)	56.5	39.2	52.2	13.0	158.8	306.0	–	(306.0)	215.3	349.9	52.2	(297.7)
Hospitality	–	–	–	–	–	–	9.5	10.0	0.5	–	–	–	–	–	9.5	10.0	0.5
Consultants	–	–	–	–	–	–	–	–	–	22.6	–	–	–	22.6	–	–	–
Experts	–	–	–	–	–	–	–	–	–	–	8.0	–	(8.0)	–	8.0	–	(8.0)
Travel of staff	3.2	7.3	0.2	7.3	–	228.3	239.3	239.3	–	105.2	–	–	–	336.7	246.6	246.6	–
Contractual services	3.0	–	–	4.7	4.7	187.3	87.6	73.6	(14.0)	35.5	18.9	–	(18.9)	225.8	106.5	78.3	(28.2)
General operating expenses	4.3	5.8	3.6	5.8	–	743.9	877.2	913.7	36.5	14.8	29.8	–	(29.8)	763.0	912.8	919.5	6.7
Supplies and materials	–	4.2	–	4.2	–	66.0	84.6	92.2	7.6	–	–	–	–	66.0	88.8	96.4	7.6
Furniture and equipment	–	–	–	–	–	124.5	65.2	76.9	11.7	–	–	–	–	124.5	65.2	76.9	11.7
Fellowships, grants and contributions	–	–	–	–	–	–	–	–	–	182.8	285.3	–	(285.3)	182.8	285.3	–	(285.3)
Total	934.4	1 078.2	396.4	1 078.2	–	8 335.9	7 287.1	8 458.7	1 171.6	519.7	648.0	–	(648.0)	9 790.0	9 013.3	9 536.9	523.6

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table II.27

Section 3, Office of Counter-Terrorism: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget					Extrabudgetary				Total			
	2019 expenditure ^a	2020 appropriation	2020 expenditure (January– June) ^b	2021 estimate (before recosting)	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)
Posts	1 396.3	1 488.0	660.0	1 488.0	–	7 553.7	12 414.4	15 139.5	2 725.1	8 950.0	13 902.4	16 627.5	2 725.1
Other staff costs	14.6	–	6.7	–	–	4 775.0	7 937.1	9 679.3	1 742.2	4 789.6	7 937.1	9 679.3	1 742.2
Consultants	100.0	–	191.8	–	–	2 018.7	2 509.5	3 060.4	550.9	2 118.7	2 509.5	3 060.4	550.9
Travel of representatives	–	–	–	–	–	941.4	1 747.2	2 124.6	377.4	941.4	1 747.2	2 124.6	377.4
Travel of staff	39.3	93.8	23.6	93.8	–	2 668.9	4 958.5	6 047.0	1 088.5	2 708.2	5 052.3	6 140.8	1 088.5
Contractual services	8.0	4.4	5.7	4.4	–	1 126.4	2 150.8	2 622.9	472.1	1 134.4	2 155.2	2 627.3	472.1
General operating expenses	17.3	13.8	4.2	13.8	–	2 671.2	3 629.7	4 426.5	796.8	2 688.5	3 643.5	4 440.3	796.8
Supplies and materials	0.6	1.9	–	1.9	–	–	–	–	–	0.6	1.9	1.9	–
Furniture and equipment	0.9	–	–	–	–	107.5	100.8	100.8	–	108.4	100.8	100.8	–
Fellowships, grants and contributions	–	–	–	–	–	11 223.8	6 414.0	7 823.7	1 409.7	11 223.8	6 414.0	7 823.7	1 409.7
Total	1 576.9	1 601.9	892.0	1 601.9	–	33 086.6	41 862.0	51 024.7	9 162.7	34 663.5	43 463.9	52 626.6	9 162.7

^a Includes expenditure in the amount of \$100,000, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [72/264](#) relating to commitments for unforeseen and extraordinary expenses for the biennium 2018–2019 that were subsequently appropriated in General Assembly resolution [74/250 A](#).

^b Includes expenditure in an amount of \$191,800, funded under the authority granted to the Secretary-General under paragraph 1 (a) of General Assembly resolution [74/265](#) relating to commitments for unforeseen and extraordinary expenses for 2020.

Table II.28

Section 4, Disarmament: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>
Posts	9 620.0	9 529.3	4 893.6	9 529.3	–	1 323.5	2 755.7	2 461.4	(294.3)	10 943.5	12 285.0	11 990.7	(294.3)
Other staff costs	447.6	252.9	6.9	252.9	–	2 059.2	888.2	888.2	–	2 506.8	1 141.1	1 141.1	0.0
Hospitality	–	4.8	–	4.8	–	–	–	–	–	–	4.2	4.2	0.0
Consultants	1 297.4	146.0	32.3	125.9	(20.1)	1 419.2	1 419.2	1 419.2	–	2 716.6	1 565.2	1 545.1	(20.1)
Experts	79.3	1 590.6	181.6	820.8	(769.8)	21.1	21.1	21.1	–	100.4	1 611.7	841.9	(769.8)
Travel of representatives	0.1	–	–	–	–	264.6	264.6	264.6	–	264.7	264.6	264.6	0.0
Travel of staff	267.7	212.6	10.3	212.6	–	616.1	616.1	616.1	–	883.8	828.7	828.7	0.0
Contractual services	131.7	127.8	92.6	127.8	–	3 231.4	3 231.4	3 231.4	–	3 363.1	3 359.2	3 359.2	0.0
General operating expenses	202.8	279.3	78.6	279.3	–	1 347.5	1 347.5	1 347.5	–	1 550.3	1 626.8	1 626.8	0.0
Supplies and materials	2.2	12.1	0.6	12.1	–	8.5	8.5	8.5	–	10.7	20.6	20.6	0.0
Furniture and equipment	32.9	93.5	5.4	93.5	–	26.1	26.1	26.1	–	59.0	119.6	119.6	0.0
Fellowships, grants and contributions	401.1	996.1	137.4	996.1	–	4 418.7	4 418.7	4 418.7	–	4 819.8	5 414.8	5 414.8	0.0
Other expenditure	–	–	–	–	–	3.5	3.4	3.4	–	3.5	3.4	3.4	0.0
Total	12 482.8	13 245.0	5 439.3	12 455.1	(789.9)	14 739.4	15 000.5	14 706.2	(294.3)	27 222.2	28 245.5	27 161.2	(1 084.2)

Table II.29

Section 5, Peacekeeping operations: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>Expenditure 2020 (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>
Posts	33 029.8	34 522.2	15 983.8	34 332.2	(190.0)	72 276.0	74 250.4	74 250.4	–	7 280.1	11 750.2	11 750.2	–	112 585.9	120 522.8	120 332.8	(190.0)
Other staff costs	8 672.4	8 663.5	3 556.3	8 658.6	(4.9)	9 337.3	8 970.0	8 970.0	–	2 295.7	1 346.1	1 346.1	–	20 305.4	18 979.6	18 974.7	(4.9)
Hospitality	9.6	25.1	1.0	30.6	5.5	–	–	–	–	–	–	–	–	9.6	25.1	30.6	5.5
Consultants	56.2	19.7	7.7	–	(19.7)	253.2	292.0	292.0	–	1 112.4	1 435.4	1 435.4	–	1 421.8	1 747.1	1 727.4	(19.7)
Travel of staff	653.8	717.0	113.1	765.1	48.1	2 804.3	3 647.6	3 647.6	–	3 244.7	4 347.3	4 347.3	–	6 702.8	8 711.9	8 760.0	48.1
Contractual services	1 073.0	1 003.5	523.7	1 127.6	124.1	1 277.7	2 267.8	2 267.8	–	1 007.2	1 391.8	1 391.8	–	3 357.9	4 663.1	4 787.2	124.1
General operating expenses	4 784.5	4 509.6	1 755.1	4 167.7	(341.9)	453.2	347.7	347.7	–	1 383.2	2 052.6	2 052.6	–	6 620.9	6 909.9	6 568.0	(341.9)
Supplies and materials	690.2	1 048.4	330.7	1 026.2	(22.2)	23.6	–	–	–	18.2	21.0	21.0	–	732.0	1 069.4	1 047.2	(22.2)
Furniture and equipment	1 073.7	1 940.2	309.1	2 236.6	296.4	361.5	2.5	2.5	–	127.1	135.2	135.2	–	1 562.3	2 077.9	2 374.3	296.4
Improvements to premises	195.7	153.6	7.8	217.0	63.4	0.7	–	–	–	–	–	–	–	196.4	153.6	217.0	63.4
Fellowships, grants and contributions	–	–	2.1	–	–	224.2	55.0	55.0	–	39 302.4	41 938.1	41 938.1	–	39 526.6	41 993.1	41 993.1	–
Total	50 238.9	52 602.8	22 590.4	52 561.6	(41.2)	87 011.7	89 833.0	89 833.0	–	55 771.0	64 417.7	64 417.7	–	193 021.6	206 853.5	206 812.3	(41.2)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table II.30
Section 5, Department of Peace Operations: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget				Other assessed ^a				Extrabudgetary				Total			
	2019 expenditure	2020 appropriation	2021 estimate (before recosting)	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)
Posts	5 160.2	5 483.0	5 483.0	–	72 276.0	74 250.4	74 250.4	–	7 280.1	11 750.2	11 750.2	–	84 716.3	91 483.6	91 483.6	–
Other staff costs	14.5	57.3	57.3	–	9 337.3	8 970.0	8 970.0	–	2 295.7	1 346.1	1 346.1	–	11 647.5	10 373.4	10 373.4	–
Hospitality	1.3	3.6	3.6	–	–	–	–	–	–	–	–	–	1.3	3.6	3.6	–
Consultants	27.4	–	–	–	253.2	292.0	292.0	–	1 112.4	1 435.4	1 435.4	–	1 393.0	1 727.4	1 727.4	–
Travel of staff	16.7	37.3	37.3	–	2 804.3	3 647.6	3 647.6	–	3 244.7	4 347.3	4 347.3	–	6 065.7	8 032.2	8 032.2	–
Contractual services	51.3	140.9	140.9	–	1 277.7	2 267.8	2 267.8	–	1 007.2	1 391.8	1 391.8	–	2 336.2	3 800.5	3 800.5	–
General operating expenses	48.3	71.1	71.1	–	453.2	347.7	347.7	–	1 383.2	2 052.6	2 052.6	–	1 884.7	2 471.4	2 471.4	–
Supplies and materials	0.9	64.8	64.8	–	23.6	–	–	–	18.2	21.0	21.0	–	42.7	85.8	85.8	–
Furniture and equipment	18.1	–	–	–	361.5	2.5	2.5	–	127.1	135.2	135.2	–	506.7	137.7	137.7	–
Improvements to premises	0.1	–	–	–	0.7	–	–	–	–	–	–	–	0.8	–	–	–
Fellowships, grants and contributions	–	–	–	–	224.2	55.0	55.0	–	39 302.4	41 938.1	41 938.1	–	39 526.6	41 993.1	41 993.1	–
Total	5 338.8	5 858.0	5 858.0	–	87 011.7	89 833.0	89 833.0	–	55 771.0	64 417.7	64 417.7	–	148 121.5	160 108.7	160 108.7	–

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table II.31

Section 6, Peaceful uses of outer space: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>
Posts	3 240.3	3 240.8	1 648.7	3 240.8	–	590.7	686.0	932.7	246.7	3 831.0	3 926.8	4 173.5	246.7
Other staff costs	55.7	66.2	–	93.5	27.3	–	–	–	–	55.7	66.2	93.5	27.3
Hospitality	–	2.1	–	2.1	–	–	6.0	–	(6.0)	–	8.1	2.1	(6.0)
Consultants	0.9	–	–	85.5	85.5	99.6	76.0	41.3	(34.7)	100.5	76.0	126.8	50.8
Experts	42.5	33.9	–	33.9	–	–	–	–	–	42.5	33.9	33.9	–
Travel of staff	92.6	77.2	0.1	124.6	47.4	231.3	238.7	242.0	3.3	324.8	315.9	366.6	50.7
Contractual services	41.7	56.5	1.9	133.8	77.3	31.6	22.6	24.3	1.7	73.3	79.1	158.1	79.0
General operating expenses	23.8	11.7	3.2	26.4	14.7	124.8	58.8	86.8	28.0	148.6	70.5	113.2	42.7
Supplies and materials	–	2.6	–	2.6	–	–	10.1	–	(10.1)	–	12.7	2.6	(10.1)
Furniture and equipment	0.2	3.1	–	12.1	9.0	7.5	3.0	9.6	6.6	7.7	6.1	21.7	15.6
Fellowships, grants and contributions	369.3	427.2	–	416.0	(11.2)	159.6	282.0	283.6	1.6	528.9	709.2	699.6	(9.6)
Other expenditure	–	–	–	–	–	160.6	296.1	210.6	(85.5)	160.6	296.1	210.6	(85.5)
Total	3 867.0	3 921.3	1 653.9	4 171.3	250.0	1 405.7	1 679.3	1 830.9	151.6	5 273.6	5 600.6	6 002.2	401.6

Part III International justice and law

Section 7 International Court of Justice

Expenditure for 2019	\$26,397,800
Appropriation for 2020	\$28,145,500
Proposal for 2021 submitted by the Secretary-General	\$28,793,600

Note: Figures in the present report, unless otherwise noted, are at revised 2020 rates (i.e., before recosting). There are no extrabudgetary resources estimated for section 7.

III.1 The regular budget resources requested by the Secretary-General for section 7 for 2021 amount to \$28,793,600 before recosting, which reflects a net increase of \$648,100, or 2.3 per cent, compared with the appropriation for 2020.

Table III.1
Evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>				<i>Variance (2020–2021)</i>
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	
Posts	13 786.9	15 138.3	6 407.0	15 261.0	122.7
Other staff costs	1 120.1	1 284.8	1 056.3	1 531.4	246.6
Non-staff compensation	7 217.8	7 357.7	3 332.4	7 592.4	234.7
Consultants	164.0	68.3	50.3	19.0	(49.3)
Experts	–	–	–	100.0	100.0
Travel of staff	35.6	59.3	–	62.4	3.1
Contractual services	1 358.8	1 380.0	610.2	1 408.8	28.8
General operating expenses	2 013.3	1 994.1	968.8	2 031.4	37.3
Hospitality	7.5	11.3	0.9	27.8	16.5
Supplies and materials	237.0	326.2	96.3	387.2	61.0
Furniture and equipment	456.9	401.0	152.2	229.8	(171.2)
Fellowships, grants and contributions	–	124.5	124.5	142.4	17.9
Total	26 397.8	28 145.5	12 798.9	28 793.6	648.1

III.2 The Secretary-General attributes the overall resource changes to increased requirements totalling \$1,105,800 under other changes for the components of the Court: Members of the Court (\$337,400), the Registry (\$366,300) and programme support (\$402,100). They are offset in part by a reduction of \$457,700 in the resources of the programme support component, reflecting the removal of one-time requirements under contractual services (\$112,400) and furniture and equipment (\$345,300) (A/75/6 (Sect. 7), paras. 7.26 and 7.27).

Table III.2
Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2020	116	1 ASG, 1 D-2, 1 D-1, 4 P-5, 15 P-4, 18 P-3, 20 P-2/1, 6 GS (PL) and 50 GS (OL)
Proposed for 2021	117	1 ASG, 1 D-2, 1 D-1, 4 P-5, 17 P-4, 17 P-3, 20 P-2/1, 6 GS (PL) and 50 GS (OL)
Establishment	1	1 P-4 under the Registry
Reclassification	–	Upward reclassification of 1 P-3 to 1 P-4 under the Registry

Comments and recommendations on posts

III.3 The proposed post resources for 2021 amount to \$15,261,000, reflecting an increase of \$122,700, or 0.8 per cent, compared with the appropriation for 2020. The resources would provide for the continuation of 115 posts (59 in the Professional and higher categories and 56 in the General Service and related categories), the establishment of 1 P-4 post and the reclassification of 1 post from the P-3 to the P-4 level.

Establishment

III.4 It is proposed that one post of Translator/Reviser, French (P-4) be established in the Department of Linguistic Matters. The Secretary-General indicates that the sustained level of judicial activity of the Court over the past few years had a significant impact on the Department, which has faced increasing difficulties in meeting the needs of the Court and maintaining the high linguistic standards expected of the principal judicial organ of the United Nations. The Department has been searching for ways to improve efficiency and is exploring a number of information technology solutions. However, those solutions alone will not solve the current situation. Therefore, it is proposed that the new post of Translator/Reviser, French (P-4) be established (*ibid.*, para. 7.27 (b) (i) a). **In view of the need for the Court to fulfil its statutory mission to work in both English and French, the Advisory Committee recommends the approval of the proposed establishment of one post of Translator/Reviser, French (P-4).**

Reclassification

III.5 It is proposed that one post of Legal Officer (P-3) be reclassified as a P-4 post (Legal Officer/Secretary of the Court) in the Department of Legal Matters. The Secretary-General indicates that the reclassification will enable the Court to continue to meet the greater demands placed upon it as a result of the increased workload that the Court has observed in recent years. The Court needs to be able to rely on a Legal Officer whose responsibilities are of greater complexity than those expected at the P-3 level. The incumbent is expected to review the case-related work of other departments, for example, press releases from the Department of Press and Information, and to provide legal assistance on issues of administrative law and staff-related matters, in particular with respect to the review of complaints submitted by staff members and proceedings in the United Nations justice system (*ibid.*, para. 7.27 (b) (i) b). **In view of the added responsibilities to be carried out by one of the Legal Officers, the Advisory Committee recommends the approval of the upward reclassification of one post of Legal Officer from the P-3 to the P-4 level.**

Vacant posts and vacancy rates

III.6 Upon enquiry, the Advisory Committee was informed that, as at 11 June 2020, there was one vacant post of Document Management Officer (P-3); no post had been vacant for more than two years.

III.7 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 7 (see table III.3).

Table III.3
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	60	2.1	60	2.5	61	1.5
General Service and related	56	0.5	56	1.5	56	0.4

III.8 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

III.9 The proposed non-post resources for 2021 amount to \$13,532,600, reflecting a net increase of \$525,400, or 4 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 7), table 7.8). The information provided to the Advisory Committee indicates that the proposed change reflects primarily increases under the following objects of expenditure:

- (a) Other staff costs: an increase of \$246,600 is attributable to additional general temporary assistance for meetings during Court sessions;
- (b) Non-staff compensation: an increase of \$234,700 is attributable to repatriation and installation costs for five judges and pension benefits for former judges and widowed spouses;
- (c) Experts: an increase of \$100,000 would cover the costs of two experts to work for seven weeks on Court cases;
- (d) Supplies and materials: an increase of \$61,000 is attributable mainly to non-recurrent requirements to cover the celebration of the seventy-fifth anniversary of the Court, in 2021.

III.10 Increases are also proposed under general operating expenses (\$37,300), contractual services (\$28,400), fellowships, grants and contributions (\$17,900), hospitality (\$16,500) and official travel (\$3,100). The increases would be offset in part by net reductions under furniture and equipment (\$171,200) and consultants (\$49,300).

External translation

III.11 The information provided to the Advisory Committee indicates that an amount of \$200,000 is proposed under contractual services, for the external translation of non-confidential judicial and other documents. With regard to the possibility of using

computer-assisted translation tools as an alternative, the Advisory Committee was informed, upon enquiry, that the tools would facilitate certain translation tasks, although judicial documents do not lend themselves readily to information technology solutions. The Committee was also informed that, while such solutions had not been implemented to date by the Court, the Information Technology Division of the Court, in coordination with the Department of Linguistic Matters, was reviewing available systems that could be suitable for the Court. **Considering the possibility of using computer-assisted translation tools and the fact that the Department of Linguistic Matters would comprise 19 posts in 2021, including a new post of Translator/Reviser (P-4), the Advisory Committee is not convinced that the proposed requirement for external translation is fully justified. Therefore, the Committee recommends a reduction of 25 per cent, or \$50,000, to the proposed resources for external translation.**

Enterprise resource planning system

III.12 Upon enquiry, the Advisory Committee was informed that, in autumn 2019, the Court had decided to postpone the final deployment of Umoja until the second quarter of 2020 in order to seek further clarification from the Secretariat on how the administrative independence of the Court and its autonomy in budgetary and financial matters would be safeguarded once it effectively joined Umoja. In December 2019, the Registrar informed the Controller of the Court's decision to suspend the roll-out of Umoja and sent him several questions, which were addressed by the Controller. Based on the information obtained, the Registry is finalizing a report on the implementation of Umoja, which will be placed before the Court for its consideration in the coming months.

III.13 The Advisory Committee recalls that the General Assembly, in its resolution [72/261](#), authorized the Secretary-General to enter into commitments not to exceed \$1 million for the implementation of an enterprise resource planning system for the Court during the biennium 2018–2019. In the context of its previous report, the Committee was informed that the Court had taken the decision to adopt Umoja, the United Nations enterprise resource planning system, in October 2017 and that the system was scheduled to be implemented in the Court as of October 2019. The Committee was further informed that the proposed budget for 2020 included requirements totalling \$142,300 to cover Umoja-related costs. **The Advisory Committee reiterates its expectation that every effort will be made to ensure the smooth implementation of Umoja in a timely manner with the full realization of the system's benefits (see also [A/74/7](#), paras. III.9 and III.10).**

III.14 **Subject to its recommendations in chapter I and paragraph III.11 above, the Advisory Committee recommends the approval of the non-post resources.**

Other matters

III.15 Upon enquiry, the Advisory Committee was informed that, in view of the COVID-19 pandemic, the Court had decided to postpone public hearings in three cases that had been scheduled to be held in March, May and June 2020. The Court had also decided to suspend all official travel of Members of the Court and Registry staff and to cancel all visits to the Court until further notice. The measures have resulted in a decrease in expenditure for non-staff compensation, hospitality, supplies and materials. The Committee was also informed that, to date in 2020, the liquidity situation of the Organization had not had an impact on the rate of utilization of Court resources.

Section 8 Legal affairs

Expenditure for 2019	\$30,091,200
Appropriation for 2020	\$58,453,700
Approved other assessed resources for 2020	\$3,594,400
Estimated extrabudgetary resources for 2020	\$9,743,800
Proposal for 2021 submitted by the Secretary-General	\$55,274,200
Estimated other assessed resources for 2021 ^a	\$4,091,300
Projected extrabudgetary resources for 2021	\$9,595,800

Note: Figures in the present report, unless otherwise noted, are at the 2020 rates (i.e. before recosting).

^a Does not reflect the decision taken by the General Assembly in its resolution 74/280 on the support account for peacekeeping operations.

I. Introduction

III.16 The regular budget resources proposed for section 8 for 2021 amount to \$55,274,200 before recosting, which reflects a decrease of \$3,179,500, or 5.4 per cent, compared with the appropriation for 2020 (A/75/6 (Introduction), annex III, schedule 10 (a)).

III.17 The regular budget resources include requirements for: (a) the Office of Legal Affairs (\$26,021,500); (b) the Independent Investigative Mechanism for Myanmar (\$12,252,700); and (c) 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 (\$17,000,000).

III.18 The other assessed resources, estimated at \$4,091,300, reflect requirements for the Office of Legal Affairs. The extrabudgetary resources, estimated at \$9,595,800, reflect requirements for the Office (\$8,595,800) and the International, Impartial and Independent Mechanism (\$1,000,000). Information on the evolution of overall financial resources by object of expenditure and funding source for section 8 are shown in table III.10.

Table III.4
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	262	1 USG, 3 ASG, 4 D-2, 9 D-1, 27 P-5, 39 P-4, 67 P-3, 42 P-2/1, 12 GS (PL) and 58 GS (OL)
Establishment	3	1 P-4 and 2 P-3
Abolishment	(8)	1 P-3, 5 P-1 and 2 GS (OL)
Reclassification	–	Upward reclassification of 1 P-2 to 1 P-3
Proposed for 2021	257	1 USG, 3 ASG, 4 D-2, 9 D-1, 27 P-5, 40 P-4, 69 P-3, 36 P-2/1, 12 GS (PL) and 56 GS (OL)

	<i>Number</i>	<i>Level</i>
<i>Other assessed</i>		
Authorized for 2020	20	5 P-5, 10 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Projected for 2021	20	5 P-5, 10 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	28	2 D-1, 2 P-5, 7 P-4, 4 P-3, 4 P-2/1, 7 GS (OL) and 2 LL
Projected for 2021	28	2 D-1, 2 P-5, 7 P-4, 4 P-3, 4 P-2/1, 7 GS (OL) and 2 LL

III.19 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 8 (see table III.5).

Table III.5
Overall number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	92	10.0	142	17.9	141	10.0
General Service and related	52	1.9	62	4.8	60	3.0

II. Office of Legal Affairs

III.20 The regular budget resources proposed for the Office of Legal Affairs for 2021 amount to \$26,021,500 before recosting, which represents a reduction of \$747,000, or 2.8 per cent, compared with the appropriation for 2020. The Secretary-General indicates that the change is the result of technical adjustments relating to the removal of non-recurrent requirements, new mandates and other resource changes ([A/75/6 \(Sect. 8\)](#), table 8.22 and para. 8.126).

III.21 The other assessed resources are estimated at \$4,091,300, reflecting an increase of \$496,900, or 13.8 per cent, compared with the estimate for 2020, which is attributed to higher salary costs. Other assessed resources represent 10.4 per cent of the total resources of the Office (*ibid.*, para. 8.130).

III.22 The extrabudgetary resources for 2021 are projected at \$8,595,800, which is the same amount as the estimate for 2020. Extrabudgetary resources represent 21.8 per cent of the total resources of the Office (*ibid.*, para. 8.131). Information on the evolution of overall financial resources by object of expenditure and funding source for section 8 are shown in table III.11.

Table III.6
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	144	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 22 P-4, 24 P-3, 14 P-2/1, 11 GS (PL) and 41 GS (OL)
Abolishment	(3)	1 GS (OL) under subprogramme 2 and 1 P-3 and 1 GS (OL) under subprogramme 4
Reclassification	–	Upward reclassification of 1 P-2 to 1 P-3 under subprogramme 6
Proposed for 2021	141	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 22 P-4, 24 P-3, 13 P-2/1, 11 GS (PL) and 39 GS (OL)
<i>Other assessed</i>		
Authorized for 2020	20	5 P-5, 10 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Projected for 2021	20	5 P-5, 10 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
<i>Extrabudgetary resources</i>		
Estimated for 2020	28	2 D-1, 2 P-5, 7 P-4, 4 P-3, 4 P-2/1, 7 GS (OL) and 2 LL
Projected for 2021	28	2 D-1, 2 P-5, 7 P-4, 4 P-3, 4 P-2/1, 7 GS (OL) and 2 LL

Comments and recommendations on posts

III.23 The proposed regular budget resources for posts in 2021 amount to \$21,766,200 before recosting, which reflects a reduction of \$295,600, or 1.3 per cent, compared with the appropriation for 2020. The resources would provide for 141 posts (91 in the Professional and higher categories and 50 in the General Service and related categories), reflecting a net reduction of 3 posts compared with 2020. The Secretary-General is also proposing the reclassification of one post from the P-2 to the P-3 level.

Abolishment

III.24 It is proposed that one temporary post of Programme Management Officer (P-3) and one temporary post of Programme Management Assistant (General Service (Other level)) under subprogramme 4 be abolished. The posts were approved for the second cycle of the Regular Process for Global Reporting and Assessment of the State of the Marine Environment, including Socioeconomic Aspects, pursuant to General Assembly resolution [71/257](#). The abolishment of the two posts would generate a reduction of \$249,700 in 2021 (*ibid.*, para. 8.127).

III.25 It is also proposed that one post of Legal Assistant (General Service (Other level)) be abolished as of 1 March 2021 in relation to the redistribution of work in subprogramme 2. The change would entail a reduction of \$77,500 in 2021 (*ibid.*, para. 8.129).

Reclassification

III.26 The Secretary-General proposes the reclassification of one post of Associate Editor (P-2) as an Editor (P-3) in subprogramme 6 to better reflect the complexities and responsibilities of the post, which entail the detailed review of complex legal documents in almost 100 different languages to ascertain the accuracy and completeness of the text reproduced in the United Nations Treaty Series and to ensure compliance with United Nations editorial standards. In addition, the reclassification would address the increased requirements stemming from the significant number of registered treaties and the increased complexity of related editorial and proofreading

tasks. The reclassification would lead to a cost increase of \$31,600 in 2021 (*ibid.*, para. 8.129).

III.27 The proposed other assessed resources for posts for 2021, amounting to \$3,872,100, reflect an increase of \$496,660 compared with the appropriation for 2020. The resources would provide for the continuation of 20 temporary posts (18 in the Professional and higher categories and 2 General Service (Other level)). The increased requirement reflects updated standard costs (*ibid.*, para. 8.130).

III.28 The extrabudgetary resources for posts, estimated at \$4,161,900 in 2021, as in 2020, would provide for the continuation of 28 temporary posts (19 in the Professional and higher categories, 7 General Service (Other level) and 2 Local level).

Vacant posts and vacancy rates

III.29 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were eight vacant posts among those funded from the regular budget. The Committee was also informed that four other assessed and two extrabudgetary posts were also vacant.

III.30 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for the Office of Legal Affairs (see table III.7).

Table III.7
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	90	10.9	90	9.8	89	10.5
General Service and related	54	1.9	54	2..1	52	2.2

III.31 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

III.32 The proposed non-post resources from the regular budget amount to \$4,255,300, which represents a reduction of \$451,400, or 9.6 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 8), table 8.27). This change would reflect reduced requirements under the following subprogrammes and objects of expenditure:

(a) Subprogramme 4, Law of the sea and ocean affairs: a decrease of \$273,400 relates to consultants (\$32,000), travel of staff (\$22,000), travel of meeting participants under fellowships, grants and contributions (\$155,000), contractual services (\$46,600), general operating costs (\$2,500) and supplies and materials (\$1,000), which were approved pursuant to resolution 71/257, and consultancy services (\$14,300). The requirements were approved for the preparation of the technical and scientific aspects of the report of the Secretary-General addressing the impact of bottom fishing on vulnerable marine ecosystems and the long-term sustainability of deep-sea fish stocks, to be submitted for consideration by the General Assembly at its seventy-fifth session pursuant to resolution 73/125;

(b) Subprogramme 6, Custody, registration and publication of treaties: a decrease of \$200,000 relates to other staff costs for the removal of the provision of general temporary assistance that was approved for the preparation of the substantive report on strengthening and promoting the international treaty framework, to be submitted pursuant to General Assembly resolution 73/210 (*ibid.*, para. 8.127).

III.33 The above-mentioned reduction would be offset in part by an increase of \$22,000 under subprogramme 4 for consultancy services for the preparation of the technical and scientific aspects of a report of the Secretary-General, to be submitted pursuant to General Assembly resolution 74/18 (*ibid.*, para. 8.128).

III.34 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendation in chapter I above.

III. Independent Investigative Mechanism for Myanmar

III.35 The regular budget resources proposed for the Independent Investigative Mechanism for Myanmar for 2021 amount to \$12,252,700 before recosting, which represents a reduction of \$1,983,800, or 13.9 per cent, compared with the appropriation for 2020 (*ibid.*, table 8.43). Information on the evolution of overall financial resources is presented in table III.12.

III.36 The resources for the Mechanism do not include other assessed or extrabudgetary resources.

Table III.8

Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2020	58	1 ASG, 1 D-1, 4 P-5, 7 P-4, 19 P-3, 8 P-2, 10 P-1 and 8 GS (OL)
Abolishment	(5)	5 P-1
Establishment	3	1 P-4 and 2 P-3
Reassignment	–	2 P-4, 2 P-3 and 3 P-2
Proposed for 2021	56	1 ASG, 1 D-1, 4 P-5, 8 P-4, 21 P-3, 8 P-2, 5 P-1 and 8 GS (OL)

Comments and recommendations on staffing resources

III.37 The resources for general temporary assistance positions for 2021 under other staff costs amount to \$8,330,100 before recosting, which represents a reduction of \$572,500, or 6.4 per cent, compared with the appropriation for 2020. The resources will provide for 56 positions (48 in the Professional and higher categories and 8 General Service (Other level)), reflecting a net decrease of 2 positions compared with 2020 (*ibid.*, tables 8.43 and 8.44).

Establishment

III.38 It is proposed that three general temporary assistance positions (at a total cost of \$273,600 in 2021) be established, as follows:

(a) Public information Officer (P-4). The incumbent would, *inter alia*, manage the formulation and implementation of strategy, while ensuring the timely and accurate provision of information to internal and external audiences, with the aim of promoting awareness and understanding of and support for the Mechanism's work; prepare and oversee the development of a diverse range of communication products across multiple platforms, including digital, radio, television and print; and handle aspects of media relations and public outreach;

(b) Editor (P-3). The incumbent would plan, organize and manage the work of the Language Support Services Section to ensure the quality and timeliness of the translation and interpretation services that it provides, taking into account the high sensitivity and confidentiality of information in the possession of the Mechanism; develop glossaries; review and edit translations of evidentiary material and public information products for accuracy; and organize interpretation services for meetings and investigative activities, as required;

(c) Legal Officer (P-3). The incumbent would, inter alia, provide support for a variety of procedural and substantive legal matters such as conducting independent legal research and analysis; prepare or assist in the preparation of legal opinions/advice on a wide array of domestic and international criminal law issues; prepare or support the preparation of studies, briefs, reports, background papers and other legal material; and review evidentiary material (*ibid.*, para. 8.180).

Abolishment

III.39 It is proposed that five general temporary assistance positions of Associate Legal Officer (P-1) be abolished, which represents a reduction of \$615,500 in 2021 (*ibid.*). Upon enquiry, the Advisory Committee was informed that those positions had never been incumbered.

Reassignment

III.40 It is proposed that seven positions be reassigned, as follows: one Editor/Reviser (P-4) to Investigator (P-4), one Information Systems Officer (P-4) to Legal Officer (P-4), one Security Information Analyst (P-3) to Witness Protection and Support Officer (P-3), one Legal Officer (P-3) to Human Rights Officer (P-3), one Associate Translator (P-2) to Associate Information Systems Officer (P-2), one Associate Translator (P-2) to Associate Public Information Officer (P-2) and one Associate Translator (P-2) to Associate Witness Protection and Support Officer (P-2) (*ibid.*).

III.41 Additional general temporary assistance resources amounting to \$242,300 would provide human resources for peak workload periods (*ibid.*).

Vacant positions and vacancy rates

III.42 Upon enquiry, the Advisory Committee was informed that, as of June 2020, 26 positions were vacant, including 12 that had been advertised, 3 that were being prepared for advertisement and 10 that had not been advertised owing to the liquidity constraints. **The Advisory Committee trusts that updated information on the vacant positions and vacancy rate will be provided to the General Assembly at the time of its consideration of the present report.**

III.43 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for staffing resources.** The Advisory Committee discusses the matter of vacant posts and positions and of vacancy rates in chapter I above.

Comments and recommendations on non-staffing resources

III.44 Non-staffing resources (objects of expenditure other than other staff costs) would amount to \$3,922,600 in 2021, which represents a reduction of \$1,411,300 or 26.5 per cent, compared with the appropriation for 2020. This reduction reflects mainly a decrease of \$3,961,200 under general operating expenses due to the discontinuation of the provision for the rental of premises and private building security services, given that it was decided to build the Mechanism's office space on the grounds of the Palais des Nations in Geneva (*ibid.*, para. 8.180 (a)).

III.45 The above-mentioned reduction would be offset in part by increases under the following objects of expenditure:

(a) Consultants: an increase of \$447,100 would provide services in areas where the expertise is not available in-house, such as highly specialized military, forensic, demographic, geospatial, psychosocial, financial and historical/cultural expertise. The information provided to the Advisory Committee indicates that the proposed consultancies include specialized advice on witness protection, staff and premises security for investigation missions and potential field presence; the drafting or updating of policies and procedures related to data protection, information security or data integrity; and the provision of advice and recommendations to leadership and assessments of cybersecurity performance. **While acknowledging the need for external expertise in specific situations, the Advisory Committee considers that efforts should be made to rely, as much as possible, on internal expertise and skills, including those developed by the international tribunals. The Committee is not convinced that the requirement for consultants is fully justified and therefore recommends a 15 per cent reduction, or \$67,100, to the proposed requirement for consultants;**

(b) Travel of staff: an increase of \$148,800 would allow for the development of additional investigative missions;

(c) Contractual services: an increase of \$1,124,500 would augment the existing provision of software services, data-processing services, and technical and language training;

(d) Supplies and materials: an increase of \$45,600 would enable access to digital libraries and related subscriptions not available from the library of the United Nations Office at Geneva;

(e) Furniture and equipment: an increase of \$783,900 would cover the acquisition of add-on modules for operational and forensic analysis software; mission kits; evidence processing; and specialized computer workstations (*ibid.*, para. 8.180).

III.46 Subject to its recommendations in chapter I and paragraph III.45 (a) above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-staffing resources.

IV. 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

III.47 The regular budget resources proposed for 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 for 2021 amount to \$17,000,000 before recosting, which represents a reduction of \$448,700, or 2.6 per cent, compared with the appropriation for 2020 (*ibid.*, table 8.49).

III.48 The extrabudgetary resources for the Mechanism for 2021 are estimated at \$1,000,000, which reflects a decrease of \$146,000 compared with the estimate for 2020 (*ibid.*, table 8.52). Information on the evolution of overall financial resources by object of expenditure and funding source for the Mechanism is presented in table III.13.

Table III.9
Staffing resources

	<i>Number</i>	<i>Level</i>
Approved for 2020	60	1 ASG, 1 D-1, 4 P-5, 10 P-4, 24 P-3, 4 P-2, 6 P-1, 1 GS (PL) and 9 GS (OL)
Proposed for 2021	60	1 ASG, 1 D-1, 4 P-5, 10 P-4, 24 P-3, 4 P-2, 6 P-1, 1 GS (PL) and 9 GS (OL)

Comments and recommendations on posts

III.49 The proposed resources from the regular budget for posts for 2021 amount to \$9,538,500 before recosting, which is the same amount as the appropriation for 2020. These resources would provide for the continuation of 60 temporary posts (50 in the Professional and higher categories and 10 in the General Service and related categories) (ibid., table 8.50).

III.50 The Mechanism does not use its extrabudgetary resources to fund posts and does not request any new temporary post for 2021.

Vacant posts and vacancy rates

III.51 Upon enquiry, the Advisory Committee was informed that, as of 5 August 2020, there were 14 vacant temporary posts. **The Advisory Committee trusts that updated information on the vacant posts and vacancy rates, including on the stages of recruitment, will be provided to the General Assembly at the time of its consideration of the present report.**

III.52 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

III.53 Non-post resources amount to \$7,461,500 in 2021, reflecting a reduction of \$448,700, or 5.7 per cent, compared with the appropriation for 2020 (ibid., tables 8.49 and 8.52). The reduction reflects mainly reduced requirements under furniture and equipment in the amount of \$438,000 for the non-recurring procurement of various investigative, security and safety equipment that was approved in 2020 pursuant to General Assembly resolution [74/262](#) (ibid., para. 8.200).

III.54 The proposed resources for consultants for 2021 amount to \$1,081,800, reflecting a reduction of \$8,400, or 0.8 per cent, compared with the appropriation for 2020. The information provided to the Advisory Committee indicates that the consultancies would include expert advice on gender issues; auditing information systems; drafting or updating policies and procedures related to data protection, information security or data integrity; providing recommendations to leadership; providing psychosocial support to the witness interview process; and progress in the implementations of security measures in line with the accountability framework and the United Nations security management system. **While acknowledging the need for external expertise in specific situations, the Advisory Committee considers that efforts should be made to rely, as much as possible, on internal expertise and skills, including those developed by the international tribunals. The Committee is not convinced that the requirement for consultants is fully justified and therefore recommends a 10 per cent reduction, or \$108,200, to the proposed requirement for consultants.**

III.55 Subject to its recommendations in chapter I and paragraph III.54 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other matters

Geographical representation

III.56 From the information provided in the context of the forward and introduction, the Advisory Committee notes that further efforts are necessary to reach a more balanced representation of staff from different Member States under section 8. The Committee recalls that, in Article 101, paragraph 3, of the Charter of the United Nations, it is stated that due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible. The Committee also recalls that the General Assembly, in paragraphs 9 and 17 of its resolution [71/263](#), called for the attainment of equitable geographical distribution in the Secretariat ([A/73/497](#), para. 11). The Committee addresses matters related to the geographical representation of staff in chapter I above.

Impact of the coronavirus disease pandemic and the liquidity situation

III.57 With regard to the activities of the Office of Legal Affairs, upon enquiry, the Advisory Committee was informed that, owing to the COVID-19 pandemic, the following events were not held as planned: (a) the United Nations Regional Course in International Law for Latin America and the Caribbean and the International Law Fellowship Programme; (b) the seventy-second session of the International Law Commission, which was to be held at the United Nations Office at Geneva from 27 April to 5 June 2020, was postponed; and (c) the March, April and May sessions of ad hoc expert and working groups at the fifty-third session of the United Nations Commission on International Trade Law, which was also postponed.

III.58 With respect to the Independent Investigative Mechanism for Myanmar, upon enquiry, the Advisory Committee was informed that, as at 31 May 2020, the onboarding of personnel for general temporary assistance positions had been affected by the financial situation of the Organization. At the same time, the COVID-19 pandemic had led to underexpenditure under travel of staff and fellowships, grants and contributions.

III.59 With regard to 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, upon enquiry, the Advisory Committee was informed that, as at 31 May 2020, low expenditure under hospitality, consultants, travel of representatives, travel of staff, consultant services and fellowships, grants and contributions reflected the impact of the COVID-19 pandemic. Over the same period, low expenditure under general operating expenses, supplies and materials and furniture and equipment reflected both the impact of the pandemic and the liquidity crisis, while underexpenditure for posts and other staff costs resulted from the measures taken to limit that crisis. The Committee was also informed that the Mechanism had carefully considered the benefits of establishing a flexible working culture from the commencement of its work and ensured that its office was well equipped to support telecommuting. Consequently, when the COVID-19 situation emerged, the Mechanism was well positioned to make the transition to telecommuting.

Table III.10

Section 8, Legal affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Object of expenditure	Regular budget					Other assessed ^a				Extrabudgetary				Total			
	2019 expenditure	2020 appropriation	2020 expenditure (January–June)	2021 estimate (before recosting)	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)
Posts	21 225.6	31 600.3	14 402.2	31 304.7	(295.6)	2 716.2	3 375.5	3 872.1	496.6	8 433.6	4 161.9	4 161.9	–	32 375.5	39 137.7	39 338.7	201.0
Other staff costs	1 585.9	11 176.4	3 499.8	10 403.9	(772.5)	51.9	58.9	58.9	–	966.1	648.9	681.5	32.6	2 604.0	11 884.2	11 144.3	(739.9)
Non-staff compensation	–	0.1	–	0.1	–	–	–	–	–	–	–	–	–	–	0.1	0.1	–
Hospitality	–	4.5	–	4.5	–	–	–	–	–	–	–	–	–	–	4.5	4.5	–
Consultants	242.6	1 386.9	206.7	1 801.5	414.6	51.1	37.4	37.8	0.4	158.6	73.0	76.4	3.4	452.3	1 497.3	1 915.7	418.4
Experts	7.4	45.9	4.1	45.7	(0.2)	–	–	–	–	29.2	400.0	400.0	–	36.6	445.9	445.7	(0.2)
Travel of representatives	1 315.4	1 795.2	56.0	1 762.2	(33.0)	–	–	–	–	404.3	–	–	–	1 719.7	1 795.2	1 762.2	(33.0)
Travel of staff	728.5	1 488.8	103.8	1 617.9	129.1	32.4	23.5	23.5	0.0	387.5	250.0	250.6	0.6	1 148.4	1 762.3	1 892.0	129.7
Contractual services	1 272.3	2 412.0	1 453.5	3 481.7	1 069.7	10.7	13.7	18.2	4.5	335.1	93.0	116.3	23.3	1 618.2	2 518.6	3 616.1	1 097.5
General operating expenses	1 948.1	6 039.7	959.7	2 036.1	(4 003.6)	7.1	81.7	77.1	(4.6)	1 136.7	428.4	442.5	14.2	3 091.9	6 549.7	2 555.7	(3 994.1)
Supplies and materials	11.9	123.4	25.6	158.9	35.5	3.5	3.8	3.8	–	11.0	9.0	11.8	2.9	26.4	136.2	174.5	38.4
Furniture and equipment	364.7	1 800.5	160.0	2 234.0	433.5	3.6	–	–	–	230.3	19.9	12.4	(7.5)	598.5	1 820.4	2 246.4	426.0
Improvements to premises	1 173.4	–	–	–	–	–	–	–	–	–	–	–	–	1 173.4	–	–	–
Fellowships, grants contributions	215.4	580.0	76.1	423.0	(157.0)	–	–	–	–	1 954.9	3 168.8	2 943.5	(225.3)	2 170.3	3 748.8	3 366.5	(382.3)
Other expenditures	–	–	–	–	–	–	–	–	–	437.2	491.1	498.9	7.8	437.2	491.1	498.9	7.8
Total	30 091.2	58 453.7	20 947.6	55 274.2	(3 179.5)	2 876.6	3 594.4	4 091.3	496.9	14 484.5	9 743.8	9 595.8	(4 888.7)	47 452.4	71 792.0	68 961.3	(2 830.7)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table III.11
Section 8, Office of Legal Affairs: evolution of overall financial resources by object of expenditure and funding source
 (Thousands of United States dollars)

Object of expenditure	Regular budget					Other assessed ^a				Extrabudgetary				Total			
	2019 expenditure	2020 appropriation	2020 expenditure (January–June)	2021 estimate (before recosting)	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020–2021)
Posts	21 225.6	22 061.8	10 588.7	21 766.2	(295.6)	2 716.2	3 375.5	3 872.1	496.6	2 734.3	4 161.9	4 161.9	–	26 676.2	29 599.2	29 800.2	201.0
Other staff costs	325.3	627.9	154.3	427.9	(200.0)	51.9	58.9	58.9	–	966.1	648.9	681.5	32.6	1 343.4	1 335.7	1 168.3	(167.4)
Non-staff compensation	–	0.1	–	0.1	–	–	–	–	–	–	–	–	–	–	0.1	0.1	–
Hospitality	–	0.9	–	0.9	–	–	–	–	–	–	–	–	–	–	0.9	0.9	–
Consultants	220.5	296.7	72.3	272.6	(24.1)	51.1	37.4	37.8	0.4	23.1	73.0	76.4	3.4	294.7	407.1	386.8	(20.3)
Experts	7.4	45.9	4.1	45.7	(0.2)	–	–	–	–	29.2	400.0	400.0	–	36.6	445.9	445.7	(0.2)
Travel of representatives	1 315.4	1 507.7	56.0	1 474.7	(33.0)	–	–	–	–	402.0	–	–	–	1 717.4	1 507.7	1 474.7	(33.0)
Travel of staff	453.3	513.8	79.8	524.8	11	32.4	23.5	23.5	–	142.5	250.0	250.6	0.6	628.2	787.3	798.9	11.6
Contractual services	841.2	883.1	439.4	839.0	(44.1)	10.7	13.7	18.2	4.5	49.1	93.0	116.3	23.3	901.1	989.7	973.4	(16.3)
General operating expenses	312.1	316.4	79.8	313.9	(2.5)	7.1	81.7	77.1	(4.6)	371.2	428.4	442.5	14.2	690.4	826.4	833.5	7.0
Supplies and materials	11.2	55.1	12.8	45.0	(10.1)	3.5	3.8	3.8	–	6.8	9.0	11.8	2.9	21.5	67.9	60.6	(7.2)
Furniture and equipment	39.6	54.8	8.1	63.4	8.6	3.6	0.0	–	–	30.3	19.9	12.4	(7.5)	73.4	74.7	75.8	1.1
Improvements to premises	8.3	–	–	–	–	–	–	–	–	–	–	–	–	8.3	–	–	–
Fellowships, grants and contributions	207.6	404.3	55.0	247.3	(157.0)	–	–	–	–	1 837.2	2 022.8	1 943.5	(79.3)	2 044.8	2 427.1	2 190.8	(236.3)
Other expenditures	–	–	–	–	–	–	–	–	–	437.2	491.1	498.9	7.8	437.2	491.1	498.9	7.8
Total	24 967.6	26 768.5	11 550.4	26 021.5	(7147.0)	2 876.6	3 594.4	4 091.3	496.9	7 029.0	8 597.8	8 595.8	(2.0)	34 873.2	38 960.8	38 708.6	(252.2)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table III.12
Section 8, Independent Investigative Mechanism for Myanmar: evolution of overall financial resources by object of expenditure and funding source
 (Thousands of United States dollars)

	<i>Regular budget</i>				
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>
Other staff costs	1 260.6	8 902.6	2 877.4	8 330.1	(572.5)
Consultants	22.1	–	63.8	447.1	447.1
Travel of staff	275.2	394.0	5.9	542.8	148.8
Contractual services	431.1	52.7	467.2	1 177.2	1 124.5
General operating expenses	1 636.0	4 753.5	696.3	792.3	(3 961.2)
Supplies and materials	0.7	5.0	10.8	50.6	45.6
Furniture and equipment	325.1	–	141.8	783.9	783.9
Improvements to premises	1 165.1	–	–	–	–
Fellowships, grants and contributions	7.8	128.7	9.1	128.7	–
Total	5 123.6	14 236.5	4 272.3	12 252.7	(1 983.8)

Table III.13

Section 8, 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: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>		
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>
Post	–	9 538.5	3 813.5	9 538.5	–	5 699.3	–	–	–	9 538.5	9 538.5	–
Other staff costs	–	1 645.9	468.1	1 645.9	–	–	–	–	–	1 645.9	1 645.9	–
Hospitality	–	3.6	0.0	3.6	–	–	–	–	–	3.6	3.6	–
Consultants	–	1 090.2	70.6	1 081.8	(8.4)	135.5	–	–	–	1 090.2	1 081.8	(8.4)
Travel of representatives	–	287.5	0.0	287.5	–	2.3	–	–	–	287.5	287.5	–
Travel of staff	–	581.0	18.1	550.3	(30.7)	245.0	–	–	–	581.0	550.3	(30.7)
Contractual services	–	1 476.2	546.9	1 465.5	(10.7)	286.0	–	–	–	1 476.2	1 465.5	(10.7)
General operating expenses	–	969.8	183.6	929.9	(39.9)	765.5	–	–	–	969.8	929.9	(39.9)
Supplies and materials	–	63.3	2.0	63.3	–	4.2	–	–	–	63.3	63.3	–
Furniture and equipment	–	1 745.7	10.1	1 386.7	(359.0)	200.0	–	–	–	1 745.7	1 386.7	(359.0)
Fellowships, grants and contributions	–	47.0	12.0	47.0	–	117.7	1 146.0	1 000.0	(146.0)	1 193.0	1 047.0	(146.0)
Total	–	17 448.7	5 125.0	17 000.0	(448.7)	7 455.5	1 146.0	1 000.0	(146.0)	18 594.7	18 000.0	(594.7)

Part IV International cooperation for development

Section 9 Economic and social affairs

Expenditure for 2019	\$82,353,100
Appropriation for 2020	\$83,293,400
Proposal for 2021 submitted by the Secretary-General	\$83,643,800
Estimated extrabudgetary resources for 2020	\$110,804,500
Projected extrabudgetary resources for 2021	\$100,870,900

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

IV.1 The regular budget resources requested by the Secretary-General for section 9 for 2021 amount to \$83,643,800 before recosting, reflecting a net increase of \$350,400, or 0.4 per cent, compared with the appropriation for 2020 ([A/75/6 \(Sect. 9\)](#), table 9.25). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.19 below.

IV.2 The Secretary-General attributes the proposed increase of \$350,400 to technical adjustments related to the provision of five posts that were reassigned in 2020 (with the application of a 50 per cent vacancy rate for 2020), to strengthen the monitoring and evaluation activities of the Department, pursuant to General Assembly resolution [72/279](#) (ibid., para. 9.183). The allocation of the five posts reassigned in 2020 are as follows: 1 P-5 and 1 General Service (Other level) under executive direction and management, 1 P-3 under subprogramme 4, 1 P-2 under subprogramme 7 and 1 P-4 under programme support (ibid., table 9.28).

Table IV.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	488	1 USG, 2 ASG, 9 D-2, 31 D-1, 67 P-5, 89 P-4, 67 P-3, 43 P-2/1, 33 GS (PL) and 146 GS (OL)
Proposed for 2021	488	1 USG, 2 ASG, 9 D-2, 31 D-1, 67 P-5, 89 P-4, 67 P-3, 43 P-2/1, 33 GS (PL) and 146 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	41	6 P-5, 6 P-4, 7 P-3, 4 P-2/1, 3 GS (PL) and 15 GS (OL)
Projected for 2021	38	6 P-5, 6 P-4, 6 P-3, 2 P-2/1, 3 GS (PL) and 15 GS (OL)
Discontinuation	3	1 P-3 and 2 P-2/1

IV.3 The Secretary-General proposes a total of 488 regular budget posts for 2021, which represents the same number of posts approved for 2020.

Vacant posts and vacancy rates

IV.4 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were a total of 60 vacant posts, of which 4 posts (1 D-2, 1 D-1, 1 P-4 and 1 P-3)

had been vacant for two years or more and 21 posts were temporary vacancies (regular incumbents on special leave without pay or on temporary assignment to other positions). It was indicated to the Committee that, owing to the current cash liquidity situation, the Secretary-General had decided to temporarily suspend recruitment for all vacant posts financed from the regular budget. **While recognizing the impact of the COVID-19 pandemic and the challenges related to the liquidity situation on the process of recruitment for the posts, the Advisory Committee reiterates its concern over the length of time that the posts have remained vacant. The Committee stresses that the related recruitment exercise needs to be conducted, in particular in view of the criticality of some high-level posts. The Committee trusts that the Secretary-General will provide an update on the recruitment status in the context of the next regular budget submission (see paras. 46 and 57 of chapter I above).**

IV.5 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and for January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 9 (see table IV.2).

Table IV.2
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	309	8.9	309	11.0	309	9.3
General service and related	184	11.2	179	12.4	179	10.9

IV.6 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.** The Committee discusses matters relating to vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

IV.7 Proposed non-post resources for 2021 amount to \$8,763,200 before recosting, which is at the same level as the appropriation for 2020 (A/75/6 (Sect. 9), table 9.30).

IV.8 The Secretary-General proposes an increase in provisions under contractual services (\$87,200) and general operating expenses (\$10,900), fully offset by decreases proposed under other staff costs, consultants, experts, travel of staff and furniture and equipment (ibid., table 9.25). The Advisory Committee was informed that the proposed reallocations reflected the reprioritization of resources to meet changes in requirements. The proposed increase under contractual services is due mainly to the need to engage additional individual contractors to strengthen stakeholder engagement in the high-level political forum on sustainable development and to support the Committee on Non-Governmental Organizations and broaden the participation of NGOs. The increase for general operating expenses is proposed in order to provide for additional meeting services for intergovernmental meetings.

Contractual services and general operating expenses

IV.9 Upon enquiry, the Advisory Committee was informed that the exponential increase in the number of applications of NGOs for consultative status and in the number of quadrennial reports submitted to the Committee on Non-Governmental Organizations currently made it imperative for subprogramme 1 to resort to the use of individual contractors. The subprogramme had received an unprecedented 883 applications for consultative status in the first half of 2020, as compared with 860 in

2019, 500 in 2015 and 204 in 2010. The increase in the number of NGOs in consultative status had also led to a higher number of quadrennial reports submitted by those organizations to the Committee on Non-Governmental Organizations (529 new reports in 2019, three times more than the number submitted in 2009). Consequently, the current staff members of subprogramme 1 were working at full capacity and would not be able to absorb the additional workload.

IV.10 With respect to the requirements under general operating expenses, the Advisory Committee was informed, upon enquiry, that most of the increase in the estimates reflected a more realistic approach to covering the costs of informal meetings of the Economic and Social Council, which had a high number of participants, as well as of the high-level political forum on sustainable development. Those meetings were conducted in accordance with the format and organizational aspects outlined in General Assembly resolution 67/290. The related expenses were directly linked to the format of the informal meetings that the subprogramme was mandated to organize (formal calendar meetings of Charter-based bodies are not charged separately for those services).

IV.11 The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources, subject to its recommendations in chapter I above.

Other matters

Impact of the coronavirus disease pandemic and the liquidity situation

IV.12 Upon enquiry, the Advisory Committee was informed that the level of expenditure during the first half of 2020 reflected the impact of the COVID-19 pandemic, which hindered and delayed the implementation of various activities, and the impact of the cash liquidity situation of the Organization, which compelled entities to slow down spending at the beginning of the year (see also para. IV.4 above).

IV.13 Furthermore, the Advisory Committee was informed that the pandemic was derailing efforts to achieve the Sustainable Development Goals and threatening progress already made in many areas. It was therefore imperative to mobilize resources to ensure the continuity of the regular statistical activities affected by the pandemic, to launch and run new statistical activities to meet urgent data demands for timely and disaggregated data to monitor the spread of the pandemic, to inform short-term mitigation and long-term recovery policies and to continue to inform the implementation of the 2030 Agenda for Sustainable Development by monitoring the progress made towards the achievement of the Sustainable Development Goals.

IV.14 With respect to the online meetings of intergovernmental bodies conducted during the pandemic, the Advisory Committee was informed that one positive outcome had been increased participation by people who would not normally be present at in-person sessions, such as the online participation of United Nations country teams in the development segment of the Economic and Social Council, which improved interactions between the delegates and field operations. The online meetings nonetheless presented challenges regarding the provision of interpretation services and connectivity, in particular for participants in developing countries, that limited the ability of some people to participate in intergovernmental deliberations. Time zone differences also reduced geographical balance and representation and led to challenges in finding a suitable time for convening meaningful consultations.

Extrabudgetary resources

IV.15 With regard to the lower level of extrabudgetary resources projected for 2021, the Advisory Committee was informed, upon enquiry, that the estimates had been

based on the projected expenditures of ongoing projects and prospective projects at the advanced stage of negotiations and consultations with donors at the time of the preparation of the budget proposal at the beginning of 2020. For the programme of work, the level of estimates was linked mainly to the 2030 Agenda for Sustainable Development Sub-Fund, as the estimate for 2021 did not include projects that would be approved by the Steering Committee during 2020. Furthermore, it was anticipated that some of the projects that were currently ongoing would end in 2021.

Cooperation with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and other entities

IV.16 In the budget proposal, under programme support, it is indicated that the Department of Economic and Social Affairs provides administrative support to the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, among other offices, and to the Technology Bank for the Least Developed Countries for its start-up period (A/75/6 (Sect. 9), para. 9.209).

IV.17 Upon enquiry, the Advisory Committee was informed that the Department and the Office of the High Representative collaborated, within their respective mandates, to support Member States in the implementation of the 2030 Agenda. For example, the Office led an inter-agency task force on support for graduation from the category of least developed countries, while the Department provided technical analysis on the potential impacts of graduation and possible alternatives to compensate for some of the benefits lost as a result of graduation.

IV.18 The Advisory Committee was also informed that, in terms of post resources, the Small Island Developing States Unit under subprogramme 3, Sustainable development, of the Department consisted of five posts (1 P-5, 1 P-4, 1 P-2 and 2 General Service (Other level)), while subprogramme 3, Small island developing States, of the Office of the High Representative currently consisted of two posts (1 P-4 and 1 P-2), with the establishment of a new P-5 post proposed for 2021 (see para. IV.25 below). The two entities had jointly organized the preparatory process for the midterm review of the SIDS Accelerated Modalities of Action (SAMOA) Pathway, which included three regional meetings and one global meeting of all small island developing States, and had supported the intergovernmental negotiations of the outcome document of the review.

Section 10

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

Expenditure for 2019	\$5,639,500
Appropriation for 2020	\$5,886,200
Proposal for 2021 submitted by the Secretary-General	\$6,385,900
Estimated extrabudgetary resources for 2020	\$2,704,200
Projected extrabudgetary resources for 2021	\$1,361,500

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

IV.19 The regular budget resources requested by the Secretary-General for section 10 for 2021 amount to \$6,385,900 before recosting, reflecting a net increase of \$499,700,

or 8.5 per cent, as compared with the appropriation for 2020 (A/75/6 (Sect. 10), tables 10.12 and 10.15). The Secretary-General attributes that net increase to new and expanded mandates in response to General Assembly resolution 74/262, as described in paragraph 10.62 of the budget proposal. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.20 below.

IV.20 The increase for 2021 is proposed under executive direction and management (\$28,200 under non-post resources), subprogramme 2 (\$108,800 under non-post resources) and subprogramme 3 (\$122,700 under post resources and \$240,000 under non-post resources). A detailed breakdown of the proposed resources is provided in paragraph 10.62 of the budget proposal.

IV.21 The Advisory Committee recalls that, in paragraph 48 of its resolution 74/262, the General Assembly regretted the inadequate resources allocated to subprogramme 2, Landlocked developing countries, and subprogramme 3, Small island developing States, and requested the Secretary-General to take the action necessary to ensure that additional post and non-post resources were allocated to those subprogrammes in the context of the proposed programme budget for 2021 to enable them to effectively carry out their increased mandates. The Committee questioned whether the proposed increase in resources for 2021 reflected the full implementation of resolution 74/262. It was informed that the necessary key steps had been taken to fully implement the resolution and that the resource requirements would be further assessed by the Secretary-General in the context of the proposed programme budget for 2022. Concerning subprogramme 2, the Committee was informed that the Joint Inspection Unit had initiated a review of United Nations system support to the landlocked developing countries in the implementation of the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024 and that the review would provide, among other things, a needs assessment of subprogramme 2. **The Advisory Committee looks forward to the outcome of the review currently being undertaken by the Joint Inspection Unit, including in the context of the next budget submission by the Secretary-General.**

IV.22 The Advisory Committee further recalls that, for subprogramme 1, 10 new posts had been proposed and approved for the biennium 2014–2015 (3 P-5, 3 P-4, 2 P-3 and 2 General Service (Other level)), to strengthen the capacity of the Office to implement its expanded programme of work (A/68/7, paras. IV.23 and IV.25). In addition, the Committee was informed, upon enquiry, that the General Assembly had upgraded one post from the P-4 level to the P-5 level, effective as from 2018, for subprogramme 1 (Assembly resolution 72/261). Furthermore, it was indicated to the Committee that, in order to ease the mismatch between its expanded mandates and the existing resources, the Office of the High Representative had relied on a temporary reallocation of staff among the subprogrammes and on the use of general temporary assistance for cross-cutting work benefiting all subprogrammes. Information on the allocation of financial and post resources, by subprogramme, is provided in tables 10.15 and 10.16 of the budget proposal. The Committee notes that, of the total resources of \$6,385,900 proposed for 2021 for section 10, subprogrammes 1 to 3 would receive provisions of \$3,468,500, \$748,400 and \$728,200, respectively.

IV.23 **The Advisory Committee takes note of the initial steps taken by the Secretary-General and trusts that he will provide further information and clarification concerning the full implementation of General Assembly resolution 74/262, in the context of the proposed programme budget for 2021, to the Assembly at the time of its consideration of the present report.**

Table IV.3
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2020	28	1 USG, 1 D-2, 1 D-1, 7 P-5, 7 P-4, 4 P-3, 1 P-2/1 and 6 GS (OL)
Proposed for 2021	29	1 USG, 1 D-2, 1 D-1, 8 P-5, 7 P-4, 4 P-3, 1 P-2/1 and 6 GS (OL)
Establishment	1	1 P-5 Senior Programme Management Officer (subprogramme 3)

IV.24 The Secretary-General proposes a total of 29 regular budget posts for 2021, which represents an increase of one P-5 post compared with the total number of posts approved for 2020.

Establishment

IV.25 The Secretary-General proposes the establishment of one new post of Senior Programme Management Officer (P-5) under subprogramme 3, in response to General Assembly resolution 74/262. Justification for the proposed post establishment is provided in paragraph 10.62 (c) (i) of, and annex III to, the budget proposal. The incumbent would lead the work related to the fulfilment of the subprogramme's mandates on small island developing States, in particular with regard to servicing the intergovernmental process, supporting those States in their group consultations, building partnerships and engaging more extensively with the United Nations system-wide coordination mechanisms.

Vacant posts and vacancy rates

IV.26 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, the Office did not have any posts that had been vacant for two years or longer. One P-3 post became vacant in May 2020, for which a recruitment process was ongoing; however, no selection would be made during the recruitment freeze resulting from the liquidity crisis.

IV.27 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and for January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 10 (see table IV.4).

Table IV.4
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	22	5.7	22	7.1	23	5.5
General service and related	6	11.5	6	14.2	6	10.8

IV.28 **Taking into consideration its observation in paragraph IV.23 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.** The Committee discusses matters relating to vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

IV.29 Proposed non-post resources for 2021 amount to \$1,055,000, reflecting an increase of \$377,000, or 55.6 per cent, before recosting, as compared with the

appropriation for 2020 (A/75/6 (Sect. 10), table 10.17). The proposed increase by object of expenditure is shown in table IV.20 below. The resources are proposed under executive direction and management and under subprogrammes 2 and 3 (see para. IV.20 above). A breakdown of the increase by subprogramme is contained in paragraph 10.62 of the budget proposal.

IV.30 The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources, subject to its recommendations in chapter I above.

Other matters

Cooperation with the Technology Bank and other entities

IV.31 Upon enquiry, the Advisory Committee was informed that, as representative of the Secretary-General on the Governing Council of the Technology Bank, the Under-Secretary-General and High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States provided substantive and operational advice to the Council, which was the governing body of the Technology Bank. The High Representative also provided strategic advice to the Managing Director of the Technology Bank on the programmatic activities of the Bank, with the objective of strengthening the science, technology and innovation capacity of least developed countries. This contributes to the implementation of the Istanbul Programme of Action for the Least Developed Countries for the Decade 2011–2020 and 2030 Agenda. **The Advisory Committee trusts that updated information on cooperation between the Office of the High Representative and the Technology Bank, as well as with other relevant entities, including the United Nations development system, will be provided in the context of the next budget submission.**

Section 11

United Nations support for the New Partnership for Africa's Development

Expenditure for 2019	\$7,289,200
Appropriation for 2020	\$7,985,900
Proposal for 2021 submitted by the Secretary-General	\$7,985,900
Estimated extrabudgetary resources for 2020	\$3,724,000
Projected extrabudgetary resources for 2021	\$2,963,500

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

IV.32 The regular budget resources requested by the Secretary-General for section 11 for 2021 amount to \$7,985,900 before recosting, which is at the same level as the appropriation for 2020 (A/75/6 (Sect. 11), table 11.9). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.21 below.

IV.33 It is stated in the budget proposal that a functional review of the Office of the Special Adviser on Africa is currently under way, with the aim of reinforcing the strengths and comparative advantages of the Office and addressing gaps in the implementation of its mandate. In addition, OIOS conducted an evaluation of the programme (see para. IV.43

below). The current programme proposal might require readjustments once the above-mentioned processes are finalized (A/75/6 (Sect. 11), foreword).

IV.34 Upon enquiry, the Advisory Committee was informed that the functional review had been initiated by the Executive Office of the Secretary-General and that the results were being reviewed. Readjustments to the current programme proposal, if any, would be contingent on a future course of action to be recommended by the Secretary-General. It was therefore not possible, at the present stage, for the Office of the Special Adviser to advise as to whether and how the proposal might be readjusted.

Table IV.5
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	43	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 12 P-3, 1 P-2/1, 1 GS (PL), 8 GS (OL) and 1 LL
Proposed for 2021	43	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 12 P-3, 1 P-2/1, 1 GS (PL), 8 GS (OL) and 1 LL

IV.35 The Secretary-General proposes a total of 43 regular budget posts for 2021, which represents the same number of posts approved for 2020.

Vacant posts and vacancy rates

IV.36 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, a total of five posts (1 P-4, 1 P-3, 1 P-2 and 2 General Service (Other level)) were vacant under subprogramme 1, of which two had been vacant for two years or longer (there were no vacant posts under subprogrammes 2 and 3). Recruitment for all vacant posts was on hold as a result of the liquidity situation. It was also indicated to the Committee that recruitment for the P-2 and P-3 posts (vacant since September and October 2017, respectively) was on hold pending the completion of the functional review of the Office of the Special Adviser (see paras. IV.33 and IV.34 above).

IV.37 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and for January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 11 (see table IV.6).

Table IV.6
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	33	16.1	33	9.9	33	16.3
General service and related	10	18.6	10	15.0	10	20.3

IV.38 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.** The Committee discusses matters relating to vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

IV.39 Proposed non-post resources for 2021 amount to \$1,339,000 before recosting, which is at the same level as the appropriation for 2020 (A/75/6 (Sect. 11), table 11.14).

Consultants and contractual service

IV.40 The Secretary-General proposes the reallocation of resources on a cost-neutral basis under other changes for subprogramme 2, reflecting the following: (a) an increase of \$23,200 under consultants, offset by a decrease of the same amount under experts; and (b) an increase of \$33,000 under contractual services, offset by a decrease of the same amount under other staff costs (ibid., table 11.9).

IV.41 The Advisory Committee was informed that the provision of \$33,000 under contractual services would provide for the services of institutional contractors to provide ad hoc short-term expertise in the organization of seminars, workshops and events, including the preparation of selected background papers and working documents. Upon enquiry, Committee was informed that the proposed increases under consultants and contractual services were required to ensure adequate funding for the launch of the work on interlinkages between the development, peace and security and human rights pillars, involving five subregional reports and the development of a framework and guidelines for mainstreaming those interlinkages into policies and strategies. **The Advisory Committee trusts that more detailed explanations will be provided for resource changes in future budget submissions.**

IV.42 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources, subject to its recommendations in chapter I above.**

Other matters

Programme evaluation

IV.43 It is indicated in the proposed budget that OIOS conducted an evaluation of the programme (A/75/6 (Sect. 11), foreword). Upon enquiry, the Advisory Committee was informed that OIOS recommendations had been formally submitted to the three programme entities (the Office of the Special Adviser on Africa, ECA and the Department of Global Communications) in March 2020. As a follow-up to the recommendations, a more structured approach was being designed to clarify the roles and responsibilities of each entity and facilitate coordination during the programme planning process and in engagement with stakeholders. Programme entities had also increased consultations to promote synergies and complementarities and to ensure coherence in their actions. In particular, consultations were being held as part of the planning phase of the activities undertaken in the implementation of the approved programme.

Impact of the coronavirus disease pandemic and the liquidity situation

IV.44 Upon enquiry, the Advisory Committee was informed that, while the Office had faced uncertainty in the first stages of the COVID-19 outbreak, it reacted expeditiously to an evolving situation and successfully organized its flagship activity, the Africa Dialogue Series, which was one of the first major multilateral events held online at the United Nations. The Office also managed to implement other key activities, such as the consultations associated with the United Nations monitoring mechanism to review commitments made towards Africa's development. Furthermore, the Office would ensure that there was as little adverse impact as possible on the substantive activities in its work programme until the situation returned to normal.

IV.45 The Advisory Committee was also informed that the lower level of expenditure during the first six months of 2020 was attributable to the impact of the COVID-19 pandemic, which delayed the implementation of various activities, and to the liquidity situation of the Organization, which required entities to slow down spending at the beginning of the year. However, the Office was progressively approaching its regular level of activity, as it was adapting to the changes triggered by the pandemic.

Furthermore, the adaptation process has continued and would allow the Office to increase its activities and level of expenditure.

Section 12 Trade and development

Expenditure for 2019	\$70,729,700
Appropriation for 2020	\$68,087,900
Proposal for 2021 submitted by the Secretary-General	\$68,087,900
Estimated extrabudgetary resources for 2020	\$42,756,300
Projected extrabudgetary resources for 2021	\$43,056,300

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

IV.46 The regular budget resources requested by the Secretary-General for section 12 for 2021 amount to \$68,087,900 before recosting, which is at the same level as the appropriation for 2020 (A/75/6 (Sect. 12), table 12.16). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.22 below.

Table IV.7
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	379	1 USG, 1 ASG, 5 D-2, 20 D-1, 51 P-5, 64 P-4, 73 P-3, 32 P-2/1, 10 GS (PL) and 122 GS (OL)
Proposed for 2021	379	1 USG, 1 ASG, 5 D-2, 20 D-1, 51 P-5, 64 P-4, 73 P-3, 32 P-2/1, 10 GS (PL) and 122 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	15	1 D-1, 1 P-5, 2 P-4, 2 P-3 and 9 GS (OL)
Projected for 2021	15	1 D-1, 1 P-5, 2 P-4, 2 P-3 and 9 GS (OL)

IV.47 The Secretary-General proposes a total of 379 regular budget posts for 2021, which represents the same number of posts approved for 2020.

Vacant posts and vacancy rates

IV.48 The Advisory Committee was informed that, as at 30 June 2020, UNCTAD had one post that had been vacant for more than two years (1 P-3, vacant since January 2018). Upon enquiry, the Committee was informed that the recruitment process for the post was ongoing, but that the process had been delayed owing to the unforeseen departure of the hiring manager. In addition, the Committee was informed that 31 posts funded under the regular budget were currently vacant, of which 30 posts had been affected by the ongoing recruitment freeze and the onboarding of 1 new hire had been delayed as a result of the COVID-19 pandemic. It was indicated to the Committee that the recruitment freeze resulting from the liquidity situation had made predictable recruitment intended to fill posts next to impossible.

IV.49 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and for January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 12 (see table IV.8).

Table IV.8
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	248	9.3	247	10.6	247	9.6
General service and related	136	4.1	132	3.0	132	4.2

IV.50 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.** The Committee discusses matters relating to vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

IV.51 Proposed non-post resources for 2021 amount to \$5,550,400 before recosting, which is at the same level as the appropriation for 2020 (A/75/6 (Sect. 12), table 12.21).

Consultants

IV.52 The Secretary-General proposes the redeployment of resources in the amount of \$9,600 from experts to consultants, under executive direction and management. According to the supplementary information provided to the Advisory Committee, the purpose of that redeployment is to strengthen evaluation activities, pursuant to the recommendation of OIOS (see table IV.22 below). Upon enquiry, the Committee was informed that the recommendation of OIOS had been made following a study of the evaluation function of the Secretariat for the 2014–2015 period; the resources to be redeployed were required to ensure that the evaluation of the subprogrammes would be supported by adequate external subject matter experts, in addition to the Evaluation Unit of UNCTAD (A/75/6 (Sect. 12), para. 12.107; see also A/72/72, paras. 18 and 19).

IV.53 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources, subject to its recommendations in chapter I above.**

Other matters

Impact of the coronavirus disease pandemic

IV.54 Upon enquiry, the Advisory Committee was informed that, while the assessment of implications related to COVID-19 for 2021 was still ongoing, the pandemic had clearly demonstrated that UNCTAD needed to continue to address persistent structural problems faced by the entire world, especially developing countries. By incorporating measures to address challenges posed by the pandemic into the programming and delivery of mandates in 2021, its proposed programme plan and deliverables for 2021 would be even more relevant for developing countries. UNCTAD had already estimated the impact of COVID-19 on developing countries in some areas, such as the financing gap, the catastrophic impact on tourism, the steep drop in investment flows and the risk of deepening inequalities. It had also provided in-depth analyses of the debt problems of developing countries, as well as of

intergovernmental consensus-building and technical toolkits to promote durable solutions, both prior to and during the pandemic. Furthermore, the Committee was informed that UNCTAD would have an opportunity to discuss its 2021 programme plan in the context of its fifteenth quadrennial conference, where its member States would be setting its programme plan for the next four years, including the revision of mandates.

Cooperation with the Technology Bank and other entities

IV.55 Upon enquiry, the Advisory Committee was informed that UNCTAD had been collaborating with the Technology Bank in the area of technology and innovation policy for development, specifically with regard to cooperation in the organization of technology assessments in the context of the broader programme of science, technology and innovation policy reviews. On 13 May 2020, UNCTAD, together with UNDP and WHO and in collaboration with the Technology Bank, launched the Technology Access Partnership, as part of a coordinated approach to strengthen developing countries' responses to COVID-19 and increase access to life-saving health technologies.

IV.56 The Advisory Committee was also informed, upon enquiry, that the role of UNCTAD was to maximize the trade, investment and development opportunities of developing countries, with a special focus on the least developed countries, landlocked developing countries and small island developing States, through innovative and groundbreaking research, on the basis of which policy recommendations were derived. Furthermore, the interests of the above-mentioned vulnerable groups of countries were also supported by UNCTAD, under subprogramme 5 in particular, through the provision of advisory services and technical input.

Section 13 International Trade Centre

Expenditure for 2019	\$18,567,900
Appropriation for 2020	\$18,861,800
Proposal for 2021 submitted by the Secretary-General	\$18,861,800
Estimated extrabudgetary resources for 2020	SwF 96,416,100
Projected extrabudgetary resources for 2021	SwF 96,416,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).	

IV.57 The full regular budget of ITC, which is expressed in Swiss francs, is funded equally by the two parent organizations of ITC, the United Nations and WTO. For 2021, it amounts to SwF 36,739,000 before recosting ([A/75/6 \(Sect. 13\)](#), table 13.3). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.23 below.

IV.58 The share of the United Nations in the budget of ITC, which takes the form of a grant, is estimated at SwF 18,369,500 for 2021 before recosting (50 per cent of the full amount), equivalent to an amount of \$18,861,800 at an exchange rate of SwF 0.9739 to \$1.00 ([A/75/6 \(Sect. 13\)](#), table 13.2 and para. 13.30). The grant request for 2021 is at the same level as the appropriation for 2020.

IV.59 In terms of recosting, the United Nations share of the budget of ITC for 2021 is estimated at \$18,993,800 after a preliminary recosting of \$132,000 (*ibid.*, table 13.2). Upon enquiry, the Advisory Committee was informed that the preliminary recosting applied to the United Nations share of \$18,861,800 reflected the projected inflation adjustment using the rate of 0.7 per cent applicable to the Swiss franc ([A/75/6 \(Introduction\)](#), annex III, schedule 7 (a)). Furthermore, the proposed budget will be recosted for exchange rate effects later in 2020. The Committee recalls that, in view of the budgetary treatment of the United Nations share as a grant, prescribed vacancy rates of the proposed programme budget are not applied to the resource requirements of ITC, which are based on a vacancy rate of zero ([A/74/7](#), para. IV.62). **The Advisory Committee discusses the recosting methodology, vacancy rates and related matters in chapter I above.**

IV.60 Upon enquiry, the Advisory Committee was provided with information on expenditures contained in table IV.23 below. **While the Advisory Committee understands that the United Nations share of the ITC regular budget is budgeted and reported in financial statements under grants and contributions, it is of the view that information on expenditures, by object of expenditure, should be provided for the full budget of ITC in the context of future budget submissions.**

Table IV.9
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	160	1 ASG, 1 D-2, 5 D-1, 20 P-5, 30 P-4, 20 P-3, 14 P-2/1 and 69 GS (OL)
Proposal for 2021	160	1 ASG, 1 D-2, 5 D-1, 20 P-5, 30 P-4, 20 P-3, 14 P-2/1 and 69 GS (OL)
<i>Extrabudgetary</i>		
Approved for 2020	20	1 P-5, 3 P-4, 4 P-3, 1 P-2 and 11 GS (OL)
Projected for 2021	20	1 P-5, 3 P-4, 4 P-3, 1 P-2 and 11 GS (OL)

Comments and recommendation on the proposed resources

Post resources

IV.61 A total amount of SwF 28,555,300 (or \$29,320,600) is proposed under post resources. That amount provides for the continuation of 160 posts, which represents the same number of posts approved for 2020. It is indicated in the budget proposal that, in the interests of clarity and transparency, details of post resources, which will be provided for by proposed grants and contributions from the United Nations and WTO, are not part of the approved staffing table for the regular budget ([A/75/6 \(Sect. 13\)](#), para. 13.30; see also para. IV.59 above).

Vacant posts and vacancy rates

IV.62 Upon enquiry, the Advisory Committee was informed that, of the six posts that were vacant as at 30 June 2020, five posts (1 ASG, 2 P-4 and 2 G-5) had become vacant during the period from December 2019 to January 2020 and that the selection process for candidates for those five posts was ongoing. However, the post of Director (D-1) of the Addis Ababa office of ITC had been vacant since its establishment on 1 January 2016, owing to pending negotiations with the host country. The Committee was informed that the latest negotiations indicated that the situation would be resolved in the coming months and that the post remained crucial, as Africa was at a crossroads

in its trade agenda, and that the functions of the D-1 post had been carried out intermittently and remotely by the Director of the Division of Country Programmes and the Deputy Executive Director, in addition to their regular duties. **The Advisory Committee trusts that the recruitment for the aforementioned D-1 post will be completed as soon as possible and that updated information will be provided to the General Assembly at the time of its consideration of the present report.**

Non-post resources

IV.63 The overall non-post resources proposed for 2021 amount to SwF 8,183,700 (or \$8,403,000), which is at the same level as the approved resources for 2020 (A/75/6 (Sect. 13), table 13.4).

IV.64 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for the United Nations share of the regular budget of ITC.**

Other matters

Budget cycles and approval process by the United Nations and the World Trade Organization

IV.65 WTO has a biennial budget, and the United Nations has transitioned to an annual budget on a trial basis. In response to the observation of the Advisory Committee in its previous report (A/74/7, paras. IV.66–IV.68), the Secretary-General indicates in his proposal that the different budget cycles of the two parent organizations have implications for the administrative arrangements related to the ITC budget. Accordingly, the proposal for 2021 is put forward under an interim arrangement agreed with the WTO secretariat, whereby ITC has submitted to WTO an annual budget for 2020 in the United Nations proposed programme budget format, and twice that amount for the 2020–2021 budget period in the WTO format. The administrative arrangements will be suitably updated should the annual budget cycle be confirmed by the General Assembly (A/75/6 (Sect. 13), para. 13.29).

IV.66 Upon enquiry, the Advisory Committee was informed that the impact on the timing of the reviews of the ITC budget proposal by both parent organizations reflected the following aspects: the review by the Committee, which used to take place in the fall of the year prior to the biennial budget period, had been moved to the spring, in line with the review of the proposed annual programme budgets; however, the WTO Committee on Budget Finance and Administration continued to review the ITC budget proposal in the fall of the year prior to the WTO biennial budget period. Both the General Council of WTO and the General Assembly of the United Nations approved the ITC budget in December of the year prior to the budget period, with WTO approving a biennial budget and the United Nations approving an annual budget. The fact that the WTO budget committee review of the 2020–2021 budget had been conducted ahead of the Committee's review of the 2021 budget did not affect the proposed United Nations grant to ITC for 2021, as WTO member States reviewed and approved a Swiss franc-denominated budget, and WTO contributions were denominated in Swiss francs. Furthermore, it was indicated to the Committee that, as the methodology for recosting applied only to the United Nations share of the ITC full regular budget (for exchange rates and inflation), the annual recosting of the United Nations share did not affect the amount contributed by WTO (see also para. IV.59 above).

Implementation of the recommendations of the Board of Auditors

IV.67 Further to the information provided in annex II to the budget proposal, upon enquiry, the Advisory Committee received additional information on the implementation of the recommendations of the Board of Auditors, including with

regard to the engagement of consultants and individual contractors for projects financed under extrabudgetary resources, project implementing partners and evaluations. **The Advisory Committee trusts that ITC will implement the recommendations of the Board of Auditors expeditiously.** The Committee will revert to this matter in the context of its consideration of the report of the Board of Auditors on the financial report and audited financial statements for the year ended 31 December 2019 during the main part of the seventy-fifth session of the General Assembly.

Section 14 Environment

Expenditure for 2019	\$23,089,800
Appropriation for 2020	\$23,364,300
Proposal for 2021 submitted by the Secretary-General	\$23,765,900
Estimated extrabudgetary resources for 2020	\$435,465,000
Projected extrabudgetary resources for 2021	\$435,465,000

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

IV.68 The regular budget resources requested by the Secretary-General for section 14 for 2021 amount to \$23,765,900 before recosting, reflecting a net increase of \$401,600, or 1.7 per cent, as compared with the appropriation for 2020 (A/75/6 (Sect. 14), table 14.13). The Secretary-General attributes that net increase to new and expanded mandates in response to General Assembly resolutions 73/260 and 67/251, as described in paragraph 14.113 of the proposal. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.24 below.

IV.69 The increase proposed under policymaking organs is required to hold the fifth United Nations Environment Assembly in 2021, as well as meetings of the Committee of Permanent Representatives and its subcommittee (A/75/6 (Sect. 14), table 14.19). It is indicated that the transformation from a 58-member Governing Council to a universal Environment Assembly has led to a significant increase in Member State representation and, in turn, has entailed significantly higher costs for UNEP in odd years, when the Environment Assembly is held. Those increased costs have, to date, not been compensated by a corresponding increase in the allocation of resources from the regular budget. In its resolution 73/260, the General Assembly expressed concern about the sustainability, predictability and stability of funding for the Programme's governing body (A/75/6 (Sect. 14), paras. 14.113 and 14.115).

Table IV.10
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2020	113	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 5 GS (OL) and 10 LL
Proposed for 2021	113	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 5 GS (OL) and 10 LL
<i>Extrabudgetary</i>		
Estimated for 2020	852	1 ASG, 2 D-2, 34 D-1, 77 P-5, 145 P-4, 161 P-3, 74 P-2/1, 1 GS (OL), 349 LL and 8 NPO
Projected for 2021	852	1 ASG, 2 D-2, 34 D-1, 77 P-5, 145 P-4, 161 P-3, 74 P-2/1, 1 GS (OL), 349 LL and 8 NPO

Comments and recommendations on posts

IV.70 The Secretary-General proposes a total of 113 regular budget posts for 2021, which represents the same number of posts approved for 2020.

Vacant posts and vacancy rates

IV.71 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, UNEP did not have any posts that had been vacant for two years or longer and that, of the six posts currently vacant (1 D-1, 1 P-5, 3 P-4 and 1 P-3), the post remaining unfilled the longest had been vacant since July 2019.

IV.72 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and for January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 14 (see table IV.11).

Table IV.11
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	97	5.4	97	6.1	97	5.8
General service and related	16	1.6	16	3.3	16	1.0

IV.73 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.** The Committee discusses matters relating to vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

IV.74 Proposed non-post resources for 2021 amount to \$2,100,900, reflecting an increase of \$401,600, or 23.6 per cent, before recosting, compared with the appropriation for 2020 (A/75/6 (Sect. 14), table 14.18). The increase, consisting of other staff costs (\$196,300), general operating expenses (\$186,100) and hospitality (\$19,200), is proposed for the purpose of holding the fifth United Nations Environment Assembly in 2021 (see paras. IV.68 and IV.69 above and table IV.24 below).

IV.75 The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources, subject to its recommendation on resource requirements relating to travel of staff in chapter I above.

Other matters

Impact of the coronavirus disease pandemic and the liquidity crisis

IV.76 Upon enquiry, the Advisory Committee was informed that, while the lasting effects of the COVID-19 pandemic on the Programme's operating modality remained to be measured, the pandemic had profound implications on its mandate and programmatic work. UNEP had articulated a comprehensive programmatic response to COVID-19, which was anchored in its current programme of work, taking into consideration the entity's future strategic and programmatic direction, in particular its medium-term strategy for the period 2022–2025.

IV.77 With respect to the impact of the liquidity crisis, the Advisory Committee was informed, upon enquiry, that the lower level of expenditure in the non-post category was partially attributable to the liquidity challenges, since the allocation of resources was unpredictable and was released in tranches, affecting the planning and timing of deliverables and activities.

Programme assistance with regard to the environment strategy

IV.78 The Advisory Committee recalls that the Department of Operational Support (formerly the Department of Field Support) is now three years into its six-year environment strategy. Technical assistance has been provided to all peacekeeping missions, remotely and on the ground, from the Environmental Technical Support Unit, temporarily supplemented with capacity from the Rapid Environment and Climate Technical Assistance facility, in partnership with UNEP ([A/74/736](#), para. 162). **The Advisory Committee looks forward to more detailed information on the assistance provided by UNEP in the implementation of the environment strategy, including to the peacekeeping missions, in the context of the proposed programme budget for 2022.**

Section 15 Human settlements

Expenditure for 2019	\$11,300,000
Appropriation for 2020	\$12,508,400
Proposal for 2021 submitted by the Secretary-General	\$12,508,400
Estimated extrabudgetary resources for 2020	\$240,439,600
Projected extrabudgetary resources for 2021	\$252,188,200

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

IV.79 The regular budget resources requested by the Secretary-General for section 15 for 2021 amount to \$12,508,400 before recosting, which is at the same level as the appropriation for 2020 ([A/75/6 \(Sect. 15\)](#), table 15.7). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.25 below.

IV.80 As reflected in tables 15.10 and 15.11 of the budget proposal, resource changes are proposed on a cost-neutral basis under “other changes”, which represents a decrease of \$109,200 under executive direction and management, fully offset by a net increase of \$108,200 under subprogramme 4 (inward redeployment of three posts (\$109,200) offset in part by reduced requirements under travel of staff (\$1,000)) and an increase of \$1,000 under programme support (travel of staff). The details are explained in paragraph 15.72 of the budget proposal.

Table IV.12
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	73	1 USG, 1 D-2, 4 D-1, 9 P-5, 15 P-4, 14 P-3, 5 P-2/1, 2 GS (OL) and 22 LL
Proposed for 2021	73	1 USG, 1 D-2, 4 D-1, 9 P-5, 15 P-4, 14 P-3, 5 P-2/1, 2 GS (OL) and 22 LL
Redeployment (within the section)	–	3 LL from executive direction and management to subprogramme 4
<i>Extrabudgetary</i>		
Estimated for 2020	182	1 ASG, 4 D-2, 10 D-1, 40 P-5, 20 P-4, 38 P-3, 6 P-2/1 and 63 LL
Projected for 2021	230	1 ASG, 4 D-2, 10 D-1, 46 P-5, 27 P-4, 52 P-3, 8 P-2/1 and 82 LL
New	48	6 P-5, 7 P-4, 14 P-3, 2 P-2/1 and 19 LL

IV.81 The Secretary-General proposes a total of 73 regular budget posts for 2021, which represents the same number of posts approved for 2020.

Redeployment

IV.82 The Secretary-General proposes the redeployment of three posts in the Local level category (1 Senior Relations and Liaison Assistant, 1 Senior Administrative Assistant and 1 Administrative Assistant) from executive direction and management to subprogramme 4, in order to consolidate external relations activities under a single division (A/75/6 (Sect. 15), para. 15.72 and annex III). Upon enquiry, the Advisory Committee was informed that UN-Habitat had undergone a restructuring process in 2019, during which the External Relations Division under the executive direction and management (where the three posts had originally been located) was embedded into the External Relations, Strategy, Knowledge and Innovation Division under subprogramme 4. The proposed redeployment is in line with the programmatic nature of the new Division.

Vacant posts and vacancy rates

IV.83 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, UN-Habitat did not have any posts that had been vacant for two years or longer. A total of five posts (1 P-5, 2 P-3 and 2 Local level) were vacant, the earliest since April 2019. One of the P-3 posts was currently being filled through a temporary job opening.

IV.84 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and for January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 15 (see table IV.13).

Table IV.13
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	49	3.5	49	5.1	49	3.8
General service and related	24	1.9	24	3.1	24	2.4

IV.85 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. The Committee discusses matters relating to vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

IV.86 Proposed non-post resources for 2021 amount to \$1,338,800 before recosting, which is at the same level as the appropriation for 2020 (A/75/6 (Sect. 15), table 15.12). **The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources, subject to its recommendations in chapter I above.**

Other matters

Impact of the liquidity crisis and the coronavirus disease pandemic

IV.87 Upon enquiry, the Advisory Committee was informed that the liquidity situation had led UN-Habitat to enact measures in compliance with the United Nations Controller's request to plan for a 10 per cent reduction in the availability of regular budget funding for 2020, which might be released in the fourth quarter of 2020 for operational requirements, if the liquidity situation improved. There had also been a suspension in recruitment.

IV.88 Concerning the extrabudgetary resource level of \$252,188,200 projected for 2021, the Advisory Committee was informed that, of the total resources projected, \$33.9 million was under the United Nations Habitat and Human Settlements Foundation unearmarked fund (an increase of \$15 million compared with 2020). However, UN-Habitat did not foresee achieving the above increase, owing to the impact of the COVID-19 pandemic on overall resources available to international agencies. In addition, the Committee was informed that, owing to the ongoing financial constraints of the Foundation's unearmarked fund, 80 of the 135 positions authorized for 2020 remained frozen, in accordance with the decision made by the Executive Board in November 2019.

Support for the least developed countries, landlocked developing countries and small island developing States

IV.89 With respect to the technical support provided by UN-Habitat to Member States, the Advisory Committee was informed, upon enquiry, that, of the overall technical support provided, 41 per cent was for least developed countries, 40 per cent for landlocked developing countries and 2 per cent for small island developing States.

Section 16 International drug control, crime and terrorism prevention and criminal justice

Expenditure for 2019	\$22,167,700
Appropriation for 2020	\$21,627,100
Proposal for 2021 submitted by the Secretary-General	\$20,990,700
Estimated extrabudgetary resources for 2020	\$402,536,900
Projected extrabudgetary resources for 2021	\$360,763,000

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

IV.90 The regular budget resources requested by the Secretary-General for section 16 for 2021 amount to \$20,990,700 before recosting, reflecting a net decrease of \$636,400, or 2.9 per cent, as compared with the appropriation for 2020 ([A/75/6 \(Sect. 16\)](#) and [A/75/6 \(Sect. 16\)/Corr.1](#), table 16.29). Of the total resources for 2021, an amount of \$360,763,000, or 94.5 per cent, is derived from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.26 below.

IV.91 The Secretary-General attributes the net decrease of \$636,400 to policymaking organs, for the discontinuation of a non-recurrent provision in 2020 for the Fourteenth United Nations Congress on Crime Prevention and Criminal Justice, and subprogramme 1, Countering transnational organized crime, for the discontinuation of a non-recurrent provision in 2020 for countering the use of information and communications technologies for criminal purposes, pursuant to General Assembly resolution [74/247](#), partially offset by an increase under subprogramme 9, Provision of secretariat services and substantive support to the United Nations intergovernmental bodies, the International Narcotics Control Board and the United Nations Congress on Crime Prevention and Criminal Justice, for the annual provision for one post (1 P-3, Legal Officer) established in 2020 in the secretariat of the International Narcotics Control Board pursuant to resolution [74/262](#).

Table IV.14
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	125	1 USG, 3 D-2, 8 D-1, 14 P-5, 32 P-4, 27 P-3, 13 P-2/1, 3 GS (PL) and 24 GS (OL)
Proposed for 2021	125	1 USG, 3 D-2, 8 D-1, 14 P-5, 32 P-4, 27 P-3, 13 P-2/1, 3 GS (PL) and 24 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	545	1 D-2, 15 D-1, 35 P-5, 168 P-4, 133 P-3, 20 P-2, 11 GS (PL) and 162 GS (OL)
Projected for 2021	545	1 D-2, 15 D-1, 35 P-5, 168 P-4, 133 P-3, 20 P-2, 11 GS (PL) and 162 GS (OL)

Comments and recommendations on posts

IV.92 The Secretary-General proposes a total of 125 posts for section 16, comprising 98 posts in the Professional and higher categories and 27 posts in the General Service and related categories, reflecting no change as compared with 2020.

Vacant posts and vacancy rates

IV.93 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were a total of 10 vacant posts (3 P-4, 4 P-3, 3 P-2 posts); no posts had been vacant for more than two years.

IV.94 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and for January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 16 (see table IV.15).

Table IV.15
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	97	9.2	98	8.7	98	9.7
General service and related	28	5.2	27	2.0	27	5.9

IV.95 **The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.** The Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

IV.96 The proposed non-post resources for 2021 amount to \$2,595,100, reflecting a net decrease of \$697,300, or 21.2 per cent, as compared with the appropriation for 2020 (A/75/6 (Sect. 16) and A/75/6 (Sect. 16)/Corr.1, table 16.34). The Advisory Committee was informed that the decrease related primarily to policymaking organs, under other staff costs, experts and consultants, travel of representatives and contractual services in connection with the discontinuation, in 2020, of the non-recurrent provisions for the Fourteenth Crime Congress.

IV.97 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources, subject to its recommendations in chapter I above.**

Other matters

Presentation of resources under policymaking organs

IV.98 Upon enquiry, the Advisory Committee was provided with table IV.16, showing the resources for the Commission on Crime Prevention and Criminal Justice and for the Commission on Narcotic Drugs and its subsidiary bodies. The Committee was also informed that post resources were not specifically allocated to each Commission, as the staffing complement under the secretariat of the Governing Bodies supported not only both Commissions, but also the Crime Congress.

Table IV.16
Policymaking organs: resources
 (United States dollars)

<i>Commission</i>	<i>Expenditure class</i>	<i>2020 approved budget</i>	<i>2021 proposed budget</i>
Commission on Crime Prevention and Criminal Justice	Travel of representatives	51 200.0	51 200.0
Commission on Narcotic Drugs and its subsidiary bodies	Travel of representatives	148 100.0	148 100.0
Total		199 300.0	199 300.0

Information technology security

IV.99 With respect to the role of UNODC in countering cybercrime, the Advisory Committee was informed, upon enquiry, that the Office's information technology security policy was guided by the corporate policy and standards established by the Office of Information and Communications Technology and by official standards in information and communication technology. The Committee was also informed that UNODC had introduced internal authentication measures, with an implementation rate of 96 per cent as at 1 July 2020, and had also introduced appropriate measures for its public websites.

Implementation of reforms

IV.100 In his proposal, the Secretary-General indicates that UNODC has taken part in a number of reforms, including the United Nations development system reform, the new United Nations Sustainable Development Cooperation Framework, the management reform and the reform of the peace and security pillar (*ibid.*, paras. 16.7 and 16.9), and has implemented the initiatives in connection with the United Nations development system reform. Furthermore, the Advisory Committee was informed that UNODC had established a global reform community of practice, had served as an active member of the United Nations Evaluation Group and had participated in the development of a policy for undertaking system-wide evaluations of progress in Sustainable Development Goal achievement. With respect to United Nations management reform and the related General Assembly resolution 72/266 B, the Committee was informed that UNODC was implementing the new system of delegation of authority and the annual issuance of a statement of internal control. UNODC was also strengthening results-based management and the culture of accountability, with the support of its Independent Evaluation Section.

Extrabudgetary resources

IV.101 The Secretary-General indicates in his proposal that estimated extrabudgetary resources amounted to \$402,536,900 in 2020 and are projected to amount to \$360,763,000 in 2021, reflecting a decrease of \$41,773,900 (*ibid.*, table 16.32). Upon enquiry, the Advisory Committee was informed that the projected decrease was primarily the result of the finalization of the Global Programme for the Implementation of the Doha Declaration, as well as the completion of a number of regional projects.

Impact of the coronavirus disease pandemic

IV.102 Upon enquiry, the Advisory Committee was informed that the COVID-19 pandemic and the resulting global lockdown had prevented UNODC staff from undertaking field missions and organizing in-person workshops and trainings and that expert group meetings had, for the present time, been postponed to the second half of 2020. Furthermore, UNODC participation in meetings of international organizations and advisory panels, if required, would be carried out online. In addition, law enforcement and forensic laboratory training activities had already been conducted mostly using web-based teaching. The Committee was also informed that the normative work of the forensics programme had been affected to a lesser extent and that all standard-setting work, such as manuals, guidelines and standardized training materials, as well as expert advice, were being delivered on schedule. The Committee was furthermore informed that the substantive servicing of online meetings was no less labour-intensive than the servicing of standard meetings and that, consequently, the online approach might not necessarily result in significant cost reductions. **The Advisory Committee is of the view that the holding of online meetings should result in savings, in particular as certain costs associated with on-site meetings would not be incurred, such as expenditures related to travel (see, for example, para. IV.91 and table IV.16 above) or the printing and distribution of documentation and meeting materials. The Committee trusts that every effort will be made to ensure related savings and recommends that the General Assembly request the Secretary-General to provide information thereon in the next programme budget proposal.**

**Section 17
UN-Women**

Expenditure for 2019	\$9,525,700
Appropriation for 2020	\$9,741,400
Estimated extrabudgetary resources for 2020	\$485,000,000
Proposal for 2021 submitted by the Secretary-General	\$9,741,400
Projected extrabudgetary resources for 2021	\$485,000,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).	

IV.103 The regular budget resources requested by the Secretary-General for section 17 for 2021 amount to \$9,741,400 before recosting, which is the same as the appropriation for 2020 ([A/75/6 \(Sect. 17\)](#), table 17.5). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.27 below.

IV.104 The extrabudgetary resources for 2021, which are projected at \$485,000,000, also represent the same amount as the estimate for 2020. These resources would constitute 98 per cent of the total resources of UN-Women.

Table IV.17
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 8 P-4, 8 P-3, 5 P-2/1 and 12 GS (OL)
Proposed for 2021	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 8 P-4, 8 P-3, 5 P-2/1 and 12 GS (OL)
<i>Extrabudgetary</i>		
Approved for 2020	465	1 ASG, 4 D-2, 20 D-1, 85 P-5, 55 P-4, 50 P-3, 7 P-2/1, 48 GS (PL), 119 GS (OL) and 76 NPO
Projected for 2021	465	1 ASG, 4 D-2, 20 D-1, 85 P-5, 55 P-4, 50 P-3, 7 P-2/1, 48 GS (PL), 119 GS (OL) and 76 NPO

Comments and recommendations on posts

IV.105 The proposed regular budget resources for posts amount to \$9,067,500 before recosting, which is the same as the appropriation for 2020. Those resources would provide for the continuation of 49 posts (37 in the Professional and higher categories and 12 General Service (Other level)), reflecting no change compared with 2020.

IV.106 The information provided to the Advisory Committee indicated that the extrabudgetary resources for positions were estimated at \$146,521,900 in 2021, which is the same as the appropriation for 2020. Those resources would provide for 465 positions, which represents the same number of positions approved for 2020.

Vacant posts and vacancy rates

IV.107 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were two vacant posts (1 P-3 and 1 P-4); no posts had been vacant for more than two years.

IV.108 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and for January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 17 (see table IV.18).

Table IV.18
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	37	2.7	37	6.0	37	3.6
General Service and related	12	1.6	12	–	12	5.9

IV.109 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.** The Committee discusses the matter of vacant posts and vacancy rates in chapter I above.

Comments and recommendations on non-post resources

IV.110 The non-post resources of the regular budget would amount to \$673,900 in 2021, which is the same as the appropriation for 2020. The distribution of non-post resources among the objects of expenditure would be same as in 2020. The main requirements are as follows: general operating expenses (\$161,500), experts (\$147,300), contractual services (\$117,700), travel of representatives (\$102,300), other staff costs (\$54,900), consultants (\$48,900) and travel of staff (\$33,300) ([A/75/6 \(Sect.17\)](#), table 17.5).

Contractual services

IV.111 With regard to contractual services, the information provided to the Advisory Committee indicated that, of the regular budget requirement of \$117,700 for 2020, only \$4,900 had been expended as at 30 April 2020. **In view of the underexpenditure to date, the Advisory Committee recommends a 20 per cent reduction, or \$23,500, in the regular budget resources proposed for contractual services.**

General operating expenses

IV.112 With regard to general operating expenses, the information provided to the Advisory Committee indicated that, of the regular budget requirement of \$161,500 for 2020, only \$46,500 had been expended as at 30 April 2020. **In view of the underexpenditure to date, the Advisory Committee recommends a 15 per cent reduction, or \$24,200, in the regular budget resources proposed for general operating expenses.**

IV.113 Subject to its recommendations in paragraphs IV.110 and IV.111 and in chapter I above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Change management process

IV.114 The Secretary-General indicates in his proposal that the repositioning of the United Nations development system decided upon by the General Assembly in its resolution [72/279](#) led UN-Women to modify its regional architecture and to envisage the refinement of its headquarters structure ([A/75/6 \(Sect. 17\)](#), paras. 17.1 and 17.6). Upon enquiry, the Advisory Committee was informed that UN-Women had initiated a change management process to optimize its structures, enhance business processes and internal governance and deliver impact-bearing results. Furthermore, UN-Women had undertaken a review of its physical presence at the country level, prioritizing full-fledged country offices and taking full advantage of United Nations partners in countries where it was not present. In 2019, UN-Women had aligned the roles and responsibilities of its country representatives with the revised management and accountability framework, and, in 2020, the entity has been further developing the functional set-up and menu of services for each office type.

IV.115 Regarding the criteria for opening and closing country offices, the Advisory Committee was informed, upon enquiry, that UN-Women provided support to countries on the basis of national requests and its own capacity and mandate. Support provided to countries without a country office might include dedicated support for the resident coordinator and the United Nations country team, remote participation in the country team, implementation through another United Nations agency and/or support provided directly to national partners, upon request. UN-Women thus configured its country presence in accordance with Member State requests, programmatic opportunities, country needs, country team capacity and the availability of resources.

IV.116 The Advisory Committee was further informed that UN-Women was also reviewing its headquarters architecture to ensure alignment with the field architecture and to improve its efficiency and effectiveness. According to the information provided, those changes were not expected to have any budget implications in 2021. On the basis of the organizational structure and post distribution for 2021, however, the Committee notes that the Secretary-General proposes: (a) a merger of the Policy Division with the Programme Support Division; and (b) the establishment of a new Human Resources Office, under programme support, to which a regular budget post (P-3) would be assigned (*ibid.*, annex I). **The Advisory Committee recalls that the General Assembly, in its resolution 64/289, decided that the resources required to service the normative intergovernmental processes should be funded from the regular budget, while the resources required to service the operational intergovernmental processes and operational activities at all levels should be funded from voluntary contributions. In the view of the Committee, the proposed changes might affect the link between functions and resources as decided upon by the Assembly.**

IV.117 The Advisory Committee trusts that detailed information on the alignment of the roles and responsibilities of the UN-Women country representatives with the revised management and accountability framework and the proposed structural changes to both the regional and headquarters architectures will be presented to the General Assembly at the time of its consideration of the present report and an update included in the next budget proposal.

Impact of the coronavirus disease pandemic

IV.118 Upon enquiry, the Advisory Committee was informed that 2020 had started as a landmark year for accelerating global momentum for gender equality and the empowerment of women and girls, marking the twenty-fifth anniversary of the Fourth World Conference on Women and the adoption of the Beijing Platform for Action, the twentieth anniversary of the adoption of Security Council resolution 1325 (2000), on women and peace and security and the tenth anniversary of the creation of UN-Women by the General Assembly. However, the COVID-19 pandemic was significantly affecting opportunities for engagement and advocacy for action. It had already resulted in the cancellation or postponement of several intergovernmental meetings to which UN-Women had been planning to contribute, through the organization of expert meetings, side events and substantive support. Those meetings included the twenty-sixth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, the preparatory process for the post-2020 global biodiversity framework to support the implementation of the Convention on Biological Diversity and the fifteenth meeting of the Conference of the Parties to the latter Convention, which had been scheduled for the second half of 2020. The Committee was also informed that approximately 70 per cent of UN-Women country offices were expected to be affected and that there might be some delays in finalizing the United Nations Sustainable Development Cooperation Frameworks.

IV.119 The Advisory Committee was further informed that, as a result of the scaled-down sixty-fourth session of the Commission on the Status of Women in 2020, some savings were seen, owing to the fact that no representatives travelled to Headquarters and to lower costs associated with the participation of invited experts in interactive dialogues and panel discussions.

Table IV.19

Section 9, Economic and social affairs: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>
Posts	75 502.3	74 530.2	35 713.4	74 880.6	350.4	5 109.5	9 589.0	9 068.8	(520.2)	80 611.8	84 119.2	83 949.4	(169.8)
Non-staff compensation	–	–	–	–	–	28.2	–	–	–	–	–	–	–
Other staff costs	718.9	1 295.0	437.9	1 266.7	(28.3)	49 730.1	55 054.7	57 503.4	2 448.7	50 449.0	56 349.7	58 770.1	2 420.4
Hospitality	4.2	12.2	0.3	12.2	–	6.5	–	–	–	10.7	12.2	12.2	–
Consultants	411.6	673.2	116.1	651.2	(22.0)	5 740.6	6 850.9	3 614.3	(3 236.6)	6 152.2	7 524.1	4 265.5	(3 258.6)
Experts	975.8	1 667.3	30.2	1 638.6	(28.7)	168.9	57.8	50.5	(7.3)	1 144.7	1 725.1	1 689.1	(36.0)
Travel of representatives	1 375.1	1 927.6	224.8	1 927.6	–	196.4	1 261.5	500.5	(761.0)	1 571.5	3 189.1	2 428.1	(761.0)
Travel of staff	537.4	705.1	60.5	691.9	(13.2)	3 649.8	4 602.4	3 128.1	(1 474.3)	4 187.2	5 307.5	3 820.0	(1 487.5)
Contractual services	1 676.8	1 335.7	620.5	1 422.9	87.2	1 722.8	3 461.8	1 938.6	(1 523.2)	3 399.6	4 797.5	3 361.5	(1 436.0)
General operating expenses	581.4	720.1	142.7	731.0	10.9	2 549.8	2 900.2	2 407.3	(492.9)	3 131.2	3 620.3	3 138.3	(482.0)
Supplies and materials	7.5	96.0	3.6	96.0	–	91.3	117.4	78.4	(39.0)	98.8	213.4	174.4	(39.0)
Furniture and equipment	298.2	257.1	47.7	251.2	(5.9)	274.0	164.8	80.4	(84.4)	572.2	421.9	331.6	(90.3)
Improvements to premises	–	–	–	–	–	–	–	–	–	–	–	–	–
Fellowships, grants and contributions	263.9	73.9	8.3	73.9	–	27 618.3	26 744.0	22 500.6	(4 243.4)	27 882.2	26 817.9	22 574.5	(4 243.4)
Total	82 353.1	83 293.4	37 406.0	83 643.8	350.4	98 886.2	110 804.5	100 870.9	(9 933.6)	181 239.3	194 097.9	184 514.7	(9 583.2)

Table IV.20

Section 10, Least developed countries, landlocked developing countries and small island developing States: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>
Posts	5 096.4	5 208.2	2 492.0	5 330.9	122.7	–	–	–	–	5 096.4	5 208.2	5 330.9	122.7
Other staff costs	202.9	315.5	98.6	315.5	–	–	–	–	–	202.9	315.5	315.5	–
Hospitality	0.5	1.2	–	1.2	–	–	–	–	–	0.5	1.2	1.2	–
Consultants	33.2	52.4	–	60.4	8.0	331.0	191.5	710.0	518.5	364.2	243.9	771.4	527.5
Experts	33.3	40.2	–	251.6	211.4	–	–	–	–	33.3	40.2	249.5	209.3
Travel of representatives	1.8	–	–	–	–	69.5	1 401.5	382.5	–	71.3	1 401.5	382.5	–
Travel of staff	101.4	97.4	7.8	220.1	122.7	448.4	613.6	170.0	(443.6)	549.8	711.0	391.2	(319.8)
Contractual services	105.6	107.0	23.9	139.2	32.2	54.8	410.6	51.0	(359.5)	160.4	517.5	190.2	(327.3)
General operating expenses	43.5	36.2	11.1	36.9	0.7	53.3	87.0	48.0	(39)	96.8	123.2	84.9	(38.3)
Supplies and materials	0.3	7.3	0.4	7.8	0.5	–	–	–	–	0.3	7.3	7.8	0.5
Furniture and equipment	19.8	20.8	6.8	22.3	1.5	–	–	–	–	19.8	20.8	22.3	1.5
Improvements to premises	0.5	–	–	–	–	–	–	–	–	0.5	–	–	–
Fellowships, grants and contributions	0.3	–	–	–	–	715.8	–	–	–	716.1	–	–	–
Total	5 639.5	5 886.2	2 640.5	6 385.9	499.7	1 672.7	2 704.2	1 361.5	(323.6)	7 312.2	8 590.3	7 747.4	176.1

Table IV.21

Section 11, United Nations support for the New Partnership for Africa's Development: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>
Posts	6 484.5	6 646.9	3 467.3	6 646.9	–	–	–	–	–	6 484.5	6 646.9	6 646.9	–
Other staff costs	73.9	194.2	–	161.2	(33.0)	–	–	–	–	73.9	194.2	161.2	(33.0)
Hospitality	–	3.9	–	3.9	–	–	–	–	–	–	3.9	3.9	–
Consultants	183.8	157.5	34.7	180.7	23.2	–	180.0	140.0	(40.0)	183.8	337.5	320.7	(16.8)
Experts	88.3	368.4	9.6	345.2	(23.2)	–	–	–	–	88.3	368.4	345.2	(23.2)
Travel of staff	208.1	275.2	100.9	275.2	–	–	680.0	320.0	(360.0)	208.1	955.2	595.2	(360.0)
Contractual services	171.6	259.7	44.5	292.7	33.0	898.0	700.0	700.0	–	1 069.6	959.7	992.7	33.0
General operating expenses	52.4	56.3	25.0	56.3	–	2 010.0	6.0	3.0	(3.0)	2 062.4	62.3	59.3	(3.0)
Supplies and materials	0.5	10.7	0.1	10.7	–	–	14.0	6.6	(7.8)	0.5	25.1	17.3	(7.8)
Furniture and equipment	9.9	13.1	0.2	13.1	–	–	–	–	–	9.9	13.1	13.1	–
Fellowships, grants and contributions	16.2	–	6.9	–	–	377.0	2 144.0	1 793.9	(349.7)	393.2	2 143.6	1 793.9	(349.7)
Total	7 289.2	7 985.9	3 689.2	7 985.9	–	3 285.0	3 724.0	2 963.5	(760.5)	10 574.2	11 709.9	10 949.4	(760.5)

Table IV.22

Section 12, Trade and development: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>
Posts	65 808.6	62 537.5	30 679.4	62 537.5	–	1 147.8	1 114.0	1 114.0	–	66 956.4	63 651.5	63 651.5	–
Other staff costs	453.4	641.7	143.3	641.7	–	18 272.4	18 320.0	18 320.0	–	18 725.8	18 961.7	18 961.7	–
Hospitality	22.4	21.7	0.4	21.7	–	7.0	–	–	–	29.4	21.7	21.7	–
Consultants	408.4	424.0	124.7	433.6	9.6	4 286.4	4 190.0	4 190.0	–	4 694.8	4 614.0	4 623.6	9.6
Experts	218.1	351.1	9.0	341.5	(9.6)	56.0	10.0	10.0	–	274.1	361.1	351.5	(9.6)
Travel of representatives	101.1	175.7	8.2	175.7	–	20.7	24.0	24.0	–	121.8	199.7	199.7	–
Travel of staff	548.7	585.7	65.8	585.7	–	4 053.1	4 030.0	4 030.0	–	4 601.8	4 615.7	4 615.7	–
Contractual services	985.8	767.7	657.6	767.7	–	3 992.7	3 999.0	3 999.0	–	4 978.5	4 766.7	4 766.7	–
General operating expenses	1 890.3	1 727.6	440.6	1 727.6	–	939.1	1 136.0	1 136.0	–	2 829.4	2 863.6	2 863.6	–
Supplies and materials	80.2	341.6	68.6	341.6	–	18.5	–	–	–	98.7	341.6	341.6	–
Furniture and equipment	181.6	513.6	10.5	513.6	–	294.5	287.0	287.0	–	476.1	800.6	800.6	–
Fellowships, grants and contributions	31.0	–	3.0	–	–	9 862.5	9 646.3	9 946.3	300.0	9 893.5	9 646.3	9 946.3	300.0
Total	70 729.7	68 087.9	32 211.2	68 087.9	–	42 950.6	42 756.3	43 056.3	300.0	113 680.3	110 844.2	111 144.2	300.0

Table IV.23

Section 13, International Trade Centre: evolution of overall resources by object of expenditure and funding source

(Thousands of Swiss francs)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>
Posts	28 737.7	28 555.3	13 400.8	28 555.3	–	21 349.4	22 537.0	22 537.0	–	50 087.1	51 092.3	51 092.3	–
Other staff costs	539.9	514.7	160.5	514.7	–	1 137.4	1 200.7	1 200.7	–	1 677.3	1 715.4	1 715.4	–
Hospitality	7.0	9.5	–	9.5	–	4.3	4.6	4.6	–	11.3	14.1	14.1	–
Consultants	500.7	774.3	253.4	774.3	–	31 525.9	33 279.6	33 279.6	–	32 026.6	34 053.9	34 053.9	–
Travel of representatives	–	–	–	–	–	628.0	662.9	662.9	–	628.0	662.9	662.9	–
Travel of staff	316.4	339.1	104.5	339.1	–	4 421.5	4 667.4	4 667.4	–	4 737.9	5 006.5	5 006.5	–
Contractual services	984.0	1 111.5	393.2	1 111.5	–	6 016.8	6 351.6	6 351.6	–	7 000.8	7 463.1	7 463.1	–
General operating expenses	2 681.5	2 705.8	2 168.5	2 705.8	–	7 825.2	8 260.5	8 260.5	–	10 506.7	10 966.3	10 966.3	–
Supplies and materials	349.9	441.8	323.9	441.8	–	706.5	745.8	745.8	–	1 056.4	1 187.6	1 187.6	–
Improvement of premises	–	–	–	–	–	24.2	25.6	25.6	–	24.2	25.6	25.6	–
Furniture and equipment	831.1	598.5	334.7	598.5	–	986.6	1 041.5	1 041.5	–	1 817.7	1 640.0	1 640.0	–
Fellowships, grants and contributions	2 008.1	1 688.5	799.8	1 688.5	–	16 708.3	17 637.8	17 637.8	–	18 716.4	19 326.3	19 326.3	–
Other	–	–	–	–	–	1.1	1.1	1.1	–	1.1	1.1	1.1	–
Total	36 956.3	36 739.0	17 939.3	36 739.0	–	91 335.2	96 416.1	96 416.1	–	128 291.5	133 155.1	133 155.1	–

Table IV.24

Section 14, Environment: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>
Posts	21 466.8	21 665.0	9 747.2	21 665.0	–	16 667.3	113 980.0	113 980.0	–	38 134.1	135 645.0	135 645.0	–
Other staff costs	91.5	18.9	7.7	215.2	196.3	87 083.2	40.0	40.0	–	87 174.7	58.9	255.2	196.3
Hospitality	15.3	0.4	–	19.6	19.2	26.8	–	–	–	42.1	0.4	19.6	19.2
Consultants	215.6	427.7	96.0	427.7	–	31 025.2	25 238.0	25 238.0	–	31 240.8	25 665.7	25 665.7	–
Experts	–	–	–	–	–	50.5	–	–	–	50.5	–	–	–
Travel of representatives	36.3	62.7	(0.5)	62.7	–	36.1	–	–	–	72.4	62.7	62.7	–
Travel of staff	225.4	230.9	2.3	230.9	–	9 836.6	31 058.0	31 058.0	–	10 062	31 288.9	31 288.9	–
Contractual services	113.2	227.0	19.5	227.0	–	6 862.9	13 445.0	13 445.0	–	6 976.1	13 672.0	13 672.0	–
General operating expenses	613.8	360.8	49.8	546.9	186.1	19 671.3	15 672.2	15 672.2	–	20 285.1	16 033.0	16 219.1	186.1
Supplies and materials	12.9	22.3	0.3	22.3	–	68.6	511.0	511.0	–	81.5	533.3	533.3	–
Furniture and equipment	42.4	26.2	6.9	26.2	–	1 797.7	851.8	851.8	–	1 840.1	878.0	878.0	–
Improvements to premises	0.3	–	–	–	–	57.0	–	–	–	57.3	–	–	–
Fellowships, grants and contributions	256.3	322.4	–	322.4	–	182 456.9	234 669.0	234 669.0	–	182 713.2	234 991.4	234 991.4	–
Other	–	–	–	–	–	2.5	–	–	–	2.5	–	–	–
Total	23 089.8	23 364.3	9 929.2	23 765.9	401.6	355 642.5	435 465.0	435 465.0	–	378 732.3	458 829.3	459 230.9	401.6

Table IV.25

Section 15, Human settlements: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>
Posts	10 464.2	11 169.6	4 933.1	11 169.6	–	10 581.2	–	–	–	21 045.4	11 169.6	11 169.6	–
Other staff costs	283.4	294.9	72.1	294.9	–	60 875.3	85 625.0	88 220.0	2 595.0	61 158.7	85 919.9	88 514.9	2 595.0
Hospitality	–	7.8	–	7.8	–	–	100.2	18.0	(82.2)	–	108.0	25.8	(82.2)
Consultants	155.0	134.6	–	134.6	–	104.4	18 539.0	19 966.2	1 427.2	259.4	18 673.6	20 100.8	1 427.2
Experts	–	80.4	–	80.4	–	465.6	–	–	–	465.6	80.4	80.4	–
Travel of staff	85.5	–	10.5	–	–	3 428.8	40.0	–	(40.0)	3 514.3	40.0	–	(40.0)
Contractual services	196.6	143.7	0.5	143.7	–	15 857.1	15 113.6	15 103.2	(10.4)	16 053.7	15 257.3	15 246.9	(10.4)
General operating expenses	84.6	252.0	11.1	252.0	–	19 885.4	17 457.9	20 806.9	3 349.0	19 970.0	17 709.9	21 058.9	3 349.0
Supplies and materials	14.3	354.9	–	354.9	–	709.0	13 904.6	15 096.0	1 191.4	723.3	14 259.5	15 450.9	1 191.4
Furniture and equipment	15.0	36.7	1.3	36.7	–	2 075.4	4 286.2	3 991.6	(294.6)	2 090.4	4 322.9	4 028.3	(294.6)
Improvements to premises	0.3	33.8	–	33.8	–	–	6 209.3	4 343.2	(1 866.1)	0.3	6 243.1	4 377.0	(1 866.1)
Fellowships, grants and contributions	1.2	–	0.1	–	–	40 101.6	79 163.8	84 643.1	5 479.3	40 102.7	79 163.8	84 643.1	5 479.3
Total	11 300.0	12 508.4	5028.7	12 508.4	–	154 083.8	240 439.6	252 188.2	11 748.6	165 383.8	252 948.0	264 696.6	11 748.6

Table IV.26

Section 16, International drug control, crime and terrorism prevention and criminal justice: evolution of overall financial resources by object of expenditures and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>
Posts	19 423.5	18 334.7	8 859.0	18 395.6	60.9	45 095.0	145 382.0	133 810.6	(11 571.4)	64 518.5	163 716.7	152 206.2	(11 510.5)
Other staff costs	327.5	305.0	137.8	148.7	(156.3)	89 318.0	1 662.3	1 302.9	(359.4)	89 645.5	1 967.3	1 451.5	(515.8)
Hospitality	2.7	2.9	–	2.9	–	6.4	4.6	4.6	–	9.1	7.5	7.5	–
Consultants	162.7	324.5	56.3	165.6	(158.9)	24 082.2	24 956.3	22 679.8	(2 276.5)	24 244.9	25 280.8	22 845.4	(2 435.4)
Experts	157.5	369.2	–	356.4	(12.8)	–	–	–	–	157.5	369.2	356.4	(12.8)
Travel of representatives	584.2	983.7	75.2	670.2	(313.5)	–	–	–	–	584.2	983.7	670.2	(313.5)
Travel of staff	338.5	319.6	46.0	278.4	(41.2)	17 861.2	36 885.4	35 783.3	(1 102.1)	18 199.7	37 205.0	36 061.8	(1 143.2)
Contractual services	691.9	599.7	342.6	570.2	(29.5)	28 575.8	55 115.6	56 251.3	1 135.7	29 267.7	55 715.3	56 821.5	1 106.2
General operating expenses	111.3	65.3	29.0	77.2	11.9	38 320.7	35 933.1	35 796.9	(136.2)	38 432.0	35 998.4	35 874.1	(124.3)
Supplies and materials	58.4	95.7	46.8	95.7	–	2 159.5	4 980.8	4 010.8	(970.0)	2 217.9	5 076.5	4 106.5	(970.0)
Furniture and equipment	291.5	195.0	3.0	202.0	7.0	15 004.2	16 976.5	14 453.1	(2 523.4)	15 295.7	17 171.5	14 655.1	(2 516.4)
Fellowships, grants and contributions	18.0	31.8	7.6	27.8	(4.0)	86 120.4	80 640.3	56 669.7	(23 970.6)	86 138.4	80 672.1	56 697.5	(23 974.6)
Total	22 167.7	21 627.1	9 603.3	20 990.7	(636.4)	346 543.4	402 536.9	360 763.0	(41 773.9)	368 711.1	424 164.0	381 753.7	(42 410.3)

Table IV.27

Section 17, UN-Women: evolution of overall financial resources by objects of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020– 2021</i>
Posts	8 980.4	9 067.5	4 624.4	9 067.5	–	141 833.0	146 521.9	146 521.9	–	150 813.4	155 589.4	155 589.4	–
Other staff costs	43.9	54.9	5.4	54.9	–	–	–	–	–	43.9	54.9	54.9	–
Consultants	63.9	48.9	–	48.9	–	–	–	–	–	63.9	48.9	48.9	–
Experts	96.0	147.3	9.2	147.3	–	–	–	–	–	96.0	147.3	147.3	–
Travel of representatives	84.5	102.3	6.2	102.3	–	–	–	–	–	84.5	102.3	102.3	–
Travel of staff	10.6	33.3	–	33.3	–	35 657.0	39 739.8	39 739.8	–	35 667.6	39 773.1	39 773.1	–
Contractual services	81.8	117.7	14.0	117.7	–	114 665.0	128 910.7	128 910.7	–	114 746.8	129 028.4	129 028.4	–
General operating expenses	164.6	161.5	64.5	161.5	–	97 459.0	132 651.9	132 651.9	–	97 623.6	132 813.3	132 813.3	–
Hospitality	–	1.2	–	1.2	–	–	–	–	–	–	1.2	1.2	–
Supplies and materials	–	6.8	–	6.8	–	11 754.0	16 688.0	16 688.0	–	11 754.0	16 694.8	16 694.8	–
Fellowships, grants contributions	–	–	–	–	–	9 155.0	10 891.6	10 891.6	–	9 155.0	10 891.6	10 891.6	–
Other	–	–	–	–	–	10 367.0	9 596.1	9 596.1	–	10 367.0	9 596.1	9 596.1	–
Total	9 525.7	9 741.4	4 723.7	9 741.4	–	420 890.0	485 000.0	485 000.0	–	430 415.7	494 741.4	494 741.4	–

Part V Regional cooperation for development

Section 18 Economic and social development in Africa

Section 18A Regional commission in Africa

Expenditure for 2019	\$79,410,700
Appropriation for 2020	\$80,863,000
Proposal for 2021 submitted by the Secretary-General	\$80,111,000
Estimated extrabudgetary resources for 2020	\$22,184,000
Projected extrabudgetary resources for 2021	\$25,423,300

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

V.1 The regular budget resources requested by the Secretary-General for section 18A for 2021 amount to \$80,111,000 before recosting, reflecting a net decrease of \$752,000, or 0.9 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.13.

V.2 The budget proposal indicates that the resource change results from technical adjustments relating to the removal in 2021 of non-recurrent requirements to support the renovation of Africa Hall at ECA. A variance analysis by component and subprogramme is provided in paragraph 18.208 of the budget proposal and in table S.18.3 of the supplementary information.

Table V.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020 ^a	535	1 USG, 2 D-2, 15 D-1, 43 P-5, 69 P-4, 76 P-3, 27 P-2/1, 15 NPO and 287 LL
Proposed for 2021 ^a	535	1 USG, 2 D-2, 15 D-1, 43 P-5, 69 P-4, 76 P-3, 27 P-2/1, 15 NPO and 287 LL
<i>Extrabudgetary</i>		
Estimated for 2020	51	1 D-1, 3 P-5, 1 P-4, 5 P-3, 5 NPO and 36 LL
Projected for 2021	61	1 D-1, 5 P-5, 3 P-4, 9 P-3, 1 P-2, 5 NPO and 38 LL

^a Includes 2 temporary posts (1 P-3 and 1 NPO).

V.3 The regular budget resources for posts proposed for 2021 amount to \$51,959,600 before recosting, which is the same as the appropriation for 2020. The proposed resources would provide for 535 posts (233 in the Professional and higher categories and 302 in the General Service and related categories), reflecting the same number of posts as approved in 2020.

Vacant posts and vacancy rates

V.4 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were 61 vacant posts (2 D-2, 2 D-1, 8 P-5, 10 P-4, 24 P-3, 3 P-2, 11 Local level and 1 National Professional Officer) at ECA, of which 3 (1 P-3 and 2 P-4) had been vacant for more than two years (see para. V.13). **While recognizing the impact of the COVID-19 pandemic and the challenges related to the liquidity situation on the process of recruitment for the posts, the Advisory Committee reiterates its concern over the length of time that the posts have remained vacant. The Committee stresses that the related recruitment exercise needs to be conducted, in particular in view of the criticality of some high-level posts. The Committee trusts that the Secretary-General will provide an update on the recruitment status in the context of the next regular budget submission (see chap. I, paras. I.46 and I.57, above).**

V.5 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 for section 18 (see table V.2).

Table V.2
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts ^a	Average vacancy rate (percentage)	Approved posts ^a	Average vacancy rate (January–June) (percentage)	Proposed posts ^a	Budgeted vacancy rate (percentage)
Professional and higher	237	15.9	237	19.5	237	16.2
General Service and related	304	4.9	304	4.4	304	5.4

^a Includes posts relating to section 18 comprising sections 18A and 18B.

V.6 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources. The Advisory Committee discusses vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

V.7 The proposed requirements for non-post resources in 2021 amount to \$28,151,400, reflecting a decrease of \$752,000, compared with the appropriation of \$28,903,400 for 2020 (A/75/6 (Sect. 18), table 18.39). As indicated in paragraph V.2, the decrease is related to the removal in 2021 of non-recurrent requirements for fellowships, grants and contributions under programme support to provide for the renovation of Africa Hall at ECA in 2020.

V.8 Upon enquiry, the Advisory Committee was informed that the resource requirements for the African Institute for Economic Development and Planning, previously provided under fellowships, grants and contributions (\$1,109,800) under subprogramme 8, Economic development and planning, were now integrated into Umoja as part of section 18 and were presented in accordance with its use of resources by budget class, as follows: \$996,800 under other staff costs for temporary positions of four Professional staff and two National Professional Officers; \$53,000 for travel of staff; and \$60,000 for contractual services.

V.9 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in chapter I above.

Other matters

African Institute for Economic Development and Planning

V.10 In its previous report (A/74/7, paras. V.12-14), the Advisory Committee noted that the African Institute for Economic Development and Planning, a subsidiary organ of ECA created by the General Assembly in 1962, was responsible for subprogramme 8, Economic development and planning, and constituted the training arm of ECA, whose main sources of funding included the regular budget of the United Nations, the annual assessed contributions of the African member States of the Institute, funds generated internally through tuition fees and resources allocated under the subprogrammes of other regional commissions for specific training activities carried out by the Institute. In response to the Committee's request (*ibid.*, para. V.14), annex II to the budget proposal provides an update on the actions undertaken and progress made in mobilizing resources for the financing of the Institute. These include communicating directly with the States members of the Institute, working with ECA subregional offices and involving the Institute in key events and conferences attended by senior officials of its membership. It is indicated that these efforts have yielded some results and that the countries engaged have made their annual contributions in 2019 and 2020, partially settled arrears and committed themselves to making full settlement in the near future. **The Advisory Committee welcomes the efforts made and continues to encourage ECA to pursue its efforts to mobilize resources for the financing of the Institute and to provide updates on progress made in future budget submissions.**

Impact of the coronavirus disease pandemic

V.11 Upon enquiry, the Advisory Committee was informed that, as a result of the abrupt changes brought on by the COVID-19 pandemic, all travel had ceased and staff had begun to work from home and to redesign substantive programmes with a view to implementing them virtually. The Committee was further informed, upon enquiry, that the proposed programme budget for 2021 had been formulated with a view to allowing ECA to address the impact of COVID-19 on the African continent. Provisions had been made under the major classes of expenditure – experts, travel, contractual services and consultants – for all ECA subprogrammes to allow them to address the COVID-19 pandemic during programme implementation. Furthermore, regardless of funding stream, all technical cooperation projects had been adjusted to take into account emerging needs and the priorities of member States related to COVID-19. The projects were mostly implemented in collaboration with the African Union and/or its organs.

V.12 The Advisory Committee was also provided with information on specific ongoing COVID-19-related initiatives and activities, which include: (a) global and regional advocacy for a debt standstill and platforms for experience-sharing by African Ministers of Finance and the African Union on COVID-19; (b) analytical work on the socioeconomic impact of COVID-19 at the regional, subregional and country levels; (c) launch of the Africa Communication and Information Platform to provide more than 600 million users across the continent with the latest public health advice; (d) conduct of a webinar on “COVID-19 in African cities: impacts, responses and policies”; (e) development of a range of knowledge products for policy dialogue; (f) collaboration with the African Union Africa Centres for Disease Control and Prevention and the African Export-Import Bank towards scaling up of local manufacturing and pooled procurement of COVID-19-related supplies; (g) development of an Africa-wide COVID-19 digital platform to support analysis, response and mitigation of the health and economic impacts of the pandemic; and (h) work with the Alibaba Group to design training courses on topics such as the

preparedness of hospitals for COVID-19, possible treatments for critically ill COVID-19 patients, isolation practices and recommendations on general health policies to manage COVID-19.

Impact of the liquidity situation

V.13 Upon enquiry, the Advisory Committee was informed that the freeze on the recruitment of regular budget posts owing to financial constraints resulting from the liquidity situation had affected ECA significantly, owing to its high vacancy rate, especially in the Professional and higher categories, including in key managerial positions.

**Section 18B
Regional Commissions New York Office**

Expenditure for 2019	\$875,500
Appropriation for 2020	\$1,025,100
Proposal for 2021 submitted by the Secretary-General	\$1,025,100

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

V.14 The regular budget resources requested by the Secretary-General for section 18B for 2021 amount to \$1,025,100, which is the same as the appropriation for 2020.

Table V.3
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	6	1 D-2, 1 P-5, 1 P-4, 1 P-3 and 2 GS (OL)
Proposed for 2021	6	1 D-2, 1 P-5, 1 P-4, 1 P-3 and 2 GS (OL)

V.15 The regular budget resources for posts proposed for 2021 amount to \$958,400 to provide for six posts (4 in the Professional and higher categories and 2 in the General Service and related categories), reflecting the same number of posts and related resources as approved in 2020. The proposed requirements for non-post resources in 2021 amount to \$66,700, which is also the same as the appropriation for 2020 (A/75/6 (Sect. 18), table 18.60).

V.16 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources, as well as for non-post resources, subject to its recommendations in chapter I above.

Other matters

Cooperation between the regional commissions

V.17 Details on the coordination function of the Regional Commissions New York Office are provided in paragraphs 18.239 to 18.245 of the budget proposal. In its previous report, the Advisory Committee had recommended that the General Assembly encourage the regional commissions to continue to pursue efforts to

strengthen cooperation and coordination among themselves and with the resident coordinator system and that it request the Secretary-General to include an update on any related activities and achievements in his next budget submission. (A/74/7, para. V.59). The regional commissions provided the information requested in annex II of their respective budget proposals.

V.18 Upon enquiry, the Advisory Committee was informed that the regional commissions worked closely together and coordinated their activities at the substantive and managerial level. The Executive Secretaries met regularly to discuss and coordinate their contributions to global forums such as the Forum on Financing for Development Follow-up and the high-level political forum on sustainable development. The regional commissions also coordinated their engagement with the Department of Economic and Social Affairs to discuss issues related to data and statistics in support of the implementation of the 2030 Agenda, and worked collaboratively in partnership to jointly deliver on development account projects aimed at strengthening the capacities of member States in a wide range of thematic areas. In addition, the regional commissions shared newly developed platforms and technology among themselves. For instance, ESCWA shared its Regional Knowledge Hub system with the other commissions and offered to adapt it to their specific needs free of charge.

V.19 The Advisory Committee was further informed that the regional commissions coordinated their positions for the United Nations regional reform consultation process. For instance, under the current coordination and overall leadership of ECA, cross-sectoral consultations had been organized to prepare common position papers and share experiences with the internal reform team, as well as to share experiences in operationalizing the Secretary-General's recommendations on the proposed regional collaborative platform, the knowledge management hubs, measures for enhancing transparency and results-based management, consolidation of existing capacities with regard to data and statistics, and administrative services that could be provided to regional offices through common back offices. The regional commissions were also represented in the internal review team for the reform of the United Nations development system, supported by the Regional Commissions New York Office.

V.20 The Advisory Committee welcomes the efforts made towards coordination and cooperation among the regional commissions and encourages further complementarity, exchange of best practices and efficiency measures in the implementation of their respective mandates, as well as reporting on achievements.

Coordination between the regional commissions and the resident coordinator system and other entities of the United Nations development system

V.21 Upon enquiry, the Advisory Committee was provided with different examples of coordination and cooperation between the regional commissions and the resident coordinator system, as well as with other entities of the United Nations development system.

V.22 ECA indicated that the new resident coordinator system provided it with opportunities for: (a) integration of transboundary, cross-border and regional issues in United Nations Sustainable Development Cooperation Frameworks; (b) collaboration with resident coordinators to provide ECA support through the resident coordinator system to countries in line with the priorities of the United Nations Sustainable Development Cooperation Frameworks and the ECA menu of services; (c) engagement with resident coordinators coordinated through the regional office of the Development Coordination Office to all resident coordinators across the

continent; and (d) a better-integrated United Nations approach towards supporting member States through the resident coordinators and United Nations country teams.

V.23 ECE indicated that, in recent years, it had continuously improved coordination with the resident coordinator offices and United Nations country teams in all of the 17 United Nations programme countries in its region through active engagement in United Nations Sustainable Development Cooperation Frameworks. Currently, ECE was engaged in the preparation of new Frameworks for 2021–2025 in 11 countries, providing substantive contributions through all stages of the process, from the common country assessment stage to the final signature of the Frameworks. In addition, the ECE regional advisers were also involved in discussions with the resident coordinators in order to ensure coherent responses to national priorities and requests from member States for technical cooperation, in particular in the areas of environment, transport, statistics, economic cooperation and integration, energy and trade, thereby strengthening the work of ECE at the country level.

V.24 ESCAP indicated that it maintained a close working relationship with the regional office of the Development Coordination Office and collaborated with the Development Coordination Office and other agencies, funds and programmes closely on both regional and country-level coordination. ESCAP responded to requests for assistance from its member States in close coordination with the resident coordinators who, since 2017, had been invited to participate in the Asia-Pacific Forum on Sustainable Development to interact with ESCAP and the United Nations at the regional level. Furthermore, collaboration with the resident coordinators and the United Nations country teams was emphasized throughout the programme plan, and the strategy section of each subprogramme indicated the main partners with which it would work to deliver its work programme.

V.25 ECLAC indicated that its strategic priorities regarding cooperation with the regional office of the Development Coordination Office in Latin America and the Caribbean included: (a) increasing coordination with the regional office as part of ECLAC efforts to support United Nations country teams; (b) becoming an active member of the regional peer support group mechanism, which supported the development and review of the common country assessments and United Nations Sustainable Development Cooperation Frameworks; and (c) continued work with the regional office on issues such as the socioeconomic impact of the COVID-19 pandemic in the region and the development of a coherent package for an immediate response framework from the United Nations development system in the region. The Advisory Committee was further informed that ECLAC and the regional office had clearly delineated and complementary roles in connecting the regional and national levels: the regional office served as liaison between ECLAC and the resident coordinators in the countries of the region, facilitating the provision of ECLAC services at the national level, and ECLAC added value to the resident coordinator system through policy analysis, the provision of data and specialized information and capacity development services.

V.26 ECLAC also indicated that it had convened joint integrated meetings of the United Nations development system in the Latin American and Caribbean region as a transition phase towards a fully-fledged regional collaborative platform until a decision was made by member States on the working methods of the new platform.

V.27 ESCWA indicated that it supported the resident coordinators in preparing their common country assessments and United Nations Sustainable Development Cooperation Frameworks. It was engaged with nine United Nations country teams in the region and had been supporting seven common country assessment processes to date. ESCWA further indicated that it supported the resident coordinators and United Nations country teams in four specific areas, including, in particular, a custom-

designed data portal that contained all available relevant data from all United Nations sources, as well as from national sources. In addition, all resident coordinators were invited and encouraged to attend the annual Arab Forum for Sustainable Development, held at ESCWA, to improve partnership with resident coordinator offices, agencies, funds and programmes, and member States.

V.28 The Advisory Committee notes the ongoing cooperation of the regional commissions with the resident coordinator system and other United Nations entities and is of the view that every effort should be made to enhance cooperation and efficiency and avoid the duplication of activities. The Committee recalls that, in its resolution 72/279 on the repositioning of the United Nations development system in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system, the General Assembly endorsed a phased approach to revamping the United Nations development system at the regional level and requested the Secretary-General to provide options, on a region-by-region basis, for longer-term reprofiling and restructuring of the regional assets of the United Nations. The Committee trusts that further updates will be provided in the context of future budget submissions.

Support in the implementation of activities pertaining to the Least Developed Countries, Landlocked Developing Countries and Small Island developing States

V.29 ESCAP is proposing to establish a Countries in Special Situations Section under its executive direction and management component, taking into account that its work on least developed countries, landlocked developing countries and small island developing States is undertaken by the entire ESCAP secretariat across sectors, including all its subregions, and to ensure that the priority needs of least developed countries, landlocked developing countries and small island developing States are mainstreamed into the work of all subsidiary bodies of the Commission. ESCAP expects that the elevation of this Section under executive direction and management will ensure coherent coordination across the whole programme.

V.30 ECLAC indicated that it had developed joint initiatives with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and had convened at its headquarters in June 2019 the midterm review meeting of Latin American countries, preparatory to the comprehensive midterm review of the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024, which was attended by the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States.

V.31 The Advisory Committee trusts that the lessons learned and best practices of the mainstreaming of priorities of the countries in special situations planned by ESCAP and ECLAC will be shared with the other regional commissions.

Cooperation in the field of technology, including with the Technology Bank for the Least Developed Countries

V.32 The current ESCWA subprogramme 1, Climate change and natural resource sustainability, has built the capacity of member States in energy efficiency and renewable energy and has also facilitated the transfer of new agricultural technology. The proposed subprogramme 4, Statistics, the information society and technology, will connect national technology transfer offices in a regional network to better channel and coordinate ongoing technology transfer initiatives in the region, linking researchers, innovation labs and innovation policymakers in Arab countries ([A/75/6 \(Sect. 22\)](#), paras. 22.24 and 22.50).

V.33 The Advisory Committee was informed that ESCWA had proposed a joint project with the Technology Bank for the Least Developed Countries to expand the Commission's ongoing initiative to establish national technology offices and United Nations technology centres (jointly with the Office of Information and Communications Technology) in the least developed country member States of ESCWA.

V.34 Under subprogramme 2, Production and innovation, ECLAC plans to enhance the diversification of productive structures through innovation and the diffusion of new technology and to strengthen linkages and networking between firms by promoting policy advocacy and the exchange of experiences and best practices with respect to the dynamics of productive development among stakeholders at the regional, national and local levels through meetings, seminars and electronic forums, including the provision of technical cooperation services, such as specific training courses and workshops (A/75/6 (Sect. 21), para. 21.35).

V.35 ECA, through its subregional activities, contributes to boosting the competitiveness and productivity of local economies through advisory services and technical assistance to member States for the purpose of upgrading their information and communications technology infrastructure and regulatory framework that are required for the digital transition, including through support for the establishment of technology innovation centres in two selected countries, the development of e-commerce and the implementation of digital identification systems. This will benefit from collaboration with the ECA African Centre of Excellence on Digital ID, Trade and Economy. This work is expected to result in improving the access of local firms to information and communications technology products, thus boosting their productivity (A/75/6 (Sect. 18), para. 18.138).

V.36 Under subprogramme 5, ECA will support member States in the formulation and implementation of national and regional policies to build a sound scientific, technological and industrial base through, first, policy research on new technologies and innovation and data-driven decisions; second, the convening of peer-learning, dialogue and consensus-building platforms on science, technology and innovation, digital transformation methodologies and frameworks; and, third, technical assistance to member States (ibid., para. 18.75).

V.37 ESCAP subprogramme 2, Trade, investment and innovation, including through the Asian and Pacific Centre for Transfer of Technology, will provide capacity-building through workshops, training activities and policy advice and will develop knowledge products on sustainable foreign direct investment, innovation, emerging and frontier technologies, responsible and inclusive business, social enterprise, impact investment and innovative finance for women's entrepreneurship. Furthermore, the subprogramme will incorporate elements emanating from exchanges among member States, with a view to sharing technology-led approaches in the fight against the COVID-19 and other pandemics and collaborating on identifying innovative solutions in preparation for future pandemics (A/75/6 (Sect. 19), para. 19.44).

V.38 The capacity of member States to leverage investment for development has increased through knowledge-sharing by means of the Asia-Pacific Foreign Direct Investment Network and provision of on-demand national training courses on the promotion and facilitation of foreign direct investment. Past results in this area have facilitated the creation of other regional cooperation networks, such as the Biotechnology Information Network for Asia, the Asia-Pacific Traditional Medicine and Herbal Technology Network, the Renewable Energy Cooperation-Network for the Asia-Pacific, the Asia-Pacific Nanotechnology R&D Management Network, the ASEAN Network of Excellence Centre of Biomass Conversion Technology and the Asia-Pacific Regional Innovation Knowledge Network for Fourth Industrial Revolution Technologies (ibid., para. 19.44).

V.39 The Advisory Committee welcomes all the efforts made in the areas of data, statistics, science, technology and innovation, which remain key for the implementation of the 2030 Agenda, and trusts that the regional commissions will enhance their cooperation, including with the Technology Bank for the Least Developed Countries, with a view to assisting their respective member States in the implementation of identified priorities (see also para. IV.13).

Section 19 Economic and social development in Asia and the Pacific

Expenditure for 2019	\$53,079,800
Appropriation for 2020	\$55,526,800
Proposal for 2021 submitted by the Secretary-General	\$54,619,600
Estimated extrabudgetary resources for 2020	\$24,357,100
Projected extrabudgetary resources for 2021	\$23,293,100

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

V.40 The regular budget resources requested by the Secretary-General for section 19 for 2021 amount to \$54,619,600 before recosting, reflecting a net decrease of \$907,200, or 1.6 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.14.

V.41 The budget proposal indicates that the resource changes result from: (a) technical adjustments reflecting a decrease of \$907,200 under programme support relating to the removal of non-recurrent requirements, approved by the General Assembly in its resolution 74/263, for the seismic mitigation retrofit and life-cycle replacements project at ESCAP; and (b) other resource changes on a cost-neutral basis, which are related mostly to the redeployment of resources among components and subprogrammes related to a number of proposed organizational changes. Details on those organizational and resource changes are provided in paragraph 19.251 of the budget proposal and table S.19.3 of the supplementary information (see also paras. V.50–V.53 below).

Table V.4
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 52 P-3, 33 P-2/1, 214 LL and 3 NPO
Redeployment (within the section)		1 P-5, 1 P-4, 3 P-3, 2 LL from subprogramme 1 to executive direction and management 1 P-4 from subprogramme 4 to executive direction and management 1 LL from programme support to executive direction and management 1 P-5, 1 P-4, 2 P-3, 1 P-2 and 5 LL from executive direction and management to programme support
Proposed for 2021	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 52 P-3, 33 P-2/1, 214 LL and 3 NPO

	<i>Number</i>	<i>Level</i>
<i>Extrabudgetary</i>		
Estimated for 2020	105	3 D-1, 3 P-5, 12 P-4, 17 P-3, 1 P-2/1, 63 LL and 6 NPO
New		1 P-5, 1 P-4 and 1 NPO
Projected for 2021	108	3 D-1, 4 P-5, 13 P-4, 17 P-3, 1 P-2/1, 63 LL and 7 NPO

Comments and recommendations on posts

V.42 The regular budget resources for posts proposed for 2021 amount to \$48,085,800, representing the same level compared with the appropriation for 2020. The proposed resources would provide for 418 posts (201 in the Professional and higher categories and 217 in the General Service and related categories), reflecting the same number of posts approved as in 2020.

V.43 The proposed post changes consist of a total of 19 redeployments among components and subprogrammes related mostly to organizational changes (see paras. V.50–V.53 below), as follows: (a) the proposed transfer of the Section on Countries with Special Needs from subprogramme 1, Macroeconomic policy, poverty reduction and financing for development, to executive direction and management, with the redeployment of 7 posts (1 P-5, 1 P-4, 3 P-3 and 2 Local level) and its renaming as the Section on Countries in Special Situations; (b) the proposed transfer of the Strategic Communications and Advocacy Section from executive direction and management to programme support, with the redeployment of 10 posts (1 P-5, 1 P-4, 2 P-3, 1 P-2 and 5 Local level) to be combined with six existing Library posts in programme support to create a new Communications and Knowledge Management Section; (c) the redeployment of one post of Sustainable Development Officer (P-4) from subprogramme 4, Environment and development, to executive direction and management to coordinate the preparation of the Asia-Pacific Forum on Sustainable Development; and (d) the redeployment of post of one Staff Assistant (Local level) from programme support (Library) to the Office of the Executive Secretary (executive direction and management) to provide administrative support (see paras. V.50–V.53 below).

Vacant posts and vacancy rates

V.44 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were a total of 44 vacant posts (6 P-5, 7 P-4, 5 P-3, 7 P-2 and 19 LL) at ESCAP, none of which had been vacant for more than two years.

V.45 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 for section 19 (see table V.5).

Table V.5
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January-June) (percentage)</i>	<i>Proposed posts^a</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	202	8.2	201	11.8	201	7.9
General Service and related	217	4.6	217	8.2	217	4.5

V.46 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources. The Advisory Committee discusses vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

V.47 The proposed requirements for non-post resources in 2021 amount to \$6,533,800, reflecting a decrease of \$907,200, or 12.2 per cent, compared with the appropriation of \$7,441,000 for 2020 (table 19.53). Details and explanations on the variances by object of expenditure are provided in the budget proposal (A/75/6 (Sect. 19), para. 19.251 and table 19.48), as well as in table S.19.3 of the supplementary information. The proposed decrease of \$907,200 reflects the removal of the non-recurrent requirements for the seismic mitigation retrofit and life-cycle replacements project at ESCAP. The increases and decreases proposed under different objects of expenditure are on a cost-neutral basis, including:

(a) Lower requirements are proposed for: (i) other staff costs (\$18,100, or 2.1 per cent) for general temporary assistance, reflecting mainly actual expenditure experience; (ii) experts (\$53,500, or 8.9 per cent), owing mainly to a reduction in the number of expert group meetings and associated consultancy services under various subprogrammes; (iii) general operating expenses (\$321,900, or 13.4 per cent), owing mainly to reduced requirements for telephone charges, utilities and electricity as a result of adjusting the air conditioning settings, and contract renegotiation; and (iv) supplies and materials (\$79,200, or 24.0 per cent) owing to the reduced usage of office supplies, paper and miscellaneous supplies;

(b) Higher requirements are proposed under: (i) consultants (\$7,300, or 2.1 per cent), reflecting the net effect of increased requirements under executive direction and management and reductions under various subprogrammes; (ii) travel of staff (\$58,100, or 9.5 per cent), reflecting increases under executive direction and management (\$36,400) and various subprogrammes, mainly to enhance engagement with member States in the implementation of the 2030 Agenda in the region; (iii) contractual services (\$302,000, or 39.7 per cent), mostly under programme support (see para. V.48); and (iv) furniture and equipment (\$75,300, or 12.5 per cent) mainly for additional requirements under executive direction and management for laptops to support telecommuting for the business continuity plan and the inward redeployment of resources from general operating expenses to consolidate requirements for the acquisition and replacement of office automation equipment, as well as increased requirements for acquisition of information technology and other equipment under various subprogrammes and programme support.

Contractual services

V.48 The proposed resources for contractual services amount to \$1,062,000, representing an increase of \$302,000 (39.7 per cent) compared with the appropriation for 2020, mainly under programme support (\$334,400) owing to an increase in Internet bandwidth requirements to support telecommuting and connectivity between ESCAP and its remote offices (*ibid.*, para. 19.251 (o) (iii)), as well as increased requirements for external printing under subprogramme 1, Macroeconomic policy, poverty reduction and financing for development (\$11,500); subprogramme 2, Trade, investment and innovation (\$15,100); subprogramme 4, Environment and development (\$6,100); and subprogramme 5, Information and communications technology and disaster risk reduction and management (\$12,100). Upon enquiry as to the continued need for hard copies of publications, the Advisory Committee was informed that the digitization of documents had been initiated in 2010 and that most publications were issued either digitally or in print and digital format. However, while digitization efforts at ESCAP continued, there remained a need for printed copies of

some publications for dissemination, especially to stakeholders in least developed countries, landlocked developing countries and small island developing States where the Internet infrastructure was not fully developed, costly and/or unreliable.

V.49 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in chapter I above.

Other matters

Organizational changes

V.50 As indicated in paragraph V.43 above, ESCAP is proposing a number of organizational changes as follows: (a) to transfer the Section on Countries with Special Needs from subprogramme 1 to executive direction and management and to rename it as the Section on Countries in Special Situations; and (b) to transfer the Strategic Communications and Advocacy Section from executive direction and management to programme support and to combine that section with six existing Library posts in programme support to create a new Communications and Knowledge Management Section. Upon enquiry, the Advisory Committee was provided with an organizational chart demonstrating the changes and movement of sections between the organizational structure of 2020 and the proposed organizational structure for 2021.

V.51 Upon enquiry as to the rationale for transferring programmatic activities to executive direction and management, the Advisory Committee was informed that the transfer of the Section on Countries with Special Needs as the Countries in Special Situations Section from subprogramme 1 to executive direction and management took into account that the work of ESCAP on least developed countries, landlocked developing countries and small island developing States was undertaken by the entire ESCAP secretariat across sectors, including all its subregions. The Committee was further informed that the conference structure of ESCAP required the priority needs of the least developed countries, landlocked developing countries and small island developing States to be mainstreamed into the work of all subsidiary bodies of the Commission, and that the elevation of the Section under executive direction and management would ensure such mainstreaming and coherent coordination across the whole programme. The Committee was also informed that deliverables related to the 2030 Agenda follow-up and review process, including the Asia-Pacific Forum on Sustainable Development, required intensive collaboration among ESCAP divisions and offices and that, from 2020, cross-cutting deliverables were reported under executive direction and management, allowing ESCAP to reflect organization-wide deliverables more accurately.

V.52 With regard to the reason for transferring the Strategic Communications and Advocacy Section from executive direction and management and combining it with the Library into the new Communications and Knowledge Management Section under programme support, the Advisory Committee was informed, upon enquiry, that it was critical for ESCAP to upgrade and utilize growing technologies such as artificial intelligence, library sciences, innovation, distributed computing and internal and external knowledge management in the best possible manner for the knowledge products and communication and information services it provided to support its member States. ESCAP further indicated that such services should be under the direct supervision of a senior-level manager and coordinator to provide necessary leadership on technology, innovation and knowledge management, as well as to ensure effective internal and external messaging across all subprogrammes. In addition, the Communications and Knowledge Management Section was proposed to be placed under the direct supervision of the Deputy Executive Secretary for Programme Support, thus maintaining the link between the Section and executive direction and

management. The Committee was also informed, upon enquiry, that there was no spokesperson function for the Executive Secretary, who would be supported in external communications and knowledge management by the proposed section. ESCAP further indicated that the establishment of the proposed section was expected to strengthen the capacity of ESCAP for outreach and the dissemination of publications, and to establish a knowledge management strategy which included support for the development of a modern publications repository that could be integrated with the existing repositories in the United Nations system.

V.53 The Advisory Committee trusts that the Secretary-General will provide in his next budget proposal for ESCAP an update on the implementation of the Section on Countries in Special Situations and the Communications and Knowledge Management Section, including information on whether the two sections are functioning appropriately and producing the intended results and benefits. The Committee discusses organizational structures further in chapter I above.

Impact of the coronavirus disease pandemic

V.54 Upon enquiry, the Advisory Committee was informed that, owing to COVID-19, ESCAP staff had been working from home since March 2020 and travel of staff had been on hold since February 2020. In addition, ESCAP had used alternate modalities to deliver its programme of work, including, for instance, online discussions, the engagement of local experts, the use of surveys and questionnaires to engage experts and member States, and the use of e-learning programmes and other online platforms for workshops, training and capacity development activities instead of in-person delivery. ESCAP further stated that preliminary feedback from member States indicated a preference for face-to-face or blended meetings. The Committee was further informed that, while travel-related expenditure had been reduced owing to travel restrictions, the use of alternate modalities to implement the deliverables had resulted in unbudgeted expenditure such as the cost of online platforms to organize meetings and capacity development workshops and seminars.

V.55 Upon enquiry as to the impact of the COVID-19 pandemic on ESCAP planned work for 2020, the Advisory Committee was informed that the proposed programme plan, including the foreword, the overall orientation and the strategy sections of subprogramme frameworks, had been revised before publication to reflect the work of ESCAP related to supporting member States during the COVID-19 pandemic. ESCAP further indicated that the overall objectives, strategies and mandates were expected to remain valid. Any changes would relate to the modality of implementing certain activities or deliverables, including, for instance, replacing in-person interaction with online interaction, modifying policy advisory services to take into account COVID-19 aspects, shifting country briefs to assess the impact of COVID-19 and refocusing technical cooperation projects towards COVID-19 support. The Committee was further informed that such changes would be undertaken in consultation with member States, when appropriate, and reported as part of the programme performance reporting.

Impact of the liquidity situation

V.56 Upon enquiry, the Advisory Committee was informed that, owing to the liquidity crisis and the need to conserve cash to the extent possible, as well as to COVID-19, some non-essential activities and expenditure had been moved to the second half of 2020. In addition, travel had restricted from the start of the year and no travel-related expenditure had been incurred after March owing to COVID-19 (see also para. V.54); the session of the Commission had been reduced from five days to one day and conducted online; some workshops and meetings had also been conducted online; recruitment had been restricted for all regular budget posts and

general temporary assistance positions; and procurement related to discretionary items under supplies and material and furniture and equipment had been postponed or redeployed to other budget classes to cover urgent operational needs.

Section 20 Economic development in Europe

Expenditure for 2019	\$33,588,400
Appropriation for 2020	\$33,290,000
Proposal for 2021 submitted by the Secretary-General	\$33,283,500
Estimated extrabudgetary resources for 2020	\$25,903,100
Projected extrabudgetary resources for 2021	\$23,079,300

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

V.57 The regular budget resources requested by the Secretary-General for section 20 for 2021 amount to \$33,283,500 before recosting, reflecting a net decrease of \$6,500, or 0.0 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.15.

V.58 The budget proposal indicates that the resource changes result from two factors: (a) new and expanded mandates representing an increase of non-recurrent requirements in the amount of \$40,000 under travel of experts (\$20,000) and consultants (\$20,000) relating to the holding of the sixty-ninth session of ECE in 2021 and the preparation of analytical reference materials; and (b) other resource changes representing a net decrease of \$46,500, reflecting the combined effect of a decrease of \$165,700 related to the abolishment of one post of Senior Administrative Assistant (General Service (Principal level)) under subprogramme 2, offset in part by an increase of \$119,200 under programme support resulting from the establishment of one post of Administrative Officer (P-3) (\$85,500), and increased requirements under other staff costs (\$33,700).

Table V.6
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2020	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 36 P-3, 21 P-2/1, 6 GS (PL) and 57 GS (OL)
Abolishment	(1)	1 GS (PL) under subprogramme 2
Establishment	1	1 P-3 under programme support
Proposed for 2021	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 37 P-3, 21 P-2/1, 5 GS (PL) and 57 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	51	1 P-5, 9 P-4, 25 P-3, 3 P-2 and 13 GS (OL)
New	1	1 D-1
Projected for 2021	52	1 D-1, 1 P-5, 9 P-4, 25 P-3, 3 P-2 and 13 GS (OL)

Comments and recommendations on posts

V.59 The regular budget resources for posts proposed for 2021 amount to \$31,644,500, representing a decrease of \$80,200 (0.3 per cent) compared with the appropriation for 2020. The proposed resources would provide for 188 posts (126 in the Professional and higher categories and 62 in the General Service and related categories), reflecting the same number of posts approved as in 2020. The proposed post changes are described in annex III to the budget proposal, and are as follows:

(a) Abolishment of one post of Senior Administrative Assistant (General Service (Principal level)) under subprogramme 2. Upon enquiry, the Advisory Committee was informed that the post had been on loan from subprogramme 2 to programme support since 2011, in exchange for a corresponding redeployment of one post of Associate Administrative Officer (P-2) from programme support to subprogramme 2 (A/66/6 (Sect. 20), and A/66/6 (Sect. 20)/Corr.1, paras. 20.36 and 20.71)). Furthermore, given that the functions of the post had been redistributed to other administrative assistants within subprogramme 2 in 2011, the proposed abolishment of the post would have no impact on the programme of work of subprogramme 2;

(b) Establishment of one post of Administrative Officer (P-3) under programme support. The budget proposal indicates that the proposed post will strengthen the financial monitoring, performance reporting and control of the regular budget and also absorb the functions of the above-mentioned post of Senior Administrative Assistant (General Service (Principal level)), on loan from subprogramme 2, proposed for abolishment. Upon enquiry, the Advisory Committee was informed that the functions of the position had changed significantly since 2011 and now required not only administrative expertise in processes and procedures, but also a range of professional, conceptual and analytical skills related to management, oversight and control. The incumbent of the post would, in addition, be responsible for a number of new or expanded functions, including management and oversight of the new system of delegation of authority to the heads of entity, preparation of the annual statement of internal control from the heads of entity to the Secretary-General, supervision of three General Service budget and finance unit staff, provision of support to all stages of the annual programme budget cycle, preparation of financial and performance reporting, as required, provision of support to the continuous improvement of business processes, and management and oversight of the regular budget administrative services provided by the United Nations Office at Geneva to ECE.

Vacant posts and vacancy rates

V.60 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were a total of 11 vacant posts (1 P-5, 1 P-4, 3 P-3, 2 P-2, 1 General Service (Principal level) and 3 General Service (Other level)) at ECE, none of which had been vacant for more than two years.

V.61 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 for section 20 (see table V.7).

Table V.7
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	125	6.1	125	6.7	126	5.9
General Service and related	63	1.6	63	5.1	62	1.6

V.62 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources. The Advisory Committee discusses vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

V.63 The proposed requirements for non-post resources in 2021 amount to \$1,639,000, reflecting an increase of \$73,700, or 4.7 per cent, compared with the appropriation for 2019 (A/75/6 (Sect. 20), table 20.23). Details and explanations on the variances by object of expenditure are provided in the budget proposal (ibid., para. 20.157 and table 20.18), as well as in table S.20.3 of the supplementary information, and are as follows:

(a) Other staff costs: the proposed resources amount to \$139,600, representing an increase of \$33,700 (31.8 per cent) for general temporary assistance to fully cover the demand for the replacement of staff on maternity and paternity or extended sick leave and to support peak workload periods or unforeseen needs (ibid., para. 20.158 (b) (ii));

(b) Consultants: the proposed resources amount to \$157,500, representing an increase of \$20,000 (14.5 per cent) compared with the appropriation for 2020, for non-recurrent requirements under executive direction and management to prepare analytical reference materials in relation to the holding of the sixty-ninth session of ECE, in 2021 (ibid., para. 20.157);

(c) Experts: the proposed resources amount to \$63,300, representing an increase \$20,000 (46.2 per cent) compared with the appropriation for 2020, for non-recurrent requirements under executive direction and management for the travel of experts related to the holding of the sixty-ninth session of ECE, in 2021 (ibid.);

(d) Furniture and equipment: the proposed resources amount to \$217,600, representing an increase of \$28,300 (14.9 per cent) compared with the appropriation for 2020, for requirements relating to the need to replace obsolete equipment, in accordance with the ECE replacement schedule and which will no longer be under warranty (table S.20.3 of the supplementary information);

(e) Contractual services: the proposed resources amount to \$686,500, representing a decrease of \$21,900 (3.1 per cent) compared with the appropriation for 2020, reflecting lower requirements for data processing services owing to a reduction in the number of accounts serviced by the United Nations Office at Geneva, including hosting and storage, the number of virtual machines, and other billable services such as wireless and infrastructure.

V.64 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in chapter I above.

Other matters*Programme Management and Support Services Division*

V.65 The Secretary-General proposes to establish a new Programme Management and Support Services Division under executive direction and management effective 1 January 2021, to be headed by a position at the D-1 level funded through extrabudgetary resources. Information on the rationale, composition, responsibilities and functions of the proposed Division are provided in paragraphs 20.165, 20.181 and 20.182 of the budget proposal. The Advisory Committee discusses organizational structures further in chapter I above.

V.66 In a letter dated 28 May 2020 from the Controller to the Chair of the Advisory Committee, the Secretary-General sought the concurrence of the Committee for the establishment of a D-1 post, to be funded by extrabudgetary resources and to be based in ECE in Geneva. The Controller indicated that, in line with the experience of ECLAC, ECE was proposing to create a new Programme Management and Support Services Division by consolidating into a single organizational unit the functions relating to strategy, programme management, oversight, evaluation, enterprise risk management, programme support and coordination of the ECE technical cooperation programme, including support for the resident coordinators in member countries. The proposed Division would be headed by a Director of Programme Management and Support Services at the D-1 level. Pursuant to General Assembly resolution [35/217](#) of 17 December 1980, the Committee concurred with the Controller's request to establish a D-1 post at ECE for a one-year period from 1 January to 31 December 2021, subject to approval by the Assembly of the establishment of the proposed Programme Management and Support Services Division.

Impact of the coronavirus disease pandemic

V.67 Upon enquiry, the Advisory Committee was informed that, owing to travel restrictions caused by the COVID-19 pandemic, most official travel scheduled in the first half of 2020 had been postponed to the latter part of the year and that in-person meetings and conferences had been substituted by online sessions where possible. ECE further indicated that it continued to plan and would continue to fully deliver its mandates and the related financial resources efficiently and effectively. However, it was too early to make any meaningful assessment of the impact of COVID-19 on any activities planned for 2021.

V.68 Upon enquiry, the Advisory Committee was also informed that ECE had engaged at various levels in the immediate socioeconomic response of the United Nations system to the COVID-19 crisis, including through the launching of an ECE action framework for responses to the COVID-19 crisis (comprising 13 emergency instruments and 55 medium- and long-term measures and instruments); increased coordination with United Nations country teams, providing inputs to country analyses and assisting countries in discussing fiscal stimulus options; and several issue-based coalitions at the regional level, including the recently established coalitions on environment and climate change and on sustainable food systems. ECE had also been actively engaged in helping its member States to address the economic impact of the COVID-19 crisis through projects funded from the United Nations Development Account, the regular programme of technical cooperation and the COVID-19 multi-partner trust fund.

V.69 The Advisory Committee was further informed, upon enquiry, that ECE also engaged with partners in the United Nations Evaluation Group to contribute to a United Nations system-wide approach to the evaluation of the United Nations COVID-19 response, which was aimed at providing credible evaluative evidence on progress, innovation, good practices and lessons learned, to continuously deliver

better and demonstrate accountability. With regard to oversight, ECE indicated that it had also worked with the Office of Internal Oversight Services to refocus a scheduled audit into the response of ECE to COVID-19 and its support to its member States.

Impact of the liquidity situation

V.70 Upon enquiry, the Advisory Committee was informed that, in view of the liquidity crisis, ECE had limited all non-post expenses to the extent possible and postponed all discretionary spending unless it was directly and immediately linked to ongoing mandated activities that were not affected by the restrictions caused by the pandemic.

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

Expenditure for 2019	\$59,914,900
Appropriation for 2020	\$57,591,800
Proposal for 2021 submitted by the Secretary-General	\$57,306,000
Estimated extrabudgetary resources for 2020	\$9,363,000
Projected extrabudgetary resources for 2021	\$9,424,100

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

V.71 The regular budget resources requested by the Secretary-General for section 21 for 2021 amount to \$57,306,000 before recosting, reflecting a decrease of \$285,800, or 0.5 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.16.

V.72 The budget proposal indicates that the resource changes result from: (a) technical adjustments relating to the removal of non-recurrent requirements in 2021 for the ECLAC North Building project; and (b) other resource changes on a cost-neutral basis, which are mostly related to the redeployment of resources related to the proposed adjustments to the programme of work of subprogrammes 1, 2, 4 and 13 ([A/75/6 \(Sect. 21\)](#), paras. 21.5 and 21.6). A variance analysis by component and subprogramme is provided in paragraphs 21.211 and 21.212 of the budget proposal and in table S.21.3 of the supplementary information.

Table V.8
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020 ^a	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 4 GS (OL), 256 LL and 3 NPO
Redeployment (within the section)	–	1 P-3, Social Affairs Officer, from subprogramme 4 to subprogramme 13
Proposed for 2021	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 4 GS (OL), 256 LL and 3 NPO

	Number	Level
<i>Extrabudgetary</i>		
Estimated for 2020	40	1 D-1, 1 P-3 and 38 LL
Projected for 2021	46	1 D-1, 1 P-3 and 44 LL

^a Includes 3 temporary posts (1 P-4 and 2 P-3).

Comments and recommendations on posts

V.73 The regular budget resources for posts proposed for 2021 amount to \$48,542,800, representing the same level compared with the appropriation for 2020. The proposed resources would provide for 480 posts (217 in the Professional and higher categories and 263 in the General Service and related categories), reflecting the same number of posts as approved in 2020.

V.74 The proposed post changes comprise the redeployment of one Social Affairs Officer (P-3) from subprogramme 4, Social development and equality, to subprogramme 13, Support for regional and subregional integration and cooperation processes and organizations, to strengthen the social perspective in the support provided by the Commission to member States towards regional integration in Latin America and the Caribbean (*ibid.*, annex III).

Vacant posts and vacancy rates

V.75 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were a total of 38 vacant posts (2 D-1, 2 P-5, 10 P-4, 4 P-3, 9 P-2 and 11 LL) at ECLAC, none of which had been vacant for more than two years.

V.76 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as proposed posts and budgeted vacancy rates for 2021 for section 21 (see table V.9).

Table V.9
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	217	10.2	217	12.2	217	10.4
General Service and related	264	4.5	263	3.5	263	4.7

V.77 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

V.78 The proposed requirements for non-post resources in 2021 amount to \$8,763,200, reflecting a decrease of \$285,800, or 3.2 per cent, compared with the appropriation of \$9,049,000 for 2020 (A/75/6 (Sect. 21), table 21.36). The proposed resources under all non-post objects of expenditure would remain unchanged compared with appropriation for 2020, except for a decrease of \$285,800 (96.0 per cent) under fellowships, grants and contributions, which relates to the removal of non-recurrent requirements in 2021 for the ECLAC North Building project approved

by the General Assembly in its resolution 74/263 (ibid., table 21.31 and para. 21.211). Table 21.34 of the budget proposal shows the evolution of resources by component and subprogramme, reflecting redeployments between subprogrammes on a cost-neutral basis, including a total of \$32,000 for non-post resources from subprogramme 2 to subprogramme 1 to support logistics and infrastructure activities (see also A/75/6 (Sect. 21), para. 21.212; and table S.20.3 of the supplementary information).

V.79 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in chapter I above.

Other matters

Impact of the coronavirus disease pandemic

V.80 Upon enquiry, the Advisory Committee was informed that the impact of the COVID-19 pandemic included the following: (a) ad hoc expert group meetings had been suspended or postponed owing to the civil unrest in Chile and the pandemic; (b) travel of staff had been suspended owing to the travel ban caused by the pandemic; and (c) meetings and training workshops and activities that had initially been envisaged to be undertaken in person were being delivered through different modalities, including the use of online platforms. ECLAC indicated that simultaneous interpretation and addressing the needs of people with disabilities had proven to be challenges, as investment in information technology platforms to enable communication was needed. The Committee was further informed that 80 per cent of ECLAC staff were teleworking with daily meetings and remote access to all ECLAC servers and cloud services from all ECLAC duty stations. That had been facilitated by investments made in December 2019 to upgrade networks and information technology equipment, taking into account the civil unrest in the country and the possible requirement for teleworking during curfew.

V.81 Upon enquiry as to the impact of the COVID-19 pandemic on the planned work of ECLAC for 2020, the Advisory Committee was informed that ECLAC had continued to provide support to its member States with analysis, policy recommendations and advisory and capacity development services to address the socioeconomic impact of the pandemic. In that regard, ECLAC had convened policy dialogues with ministers of finance, gender, social development, science and technology, among others, as well as with parliamentarians and civil society representatives, on the impact of and responses to the pandemic, and had also launched a number of policy briefs. The Committee was further informed that ECLAC would continue assessing the socioeconomic impact of the pandemic in the region. Further impact on the implementation of the programme of work of the Commission in 2020 was expected, but it was too early to predict the impact with a medium level of accuracy. However, the Commission's objectives, strategies and mandates remained valid. Any adjustments required at the level of deliverables would be made in close consultation with member States, as appropriate, in accordance with rule 106.2 (b) of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation.

Impact of the liquidity situation

V.82 Upon enquiry, the Advisory Committee was informed that the measures put in place by ECLAC to mitigate the adverse impact caused by the cash liquidity challenges included the following:

(a) Onboarding of selected staff had been delayed to January 2020, when cash liquidity had been expected to improve. The number of vacancies had also been affected by the civil unrest in Chile (October 2019 to March 2020), as well as by the

pandemic unfolding since late February 2020 and the freeze on recruitment for regular budget positions since April 2020;

(b) In essential cases, ECLAC had used individual contractors rather than general temporary assistance positions to address the recruitment freeze and limit liabilities;

(c) The use of compensatory time off in lieu of overtime had been promoted whenever possible, and the payment of annual leave at the end of temporary assignments had been suspended by granting leave within the duration of the contract;

(d) All non-essential expenditure under supplies and materials and furniture and equipment had been deferred to the last quarter of 2020.

Section 22 Economic and social development in Western Asia

Expenditure for 2019	\$36,995,900
Appropriation for 2020	\$36,518,000
Proposal for 2021 submitted by the Secretary-General	\$36,517,900
Estimated extrabudgetary resources for 2020	\$9,732,900
Projected extrabudgetary resources for 2021	\$9,609,200

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

V.83 The regular budget resources requested by the Secretary-General for section 22 for 2021 amount to \$36,517,900 before recosting, reflecting a net decrease of \$100 compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.17.

V.84 The budget proposal (A/75/6 (Sect. 22), para. 22.4) indicates that, in its resolution 335 (S-VI) of 21 December 2019, ESCWA adopted a new structure and reconfigured its overall programme from seven subprogrammes into six subprogrammes on interrelated topics as set forth in the note by the Secretary-General entitled “New strategic vision of the Economic and Social Commission for Western Asia” (E/2020/12). It is further indicated that the programmatic structure of ESCWA reflects the proposed change from seven subprogrammes in 2020 to six subprogrammes in 2021 and reporting on the Commission’s performance for 2019 is presented under the 2020 subprogramme structure, which consisted of seven subprogrammes (A/75/6 (Sect. 22), annex to part A). A summary of the organizational changes is provided in paragraphs 22.74 and 22.75 of the budget proposal (see also paragraphs V.93 to V.95 below).

V.85 The proposed programme budget for 2021 includes the proposed redeployment of posts and non-post resources, on a cost-neutral basis, from the current 2020 to the new 2021 structure. Resource changes result from: (a) technical adjustments relating to the annual provision of one post of National Professional Officer, which was reassigned in 2020; and (b) other changes relating to the internal reform exercise of the Commission. A variance analysis by component and subprogramme is provided in paragraphs 22.79 and 22.80 of the budget proposal and in table S.22.3 of the supplementary information. Annex III of the budget proposal provides details on the posts proposed to be redeployed among components and subprogrammes.

Table V.10
Staffing resources

	Number	Level
<i>Regular budget</i>		
Approved for 2020 ^a	255	1 USG, 2 D-2, 8 D-1, 25 P-5, 35 P-4, 32 P-3, 18 P-2/1, 1 FS, 4 NPO and 129 LL
Reassignment	–	1 P-3, Statistician in discontinued subprogramme 5, Statistics for evidence-based policymaking, as Economic Affairs Officer in subprogramme 3, Shared economic prosperity
Redeployment (within the section)	–	4 D-1, 13 P-5, 14 P-4, 12 P-3, 9 P-2/1, 1 NPO and 32 LL
Proposed for 2021 ^a	255	1 USG, 2 D-2, 8 D-1, 25 P-5, 35 P-4, 32 P-3, 18 P-2/1, 1 FS, 4 NPO and 129 LL
<i>Extrabudgetary</i>		
Estimated for 2020	28	4 P-4, 3 P-3, 3 NPO, 18 LL
Projected for 2021	28	4 P-4, 3 P-3, 3 NPO, 18 LL

^a Includes 4 temporary posts (1 P-4, 2 P-3 and 1 Local level).

V.86 The regular budget resources for posts proposed for 2021 amount to \$30,553,600, reflecting a decrease of \$100 compared with the 2020 appropriation of \$30,553,700. The proposed resources would provide for 255 posts (121 in the Professional and higher categories and 134 in the General Service and related categories), reflecting the same number of posts as approved in 2020.

V.87 The proposed post changes comprise the reassignment of one post of Statistician (P-3) in discontinued subprogramme 5, Statistics for evidence-based policymaking, as Economic Affairs Officer (P-3) in subprogramme 3, Shared economic prosperity (A/75/6 (Sect. 22), para. 22.80 (h) (iii)).

Vacant posts and vacancy rates

V.88 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were a total of 32 vacant posts (1 D-2, 4 P-5, 8 P-4, 10 P-3, 2 P-2 and 7 Local level) at ESCWA, of which two posts (one Economic Affairs Officer (P-4) and one Associate Evaluation Officer (P-2)) had been vacant for more than two years. Upon enquiry as to the reasons why the Deputy Executive Secretary (D-2) position had remained vacant since April 2019, the Committee was informed that a decision had been made to place the recruitment on hold pending completion of a comprehensive exercise aimed at reforming the structure of the Commission. However, during that period the Controller had issued a communication requesting Secretariat entities to make hiring decisions based on the vacancy rate and cash availability, which had been followed by another decision to freeze recruitment for all types of regular budget posts until further notice, which had had an impact on the status of the post.

V.89 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 for section 22 (see table V.11).

Table V.11
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	121	13.3	121	19.8	121	13.5
General Service and related	134	5.8	134	5.9	134	6.6

V.90 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources. The Advisory Committee discusses vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

V.91 The proposed requirements for non-post resources in 2021 amount to \$5,964,300, reflecting the same amount as the appropriation for 2020 (A/75/6 (Sect. 22), table 22.19). The proposed resources under all non-post objects of expenditure would remain unchanged (A/75/6 (Sect. 22), table 22.14). The resource changes by subprogramme (ibid., table 22.17) are related to the redeployment of resources from the current 2020 to the proposed 2021 structure.

V.92 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in chapter I above.

Other matters

Organizational changes

V.93 As indicated in paragraphs V.84 and V.85 above, the Commission adopted a new structure reconfiguring its overall programme from seven subprogrammes into six subprogrammes, and the proposed programme budget for 2021 includes the proposed redeployments of posts and non-post resources from the current 2020 to the proposed 2021 structure. In brief, the key organizational changes include the following:

(a) Subprogramme 1, Integrated management of natural resources for sustainable development, is renamed as Climate change and natural resource sustainability;

(b) Subprogramme 2, Social development, and subprogramme 6, Advancement of women, are merged under a new subprogramme 2, Gender justice, population and inclusive development;

(c) Subprogramme 3, Economic development and integration, is renamed as Shared economic prosperity;

(d) Subprogramme 4, Technology for development and regional integration, and subprogramme 5, Statistics for evidence-based policymaking, are merged under a new subprogramme 4, Statistics, the information society and technology;

(e) Subprogramme 7, Conflict mitigation and development, is renamed as subprogramme 6, Governance and conflict prevention;

(f) The organizational and programmatic structures are proposed to be aligned with six new clusters named after each of the subprogrammes instead of the current seven divisions;

(g) Under programme support: (i) the Programme Planning and Technical Cooperation Section in the Administrative Services Division is transferred to executive direction and management and renamed as the Strategy, Planning, Accountability, Results and Knowledge Section; (ii) the Strategy, Evaluation and Partnership Section in the Administrative Services Division is transferred to executive direction and management and renamed as the Resource Mobilization and Partnerships Section; and (iii) the Administrative Services Division is renamed as the Resource Management and Service Development Division;

(h) The remaining organizational units in the Administrative Services Division are renamed under the Resource Management and Service Development Division, which will comprise: the People Central Section (Human Resources Management Section); the ESCWA Training Unit; the Financial Management Section (Budget and Finance Section); the Information, Communication and Technology Services Section; the Facility and Asset Management Section (General Services Section); the Conference Management Section (Conference Services Section); and the Medical and Welfare Services Section (Joint Medical Services Unit).

V.94 Upon enquiry, the Advisory Committee was informed that the proposed establishment of the Strategy, Planning, Accountability, Results and Knowledge Section and the Resource Mobilization and Partnerships Section within executive direction and management as part of the restructuring of ESCWA would ensure that those essential functions reported directly to the Executive Secretary and that the medium-term strategy, work methods, yearly planning process, evaluations and knowledge management functions of ESCWA, as well as the implementation of its fundraising and partnership strategies, operated in a fully integrated and complementary manner. The Strategy, Planning, Accountability, Results and Knowledge Section would focus its work on providing support to the Executive Secretary to develop the five-year strategy of ESCWA, ensure the alignment of programmes, processes and technology with the vision and mission of ESCWA, and facilitate and enable synergies between strategic, operational and support functions driven by senior management initiatives. The Section would also ensure timely submission of the annual results framework, as well as ensure that the business model of ESCWA remained effective and true to the Commission's mission and vision and that audit and evaluation recommendations from oversight bodies were turned into learning opportunities, and mainstream results-based management and enterprise risk management. In addition, the Section would, inter alia, deploy and maintain Manara, the United Nations development system knowledge and data hub, create business intelligence dashboards, ensure data quality in monitoring systems, support the proper operation of Umoja strategic planning and project management applications and develop client and purpose-oriented analytic capacity.

V.95 The Advisory Committee was further informed that the objective of renaming of the Administrative Services Division as the Resource Management Services Development Division was to ensure that resources – people, finance, and assets – were managed within an integrated framework to optimize their utilization in an efficient, effective and coherent manner. **The Advisory Committee trusts that further justification on the proposed restructuring will be provided to the General Assembly during its consideration of the present item. The Committee further trusts that the Secretary-General will provide in his next report an update on the implementation status of the new structure and its functioning, and whether the changes made are producing the expected improvements.** The Committee discusses organizational structures further in chapter I above.

Building in-house capacity

V.96 Upon request for an update on the implementation of the measures to build in-house capacity (A/74/7, para. V.92), the Advisory Committee was informed that progress had been achieved as follows: (a) regarding the development of an inventory of its existing talent pool, a portal had been introduced in 2019 allowing staff members to record their expertise in various fields, which was accessible to hiring managers and project leaders and was also used to build multifunctional teams working on development projects across divisional and programmatic lines; (b) regarding the optimal use of online training courses and knowledge, all online courses made available were announced, briefing sessions were provided on accessing and searching for courses, as well as on developing course lists for the needs of individual staff members or work entities, and the Training Unit was available at all times to provide guidance and advice to interested staff members; and (c) regarding the development of a learning strategy for each staff member, the performance document of individual staff members included a target development plan for discussion with supervisors for which both parties were accountable. In addition, ESCWA aimed to use its in-house capacities and expertise (as identified in the talent pool portal) to organize internal training sessions for its staff members, thereby saving on the high cost of external training or the hiring of trainers. **The Advisory Committee notes the progress made and encourages ESCWA to continue to pursue its efforts to build its in-house capacity, as well as to share lessons learned with other regional commissions.**

Impact of the coronavirus disease pandemic

V.97 Upon enquiry, the Advisory Committee was informed that, during the first months of 2020, as the effects of the COVID-19 pandemic prevented the implementation of planned activities of the Commission, its member States and many other stakeholders, ESCWA relied on in-house capacity to the extent possible and on online consultations, meetings and other interactions. The electronic tools already in place had been fully used and had been instrumental in avoiding disruption, maintaining the provision of services and reducing in-person meetings. For mandate-related conferences, new platforms had been explored and were being tested that allowed the holding of online meetings supported with interpretation services. The impact of the COVID-19 pandemic on planned activities and travel, including the resulting worldwide ban on travel, had had an impact on expenditure for consultants, experts and travel of staff.

V.98 The Advisory Committee was further informed that ESCWA programme and substantive experts had focused on reprogramming the planned activities to address emerging issues in the region to respond to the impact of the pandemic, including by developing new tools to measure its economic, social and financial impact.

Impact of the liquidity situation

V.99 Upon enquiry, the Advisory Committee was informed that, owing to the recruitment freeze resulting from the cash liquidity situation, ESCWA was unable to finalize recruitment of a number of vacant posts, which had resulted in a vacancy rate of over 20 per cent for the Professional and higher categories during the months of April and May 2020.

Section 23

Regular programme of technical cooperation

Expenditure for 2019	\$33,026,100
Appropriation for 2020	\$35,577,600
Proposal for 2021 submitted by the Secretary-General	\$35,577,600

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

V.100 The regular budget resources requested by the Secretary-General for 2021 under Section 23 amount to \$35,577,600, before recosting, representing the same level as the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.18.

V.101 The Secretary-General indicates that, while there is no change in the overall resource requirements for 2021 compared with the approved levels for 2020, the resources have been redistributed on a cost-neutral basis among programmes and subprogrammes, as follows: (a) other staff costs: requirements amounting to \$18,911,000, reflecting an increase \$459,400, or 2.5 per cent; (b) consultants: requirements amounting to \$3,626,300, reflecting a decrease of \$388,400, or 9.7 per cent; (c) travel of staff: requirements amounting to \$3,201,000, reflecting an increase of \$61,500, or 2.0 per cent; (d) contractual services: requirements amounting to \$675,600, reflecting an increase of \$33,500, or 5.2 per cent; (e) general operating expenses: requirements amounting to \$536,700, reflecting a decrease of \$13,100, or 2.4 per cent; and (f) fellowships, grants and contributions: requirements amounting to \$8,623,200, reflecting a decrease of \$152,900, or 1.7 per cent (A/75/6 (Sect. 23), table 23.2).

V.102 Upon enquiry, the Advisory Committee was informed that the Committee for Programme and Coordination did not review the proposed programme for the regular programme of technical cooperation. However, the Committee did review the proposed programmes of the implementing entities. The distribution of resources under the programme, as proposed by the Secretary-General, as reflected in the budget proposal, was then subject to review by the Committee, which had the authority to make recommendations to the General Assembly prior to the approval of the budget.

Comments and recommendations on non-post resources

General temporary assistance

V.103 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were 108 general temporary assistance positions (7 D-1, 35 P-5, 17 P-4, 10 P-3, 1 P-2, 2 General Service (Principal level), 27 General Service (Other level) and 9 Local level), distributed among implementing entities. The Committee was provided with information on the periods of incumbency of the same incumbents on these positions. **In view of the nature of the projects and the annual budget cycle, the Committee considers that the use of general temporary assistance for a prolonged period should be closely monitored and be in accordance with the relevant rules and regulations governing recruitment and selection of temporary staff. The Advisory committee trusts that updated information will be provided in the context of the next budget submission.** The Committee discusses the issue of the use of general temporary assistance further in chapter I above.

Extrabudgetary resources

V.104 The Advisory Committee was informed, upon enquiry, that the seed activities under the regular programme's funding might lead to larger-scale project proposals and funding from extrabudgetary resources, such as the 2030 Agenda for Sustainable Development sub-fund. Also, the funding of the regular programme often complemented extrabudgetary projects implemented by UNDP or other resident agencies, whereas the programme's funding provided advice on policy, approaches and methodology. The Committee was also informed that the implementing entities might link projects supported by the regular programme of technical cooperation with the United Nations Development Account and its extrabudgetary resources. Information provided to the Committee indicated that projects under the regular programme were of a short-term nature, compared with the longer-term projects managed by the Account. **The Advisory Committee reiterates that the complementarity between the regular programme of technical cooperation and the United Nations Development Account should continue to be ensured and further developed in order to maximize the combined impact of the activities implemented through the two mechanisms (A/70/7, para. V.100; A/68/7, para. V.114; and A/66/7, para. V.102).**

V.105 **The Advisory Committee recommends the approval of the Secretary-General's proposal for the regular programme of technical cooperation, subject to its recommendations in chapter I above.**

Other matters

Support to member States

V.106 The budget proposal indicates that activities financed under section 23 are based on needs expressed by the Member States and by regional and subregional cooperation groups, either at the request of a State or as guided by the intergovernmental process. Upon enquiry, the Advisory Committee was informed that, when receiving requests and in defining their annual programme of work, all entities drew from the criteria indicated in the proposed programme budget (A/75/6 (Sect. 23), para. 23.13) to assess individual projects that would be pursued under the programme. The Committee was also informed that requests for assistance were received either through: (i) direct communication from the countries or the resident coordinator; (ii) demand expressed through workshops or seminars, where the need for future interventions or follow-up activities were planned; or (iii) demand expressed through the functional commissions, where the need to strengthen the knowledge of countries in specific areas was articulated. The Committee was further informed that, given the demand-driven nature of the regular programme, outreach activities were not carried out in the form of campaigns, but rather through word of mouth and face-to-face meetings with government officials, in the context of intergovernmental meetings, conferences and departmental workshops. **The Advisory Committee is of the view that the relevant departments of the Secretariat and the regional commissions should strengthen their outreach to the Member States, in particular, least developed countries, landlocked developing countries and small island developing States, with regard to the services available through the regular programme of technical cooperation (see also A/74/7, para. V.98). Therefore, the Committee recommends that the General Assembly request the Secretary-General to develop and share with the Member States guidelines of the regular programme of technical cooperation, including on the resources available and the criteria and process of selection, and to report thereon in the context of his next budget submission.**

Progress report

V.107 The Advisory Committee was informed that, in keeping with General Assembly resolution 72/266 A, performance reporting had been integrated into the overall proposed programme budget, in lieu of a separate report, during the trial period. It was in that regard that the separate report on the performance of the regular programme of technical cooperation had been discontinued during the trial period and the 2019 performance of the programme presented in the proposed programme budget for 2021 for the regular programme of technical cooperation and in the related supplementary information. In paragraph 58 of its report on shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budgeting process (A/72/7/Add.24), the Committee recommended that the Assembly request the Secretary-General to issue a separate budget performance report following the completion of a budget period. The information on the budget performance of the prior completed period would therefore be considered at the same time as proposals for the forthcoming budget period. As the recommendation was endorsed by the Assembly in its resolution 72/266 A, the presentation of the final financial performance report for the regular budget for 2020 will be undertaken after the year-end closing and certification of the financial statements by the Board of Auditors. The final financial performance report will be prepared in 2021 and presented to the Assembly for its review at its seventy-sixth session.

V.108 The Advisory Committee notes the information and again considers that the progress report provides detailed and useful information with respect to the regular programme of technical cooperation and reiterates its recommendation that the progress report be provided as a matter of routine in the context of its consideration of future budget submissions (A/68/7, para. V.107). The Committee trusts that the Secretary-General will provide further justification on this matter to the General Assembly during its consideration of the present report.

Impact of the coronavirus disease pandemic

V.109 Upon enquiry, the Advisory Committee was informed that implementing entities faced several challenges in providing support to Member States owing to travel restrictions. Adjustments had been made to provide advisory services through remote support, except for some activities that were not easy to undertake online owing to a lack of connectivity or difficulties in using digital technologies. In terms of projects, timelines for field projects had had to be adjusted and Member States' absorption capacities had also been affected. Given the impact of the COVID-19 on vulnerable populations, many entities, such as OHCHR, had reprioritized some of their programmes to provide support to Member States in response to the pandemic. The Committee was also informed that many entities, such as UN-Habitat and the regional commissions, had identified local consultants in respective countries to address travel restrictions. **The Advisory Committee acknowledges the use of local consultants to address the challenges imposed by the pandemic and encourages the Secretary-General to continue his efforts in this regard.**

Impact of the liquidity situation

V.110 The challenges that the programme is facing owing to the liquidity crisis are related mainly to the uncertainty with regard to the availability of sufficient cash to cover the requirements for the planned responses of implementing entities to requests from the Member States. That was reflected in the relatively low level of expenditure in almost all implementing entities. Upon request, the Advisory Committee was provided with information on expenditure in the first half of 2020 by implementing entities, as illustrated in table V.12.

Table V.12
Expenditure by implementing entity in the first half of 2020, as at 30 June
 (Thousands of United States dollars)

<i>Entity</i>	<i>Appropriation</i>	<i>Total expenditure</i>	<i>Implementation rate (percentage)</i>
Department of Economic and Social Affairs	8 582.5	2 459.7	28.7
ECA	7 523.7	1 700.0	22.6
ECE	2 172.6	623.2	28.7
ECLAC	3 915.8	1 464.2	37.4
ESCAP	3 489.8	625.5	17.9
ESCWA	3 438.0	1 212.4	35.3
Office for the Coordination of Humanitarian Affairs	680.5	203.0	29.8
OHCHR	2 265.8	622.9	27.5
UNCTAD	1 501.4	367.2	24.5
UN-Habitat	1 047.9	500.4	47.8
UNODC	959.6	180.4	18.8
Overall	35 577.6	9 958.7	28.0

Table V.13

Section 18, Economic and social development in Africa: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>
Posts	48 211.7	51 959.6	23 020.6	51 959.6	–	2 564.2	4 697.2	5 967.6	1 270.4	50 775.9	56 656.8	57 927.2	1 270.4
Other staff costs	2 485.9	2 972.1	1 063.3	4 257.6	1 285.5	567.4	435.3	947.5	512.2	3 053.3	3 407.4	5 205.1	1 797.7
Hospitality	69.8	51.1	–	51.1	–	1 076.2	1 100.0	1 183.6	83.7	1 146.0	1 151.1	1 234.8	83.7
Consultants	1 932.6	1 461.4	615.4	1 429.2	(32.2)	3 228.5	5 053.2	5 097.5	44.3	5 161.1	6 514.6	6 526.7	12.1
Experts	1 459.7	3 146.0	105.1	3 117.9	(28.1)	–	–	–	–	1 459.7	3 146.0	3 117.9	(28.1)
Travel of staff	1 336.3	1 723.4	363.1	1 876.7	153.3	2 634.8	2 741.3	1 640.6	(1 100.7)	3 971.1	4 464.7	3 517.3	(947.4)
Contractual services	8 867.0	6 877.1	2 357.8	6 858.6	(18.5)	2 583.9	2 077.4	2 768.7	691.3	11 450.9	8 954.5	9 627.3	672.8
General operating expenses	6 482.8	5 278.1	1 615.3	5 223.8	(54.3)	1 244.7	1 143.7	3 152.0	2 008.3	7 727.5	6 421.8	8 375.8	1 954.0
Supplies and materials	1 981.9	1 807.9	126.5	1 700.7	(107.2)	524.8	1 203.8	1 256.2	52.4	2 506.7	3 011.7	2 956.9	(54.8)
Furniture and equipment	3 870.4	3 143.7	1 556.5	3 055.0	(88.7)	267.5	337.0	405.0	68.0	4 137.9	3 480.7	3 460.0	(20.7)
Improvements to premises	12.2	52.2	11.8	52.2	–	0.0	–	–	–	12.2	52.2	52.2	–
Fellowships, grants and contributions	2 700.4	2 390.4	69.4	528.6	(1 861.8)	2 957.3	3 395.1	3 004.6	(390.5)	5 657.7	5 785.5	3 533.2	(2 252.3)
Total	79 410.7	80 863.0	30 904.8	80 111.0	(752.0)	17 649.2	22 184.0	25 423.3	3 239.4	97 059.9	103 047.0	105 534.4	2 487.4

Table V.14
Section 19, Economic and social development in Asia and the Pacific: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>
Posts	46 316.6	48 085.8	22 268.6	48 085.8	–	4 197.2	3 949.7	4 065.9	116.2	26 465.8	52 035.5	52 152.0	116.2
Other staff costs	559.1	860.9	239.3	842.8	(18.1)	4 516.7	6 291.1	6 908.9	617.8	4 756.0	7 152.0	7 751.7	599.7
Hospitality	0.3	14.3	–	14.3	–	5.6	9.5	4.5	(5.0)	5.6	23.8	18.8	(5)
Consultants	455.3	346.7	149.2	354	7.3	2 660.4	3 208.8	2 667.3	(541.5)	2 809.6	3 555.5	3 021.3	(534.2)
Experts	386.9	600.2	10.2	546.7	(53.5)	–	–	–	–	10.2	600.2	546.7	(53.5)
Travel of staff	327.6	613.5	55.1	671.6	58.1	1 113.0	1 762.2	1 293.6	(468.6)	1 168.1	2 375.7	1 965.2	(410.5)
Contractual services	1 152.8	760.0	456.4	1 062	302	1 408.4	1 888.6	1 857.1	(31.5)	1 864.8	2 648.6	2 919.1	270.5
General operating expenses	2 064.6	2 403.1	1 105.5	2 081.2	(321.9)	1 553.6	1 389.6	1 348.2	(41.4)	2 659.1	3 792.7	3 429.4	(363.3)
Supplies and materials	116.2	330.5	33.4	251.3	(79.2)	60.4	42.8	58.4	15.6	93.8	373.3	309.7	(63.6)
Furniture and equipment	609.4	604.6	48.9	679.9	75.3	214.9	157.0	199.1	42.1	263.8	761.6	879.0	117.4
Fellowships, grants and contributions	1 064.7	907.2	3.2	–	(907.2)	4 498.4	5 657.4	4 890.4	(767)	4 501.6	6 564.6	4 890.4	(1 674.2)
Improvement to premises	26.3	–	–	30.0	30.0	–	–	–	–	–	–	30.0	30.0
Total	53 079.8	55 526.8	24 369.8	54 619.6	(907.2)	20 228.6	24 356.7	23 293.4	(1 063.3)	44 598.4	79 883.5	77 913.0	(1 970.5)

Table V.15

Section 20, Economic development in Europe: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>
Posts	32 355.5	31 724.7	15 500.2	31 644.5	(80.2)	650.3	1 018.0	1 243.0	225.0	33 005.8	32 742.7	32 887.5	144.8
Other staff costs	82.2	105.9	4.0	139.6	33.7	6 156.2	11 135.2	9 996.9	(1 138.3)	6 238.4	11 241.1	10 136.5	(1 104.6)
Consultants	71.4	137.5	4.1	12.7	–	3 158.0	–	–	–	3 229.4	137.5	12.7	–
Experts	8.6	43.3	–	157.5	20.0	8.6	416.3	162.5	(253.8)	17.2	459.6	320.0	(233.8)
Travel of staff	230.0	242.5	24.4	63.3	20.0	828.1	–	–	–	1 058.1	242.5	63.3	20.0
Contractual services	217.8	708.4	194.0	242.5	–	927.5	10.0	10.0	–	1 145.3	718.4	252.5	–
General operating expenses	3.3	75.6	10.0	686.5	(21.9)	337.1	1 505.8	1 324.4	(181.4)	340.4	1 581.4	2 010.9	(203.3)
Hospitality	7.1	12.7	–	69.2	(6.4)	(0.7)	1 289.1	1 170.4	(118.7)	6.4	1 301.8	1 239.6	(125.1)
Supplies and materials	3.8	50.1	–	50.1	–	17.1	20.3	25.2	4.9	20.9	70.4	75.3	4.9
Furniture and equipment	76.9	189.3	43.8	217.6	28.3	41.1	135.2	112.6	(22.6)	118.0	324.5	330.2	5.7
Fellowships, grants and contributions	531.7	–	0.0	–	–	7 567.3	10 373.1	9 034.3	(1 338.9)	8 099.0	10 373.1	9 034.3	(1 338.9)
Total	33 588.4	33 290.0	15 780.5	33 283.5	(6.5)	19 690.6	25 903.0	23 079.3	(2 823.8)	53 279.0	59 193.0	56 362.8	(2 830.3)

Table V.16

Section 21, Economic and social development in Latin America and the Caribbean: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>
Posts	50 155.5	48 542.8	23 408.4	48 542.8	–	807.4	970.1	970.1	–	50 962.9	49 512.9	49 512.9	–
Other staff costs	722.8	1 001.1	247.2	1 001.1	–	2 164.9	2 137.8	2 132.5	(5.3)	2 887.7	3 138.9	3 133.6	(5.3)
Hospitality	16.2	11.4	–	11.4	–	–	–	–	–	16.2	11.4	11.4	–
Consultants	533.4	420.3	329.3	420.3	–	3 287.4	3 463.2	3 585.2	122.0	3 820.8	3 883.5	4 005.5	122.0
Experts	474.3	461.2	4.0	461.2	–	50.4	40.0	41.9	1.9	524.7	501.2	503.1	1.9
Travel of representatives	–	–	–	–	–	–	–	–	–	–	–	–	–
Travel of staff	899.6	961.3	96.2	961.3	–	902.4	822.9	821.2	(1.7)	1 802.0	1 784.2	1 782.5	(1.7)
Contractual services	1 785.4	1 543.3	540.6	1 543.3	–	617.6	714.2	694.0	(20.2)	2 403.0	2 257.5	2 237.3	(20.2)
General operating expenses	3 349.4	3 629.9	2 013.9	3 629.9	–	190.8	206.6	201.4	(5.2)	3 540.2	3 836.5	3 831.3	(5.2)
Supplies and materials	233.0	185.2	25.8	185.2	–	3.5	3.5	3.5	–	236.5	188.7	188.7	–
Furniture and equipment	1 426.3	515.5	100.4	515.5	–	20.2	22.5	21.5	(1.0)	1 446.5	538.0	537.0	(1.0)
Improvement of premises	–	22.0	–	22.0	–	–	–	–	–	–	22.0	22.0	–
Fellowships, grants and contributions	318.8	297.8	73.2	12.0	(285.8)	1 923.6	982.2	952.8	(29.4)	2 242.4	1 280.0	964.8	(315.2)
Total	59 914.7	57 591.8	26 839.0	57 306.0	(285.8)	9 968.2	9 363.0	9 424.1	61.1	69 882.9	66 954.8	66 730.1	(224.7)

Table V.17

Section 22, Economic and social development in Western Asia: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>
Posts	30 024.6	30 553.7	14 017.0	30 553.6	(0.1)	12.1	–	–	–	30 036.7	30 553.7	30 553.6	(0.1)
Other staff costs	593.7	706.7	310.0	706.7	–	1 389.5	910	910	–	1 983.2	1 616.7	1 616.7	–
Hospitality	–	16.2	2.2	16.2	–	–	–	–	–	–	16.2	16.2	–
Consultants	533.5	657.2	145.6	657.2	–	969.7	3 302.4	3 697.5	395.1	1 503.2	3 959.6	4 354.7	395.1
Experts	28.3	1 022.9	–	1 022.9	–	8.0	–	–	–	36.3	1 022.9	1 022.9	–
Travel of representatives	5.3	–	–	–	–	4.6	–	–	–	9.9	–	–	–
Travel of staff	451.9	432.8	20.6	432.8	–	255.2	974.4	1 020.0	45.6	707.1	1 407.2	1 452.8	45.6
Contractual services	2 221.5	1 059.7	451.3	1 059.7	–	490.2	833	1 005.4	172.4	2 711.7	1 892.7	2 065.1	172.4
General operating expenses	1 638.0	1 542.9	704.5	1 542.9	–	457.1	241.6	521.4	279.8	2 095.1	1 784.5	2 064.3	279.8
Supplies and materials	78.0	278.2	54.2	278.2	–	26.6	75	75	–	104.6	353.2	353.2	–
Furniture and equipment	744.8	247.7	110.9	247.7	–	1.9	9.6	–	(9.6)	746.7	257.3	247.7	(9.6)
Fellowships, grants and contributions	0.8	–	7.9	–	–	1 159.7	3 386.9	2 379.9	(1 007.0)	1 160.5	3 386.9	2 379.9	(1 007.0)
Other expenditure	675.6	–	–	–	–	–	–	–	–	675.6	–	–	–
Total	36 995.9	36 518.0	15 824.1	36 517.9	(0.1)	4 774.7	9 732.9	9 609.2	(123.7)	41 770.6	46 250.9	46 127.1	(123.8)

Table V.18

Section 23, Regular programme of technical cooperation: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2021 estimate</i>	<i>Variance 2020–2021</i>
Posts	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other staff costs	15 717.7	18 451.6	6 854.1	18 911.0	459.4	–	–	–	–	–	–	–	–	15 717.7	18 451.6	18 911.0	459.4
Consultants and experts	4 778.9	4 014.7	1 555.1	3 626.3	(388.4)	–	–	–	–	–	–	–	–	4 778.9	4 014.7	3 626.3	(388.4)
Travel of staff	3 603.9	3 139.5	401.4	3 201.0	61.5	–	–	–	–	–	–	–	–	3 603.9	3 139.5	3 201.0	61.5
Contractual services	964.7	642.1	194.6	675.6	33.5	–	–	–	–	–	–	–	–	964.7	642.1	675.6	33.5
General operating expenses	996.3	549.8	109.1	536.7	(13.1)	–	–	–	–	–	–	–	–	996.3	549.8	536.7	(13.1)
Supplies and materials	4.7	2.6	–	2.6	–	–	–	–	–	–	–	–	–	4.7	2.6	2.6	–
Furniture and equipment	17.5	1.2	7.9	1.2	–	–	–	–	–	–	–	–	–	17.5	1.2	1.2	–
Improvement to premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fellowships, grants and contributions	6 942.4	8 776.1	693.7	8 623.2	(152.9)	–	–	–	–	–	–	–	–	6 942.4	8 776.1	8 623.2	(152.9)
Other costs	–	–	(0.0)	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	33 026.1	35 577.6	9 958.7	35 577.6	–	–	–	–	–	–	–	–	–	33 026.1	35 577.6	35 577.6	–

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Part VI

Human rights and humanitarian affairs

Section 24

Human rights

Expenditure for 2019 ^a	\$114,114,600
Appropriation for 2020 ^b	\$115,119,300
Proposal for 2021 submitted by the Secretary-General ^b	\$100,899,600
Approved assessed resources for 2020	\$1,895,000
Other assessed resources for 2021 ^c	\$2,385,200
Estimated extrabudgetary resources for 2020	\$191,980,600
Projected extrabudgetary resources for 2021	\$195,378,500

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

^a Including \$483,400 for the Committee on Missing Persons in Cyprus.

^b Including \$547,900 for the Committee on Missing Persons in Cyprus.

^c Does not reflect the decision taken by the General Assembly in its resolution [74/280](#) on the support account for peacekeeping operations.

VI.1 Regular budget resources requested by the Secretary-General for section 24 for 2021 amount to \$100,899,600 before recosting, reflecting a net decrease of \$14,219,700, or 12.4 per cent, compared with the appropriation for 2020 ([A/75/6 \(Sect. 24\)](#), tables 24.12 and 24.15 and annex III). The proposed resources comprise: (a) an amount of \$100,351,700 for the post and non-post requirements of OHCHR; and (b) an amount of \$547,900 for the non-post requirements of the Committee on Missing Persons in Cyprus. Of the resources for 2021, an amount of \$2,385,200, or 0.8 per cent, derives from other assessed contributions and an amount of \$195,378,600, or 65.4 per cent, from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.8.

VI.2 The Secretary-General attributes the proposed net decrease to the following factors:

(a) Technical adjustments: a net decrease of \$16,044,500, reflecting the removal of non-recurrent requirements relating mainly to time-limited mandates emanating primarily from Human Rights Council resolutions, offset in part by increases relating to the annual provision of 18 posts (1 D-1, 3 P-4, 7 P-3, 1 General Service (Other level), 4 National Professional Officer and 2 Local level) that were established in 2020;

(b) New and expanded mandates: an increase of \$1,824,800, reflecting requirements in the amount of: (i) \$420,700 for the increased estimated meeting time for the treaty body system, pursuant to General Assembly resolution [68/268](#), the report of the Secretary-General on the status of the human rights treaty body system ([A/74/643](#)) and Human Rights Council resolutions [42/7](#), [27/21](#) and [26/2](#); (ii) \$261,400 for the addition of cyclical and non-recurrent requirements relating to mandates emanating from Assembly resolution [69/16](#) and Council resolutions [42/23](#), [39/11](#), [27/21](#) and [26/2](#); and (iii) \$1,142,700 under other staff costs, including nine new general temporary assistance positions (7 P-3 and 2 General Service (Other level)) to

cover the increased estimated workload of the treaty body system, pursuant to Assembly resolution 68/268 and in line with the report of the Secretary-General on the status of the human rights treaty body system (A/74/643) (see paras. VI.10–16 below), as well as non-recurrent requirements emanating from Council resolutions 42/30, 40/20 and 40/1;

(c) Other changes: on a net zero basis, reflecting the redeployment of resources under travel of staff, increases under policymaking organs, executive direction and management, and subprogramme 3, offset by decreases under subprogrammes 1, 2, 4 and programme support.

VI.3 The Advisory Committee was provided with table VI.1, which presents a summary of the regular budget posts approved for 2020 and those proposed for 2021. The table also includes the other assessed and extrabudgetary posts projected for 2021.

Table VI.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020 ^a	433	1 USG, 2 ASG, 3 D-2, 11 D-1, 44 P-5, 101 P-4, 147 P-3, 21 P-2, 4 GS (PL), 78 GS (OL), 6 LL and 5 NPO
Proposed for 2021 ^a	433	1 USG, 2 ASG, 3 D-2, 11 D-1, 44 P-5, 101 P-4, 147 P-3, 21 P-2, 4 GS (PL), 78 GS (OL), 6 LL and 5 NPO
<i>Other assessed</i>		
Approved for 2020	10	1 P-5, 5 P-4, 3 P-3 and 1 GS (OL)
Projected for 2021	10	1 P-5, 5 P-4, 3 P-3 and 1 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	809	5 D-1, 43 P-5, 109 P-4, 152 P-3, 21 P-2, 3 GS (PL), 100 GS (OL), 213 LL and 163 NPO
Projected for 2021	817	5 D-1, 45 P-5, 109 P-4, 155 P-3, 21 P-2, 3 GS (PL), 100 GS (OL), 215 LL and 164 NPO
New	8	2 P-5, 3 P-3, 2 LL and 1 NO

^a Including 10 temporary posts: 2 P-4, 5 P-3, 1 P-2/1 and 2 GS (OL).

Comments and recommendations on posts

VI.4 The Secretary-General proposes a total of 433 posts, comprising 330 posts and positions in the Professional and higher categories and 93 posts in the General Service and related, National Professional Officer and Local level categories, reflecting no proposed changes compared with 2020.

Vacant posts and vacancy rates

VI.5 The Advisory Committee was informed that, as at 30 June 2020, there were a total of 41 vacant posts (1 D-1, 2 P-5, 8 P-4, 19 P-3, 2 P-2, 8 General Service and 1 National Professional Officer); no posts had been vacant for more than two years.

VI.6 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 24 (see table VI.2).

Table VI.2
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	327 ^a	9.3	338 ^b	10.6	338 ^b	9.7
General Service and related ^c	88 ^a	11.3	95 ^d	18.3	95 ^d	11.6

^a Including five temporary posts.

^b Including eight temporary posts.

^c Including NPO and LL.

^d Including two temporary posts.

VI.7 The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources. The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VI.8 The proposed non-post resources for 2021 for OHCHR amount to \$30,666,900, reflecting a net decrease of \$15,303,600, or 33.3 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 24), tables 24.12 and 24.17). The proposed non-post resources in the amount of \$547,900 for the requirements of the Committee on Missing Persons in Cyprus are unchanged compared with 2020.

Other staff costs

VI.9 The Advisory Committee was informed, upon enquiry, that the Secretary-General had proposed resources for 157 general temporary assistance positions for 2021, including nine newly proposed positions (see para. VI.11 below), compared with 148 such positions as at 30 April 2020.

VI.10 Upon enquiry, the Advisory Committee was informed that it had been proposed that the 148 aforementioned general temporary assistance positions, including five general temporary assistance positions of Human Rights Officer (see para. VI.12 below), would continue in order to provide support to various Human Rights Council activities and that the positions would provide that support for a duration ranging from 2 to 12 months in 2021. **The Advisory Committee requested, but did not receive, a convincing justification for the continuation for 12 months in 2021 of 16 long-term temporary positions and trusts that the Secretary-General will provide a justification for these positions, including on their workload and proposed length of employment in 2021, to the General Assembly at the time of its consideration of the present report. The Committee reiterates that all general temporary assistance positions, including continuing positions, should be fully justified in budget proposals, regardless of whether they were already approved in the budget for the prior period (see also A/74/7, para. 97). The Committee recommends that the Assembly request the Secretary-General to rejustify such positions in each future budget proposal, as applicable.** The Advisory Committee discusses the matter of general temporary assistance further in chapter I above.

VI.11 The Secretary-General indicates that the proposed requirements under subprogramme 2, Supporting human rights treaty bodies, include an amount of \$737,100 for the aforementioned nine new general temporary assistance positions

(7 Human Rights Officer (P-3) and 2 Programme Management Assistant (General Service (Other level))) to cover the increased estimated workload of the treaty body system owing to an increase in individual communications, pursuant to General Assembly resolution 68/268 and in line with the report of the Secretary-General on the status of the human rights treaty body system (A/74/643) (A/75/6 (Sect. 24), para. 24.108 (c)).

VI.12 Upon enquiry, the Advisory Committee was informed that, according to the Secretary-General, a requirement of a total of 14 general temporary assistance positions arose from General Assembly resolution 68/268, comprising: (a) five continuing general temporary assistance positions of Human Rights Officer, approved by the General Assembly in its resolution 74/262 (see also A/72/7, paras. VI.10–VI.11); and (b) the aforementioned nine newly proposed general temporary assistance positions. Upon enquiry, the Committee was also informed that, according to the Secretary-General, the justification for the requirements for the new general temporary assistance positions was based on the two most recent reports of the Secretary-General on the status of the human rights treaty body system (A/74/643 and A/73/309).

VI.13 The Advisory Committee notes that the most recent report of the Secretary-General on the status of the human rights treaty body system (A/74/643) is currently under consideration by the Social, Humanitarian and Cultural Committee (Third Committee) of the General Assembly. The Committee also notes that the Secretary-General indicates that the Assembly will consider the aforementioned report during the main part of its seventy-fifth session and that the proposals contained therein could have an impact on the proposed programme budget for 2021 (A/75/6 (Introduction), para. 67). While the Committee recognizes the role of the Secretary-General in providing support to the treaty bodies in accordance with resolution 68/268, it points out that the effectiveness of the measures taken is always reviewed on the basis of mandate implementation and further guidance provided in subsequent resolutions adopted by Member States. The Committee is of the view that any newly proposed and/or existing resource requirements that refer to the aforementioned resolution do not constitute an open-ended requirement and should therefore be fully justified and submitted in the appropriate form and in accordance with established budgetary procedures at a future date, after Member States have made a decision on the aforementioned report (see also A/74/7, para. VI.11).

VI.14 Upon enquiry, the Advisory Committee was informed that a vacancy rate of zero per cent was applied for new general temporary assistance positions. **The Advisory Committee considers that, in view of the recurrent nature of a number of general temporary assistance positions, a vacancy rate of 50 per cent should be applied to new general temporary assistance positions.**

VI.15 The Advisory Committee notes that the original staffing proposal of the Secretary-General arising from resolution 68/268 cited, inter alia, the need for measures to prevent the recurrence of backlogs in State party reports and individual communications, as indicated in paragraph 26 of the resolution (see also A/72/7, para. VI.9), but that any such need has not been sufficiently presented as a justification for the aforementioned nine newly proposed general temporary assistance positions. **The Advisory Committee, however, does recognize that additional staffing resources may be necessary to ensure the continued support to the treaty bodies, including with respect to any possible backlogs, and recommends resources for general temporary assistance for two Human Rights Officer (P-3) positions and one Programme Management Assistant (General Service (Other level)) position, and recommends against the resources for five Human Rights Officer (P-3) positions and one Programme Management**

Assistant (General Service (Other level)) position. Any other related non-post resources should be adjusted accordingly. The Committee trusts that the Secretary-General will provide an update on the status of backlogs, if any, to the General Assembly at the time of its consideration of the present report. The Advisory Committee addresses matters related to general temporary assistance in chapter I above.

VI.16 The Advisory Committee notes that the General Assembly, in paragraphs 27 and 40 of its resolution 68/268, decided that the meeting time and associated requirements of the treaty body system would be reviewed biennially and amended at the request of the Secretary-General in accordance with established budgetary procedures. **The Advisory Committee considers that the review of the treaty body system may or may not result in financial implications and notes that the Secretary-General has started to conduct this review annually, instead of biennially as stipulated in resolution 68/268. The Committee is of the view that the matter of the frequency of the review of the treaty body system is a policy matter that falls under the purview of the Assembly.**

VI.17 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in chapter I and in paragraphs VI.14 and VI.15 above.**

Other matters

Presentation of components under subprogramme 1

VI.18 The Advisory Committee requested a breakdown of the activities and resource requirements of the three individual focus areas under subprogramme 1, Human rights mainstreaming, right to development, and research and analysis, and was informed, upon enquiry, that the related estimates reflected the overall requirements for that subprogramme and that no separate breakdown was possible. **The Advisory Committee continues to emphasize that the proposed resource requirements of the three focus areas under subprogramme 1 should be presented in a clear and transparent manner (see also A/74/7, para. VI.14). The Committee trusts that the Secretary-General will present a breakdown of those resource requirements to the General Assembly at the time of its consideration of the present report. Furthermore, the Committee recommends that the Assembly request the Secretary-General to include an itemized breakdown of the three components under subprogramme 1 in all future budget submissions.**

Geographical representation

VI.19 Upon enquiry, the Advisory Committee was provided with a breakdown of OHCHR posts by nationality. The Committee recalls Article 101, paragraph 3, of the Charter of the United Nations, in which it is stated that due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible. The Committee also recalls that the General Assembly, in its resolution 71/263 (paras. 9 and 17), called for the attainment of equitable geographical distribution in the Secretariat (A/73/497, para. 11). The Committee addresses matters related to the geographical representation of staff in chapter I above.

Impact of the coronavirus disease pandemic and the liquidity crisis

VI.20 Upon enquiry, the Advisory Committee was informed that the disruption of global travel and lockdown measures had had an impact on expenditure for 2020, with meetings, seminars, workshops and training activities cancelled, postponed or delivered online as from mid-March. In addition, there had been some impact of the liquidity crisis on expenditure in 2020 from a freeze on recruitment as from 1 April

2020. The Committee was also informed that OHCHR had provided programmatic guidance on the human rights of women and girls during COVID-19 at the global, regional and national levels, and had produced global guidance in all official United Nations languages. Furthermore, it is envisaged that the COVID-19 pandemic will likely have a significant impact on funding by Governments for the implementation of the Sustainable Development Goals, but that the crisis also demonstrates the importance of the overall implementation of the 2030 Agenda for Sustainable Development.

Section 25

International protection, durable solutions and assistance to refugees

Expenditure for 2019	\$43,327,800
Appropriation for 2020	\$40,098,900
Proposal for 2021 submitted by the Secretary-General	\$40,098,900
Estimated extrabudgetary resources for 2020	\$8,627,582,100
Projected extrabudgetary resources for 2021	\$8,575,735,700

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

VI.21 The total amount of regular budget resources, including grants and contributions, requested by the Secretary-General for section 25 for 2021 amounts to \$40,098,900 before recosting and reflects no change compared with the appropriation for 2020 (A/75/6 (Sect. 25), tables 25.3 and 25.6). Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.9.

Table VI.3

Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	2	1 USG and 1 ASG
Proposed for 2021	2	1 USG and 1 ASG
<i>Extrabudgetary</i>		
Estimated for 2020	14 329	2 ASG, 31 D-2, 127 D-1, 352 P-5, 1,033 P-4, 1,619 P-3, 722 P-2/1, 676 GS (PL), 8,373 GS (OL) and 1,394 NPO
Projected for 2021	14 431	2 ASG, 31 D-2, 126 D-1, 348 P-5, 1,037 P-4, 1,643 P-3, 734 P-2/1, 690 GS (PL), 8,422 GS (OL) and 1,398 NPO
Discontinuation	5	1 D-1 and 4 P-5
New	107	4 P-4, 24 P-3, 12 P-2/1, 14 GS (OL), 49 GS (OL) and 4 NPO

VI.22 The total amount of regular budget resources, including grants and contributions, requested for 2021 is \$40,098,900 and relates to the following factors (ibid., paras. 25.41 and tables 25.3, 25.8, and 25.11):

(a) Regular budget resources for the posts of the High Commissioner and the Deputy High Commissioner (\$670,500);

(b) Grants and contributions to be utilized for the administrative costs of UNHCR to finance the equivalent of 218 posts in the management and administrative category (\$39,428,400), including related non-post requirements in fellowships, grants and contributions, for jointly financed activities (\$295,300).

VI.23 With regard to the purpose and modality of the lump-sum grant, the Advisory Committee recalls article 20 of the Statute of UNHCR, according to which no expenditure, other than administrative expenditures relating to the functioning of the Office, is to be borne by the lump-sum grant obtained from the regular budget of the United Nations. The Committee recalls that the Statute does not define “administrative expenditures”, but that the term has been interpreted to mean expenses other than operational expenses and the related management costs. The Committee also recalls that the provision of funds from the regular budget in the form of a grant is aimed at complementing the extrabudgetary resources of UNHCR. The grant modality was initiated in the biennium 2002–2003 and was designed to simplify the budgetary process (A/74/7, para. VI.21). The General Assembly, in its resolution 63/263, endorsed the maintenance of this arrangement for funding UNHCR in future budget presentations of the proposed programme budget.

VI.24 With respect to the level of regular budget funding for UNHCR, the Advisory Committee recalls that the General Assembly, in section III of its resolution 59/276, requested the Secretary-General to include in the programme budget proposals for progressive increases for contributions from the regular budget to UNHCR with a view to the full implementation of article 20 of the Statute of UNHCR. The Committee recalls that the level of regular budget funding of UNHCR had been reviewed in the context of the 2020 proposed programme budget and that, at the time, the Committee was not provided with further details regarding the nature and scope of the review (ibid., para. VI.22).

VI.25 Upon enquiry, the Advisory Committee was informed that the progressive increases were based on the proposal of the Secretary-General that the regular budget cover 50.8 per cent of the management and administration cost, through increases in non-post administrative resources in the amount of \$12 million, and that that figure was based on the ratio between the number of posts financed from the regular budget and the total number of management and administration posts, as approved for the biennium 2002–2003 (see A/59/294). The Committee was also informed that, since the biennium 2010–2011, the declining share of regular budget funding as a proportion of the total budget was the result of the higher voluntary budget funding, which had increased from \$3.9 billion in the biennium 2010–2011 to \$8.7 billion in 2020.

VI.26 The Advisory Committee notes the continuing decline in the share of resources provided from the regular budget for the purposes of funding section 25, International protection, durable solutions and assistance to refugees, and reiterates its recommendation that future programme budget proposals should contain a justification for the use of regular budget contributions, in particular for the portion intended for the lump-sum grant, including details of the composition and functions of the 218 posts, as well as for related non-post resources (A/74/7, para. VI.22). The Advisory Committee discusses matters relating to the recosting of grants, including lump sums, in chapter I above.

VI.27 With respect to the impact of COVID-19 on operations, the Advisory Committee was informed, upon enquiry, that the expenditure pattern, as at 30 April 2020, had been comparable to the pattern in 2019. The Committee was also informed that, while the biennial programme budget proposal for UNHCR, which covered extrabudgetary contributions, would reflect updated estimates for 2020 and 2021, it was considered premature to project the COVID-19-related needs for 2021.

VI.28 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post and non-post resources subject to its recommendations in chapter I above.**

Section 26 Palestine refugees

Expenditure for 2019	\$29,331,700
Appropriation for 2020	\$32,365,500
Proposal for 2021 submitted by the Secretary-General	\$32,365,500
Estimated extrabudgetary resources for 2020	\$1,095,307,900
Projected extrabudgetary resources for 2021	\$1,054,678,500

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

VI.29 The regular budget resources requested by the Secretary-General for section 26 for 2021 amount to \$32,365,500 before recosting, reflecting no change compared with the appropriation for 2020 (A/75/6 (Sect. 26), table 26.7). Of the total resources for 2021, an amount of \$1,054,678,500, or 97 per cent, derives from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.10.

Table VI.4
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	158	1 USG, 1 ASG, 8 D-2, 12 D-1, 28 P-5, 62 P-4, 34 P-3, 2 P-2/1, 9 GS (OL) and 1 LL
Proposed for 2021	158	1 USG, 1 ASG, 8 D-2, 12 D-1, 28 P-5, 62 P-4, 34 P-3, 2 P-2/1, 9 GS (OL) and 1 LL
<i>Extrabudgetary^a</i>		
Estimated for 2020	80	2 D-2, 1 D-1, 3 P-5, 20 P-4, 40 P-3, 8 P-2/1 and 6 GS (OL)
Projected for 2021	48	2 D-2, 3 P-5, 12 P-4, 18 P-3, 7 P-2/1 and 6 GS (OL)
Discontinuation	32	1 D-1, 8 P-4, 22 P-3 and 1 P-2/1

^a In addition, a total of 28,179 national staff work for UNRWA.

Comments and recommendations on posts

VI.30 The Secretary-General proposes a total of 158 posts for section 26, comprising 148 posts in the Professional and higher categories, 9 posts in the General Service and related categories and 1 post in the Local level category, reflecting no net change compared with 2020. With respect to the discontinuation of 32 posts funded from extrabudgetary resources (see table VI. 4), the Advisory Committee was informed, upon enquiry, that the donor funding for the related projects had expired. **The Advisory Committee trusts that further details on the discontinuation of posts funded from extrabudgetary resources will be provided to the General Assembly at the time of its consideration of the present report.**

Vacant posts and vacancy rates

VI.31 The Advisory Committee was informed that, as at 30 June 2020, there were a total of 9 vacant posts (1 Assistant Secretary-General, 2 P-4, 1 P-3, 1 P-2 and 4 General Service); no posts had been vacant for more than 2 years.

VI.32 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 26 (see table VI.5).

Table VI.5
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	148	8.5	148	6.3	148	9.3
General Service and related	10	30.0	10	40.0	10	25.5

VI.33 **The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.** The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VI.34 Proposed non-post resources for 2021 amount to \$28,300, reflecting no change compared with the appropriation for 2020 ([A/75/6 \(Sect. 26\)](#), table 26.1). **The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in chapter I above.**

Other comments

Funding modalities under the regular budget

VI.35 With respect to the funding modalities of the operations of UNRWA, the Advisory Committee recalls that the General Assembly, in its resolution 3331 B (XXIX), decided that, with effect from 1 January 1975, the expenses for salaries of international staff in the service of UNRWA that would otherwise have been charged to voluntary contributions should be financed by the regular budget of the United Nations for the duration of the Agency's mandate. The Committee also recalls that, as a result of the chronic funding shortfalls, the Secretary-General, in his report on strengthening the management capacity of UNRWA ([A/65/705](#)), proposed an increase in funding to UNRWA on an incremental basis, starting with an increase of \$5 million for the biennium 2012–2013, which was subsequently approved by the Assembly in its resolution [65/272](#) (see also [A/72/7](#), para. VI.41). In the same resolution, the Assembly took note of the grave financial situation faced by UNRWA and called upon the Agency to continue its management reform process in order to reduce costs and for a more effective delivery of services. In its resolution [71/93](#), the Assembly requested the Secretary-General to facilitate broad consultations with Member States, notably host countries, members of the Advisory Commission of the Agency and other donors, as well as with international financial institutions, to explore all potential ways and means, including through voluntary and assessed contributions, to ensure that the Agency's funding is sufficient, predictable and sustained for the duration of

its mandate. In his subsequent report, the Secretary-General presented 16 related recommendations and also urged the Assembly and its relevant Committees to consider increasing the support provided to UNRWA from the United Nations regular budget, beginning with the regular budget for the biennium 2018–2019 (A/71/849, para. 51). The aforementioned report was considered by the Assembly, but no action has been taken.

VI.36 The Advisory Committee notes that the Secretary-General has not requested additional regular budget resources, even though the General Assembly approved, in its resolution 65/272, the recommendation of the Secretary-General to incrementally increase funding starting with the biennium 2012–2013, noting the grave financial situation (see also A/74/7, para. VI.32, and paras. VI.38–VI.42 below). The Committee is concerned that the financial situation of UNRWA continues to be precarious (see also resolution 65/272, para. 4), also in view of the uncertainty of extrabudgetary contributions (see para. VI.43 below), and recommends that the Assembly request the Secretary-General to undertake a review of the functions currently funded from extrabudgetary resources, including of the functions of individual service providers that could be considered to be of a continuous nature (see para. VI.37 below), and identify those functions that should be funded from the regular budget, taking into consideration resolution 3331 B (XXIX) and resolution 65/272. The Committee recommends that the Assembly request the Secretary-General to present the results of this review, together with any related additional regular budget resource requirements, in the proposed programme budget for 2022.

Individual service providers

VI.37 Upon enquiry, the Advisory Committee was informed that the number of individual service providers, or non-staff personnel, had decreased from 1,345 in 2016 to 531 in 2020. Approximately 15 per cent of the functions performed by such personnel were continuous in nature, and their employment conditions, including whether they were employed full-time or part-time, were also dependent on the guidelines of local authorities, especially for certain specializations, such as medical and psychiatric expertise. The Committee was also informed that the employment conditions of individual service providers, regardless of the length of their employment, differed significantly from those extended to regularized staff, including benefits such as health insurance, access to security and protection, and leave entitlements. **The Advisory Committee welcomes the continuing progress made to reduce the level of non-staff contracts in the UNRWA workforce and encourages the Secretary-General to undertake efforts to regularize, on a case-by-case basis, those functions that are of a continuous nature (see para. VI.36 above). The Committee recommends that the General Assembly request the Secretary-General to provide information thereon, as well as information on the total number of staff in all categories, including individual service providers, in the proposed budget for 2022.**

Funding gap and resource mobilization of extrabudgetary resources

VI.38 Upon enquiry, the Advisory Committee was informed that the total amount for 2020 to cover the UNRWA programme budget, projects, emergency appeals and activities related to COVID-19 was \$1.494 billion and that, as at 8 June 2020, an amount of \$633.4 million (43 per cent) had been pledged and an amount of \$442 million (29 per cent) had been received. The Committee was also informed that cash liquidity was available only until 30 June 2020. The continuation thereafter of UNRWA operations could be assured only if a major donor were to pay the totality of its multi-year agreements contribution in July; however, that payment had not been

confirmed. **The Advisory Committee trusts that an update on the most recent payments will be provided to the General Assembly at the time of its consideration of the present report.**

VI.39 The Advisory Committee was also informed, upon enquiry, that UNRWA had issued two emergency appeals for Jordan, Lebanon, the Syrian Arab Republic and the occupied Palestinian territories for humanitarian life-saving activities, such as food aid and cash assistance, and had also issued a COVID-19-related appeal for \$93.4 million, which had, to date, received \$39.2 million (42 per cent). The Committee was also informed that, in 2020, a further \$62.6 million would be needed, comprising: (a) \$34 million to address the most critical humanitarian needs in Gaza and the West Bank, including for the distribution of food to 1 million refugees in Gaza and the provision of mental health and psychosocial support to school children and other vulnerable groups; and (b) \$28.6 million to respond to the regional crisis related to the situation in the Syrian Arab Republic to cover unfunded emergency needs, including cash assistance to over 400,000 Palestine refugees in Jordan, Lebanon and the Syrian Arab Republic. Upon enquiry, the Committee was informed that the COVID-19 pandemic has affected the Agency's ability to raise funds and the ability of donors to make contributions.

VI.40 The Advisory Committee was informed, upon enquiry, that the 2021 estimated extrabudgetary requirements of \$1,054.7 million for the overall programme budget of UNRWA were lower compared with 2020 as a result of cost savings and austerity measures in response to the difficult financial circumstances, rather than from a reduction in the needs of the population. The Committee was also informed that UNRWA had scaled back its operations since 2018. The Committee recalls that this has included a number of cost-control measures affecting basic health services, such as the family health and eHealth management information systems, and educational programmes, for example, larger class sizes without corresponding funding for teachers. The Committee also recalls that these measures include a hiring freeze, including for posts that were previously encumbered by retirees, a reduction in non-staff costs, and the restricted procurement of supplies (A/74/7, para. VI.33).

VI.41 The Advisory Committee recalls that no significant amount of working capital had been available since 2012 and, as a result, creditor payments needed to be suspended temporarily. The Committee also recalls that, over the past years, UNRWA has had to secure donor advances and obtain loans from the Central Emergency Response Fund, thereby increasing the shortfall further (ibid., para. VI.34). The Committee notes, from information provided upon enquiry, that the situation continues unabated and that UNRWA had to carry forward, from 2019 to 2020, liabilities of \$25 million and \$30 million, respectively, of loans from the Central Emergency Relief Fund. Furthermore, the Committee recalls that a strategic reserve in the amount of \$300 million, equivalent to three months of average expenditure, would help to maintain operational continuity (ibid.) and was informed, upon enquiry, that it was still not possible to maintain such a contingency fund, given that all available funds had to be spent on programmes and operations. The Committee was informed that, as a result of the financial difficulties and the lack of funding, UNRWA has been compelled to make the transition from a needs-based planning approach to a resource-constrained planning, or "cash availability", approach.

VI.42 **The Advisory Committee trusts that the Secretary-General will provide an update on the overall available resources and financial situation of UNRWA, as well as on the most recent operational developments, to the General Assembly at the time of its consideration of the present report.**

VI.43 With respect to the overall fundraising efforts of UNRWA, the Advisory Committee recalls the Agency's efforts, which include new initiatives to secure

innovative, new and sustainable voluntary funding, such as a global campaign of fundraising and diplomatic outreach involving traditional and non-traditional donors, including a number of international and regional public and private entities (ibid., para. VI.35). The Committee was informed, upon enquiry, that UNRWA was planning to increase the number and financial amounts of multi-year agreements in an effort to provide more predictable and sustainable funding for its operations. **The Advisory Committee welcomes the fundraising efforts of UNRWA and encourages the Agency to continue to strengthen those efforts and to broaden its donor base further, with a view to achieving sustainable levels of voluntary funding.**

Impact of the coronavirus disease pandemic

VI.44 Upon enquiry, the Advisory Committee was informed that UNRWA had implemented numerous measures, including remote work, the activation of its “education in emergencies” (online schooling), telemedicine, the continuation of relief activities and the launching of two flash appeals in response to the COVID-19 pandemic. Specifically, most staff in field and headquarters locations had been working remotely while front-line and critical services continued. Moreover, personal protective equipment had been made available to all medical staff, the Agency’s 141 health centres had remained open, telemedicine and home deliveries of medicines had reduced crowds at clinics and services such as counselling and social work had been provided remotely. The Committee was further informed that all of the Agency’s 709 schools, serving more than 532,000 students, were closed and that online tools and hard copies of materials were being used to support students. Moreover, relief activities had continued for approximately 1.8 million vulnerable refugees and home deliveries of food were taking place in Gaza to reduce infection risk at distribution sites.

Section 27 Humanitarian assistance

Expenditure for 2019	\$22,891,900
Appropriation for 2020	\$25,124,000
Proposal for 2021 submitted by the Secretary-General	\$15,803,500
Estimated extrabudgetary resources for 2020	\$332,887,200
Projected extrabudgetary resources for 2021	\$344,479,500

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

VI.45 The regular budget resources requested by the Secretary-General for section 27 for 2021 amount to \$15,803,500 before recosting, reflecting a net decrease of \$9,320,500, or 37.1 per cent, compared with the appropriation for 2020 ([A/75/6 \(Sect. 27\)](#), tables 27.12 and 27.15). Of the resources for 2021, an amount of \$344,479,500, or 95.5 per cent, derives from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.11.

VI.46 The Secretary-General attributes the net decrease to the following factors:

(a) Executive direction and management: a decrease of \$2,843,500, given that the mandate of the United Nations Monitoring Mechanism for the Syrian Arab

Republic, which expired on 10 July 2020 pursuant to Security Council resolution 2504 (2020), had not been renewed at the time of the preparation of the proposed programme budget (see para. VI.54 below);

(b) Subprogramme 6, Office of the United Nations Emergency Ebola Response Coordinator: a decrease of \$6,477,000 owing to the discontinuation of that Office.

VI.47 The Advisory Committee was provided with table VI.6, which presents a summary of the regular budget posts approved for 2020 and those proposed for 2021. The table also includes the extrabudgetary posts projected for 2021.

Table VI.6
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2, 2 GS (PL) and 15 GS (OL)
Proposed for 2021	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2, 2 GS (PL) and 15 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	2 060	1 ASG, 1 D-2, 35 D-1, 102 P-5, 294 P-4, 316 P-3, 30 P-2, 1 GS (PL), 799 GS (OL) and 481 NPO
Projected for 2021	2 060	1 ASG, 1 D-2, 35 D-1, 102 P-5, 294 P-4, 316 P-3, 30 P-2, 1 GS (PL), 799 GS (OL) and 481 NPO

Comments and recommendations on posts

VI.48 The Secretary-General proposes a total of 72 posts for section 27, comprising 55 posts in the Professional and higher categories and 17 posts in the General Service and related categories, reflecting no proposed changes compared with 2020.

Vacant posts and vacancy rates

VI.49 The Advisory Committee was informed, upon enquiry, that, as at 30 June 2020, there were a total of five vacant posts (3 P-2 and 2 General Service (Other level)); no posts had been vacant for more than 2 years.

VI.50 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for section 27 (see table VI.7).

Table VI.7
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	55	5.1	55	3.2	55	5.4
General Service and related	17	2.8	17	4.4	17	3.6

VI.51 The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources. The Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VI.52 The proposed non-post resources for 2021 amount to \$2,860,400, reflecting a net decrease of \$9,320,500, or 76.5 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 27), table 27.17).

VI.53 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in chapter I above.

United Nations Monitoring Mechanism for the Syrian Arab Republic

VI.54 As indicated above, no resources for the United Nations Monitoring Mechanism for the Syrian Arab Republic have been included in the present proposal, which was prepared prior to the expiration of the mandate on 10 July 2020, pursuant to Security Council resolution 2504 (2020). The mandate of the Mechanism has now been renewed to 10 July 2021, pursuant to Council resolution 2533 (2020). The Advisory Committee was informed, upon enquiry, that the Secretary-General would submit the related resources to the General Assembly in his report on the revised estimates for the United Nations Monitoring Mechanism for the Syrian Arab Republic relating to the programme budget for 2021. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include in the aforementioned report on the revised estimates a detailed breakdown of the financial and staffing requirements and to provide updates to the information presented in paragraphs VI.49 to VI.51 and in tables VI.5 and VI.6 of the Committee's previous report (A/74/7).**

Other matters

Decentralization of operations

VI.55 The Advisory Committee was informed that, in 2019, the Office for the Coordination of Humanitarian Affairs commenced its decentralization strategy, in line with the reform agenda of the Secretary-General, to be more field-focused and to improve the reach of its coordination services by moving some functions closer to the point of delivery, including civil-military coordination; humanitarian-development collaboration; needs assessments and response planning; situational awareness; and evidence-based advocacy campaigns. The Committee was also informed that the Office had introduced a collaborative operating model to ensure that field operations received more timely, coherent and effective support from the Office's headquarters and that it had also strengthened its platforms to better support surge deployment and remote backup support to field operations. Furthermore, as a result of the new system of delegation of authority, the Office had, for example, expanded its regional procurement functions, relocated human resources functions to regional offices to provide more direct operational support and enhanced the managerial capacities of field managers, including through a new executive management programme that was organized with the United Nations System Staff College.

Support to the resident coordinator and humanitarian coordinator

VI.56 The Secretary-General indicates that the Office for the Coordination of Humanitarian Affairs, with the United Nations Office for Disaster Risk Reduction, aims to strengthen its support to resident coordinators and United Nations country teams in 2021 (A/75/6 (Sect. 27), para. 27.61). Upon enquiry, the Advisory

Committee was informed that the resident coordinator, or a designated humanitarian coordinator, was responsible for leading and coordinating the efforts of humanitarian organizations, while the Office provided support, inter alia, by coordinating humanitarian action, advocating the rights of people in need, developing humanitarian policy and analysis, managing humanitarian information systems and managing humanitarian pooled funds. The Head of the field office of the Office for the Coordination of Humanitarian Affairs reports to the Humanitarian Coordinator, who provides the overall strategic guidance. The Committee recalls General Assembly resolution [72/279](#), in which the Assembly, inter alia, emphasized the need to address gaps and overlaps at the regional level and requested the Secretary-General to implement the proposed measures to optimize functions and enhance collaboration at the regional and subregional levels (see paras. 18 and 19). **The Advisory Committee trusts that the Office for the Coordination of Humanitarian Affairs will continue to ensure that no overlap exists between its supporting role and the functions of the resident coordinator and/or humanitarian coordinator.** The Committee addresses matters related to resident coordinators and regional cooperation, including with respect to the aforementioned resolution, in chapter I above.

Geographical representation

VI.57 Upon enquiry, the Advisory Committee was provided with a breakdown of posts at the Office for the Coordination of Humanitarian Affairs by nationality. The Committee notes that further efforts are necessary to reach a more balanced representation of staff from different Member States. The Committee recalls Article 101, paragraph 3, of the Charter of the United Nations, in which it is stated that due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible. The Committee also recalls that the General Assembly, in its resolution [71/263](#) (paras. 9 and 17), called for the attainment of equitable geographical distribution in the Secretariat ([A/73/497](#), para. 11). The Committee addresses matters related to the geographical representation of staff in chapter I above.

Impact of the coronavirus disease pandemic

VI.58 The Committee was informed that the Office for the Coordination of Humanitarian Affairs had adapted well to an online environment for meetings and administrative processes and that lessons learned would help to identify any opportunities that would ensure effective cost-efficient operations in the field. The Committee was also informed that the Office was continuing to deliver its mandate and that, as a result of the challenges of the COVID-19 pandemic, was operating in new ways, including with respect to resource mobilization and other support for the Global Humanitarian Response Plan for COVID-19; analytical support for decision-making; enhanced predictive analytics, including COVID-19 modelling; duty of care, counselling and psychological services to support staff members, in particular those in the field; and enhancing its capacity to meet the increased need for support for field offices across the range of their functions.

Table VI.8

Section 24, Human rights: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>Expenditure 2020 (January to June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>
Posts	70 642.7	68 600.9	34 247.8	69 684.8	1 083.9	1 450.1	1 342.8	1 791.0	448.2	62 898.2	102 768.8	104 587.7	1 818.9	134 991.0	172 712.5	176 063.5	3 351.0
Other staff costs	23 121.2	20 806.6	12 214.5	9 874.0	(10 932.6)	200.0	306.3	353.7	47.4	47 471.9	–	–	–	70 793.1	21 112.9	10 227.7	(10 885.2)
Hospitality	3.0	4.9	–	4.9	–	–	–	–	–	0.6	3 359.2	3 418.7	59.5	3.6	3 364.1	3 423.6	59.5
Experts	0.1	81.1	–	–	(81.1)	–	–	–	–	2.1	34 476.4	35 086.6	610.2	2.2	34 557.5	35 086.6	529.1
Consultants	396.6	285.3	98.9	309.1	23.8	–	–	–	–	9 721.4	5 300.9	5 394.8	93.9	10 118.0	5 586.2	5 703.9	117.7
Travel of representatives	10 967.5	12 286.5	2 021.9	11 642.0	(644.5)	–	–	–	–	1 119.4	8 331.1	8 478.6	147.5	12 086.9	20 617.6	20 120.6	(497.0)
Travel of staff	2 964.5	3 539.8	622.1	2 262.6	(1 277.2)	169.1	220.8	220.5	(0.3)	7 528.9	13 193.5	13 427.0	233.5	10 662.5	16 954.1	15 910.1	(1 044.0)
Contractual services	953.9	844.4	240.5	822.2	(22.2)	25.5	16.1	11.0	(5.1)	6 591.3	1 783.0	1 814.6	31.6	7 570.7	2 643.5	2 647.8	4.3
General operating expenses	2 182.5	3 736.6	908.2	2 648.2	(1 088.4)	1.3	3.5	3.5	–	12 299.3	–	–	–	14 483.1	3 740.1	2 651.7	(1 088.4)
Supplies and materials	116.8	255.6	30.4	242.4	(13.2)	0.5	5.5	5.5	–	715.8	5 814.3	5 917.2	102.9	833.1	6 075.4	6 165.1	89.7
Furniture and equipment	452.7	582.7	130.3	275.1	(307.6)	–	–	–	–	2 465.2	–	–	–	2 917.9	582.7	275.1	(307.6)
Improvements to premises	3.2	–	–	–	–	–	–	–	–	12.3	1 154.7	1 175.1	20.4	15.5	1 154.7	1 175.1	20.4
Fellowships, grants and contributions	1 826.5	3 547.0	254.3	2 586.4	(960.6)	–	–	–	–	38 811.2	15 798.7	16 078.3	279.6	40 637.7	19 345.7	18 664.7	(681.0)
Total	113 631.2	114 571.4	50 768.9	100 351.7	(14 219.7)	1 846.5	1 895.0	2 385.2	490.2	189 637.5	191 980.6	195 378.6	3 398.0	305 115.3	308 447.0	298 115.5	(10 331.5)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VI.9

Section 25, International protection, durable solutions and assistance to refugees: evolution of overall financial resources by object of expenditures and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>
Posts	661.9	670.5	367.9	670.5	–	958 407.9	1 200 462.0	1 211 255.6	10 793.6	959 069.8	1 201 132.5	1 211 926.1	10 793.6
Other staff costs	–	–	–	–	–	88 918.9	94 934.8	96 338.0	1 403.2	88 918.9	94 934.8	96 338.0	1 403.2
Consultants	–	–	–	–	–	58 536.5	143 726.9	142 480.8	(1 246.1)	58 536.5	143 726.9	142 480.8	(1 246.1)
Travel of staff	–	–	–	–	–	65 155.7	71 156.4	71 722.2	565.9	65 155.7	71 156.4	71 722.2	565.9
Contractual services	–	–	–	–	–	1 427 517.5	3 725 307.2	3 692 430.3	(32 876)	1 427 517.5	3 725 307.2	3 692 430.3	(32 876.9)
General operating expenses	–	–	–	–	–	401 661.4	900 404.3	896 291.1	(4 113.2)	401 661.4	900 404.3	896 291.1	(4 113.2)
Supplies and materials	–	–	–	–	–	448 211.9	496 918.9	492 654.9	(4 264.0)	448 211.9	496 918.9	492 654.9	(4 264.0)
Furniture and equipment	–	–	–	–	–	119 457.2	148 737.9	147 845.2	(892.7)	119 457.2	148 737.9	147 845.2	(892.7)
Fellowships, grants and contributions	42 665.9	39 428.4	21 354.6	39 428.4	–	–	1 002 882.0	993 282.3	(9 599.8)	42 665.9	1 042 310.4	1 032 710.7	(9 599.8)
Contributions to joint United Nations activities	–	–	–	–	–	25 986.7	39 591.4	40 253.7	662.3	25 986.7	39 591.4	40 253.7	662.3
Other expenditure	–	–	–	–	–	769 331.4	803 460.4	791 181.6	(12 278.8)	769 331.4	803 460.4	791 181.6	(12 278.8)
Total	43 327.8	40 098.9	21 722.5	40 098.9	–	4 363 185.1	8 627 582.1	8 575 735.7	(51 846.4)	4 406 512.9	8 667 681.0	8 615 834.6	(51 846.4)

Table VI.10

Section 26, Palestine refugees: evolution of overall financial resources by object of expenditures and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January- June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020- 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020- 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020- 2021)</i>
Posts	29 331.7	32 337.2	14 056.4	32 337.2	-	539 119.8	683 285.2	685 469.0	2 183.7	568 451.5	715 622.4	717 806.2	2 183.7
Other staff costs	-	28.3	-	28.3	-	28 389.8	19 764.0	18 058.0	(1 706.0)	28 389.8	19 792.3	18 086.3	(1 706.0)
Travel of staff	-	-	-	-	-	14 476.6	1 365.0	1 365.0	-	14 476.6	1 365.0	1 365.0	-
Contractual services	-	-	-	-	-	46 973.2	53 259.9	39 374.5	13 885.3	46 973.2	53 259.9	39 374.6	13 885.3
General operating expenses	-	-	-	-	-	19 093.5	14 987.3	15 023.2	35.8	19 093.5	14 987.3	15 023.2	35.8
Supplies and materials	-	-	-	-	-	55 259.5	80 195.1	81 019.2	824.0	55 259.5	80 195.1	81 019.2	824.0
Furniture and equipment	-	-	-	-	-	97 465.2	179 157.6	147 401.9	31 755.7	97 465.2	179 157.6	147 401.9	31 755.7
Fellowships, grants and contributions	-	-	-	-	-	95 237.4	63 293.6	66 967.7	3 674.0	95 237.4	63 293.7	66 967.7	3 674.0
Total	29 331.7	32 365.5	14 056.4	32 365.5	-	896 115.1	1 095 307.9	1 054 678.5	40 629.2	925 546.7	1 127 673.4	1 087 044.1	40 629.2

Table VI.11
Section 27, Humanitarian assistance: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January-June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020-2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020-2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020-2021)</i>
Posts	12 792.8	12 943.1	6 303.0	12 943.1	–	212 374.9	221 074.5	229 294.8	8 220.3	225 167.7	234 017.6	242 237.9	8 220.3
Other staff costs	4 505.4	6 787.9	3 941.7	255.1	(6 532.8)	5 518.8	7 687.7	8 439.3	751.6	10 024.2	14 475.6	8 694.4	(5 781.2)
Hospitality	–	27.7	0.2	6.7	(21.0)	14.3	167.3	174.0	6.7	14.3	195.0	180.7	(14.3)
Consultants	66.0	8.2	2.6	–	(8.2)	5 278.6	5 620.1	4 623.5	(996.6)	5 344.6	5 628.3	4 623.5	(1 004.8)
Experts	–	98.9	–	–	(98.9)	–	5 461.4	5 083.3	(378.1)	–	5 560.3	5 083.3	(477.0)
Travel of staff	727.0	742.4	426.4	358.5	(383.9)	19 004.6	17 411.2	17 906.2	495.0	19 731.6	18 153.6	18 264.7	111.1
Contractual services	872.7	530.8	21.4	153.6	(377.2)	8 235.2	14 629.8	12 784.6	(1 845.2)	9 107.9	15 160.6	12 938.2	(2 222.4)
General operating expenses	1 358.9	1 864.7	562.4	254.5	(1 610.2)	37 721.1	41 534.4	47 836.5	6 302.1	39 080.0	43 399.1	48 091.0	4 691.9
Supplies and materials	134.2	42.7	30.2	7.7	(35.0)	1 454.9	1 841.5	1 908.2	66.7	1 589.1	1 884.2	1 915.9	31.7
Furniture and equipment	2.3	124.2	0.4	42.8	(81.4)	5 686.4	4 022.6	4 175.7	153.1	5 688.7	4 146.8	4 218.5	71.7
Improvements to premises	78.2	3.0	210.0	–	(3.0)	–	–	–	–	78.2	3.0	–	(3.0)
Fellowships, grants and contributions	2 354.4	1 950.4	782.4	1 781.5	(168.9)	11 690.5	13 436.7	12 253.4	(1 183.3)	14 044.9	15 387.1	14 034.9	(1 352.2)
Total	22 891.9	25 124.0	12 280.7	15 803.5	(9 320.5)	306 979.3	332 887.2	344 479.5	11 592.3	329 871.2	358 011.2	360 283.0	2 271.8

Part VII Global communications

Section 28 Global communications

Expenditure for 2019	\$89,453,500
Appropriation for 2020	\$94,692,400
Proposal for 2021 submitted by the Secretary-General	\$96,846,000
Other assessed resources for 2021 ^a	\$873,000
Estimated extrabudgetary resources for 2020	\$11,911,800
Projected extrabudgetary resources for 2021	\$11,911,800

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).
^a Does not reflect the decision taken by the General Assembly in its resolution [74/280](#) on the support account for peacekeeping operations.

VII.1 The regular budget resources requested by the Secretary-General for section 28 for 2021 amount to \$96,846,000 before recosting, reflecting a net increase of \$2,153,600, or 2.3 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VII.3.

VII.2 It is indicated in the budget proposal that the resource changes result from: (a) technical adjustments relating to the annual provision for new posts and temporary positions established in 2020 and the removal of non-recurrent requirements; and (b) other resource changes related to the initiative of the Secretary-General to strengthen the ability of the Department of Global Communications to deliver its new global communications strategy for the United Nations ([A/75/6 \(Sect. 28\)](#), para. 28.66). A variance analysis by component and subprogramme is provided in paragraphs 28.67 and 28.68 of the proposal and in table S.28.3 of the supplementary information.

VII.3 It is indicated in the budget proposal that the Department is adopting a new approach to communications that is audience-centred and solutions-focused to strengthen its ability to deliver its new global communications strategy. The Department will prepare targeted communications to highlight the lead role, impact and effectiveness of the United Nations, which will provide authoritative information and the sharing of knowledge while inoculating against misinformation. On the basis of an audience-focused approach, the Department will craft stories that inspire audiences to care about the United Nations agenda and that build local and global solidarity. The Department will also adopt a solutions-based approach to journalism, designed to offer audiences hope and ideas for how challenges can be overcome (*ibid.*, para. 28.68). **The Advisory Committee welcomes the efforts being made and encourages the Secretary-General to continue to explore new and innovative measures for improving outreach.**

Table VII.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	688	1 USG, 3 D-2, 18 D-1, 34 P-5, 72 P-4, 106 P-3, 57 P-2/1, 7 GS (PL), 197 GS (OL), 144 LL and 49 NPO
Redeployment	–	1 P-3, 1 P-2 and 1 GS (OL) from subprogramme 2, and 1 GS (OL) from subprogramme 3, to executive direction and management 1 P-5 and 1 P-3 from subprogramme 3 to subprogramme 2 1 GS (OL) from subprogramme 2 to subprogramme 3
Proposed for 2021	688	1 USG, 3 D-2, 18 D-1, 34 P-5, 72 P-4, 106 P-3, 57 P-2/1, 7 GS (PL), 197 GS (OL), 144 LL and 49 NPO
<i>Other assessed</i>		
Estimated for 2020	4	2 P-4, 1 P-2/1 and 1 GS (OL)
Projected for 2021	4	2 P-4, 1 P-2/1 and 1 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	11	1 P-3 and 10 GS (OL)
Projected for 2021	11	1 P-3 and 10 GS (OL)

Comments and recommendations on posts

VII.4 The regular budget resources for posts proposed for 2021 amount to \$79,370,100 before recosting, representing an increase of \$148,200, or 0.2 per cent, compared with the appropriation for 2020, relating to the annual provision for two new P-3 posts approved in 2020 by the General Assembly in its resolution [74/262](#). The proposed resources would provide for 688 posts (291 in the Professional and higher categories and 397 in the General Service and related categories), the same as approved in 2020. The proposed post changes are detailed in annex III to the budget proposal and comprise the following:

(a) Redeployment of four posts, comprising one Public Information Officer (P-3), one Associate Public Information Officer (P-2) and one Public Information Assistant (General Service (Other level)) from subprogramme 2, and one Public Information Assistant (General Service (Other level)) from subprogramme 3, to executive direction and management to create, pursuant to General Assembly resolution [72/303](#) on accountability, a new, consolidated and strengthened evaluation function that can provide more effective strategic support as the Department's work becomes more audience-focused and centred on measuring communications impact;

(b) Redeployment of two posts, comprising one Senior Public Information Officer (P-5) and one Public Information Officer (P-3), from subprogramme 3 to subprogramme 2 to strengthen the capacity of the social media team;

(c) Redeployment of one post of Public Information Assistant (General Service (Other level)), from subprogramme 2 to subprogramme 3 to strengthen the Creative Community Outreach Initiative within subprogramme 3.

Vacant posts and vacancy rates

VII.5 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there was a total of 65 vacant posts (2 D-1, 6 P-5, 1 P-4, 10 P-3, 16 P-2, 7 NPO,

20 General Service (Other level) and 3 Local level), of which 1, the post of Library Assistant (Local level), had been vacant for more than two years.

VII.6 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 for section 28 (see table VII.2).

Table VII.2

Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	289	7.4	291	11.2	291	7.8
General Service and related	409	8.4	397	7.6	397	8.4

VII.7 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VII.8 The proposed requirements for non-post resources in 2021 amount to \$17,475,900, reflecting an increase of \$2,005,400, or 13.0 per cent, compared with the appropriation of \$15,470,500 for 2020 (A/75/6 (Sect. 28), tables 28.7 and 28.12). The increase reflects higher requirements under other staff costs (\$929,400), contractual services (\$928,900), general operating expenses (\$116,500) and furniture and equipment (\$49,500), offset in part by reduced requirements under fellowships, grants and contributions (\$18,900).

Other staff costs

VII.9 The proposed resources for other staff costs amount to \$3,742,700, representing an increase of \$929,400, or 33.0 per cent, compared with the appropriation for 2020. The increase comprises:

(a) A net increase of \$217,000 under subprogramme 1, reflecting technical adjustments stemming from the annual provision for six temporary positions (1 P-3, 1 P-2 and 4 General Service (Other level)) in support of the human rights treaty bodies, as approved by the General Assembly in its resolution 74/262 (\$358,800), offset in part by the removal of non-recurrent resources relating to the United Nations Nelson Rolihlahla Mandela Prize ceremony (held every five years) in 2020 (\$141,800);

(b) A net increase of \$712,400 under subprogramme 2 to cover requirements for six new temporary positions (1 P-3 and 5 General Service (Other level)) for webcasting and audiovisual archives of the plenary meetings of the Security Council, the General Assembly and the Economic and Social Council in the six official languages, in support of the initiative of the Secretary-General to strengthen the ability of the Department to deliver its new global communications strategy (\$748,500), offset in part by the removal of non-recurrent resources pursuant to Assembly resolution 72/249 (\$36,100). Upon enquiry, the Advisory Committee was informed that the proposed requirements for the six new temporary positions

proposed for creation in 2021 had been estimated on the basis of the application of a 50 per cent vacancy rate for 2021.

Contractual services

VII.10 The proposed resources for contractual services amount to \$6,352,600, representing an increase of \$928,900, or 17.1 per cent, compared with the appropriation for 2020. The increase is related mainly to the above-mentioned initiative of the Secretary-General in relation to the new global communications strategy and comprises:

(a) \$355,000 under subprogramme 1, including for: the hiring of local writers, photographers and videographers to deliver stories of impact; capacity-building for solutions journalism and storytelling with impact; the creation of multimedia content for public information campaigns; the modernization of the Sustainable Development Goals website; and strategic partnerships with media for local and global Goals content (*ibid.*, para. 28.68 (a) (i));

(b) \$539,500 under subprogramme 2, including additional requirements for: subscriptions to social media analysis tools to support crisis communications planning and target audience research; subscriptions to electronic traditional media monitoring resources; and information technology infrastructure for data analysis, business intelligence tools, data visualization tools and comprehensive web analytics (*ibid.*, para. 28.68 (a) (ii)).

VII.11 The Advisory Committee notes that resources for contractual services have increased from some \$4.4 million in 2019 to \$5.4 million in 2020 and to a proposed amount of \$6.4 million in 2021. **While recognizing the need for additional resources in support of the initiative of the Secretary-General, the Advisory Committee considers that some efforts should be made to develop internal capacity and to provide some of the required services in house. Accordingly, the Committee recommends that the proposed increase of \$928,900 for contractual services be reduced by 25 per cent, or \$232,200.**

General operating expenses

VII.12 The proposed resources for general operating expenses amount to \$4,681,200, representing an increase of \$116,500, or 2.6 per cent, compared with the appropriation for 2020. The proposed resources would provide for, *inter alia*, ICT services, office space and communication charges for the proposed temporary positions (see para. VII.9 (b) above) as part of the aforementioned initiative of the Secretary-General. **While seeing merit in the initiative of the Secretary-General, the Advisory Committee is of the view that there is scope for containing some of the additional requirements, and therefore recommends that the proposed increase of \$116,500 for general operating expenses be reduced by 30 per cent, or \$35,000.**

VII.13 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in paragraphs VII.11 and VII.12 and chapter I above.**

Other matters

United Nations information centres

VII.14 In its previous report, the Advisory Committee recommended that the Secretary-General be requested to undertake a comprehensive review of the office space requirements for the United Nations information centres and to provide information on any savings, the cost-sharing arrangements and office co-locations in

his next budget submission (A/74/7, para. VII.14). In response to that recommendation, it is indicated in annex II to the budget proposal that the Department is also reviewing the need to maintain information centre libraries and has downsized or discontinued and digitized those libraries that are not justified on the basis of the number of public visitors. Upon enquiry, the Committee was informed that, over recent years, the following changes had been made: (a) 31 libraries had been discontinued (51.7 per cent), of which 7 had been digitized; (b) 12 had been downsized (20.0 per cent); (c) 6 had never existed (10.0 per cent); and (d) 11 remained active in their original format (18.3 per cent). **The Advisory Committee welcomes the progress made and trusts that the Secretary-General will continue to provide updates on any further developments in future budget proposals.**

Impact of the coronavirus disease pandemic

VII.15 Upon enquiry, the Advisory Committee was informed that the impact of the COVID-19 pandemic included the following: (a) reduced requirements for travel of staff and hospitality; (b) lower post-related costs owing to reduced home leave and repatriation travel; (c) reduced expenditure for office supplies and furniture and equipment, given that many of the Department's staff at all duty stations were telecommuting; and (d) the postponement, cancellation or reduction of the scope of programmes such as the annual Reham Al-Farra Memorial Journalists' Fellowship Programme for broadcasters and journalists from developing countries and the training for Palestinian journalists owing to travel limitations arising from COVID-19, resulting in reduced expenditure under fellowships, grants and contributions.

VII.16 The Advisory Committee was also informed that, since its launch, the coronavirus portal had attracted 1.7 million unique users and 2.8 million page views. In addition, as the outbreak became a global pandemic from February to May 2020, the overall United Nations website (www.un.org) attained its largest and most engaged audiences in any of the previous five years, reaching 36 million users across all languages, representing an increase of 77 per cent over the corresponding months in 2019. All languages registered significant growth in reach, compared with the corresponding period in 2019, with the largest total audience growth seen in Spanish (7 million users) and English (5 million users) and the greatest rate of increase seen in Arabic (219 per cent), Spanish (116 per cent) and Russian (112 per cent). The Committee was further informed that audience engagement in the website increased in all languages and that audience impact on social media also increased sharply during the period. The Department attributed the growth in reach and engagement directly to its communications response on the website to the pandemic.

Impact of the liquidity situation

VII.17 Upon enquiry, the Advisory Committee was informed that the liquidity situation and the resulting recruitment freeze had had an impact on the level of post-related expenditure. In addition, expenditure for contractual services and general operating expenses had been delayed, and planned acquisitions under supplies and materials and furniture and equipment had been postponed until cash became available.

Table VII.3
Section 28, Global communications: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>Expenditure 2020 (January to June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>
Posts	78 437.3	79 221.9	37 629.0	79 370.1	148.2	1 021.4	986.8	986.8	–	539.8	588.5	756.6	168.1	79 998.5	80 797.2	81 113.5	316.3
Other staff costs	2 035.2	2 813.3	653.0	3 742.7	929.4	1 895.6	4 011.0	4 011.0	–	14.4	37.8	37.8	–	3 945.2	6 862.1	7 791.5	929.4
Hospitality	15.2	59.9	1.7	59.9	–	1.3	–	–	–	–	–	–	–	16.5	59.9	59.9	–
Consultants	42.1	–	18.7	–	–	43.3	–	–	–	–	–	–	–	85.4	–	–	–
Travel of representatives	6.5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Travel of staff	299.8	438.1	58.7	438.1	–	167.7	504.8	504.8	–	29.5	34.6	34.6	–	497.0	977.5	977.5	–
Contractual services	4 393.2	5 423.7	2 264.9	6 352.6	928.9	3 989.3	4 294.6	4 294.6	–	26.6	41.1	41.1	–	8 409.1	9 759.4	10 688.3	928.9
General operating expenses	3 241.8	4 564.7	1 112.5	4 681.2	116.5	778.0	1 007.2	1 007.2	–	–	2.9	2.9	–	4 019.8	5 574.8	5 691.3	116.5
Supplies and materials	186.8	655.8	36.3	655.8	0.0	1.0	–	–	–	–	–	–	–	187.8	655.8	655.8	0.0
Furniture and equipment	428.2	707.1	258.8	756.6	49.5	196.1	203.6	203.6	–	–	–	–	–	624.3	910.7	960.2	49.5
Improvement to premises	17.2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fellowships, grants and contributions	350.1	807.9	17.6	789.0	(18.9)	456.7	903.7	903.7	–	–	–	–	–	806.8	1 711.6	1 692.7	(18.9)
Total	89 453.5	94 692.4	42 051.2	96 846.0	2 153.6	8 550.4	11 911.8	11 911.8	–	610.3	704.9	873.0	168.1	98 590.4	107 309.0	109 630.7	2 321.7

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Part VIII Common support services

Section 29 Management and support services

Expenditure for 2019	\$305,172,100
Appropriation for 2020	\$301,780,400
Proposal for 2021 submitted by the Secretary-General	\$298,620,700
Other assessed resources for 2021 ^a	\$261,783,300
Estimated extrabudgetary resources for 2020	\$194,785,100
Projected extrabudgetary resources for 2021	\$202,088,300

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

^a Does not reflect the decision taken by the General Assembly in its resolution [74/280](#) on the support account for peacekeeping operations.

VIII.1 Part VIII of the proposed programme budget for 2021 covers section 29, Management and support services, which comprises six subsections: 29A through 29C, under the responsibility of the Department of Management Strategy, Policy and Compliance, the Department of Operational Support and the Office of Information and Communications Technology, respectively; and 29E through 29G, under the responsibility of the United Nations Offices at Geneva, Vienna and Nairobi, respectively. Each subsection is addressed separately below.

VIII.2 The regular budget resources requested by the Secretary-General for section 29 for 2021 amount to \$298,620,700 before recosting, reflecting a net decrease of \$3,159,700, or 1.0 per cent, compared with the appropriation for 2020.

VIII.3 Upon enquiry, the Advisory Committee was informed about the expected growth of financial resources from other assessed and extrabudgetary sources, which are projected at \$30.2 million for 2021, as follows:

(a) An increase of \$22.9 million in other assessed contributions, attributable mainly to: (i) an increase of \$11.8 million under subsection 29A, Department of Management Strategy, Policy and Compliance, owing primarily to: the estimated share of the Umoja enterprise resource planning solution funded by the support account for peacekeeping operations; the increase in staff costs owing to higher standard salary costs, common staff costs and lower vacancy rates; and the increase in staff costs owing to the increased number of new and backlogged cases to be processed by the Appeals Management Section, as well as in support of the enlargement of the Advisory Committee; and (ii) an increase of \$9.5 million under subsection 29B, Department of Operational Support, due mainly to the processing of post-traumatic disorder claims, higher standard salary costs, additional proposed temporary positions, and facilities and infrastructure;

(b) An increase of \$7.3 million in extrabudgetary resources, attributable mainly to: (i) an increase of \$5.6 million under subsection 29B, Department of Operational Support, owing primarily to the increased number and scope of engineering and medical courses provided through the triangular partnership project and the increase in the number of extrabudgetary posts from 70 to 72; and (ii) an increase of \$2.2 million under subsection 29A, Department of Management Strategy,

Policy and Compliance, due mainly to the estimated share of the Umoja enterprise resource planning solution funded from extrabudgetary resources in 2021 and the increase in staff costs to support, among other activities, the implementation of the statement of internal controls.

VIII.4 The Advisory Committee trusts that the Secretary-General will provide to the General Assembly, at the time of its consideration of the present report, additional information on the reasons behind the expected growth of resources from other assessed and extrabudgetary funding sources.

Subsection 29A Department of Management Strategy, Policy and Compliance

Expenditure for 2019	\$54,274,600
Appropriation for 2020	\$52,921,400
Proposal for 2021 submitted by the Secretary-General	\$54,444,200
Other assessed resources for 2021 ^a	\$68,488,600
Estimated extrabudgetary resources for 2020	\$23,359,400
Projected extrabudgetary resources for 2021	\$25,602,700

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

^a Does not reflect the decision taken by the General Assembly in its resolution [74/280](#) on the support account for peacekeeping operations.

VIII.5 The regular budget resources requested by the Secretary-General for subsection 29A for 2021 amount to \$54,444,200 before recosting, reflecting a net increase of \$1,522,800, or 2.9 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VIII.13.

VIII.6 The Secretary-General indicates that the net increase is attributable to the following factors: (a) technical adjustments, reflecting a decrease of \$3,282,100 due to the removal of the non-recurrent requirement pertaining to the 2020 regular budget share of the Umoja enterprise resource planning solution; (b) new and expanded mandates, representing an increase of \$204,900 relating to the enlargement of the Advisory Committee pursuant to General Assembly resolution [74/267](#); and (c) other resource changes, reflecting an increase of \$4,600,000 as a result of the non-recurrent requirement relating to the estimated 2021 regular budget share of the Umoja enterprise resource planning solution (\$3,900,000), an increase in training requirements (\$700,000) and other cost-neutral changes ([A/75/6 \(Sect. 29A\)](#), para. 29A.179).

Table VIII.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	272	1 USG, 2 ASG, 7 D-2, 16 D-1, 34 P-5, 46 P-4, 37 P-3, 24 P-2/1, 20 GS (PL) and 85 GS (OL)
Proposed for 2021	272	1 USG, 2 ASG, 7 D-2, 16 D-1, 34 P-5, 46 P-4, 37 P-3, 24 P-2/1, 20 GS (PL) and 85 GS (OL)
Redeployment	–	1 P-5, 1 P-4 and 4 GS (OL) from subprogramme 2, component 1, to subprogramme 2, component 3
<i>Other assessed</i>		
Estimated for 2020	194	1 D-2, 3 D-1, 13 P-5, 58 P-4, 42 P-3, 7 P-2/1, 5 GS (PL) and 65 GS (OL)
Projected for 2021	195	1 D-2, 3 D-1, 13 P-5, 58 P-4, 42 P-3, 7 P-2/1, 5 GS (PL) and 66 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	112	9 P-5, 16 P-4, 21 P-3, 5 P-2/1, 10 GS (PL), 48 GS (OL) and 3 LL
Projected for 2021	115	9 P-5, 18 P-4, 21 P-3, 6 P-2/1, 10 GS (PL), 48 GS (OL) and 3 LL
New	4	1 D-1, ^a 2 P-4 and 1 P-2/1

^a Reflects the concurrence of the Advisory Committee, pursuant to General Assembly resolution 35/217 of 17 December 1980, with the proposed establishment of one post of Principal Management Officer (D-1) in the Office of the Under-Secretary-General for the Department of Management Strategy, Policy and Compliance for a period of two years.

Comments and recommendations on posts

VIII.7 The regular budget resources for posts proposed for 2021 amount to \$38,984,700 before recosting, which is the same level as the appropriation for 2020. These resources would provide for 272 posts (167 in the Professional and higher categories and 105 in the General Service and related categories), which is the same as the number approved for 2020. Post requirements reflect the proposed redeployment of six posts within subprogramme 2, Programme planning, finance and budget, which involves the swapping of six extrabudgetary funded posts (1 P-5, 1 P-4 and 4 General Service (Other level)) in component 3, Programme planning and budgeting, with six corresponding posts (1 P-5, 1 P-4 and 4 General Service (Other level)) in component 1, Finance. The Secretary-General states that the proposed change rationalizes the funding sources of posts along with the work of the components, given that the posts in component 1 perform functions relating to trust funds but are funded from the regular budget, whereas the posts in component 3 carry out primarily functions relating to the programme budget but are funded from extrabudgetary resources (*ibid.*, para. 29A.179 (c) and (d); see also A/74/809, para. 65, and A/74/743, para. 250). **The Advisory Committee trusts that the Secretary-General will provide to the General Assembly, at the time of its consideration of the present report, additional information regarding the proposed redeployment and whether any other posts funded from the regular budget in the Finance Division and the Programme Planning and Budget Division perform extrabudgetary-related functions.**

Vacant posts and vacancy rates

VIII.8 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, 45 regular budget funded posts were vacant, comprising 30 in the Professional and

higher categories (1 D-2, 2 D-1, 5 P-5, 7 P-4, 11 P-3 and 4 P-2) and 15 in the General Service and related categories, owing mostly to the liquidity situation. A total of 10 posts had been vacant for one year or more (1 D-1, 1 P-4, 3 P-3, 1 P-2, 1 General Service (Principal level) and 3 General Service (Other level)), including 1 that was in the onboarding stage. **While recognizing the impact of the COVID-19 pandemic and the challenges related to the liquidity situation on recruitment, the Advisory Committee expresses its concern over the number of vacant posts. The Committee stresses that the related recruitment exercises need to be conducted, in particular in view of the criticality of some high-level posts. The Committee trusts that the Secretary-General will provide an update on the recruitment status in the context of the next regular budget submission (see chap. I, paras. 46 and 57, above).**

VIII.9 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for subsection 29A (see table VIII.2).

Table VIII.2
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	167	14.7	167	17	167	14.7
General Service and related	128	14.7	105	15.5	105	14.7

VIII.10 **The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VIII.11 The proposed non-post resources for 2021 amount to \$15,459,500, reflecting a net increase of \$1,522,800, or 10.9 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 29A), table 29A.35). Information provided to the Advisory Committee on the proposed requirements includes the following:

(a) Other staff costs: requirements in the amount of \$1,769,800, reflecting an increase of \$197,800, or 12.6 per cent, compared with the appropriation for 2020, would provide, inter alia, for: (i) the continuation of seven general temporary assistance positions (2 P-5, 2 P-4, 2 P-3 and 1 General Service (Other level)), inclusive of the proposal to redeploy one position of Senior Programme Manager Officer (P-5) from the Global Strategy and Policy Division to the Critical Incident Response Service in the Administrative Law Division (*ibid.*, para. 29A.179 (e)); and (ii) the establishment of three new positions (one Associate Finance and Budget Officer (P-2) in the Field Operations Finance Division, and one Associate Finance and Budget Officer (P-2) and one Senior Budget Assistant (General Service (Principal level)) in the Programme Planning and Budgeting Division), owing to the increased workload as a result of the enlargement of the Advisory Committee. The Committee was informed that conversion into posts might be sought in the future on the basis of analysis of the actual workload;

(b) Consultants: requirements in the amount of \$158,700, which is slightly above the appropriation for 2020, would provide primarily for consultants under the Business Transformation and Accountability Division to support capacity-building in data analytics, evaluation, audit coordination, environmental management and business continuity. As the Division continues to strengthen its internal expertise, it plans to reduce requirements for consultants over time. Nevertheless, it is expected that external consultants will still be required in the rapidly evolving area of data analytics;

(c) Travel of staff: requirements in the amount of \$525,600, which is the same level as the appropriation for 2020, would provide, inter alia, for: participation in meetings of the High-Level Committee on Management and the Staff-Management Committee; travel to monitor the financial management and internal controls in offices away from Headquarters; outreach missions and career fairs; and travel to conduct a pilot project for the application of the language skills framework in Geneva and Nairobi. The Committee was informed that, for some travel related to business transformation and accountability, online participation could, in principle, replace in-person attendance. With respect to the plenary meeting of the Staff-Management Committee, however, the sensitive nature of the discussions was provided as a reason to support travel in lieu of online participation. **The Advisory Committee is not convinced by the justification provided and considers that solutions to address security and confidentiality concerns should be explored to enable the holding of online meetings (see para. VIII.12 below);**

(d) Contractual services: requirements in the amount of \$8,010,800, reflecting an increase of \$731,000, or 10 per cent, compared with the appropriation for 2020, would provide, inter alia, for training (\$7,010,400) (see paras. VIII.13–VIII.18 below) and common service costs, such as service-level agreements for desktop computing services, and the cost of maintaining office automation equipment, including the storage and hosting of data;

(e) Furniture and equipment: requirements in the amount of \$144,500, reflecting a decrease of \$14,600, or 9.2 per cent, compared with the appropriation for 2020, would provide for the replacement of office automation equipment and software;

(f) Fellowships, grants and contributions: requirements amount to \$4,336,500, reflecting an increase of \$617,900, or 16.6 per cent, compared with the appropriation for 2020, owing to the non-recurrent requirements relating to the estimated regular budget share of Umoja for 2021 (see paras. VIII.19–VIII.20 below).

Travel and use of alternative methods of communication

VIII.12 Upon enquiry, the Advisory Committee was informed that the experience of the past few months had shown that alternative methods of communication, such as online meetings, enabled business continuity and mandate delivery, saved time and resources for travel and related arrangements, and resulted in fewer disruptions. At the same time, it was noted that online meetings and online communication were not a perfect substitute for in-person interactions, given that, in particular, they might raise concerns related to confidentiality and they offered fewer opportunities for informal exchanges, deeper engagement and the promotion of multiculturalism. It was therefore suggested that the judicious use of both online alternatives and face-to-face contact would preserve the unique multicultural and multilingual nature of the Organization. **Recalling the directions of the General Assembly, in its resolution 72/262 B, on the judicious use of travel resources, which, inter alia, encouraged the increased use of alternative methods of communication (see chap. I, para. 62, above), the Advisory Committee recommends that the General Assembly request the Secretary-General to prepare a study for the consideration of the Assembly,**

during its seventy-fifth session, on principles and modalities to achieve a new balance between physical and online meetings, on the basis of the experience gained, in particular during this time of increased online communication, and taking into account the strengths of each meeting modality, efficiency gains, as well as technology investments and financial constraints (see also para. VIII.16 below).

Training

VIII.13 Training requirements centrally managed by the Department amount to \$7,010,400, reflecting an increase of \$700,000, or 11.1 per cent, compared with the appropriation for 2020. The Advisory Committee was informed that a Secretariat-wide learning needs assessment was being conducted from January to August 2020 to identify key learning priorities for 2021–2022, with a view to enabling the Organization to fulfil its strategic operational requirements under rapidly evolving circumstances. In addition, an evaluation of changes of behaviour as a result of training would be conducted in 2020. An evaluation of the impact of training on the Organization was, however, not currently planned, owing to its complexity and costs.

VIII.14 The Advisory Committee was also informed that, over the past few months, online learning had become a prominent training tool and that the Department would optimize the use of e-learning and would ensure the transition of programmes to the online delivery modality in order to enhance training accessibility and reduce travel expenditures. Requirements in the amount of \$390,000 would provide for the implementation and maintenance of the learning management platform, which would consolidate the existing fragmentation and proliferation of online learning platforms and serve as a repository of available external learning resources.

VIII.15 Upon request, the Advisory Committee was provided with a list of proposed training, which includes both online and face-to-face opportunities, some available to all staff and others addressed to specific groups, mandatory training and new programmes reflecting the preliminary results of the ongoing assessment.

VIII.16 The Advisory Committee welcomes the intention of the Secretariat to expand and rationalize the offering of online training and considers that further efficiencies can be achieved. The Committee also notes that some specific programmes appear prima facie overlapping or duplicative in content and that, generally, the training portfolio would benefit from more coherence, streamlining and consolidation.

VIII.17 The Advisory Committee therefore recommends that the General Assembly request the Secretary-General to complete the ongoing learning needs assessment and to report thereon in the next proposed programme budget. The Committee emphasizes that the assessment should provide a concrete strategy on how to harness available technologies to ensure that training becomes more cost-effective, reaches a larger number of beneficiaries irrespective of their geographical location and effectively contributes to the needs of the Organization, also taking into account lessons learned and opportunities for synergies within the United Nations system. The Committee trusts that, in the assessment, the Secretary-General will also clarify the distribution of responsibilities relating to training between the Department of Management Strategy, Policy and Compliance and the Department of Operational Support to minimize duplication and increase efficiencies.

VIII.18 In view of the above, and pending the completion of the assessment, the Advisory Committee recommends a reduction of 40 per cent, or \$280,000, to the proposed increase under contractual resources for training.

Enterprise resource planning project

VIII.19 Upon enquiry, the Advisory Committee was informed that the total estimated budget for the Umoja enterprise resource planning project for 2021 amounted to \$26 million, comprising \$3.9 million from the regular budget, \$16.1 million from the support account and \$5.9 million from extrabudgetary funds. With regard to the status of the project, the Committee was informed that the completion of the deployment of Umoja Extension 2 was expected by the end of 2020 and that thereafter the focus would shift to its stabilization and enhancement. In addition, the Umoja Foundation and Extension 1 processes would continue to be enhanced, and new integration opportunities across all Umoja modules would be explored and implemented. The plan for the mainstreaming of Umoja would be provided in the twelfth project progress report. **The Advisory Committee recalls that, in section XVII of its resolution 74/263, the General Assembly requested that the project be closed by the end of December 2020 and that a final project report be submitted for the consideration of the Assembly during the main part of its seventy-fifth session.**

VIII.20 **The Advisory Committee notes that the amount of \$3,900,000 is included in the proposed programme budget as an indicative figure, which will be considered in the context of the next progress report of the Secretary-General at the main part of the seventy-fifth session of the General Assembly. The Committee will revert to the issue of related direct and indirect costs for the Umoja project for 2021 in its next report (see also A/74/7, para. VIII.19).**

VIII.21 **The Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources, subject to its recommendations in chapter I and in paragraph VIII.18 above.**

Other matters*Delegation of authority*

VIII.22 Upon enquiry, the Advisory Committee was informed that the new delegation of authority framework, whereby authority is delegated directly from the Secretary-General to entity heads, enhances and expedites decision-making and strengthens accountability. Entity heads are supported in the exercise of their delegated authority by the Department of Management Strategy, Policy and Compliance and the Department of Operational Support. The Committee was informed that the delegation of authority to entity heads had, in general, not been accompanied by the transfer of human and financial resources. The Secretary-General has stressed that delegation of authority should not lead to the creation of new duplicative administration capacities in entities which lack the structural capacity to execute decisions (ST/SGB/2019/2, para. 2.3). Moreover, process improvements and efficiency gains as a result of less coordination with Headquarters had entailed reduced workloads at the entity level.

VIII.23 The Advisory Committee was further informed that the Department, in consultation with the entities, was conducting an online review of the delegation of authority and related instruments on the basis of experience gained to date. In addition, the Department had carried out a review of the initial delegation of authority key performance indicators, and it was expected that a revised and expanded set would be implemented in 2020.

VIII.24 **The Advisory Committee stresses that an effective and enhanced accountability system is central to the successful delegation of authority framework. The Committee looks forward to receiving detailed information on the implementation of the delegation of authority framework as well as its**

ongoing review in the next progress report of the Secretary-General on accountability (see also [A/74/741](#)).

Budget information portal

VIII.25 Upon enquiry, the Advisory Committee was informed that, as of 2021, the intergovernmental budget review process would be facilitated by a budget information portal available to Member States. The new portal was scheduled for a phased roll-out, with the first phase planned for the last quarter of 2020. Feedback from the Committee and Member States would be sought beginning in 2020 and would be taken into account to continuously improve and refine the portal. The Committee discusses budget documentation further in chapter I above.

Impact of the coronavirus disease pandemic

VIII.26 Upon enquiry, the Advisory Committee was informed that the Secretariat's "all hazards" approach to business continuity planning, which requires entities to plan for the potential loss of personnel, premises, ICT and/or vendors, rather than for a specific event, had proved effective during the COVID-19 pandemic (see also chap. I above). Given that the original business continuity plans had contemplated a return to normal after a few weeks, amendments had been made to respond to a long-term emergency. Furthermore, the Department's Sustainability and Resilience Management Unit continued to gather and share knowledge, experiences, lessons learned and best practices in business continuity, including through biweekly meetings with business continuity focal points.

VIII.27 Copious COVID-19-related guidance, comprising policy instruments, frequently asked questions and advice on issues ranging from administrative matters to health and well-being, had been developed, coordinated across the United Nations system and published on a dedicated website (www.un.org/en/coronavirus), which was accessible to the general public. Managers had received training on "leading in times of uncertainty", and communication, which was key to successful alternative working arrangements, had been promoted through online platforms, broadcasting and town hall meetings.

VIII.28 The Advisory Committee was further informed that it was unlikely that the Organization's response to the pandemic would have been as effective and timely without the management reform, which had separated operational responsibilities from strategy and policy, as well as the strengthened collaboration between the Department of Management Strategy, Policy and Compliance and the Department of Operational Support.

Impact of the liquidity situation

VIII.29 Upon enquiry, the Advisory Committee was informed that underexpenditure in 2020 was due to the measures taken by the Organization to manage liquidity, including limitations on recruitment and the postponement of the contribution of the regular budget shares to the Umoja and the global service delivery model projects. Delays in the review and settlement of 2020 invoices relating to ICT services were contributing to the low expenditures under contractual services and general operating expenses. Underexpenditure for supplies and material was related to COVID-19. The Committee was however informed that a thorough assessment of the actual impact of COVID-19 and its financial implications, including with respect to the submission of revised estimates, could take place only once the situation began to stabilize. **The Advisory Committee trusts that the Secretary-General will provide further information to the General Assembly at the time of its consideration of the present report.**

Subsection 29B Department of Operational Support

Expenditure for 2019	\$91,024,900
Appropriation for 2020	\$93,025,600
Proposal for 2021 submitted by the Secretary-General	\$86,355,400
Other assessed resources for 2021 ^a	\$111,900,500
Estimated extrabudgetary resources for 2020	\$48,718,400
Projected extrabudgetary resources for 2021	\$54,275,100

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).
^a Does not reflect the decision taken by the General Assembly in its resolution 74/280 on the support account for peacekeeping operations.

VIII.30 The regular budget resources requested by the Secretary-General for subsection 29B for 2021 amount to \$86,355,400 before recosting, reflecting a net decrease of \$6,670,200, or 7.2 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VIII.14.

VIII.31 The Secretary-General indicates that the net decrease is attributable to the following factors: (a) technical adjustments, reflecting a decrease of \$6,795,900 due to the removal of the one-time provision for the implementation of the flexible workplace strategies approved for 2020 by the General Assembly in its resolution 74/263; (b) new and expanded mandates, representing an increase of \$125,700 for the one-time cost related to the office space modifications arising from the enlargement of the Advisory Committee pursuant to General Assembly resolution 74/267; and (c) other resource changes, on a cost-neutral basis, reflecting the impact of the proposed upward reclassifications, offset by reduced requirements under non-post resources (A/75/6 (Sect. 29B), paras. 29B.133–29B.135).

Table VIII.3
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	354	1 USG, 2 ASG, 5 D-2, 6 D-1, 11 P-5, 16 P-4, 12 P-3, 12 P-2/1, 10 GS (PL), 184 GS (OL) and 95 TC
Proposed for 2021	354	1 USG, 2 ASG, 5 D-2, 6 D-1, 11 P-5, 16 P-4, 12 P-3, 12 P-2/1, 14 GS (PL), 180 GS (OL) and 95 TC
Reclassification	–	4 GS (PL), 4 GS (OL) under subprogramme 4 and programme support
<i>Other assessed</i>		
Estimated for 2020	454	2 D-2, 9 D-1, 33 P-5, 90 P-4, 134 P-3, 9 P-2/1, 20 GS (PL) and 157 GS (OL)
Projected for 2021	452	2 D-2, 9 D-1, 33 P-5, 91 P-4, 133 P-3, 9 P-2/1, 20 GS (PL) and 155 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	70	3 P-5, 9 P-4, 8 P-3, 5 P-2/1, 4 GS (PL), 38 GS (OL) and 3 TC
Projected for 2021	72	3 P-5, 9 P-4, 8 P-3, 6 P-2/1, 4 GS (PL), 39 GS (OL) and 3 TC
New	2	1 P-2 and 1 GS (OL)

Comments and recommendations on posts

VIII.32 The regular budget resources for posts proposed for 2021 amount to \$36,722,200 before recosting, which reflects an increase of \$70,800, or 0.2 per cent, compared with the appropriation for 2020. These resources would provide for 354 posts (65 in the Professional and higher categories and 289 in the General Service and related categories), which is the same as the number approved for 2020. Post requirements reflect the proposed upward reclassifications of: (a) three posts of Facilities Management Assistant (General Service (Other level)) to Senior Facilities Management Assistant (General Service (Principal level)) in the Special Events Unit in the Division of Administration, owing to the increased workload and decision-making responsibilities on politically sensitive matters that have cost implications and associated risks; and (b) one post of Human Resources Assistant (General Service (Other level)) to Senior Human Resources Assistant (General Service (Principal level)) under programme support, owing to the extensive number of client entities supported by the Headquarters Client Support Service and the need to provide advice on complex human resources matters, in particular on the management of their delegation of authority (*ibid.*, annex II; see also para. VIII.45 below).

Vacant posts and vacancy rates

VIII.33 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, 44 posts were vacant, comprising 7 in the Professional and higher categories (2 D-2, 1 P-5, 2 P-4, 1 P-3 and 1 P-2) and 37 in the General Service and related categories, owing in part to the liquidity situation. A total of 15 posts had been vacant for a year or more. Six posts, which had been transferred from the former Department of Management on 1 January 2019, had been vacant for nearly two years or more, including four vacancies due to the temporary assignment of the incumbents, who were maintaining a lien against those posts. The Committee was informed that one post of Procurement Officer (P-4) had been vacant since October 2016. The post had last been encumbered on 31 December 2017 and was vacant because of the financial liquidity crisis. The tasks had been redistributed to other members of the team, causing a significant increase in their regular workload. Unlike for other posts, information provided to the Committee did not indicate that the post was blocked for a staff member on a temporary assignment. **The Advisory Committee recalls its view that the continuing requirement for posts that have been vacant for two years or longer should be reviewed and justifications provided for their retention; otherwise, they should be proposed for abolishment (A/74/7, para. 90; A/72/7, para. 97; and A/70/7, para. 90). In view of the lack of justification provided for retention, the Committee recommends the abolishment of the long-vacant post of Procurement Officer (P-4). Any related non-post resources should be adjusted accordingly.**

VIII.34 **Furthermore, while recognizing the impact of the COVID-19 pandemic and the challenges related to the liquidity situation on recruitment, the Advisory Committee expresses its concern over the number and length of time of the vacant posts. The Committee stresses that the related recruitment exercises need to be conducted, in particular in view of the criticality of some high-level posts. The Committee trusts that the Secretary-General will provide an update on the recruitment status in the context of the next regular budget submission (see chap. I, paras. 46 and 57, above).**

VIII.35 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for subsection 29B (see table VIII.4).

Table VIII.4
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	65	14.3	65	11.9	65	14.9
General Service and related	273	12.4	289	12.6	289	12.6

VIII.36 The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources, subject to its recommendation in paragraph VIII.33 above. The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VIII.37 The proposed non-post resources for 2021 amount to \$49,633,200, reflecting a net decrease of \$6,741,000, or 12 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 29B), table 29B.24). Information provided to the Advisory Committee on the proposed requirements includes the following:

(a) Consultants: requirements in the amount of \$217,100, which is the same level as the appropriation for 2020, would provide, inter alia, for up to two consultants for a total of 234 workdays to assess records and archives practices across Secretariat duty stations and to advise on how archives management can be best supported (\$105,300);

(b) Travel of staff: requirements in the amount of \$359,100, reflecting a decrease of \$83,200, or 18.8 per cent, compared with the appropriation for 2020, are attributable to reduced requirements for in-person training owing to increased e-learning offerings (see para. VIII.38 below);

(c) Contractual services: requirements in the amount of \$4,447,800, reflecting an increase of \$37,700, or 0.9 per cent, compared with the 2020 appropriation, would provide, inter alia, for capacity development and training programmes (\$2,528,400) (see paras. VIII.38–VIII.39 below) and the reimbursement of ICT services, including personal computing, telecommunications and server hosting provided by the Office of Information and Communications Technology (\$550,000);

(d) General operating expenses: requirements in the amount of \$39,674,000, reflecting a decrease of \$346,000, or 0.9 per cent, compared with the appropriation for 2020, would provide, inter alia, for: rental and maintenance of premises (\$27,532,700) and utilities (\$9,969,500) (see paras. VIII.40–VIII.43 below); one-time requirements for minor alterations relating to the enlargement of the Advisory Committee (\$100,700); and transportation maintenance for the Headquarters vehicle fleet (\$244,300);

(e) Furniture and equipment: requirements in the amount of \$485,200, reflecting a decrease of \$2,196,200, or 81.9 per cent, compared with the appropriation for 2020, relate to the removal of the one-time provision for the flexible workplace project (see also part XI below). The proposed resources would provide, inter alia, for the one-time cost of additional furniture and equipment relating to the enlargement of the Advisory Committee and for the acquisition of three vehicles (two minivans and one passenger van). In line with the ongoing effort to right-size the Headquarters fleet of 21 vehicles, this requirement represents only half of the vehicles that would meet the conditions for replacement in 2021.

Training

VIII.38 Resources for training in the amount of \$2,528,400 reflect an increase of \$83,200 compared with the appropriation for 2020 due to additional requirements for language and communication courses on a year-round basis. The Advisory Committee was informed that the increase had been offset by a commensurate decrease under requirements for travel, reflecting a proposed shift in the training modality from in-person participation to online delivery. The Committee was informed that online training was more economical, was accessible to a greater number of participants from any geographical location and could, to some extent, replicate the experience of face-to-face learning by harnessing available technology. Moreover, work was under way to develop tools to measure the effectiveness of online course delivery. The Committee was also informed, however, that, in certain instances, face-to-face delivery or a face-to-face component was likely to have a greater, more durable learning impact. The Committee was provided, upon request, with a list of proposed training and notes that, while most programmes are delivered online, some human resources-related training (\$319,800), the enhanced training for high-level operational support (\$93,600), the governance and resource stewardship training for senior managers (\$168,800) and the train-the-trainer Umoja workshops in service centres (\$175,200) are delivered fully or partly in-person and, in some cases, in situ, with associated travel expenses. Since March 2020, the face-to-face language classes offered at Headquarters have been delivered online owing to the restrictions imposed by the COVID-19 pandemic (see para. VIII.52 below).

VIII.39 The Advisory Committee notes the efforts being deployed to expand the offering of online delivery of training, which is more economical and has a wider reach than the traditional in-person learning. It is however convinced that further efficiencies can be achieved and therefore recommends a reduction of 40 per cent, or \$33,300, to the proposed increase under contractual resources for training. The Committee discusses training further under subsection 29A above.

Premises-related costs

VIII.40 Upon enquiry, the Advisory Committee was informed that the proposed resources for the regular budget portion of the rental and maintenance of premises comprise: \$8.2 million for rental and maintenance; \$10.4 million for cleaning services; and \$8.9 million for other maintenance services, including electrical, heat ventilation and air conditioning, elevator, fire safety, waste management, moving, minor alteration and gardening services for United Nations-owned premises. The Committee was further informed that current real estate leases had long-term termination dates (March 2023 for One and Two United Nations Plaza, December 2024 for the Falchi Building, September 2027 for the Albano Building and December 2027 for the FF Building) and that there was no flexibility to reduce or relinquish space without significant costs. Furthermore, any long-term reduction in occupancy due to COVID-19 would need to be based on a detailed space analysis.

VIII.41 With regard to utilities, the Advisory Committee was informed that the proposed requirements of \$9.96 million had been determined on the basis of past expenditures and the rate increase for 2021 announced by the local providers (an increase of 6.3 per cent for electricity distribution and 6.1 per cent for gas). The Committee was also informed that, over the past four years, utility costs had remained fairly constant, with a pattern of reduction in electricity costs offset by increases in steam and water-related costs. The actual expenditure for utilities amounted to \$19.2 million in the biennium 2018–2019 and to \$18,611,229 in the biennium 2016–2017. Given the higher occupancy in the Secretariat building as a result of the flexible workplace project, it was expected that water consumption would continue to

increase, while other utilities would not be significantly affected. The impact of COVID-19 on occupancy and utilities charges had yet to be determined.

VIII.42 The Advisory Committee trusts that the Secretary-General will provide to the General Assembly, at the time of its consideration of the present report, updated information regarding the costs of premises, including rental and utilities costs, reflecting the impact of the COVID-19 pandemic. The Committee also recalls its repeated concerns regarding increased rental and utilities costs, notwithstanding the progressive vacating of the leased premises and the expected efficiencies that should have resulted from the capital master plan and the flexible workplace project (A/74/7, para. VIII.38; and A/72/7, para. VIII. 68). In view of the above, the Committee recommends that the General Assembly request the Secretary-General to prepare a cost-benefit analysis of terminating early the current leases, also taking into account utilities costs, previous experiences, lessons learned and the impact of flexible working arrangements and flexible workplace strategies, as well as expected efficiencies, and to report thereon in the next budget submission.

VIII.43 In view of the overall proposed resources under general operating expenses, as well as its observations on premises-related costs in the paragraphs above, the Advisory Committee recommends a reduction of \$700,000 under general operating expenses.

VIII.44 The Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources, subject to its recommendations in chapter I and in paragraphs VIII.33, VIII.39 and VIII.43 above.

Other matters

Delegation of authority

VIII.45 Upon enquiry, the Advisory Committee was informed that the Department had supported the implementation of the delegation of authority framework, including through the provision of advisory services and by exercising delegated authorities in special circumstances following the end of the MINUJUSTH mandate and at the establishment of BINUH. The Committee was also informed that the Executive Office of the Headquarters Client Support Services provided support to the Department, the Office of Information and Communications Technology and 17 entities at Headquarters that lack the administrative capacity to conduct human resources, financial or procurement transactions, by providing advice and executing the decisions taken by the heads of those entities in accordance with their delegated authority. The Committee discusses delegation of authority further under subsection 29A above.

Headquarters Client Support Service

VIII.46 Upon enquiry, the Advisory Committee was informed that the Headquarters Client Support Services had three components: the Executive Office (see para. VIII.45 above), the Tax Unit and the human resources operations component. The Tax Unit facilitated annual income tax reimbursements for staff of the global Secretariat and some of the specialized agencies, funds and programmes who were citizens or permanent residents of the United States of America and had signed the waiver of privileges and immunities. The human resources operations component processed onboarding, separations and complex entitlements, such as the education grant, dependency allowance and rental subsidy, for all New York-based staff. The component had been established as an interim arrangement pending the consideration of the global service delivery model proposal by the General Assembly.

Support for the Development Coordination Office and the resident coordinator system

VIII.47 Upon enquiry, the Advisory Committee was informed that the Department, as part of its mandate to provide global operational support to all Secretariat entities, provided services to the Development Coordination Office and the resident coordinator system. The Development Coordination Office received the full range of the Department's services, including in relation to facilities in New York and operational learning opportunities. The Department, through the United Nations Office at Nairobi, also provided operational human resources, administration and payroll processing support to the resident coordinator system and was increasingly positioning itself to become its primary provider of operational services (see part I, sect. 1). **The Advisory Committee trusts that updated information, including on any costs related to operational services, will be provided in the context of the next budget submission.**

Progress driven by data analytics

VIII.48 Upon enquiry, the Advisory Committee was informed that the Department had used data analytics to identify areas of focus for improvement. A specific example was the determination of bottlenecks in the recruitment process, which had been at the basis of the development and roll-out of new recruitment tools (job fit questionnaire, candidate summary, competency-based interview report template, activity centres, applied criteria tool and updated staff selection manual) in 2019 and 2020. The Committee was informed that the modest reduction in recruitment timelines since the release of those tools (from a global average of 147 days in 2018 to 134 days in 2019) could have been greater, notwithstanding the limitations on recruitment due to the liquidity situation and the COVID-19 pandemic. **The Advisory Committee encourages the Secretary-General to further increase the use of data analytics to inform decision-making and improve organizational performance (see also General Assembly resolution 74/271, para. 11), and trusts that information on related efficiency gains will be provided in the next budget submission. The Committee will revert to recruitment-related matters in the context of the forthcoming reports on human resources management.**

Impact of the coronavirus disease pandemic

VIII.49 Upon enquiry, the Advisory Committee was informed that the Department had provided guidance and support to duty stations across the globe on the management of the outbreak, with the aim of preserving the health and safety of all personnel and the continuity of mandated activities.

VIII.50 The Health-Care Management and Occupational Safety and Health Division had held daily sessions and training with field medical services, including on preparedness checks, personal protective equipment calculators and quarantine set-ups. At Headquarters, the Division had established a polymerase chain reaction testing capability with donations from Member States, and antibody testing was also available. Efforts were ongoing to establish a United Nations-owned testing capability for the field.

VIII.51 The Office of Supply Chain Management had increased the frequency of integrated business planning meetings with clients to address emerging challenges and ensure that their supply chain plans remained relevant. Business seminars for suppliers from developing countries and countries with economies in transition had been held online since the outbreak of COVID-19, which had enabled a much wider audience to be reached in multiple locations. A follow-up feedback survey, in all official languages, had been introduced in order to increase the effectiveness of the webinars.

VIII.52 Similarly, the Capacity Development and Operational Training Service, at the onset of the COVID-19 restrictions at Headquarters, had immediately adapted the ongoing in-classroom language training to online environments and had organized a full online spring term, offering more than 135 online language courses.

VIII.53 A phased and gradual approach had been drawn up for the return to the Headquarters premises following the progressive reopening of New York City. The Advisory Committee was informed that the impact of the minimal footprint on revenue-producing activities at Headquarters (catering, gift shop, garage and United Nations Postal Administration operations) had been significant, with projected revenue losses, the magnitude of which would depend on the reopening plan (see part XIV, Income sect. 2).

Impact of the liquidity situation

VIII.54 Upon enquiry, the Advisory Committee was informed that low expenditure in 2020 was due to the measures taken by the Organization to manage liquidity, including limitations on recruitment and the postponement of rental payments from the regular budget, the reimbursement of charges of the Office of Information and Communications Technology and discretionary projects. In areas such as travel of staff and supplies and materials, underexpenditure was related to COVID-19. The low utilization rate of furniture and equipment and construction, alteration and maintenance was due to the delayed implementation of the flexible workplace project, which had been halted in March 2020 (see also part XI below). The Committee was informed that the full impact of COVID-19 remained uncertain because some savings, for instance under general operating expenses, would be offset by additional expenditure for additional sanitation measures and increased ventilation in the coming months (see also chap. I above).

**Subsection 29C
Office of Information and Communications Technology**

Expenditure for 2019	\$54,007,800
Appropriation for 2020	\$49,959,800
Proposal for 2021 submitted by the Secretary-General	\$51,959,800
Other assessed resources for 2021 ^a	\$81,394,200
Estimated extrabudgetary resources for 2020	\$47,133,200
Projected extrabudgetary resources for 2021	\$46,204,400

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

^a Does not reflect the decision taken by the General Assembly in its resolution [74/280](#) on the support account for peacekeeping operations.

VIII.55 The regular budget resources requested by the Secretary-General for subsection 29C for 2021 amount to \$51,959,800 before recosting, reflecting an increase of \$2,000,000, or 4.0 per cent, compared with the appropriation for 2020 due to other changes under general operating expenses to strengthen business continuity and the operational resilience of ICT infrastructure and services and to increase functionality ([A/75/6 \(Sect. 29C\)](#), para. 29C.69). Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VIII.15.

Table VIII.5
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	183	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 36 P-3, 11 P-2/1, 16 GS (PL), 71 GS (OL) and 2 LL
Proposed for 2021	183	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 36 P-3, 11 P-2/1, 16 GS (PL), 71 GS (OL) and 2 LL
<i>Other assessed</i>		
Estimated for 2020	56	1 D-2, 1 D-1, 2 P-5, 14 P-4, 13 P-3, 3 P-2/1, 5 GS (PL) and 17 GS (OL)
Projected for 2021	55	1 D-2, 1 D-1, 2 P-5, 14 P-4, 13 P-3, 3 P-2/1, 5 GS (PL) and 16 GS (OL)
<i>Extrabudgetary</i>		
Estimated for 2020	12	1 P-4, 2 GS (PL) and 9 GS (OL)
Projected for 2021	12	1 P-4, 2 GS (PL) and 9 GS (OL)

Comments and recommendations on posts

VIII.56 The regular budget resources for posts proposed for 2021 amount to \$24,501,600 before recosting, which is the same level as the appropriation for 2020. These resources would provide for 183 posts (94 in the Professional and higher categories and 89 in the General Service and related categories), which reflects no change from the posts approved for 2020.

Vacant posts and vacancy rates

VIII.57 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, 14 posts were vacant, comprising 8 in the Professional category (1 P-5, 1 P-4, 3 P-3 and 3 P-2) and 6 in the General Service and related categories, owing to the liquidity situation. Four posts (1 P-5, 1 P-4, 1 P-3 and 1 General Service (Other level)) had been vacant for more than one year, including one post of Cybersecurity Compliance Officer (P-4) in Geneva, which had been vacant since February 2018 and was currently in the onboarding stage, and one post of Special Assistant (P-5), which had been vacant since August 2017 and whose recruitment might not be completed until the appointment of the Chief Information Technology Officer. The Committee notes that the Special Assistant post had already been unencumbered for two and a half years under the tenure of the previous Chief Information Technology Officer. **The Advisory Committee recalls its view that the continuing requirement for posts that have been vacant for two years or longer should be reviewed and justifications provided for their retention; otherwise, they should be proposed for abolishment (A/74/7, para. 90; A/72/7, para. 97; and A/70/7, para. 90). The Committee therefore recommends the abolishment of the long-vacant post of Special Assistant (P-5). Any related non-post resources should be adjusted accordingly.**

VIII.58 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for subsection 29C (see table VIII.6).

Table VIII.6
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	94	11.3	94	9.5	94	12.1
General Service and related	78	7.0	89	5.7	89	7.2

VIII.59 The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources, subject to its recommendation in paragraph VIII.57 above. The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VIII.60 The proposed non-post resources for 2021 amount to \$27,458,200, reflecting an increase of \$2,000,000, or 7.9 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 29C), table 29C.16). Information provided to the Advisory Committee on the proposed requirements includes the following:

(a) Other staff costs: requirements in the amount of \$1,744,400, which is the same level as the appropriation for 2020, would provide for: (i) overtime and night differential to keep the broadcasting and conference management system operational, ensure on-site technical support and deliver services during periods of surge and emergency workload; and (ii) temporary staff to support various activities, such as the cloud computing project, broadcasting and conferencing services and customer relationship management;

(b) Consultants: requirements in the amount of \$127,200, which is the same level as the appropriation for 2020, would provide, inter alia, for three consultants for a total of 682 workdays to perform enterprise solutions-related services;

(c) Travel of staff: requirements in the amount of \$154,900, which is the same level as the appropriation for 2020, would provide, inter alia, for travel for: (i) newly recruited cybersecurity compliance officers and other cybersecurity personnel to ensure a consistent understanding of the Organization's information security; (ii) workshops planned in 2020 to ensure mainstreaming and standardization at various duty stations; and (iii) technical workshops on application architecture and design;

(d) Contractual services: requirements in the amount of \$10,629,700, reflecting a slight increase of \$15,300 compared with the appropriation for 2020, would provide, inter alia, for contractual support and the maintenance of closed-circuit television, physical security and access control systems;

(e) Furniture and equipment: requirements amount to \$2,140,000, reflecting a decrease of \$43,000, or 2.0 per cent, compared with the appropriation for 2020, owing to reduced requirements for office furniture and the lower cost of office automation equipment;

(f) General operating expenses: requirements in the amount of \$11,795,400, reflecting an increase of \$2,037,400, or 20.9 per cent, compared with the appropriation for 2020, comprising: (i) \$2 million that would provide for increased resilience of the secure infrastructure of the United Nations Headquarters campus network to support staff in working effectively both remotely and while on the premises (\$1,000,200); increased functionality and support needed to deliver a more

stable and effective platform for broadcasting and conferencing services, and greater functionality in collaboration tools, to support departments, offices and intergovernmental bodies at Headquarters (\$933,800); and strengthening of the geospatial information systems infrastructure needed to deliver advanced products (\$66,000) (*ibid.*, para. 29C.69); and (ii) \$37,400 related to higher communication costs, based on previous expenditures.

VIII.61 Upon enquiry, the Advisory Committee was informed that the investment in ICT systems and infrastructure would result, *inter alia*, in broader access to the network; minimization of the difference in the quality or number of ICT services available to clients, irrespective of location; strengthened cybersecurity; and greater integration of the currently distinct audiovisual, broadcasting, video teleconferencing and online meetings systems. The Committee, however, was not provided with any further breakdown of or additional financial information on the proposed increase, notwithstanding its requests to that effect.

VIII.62 The Advisory Committee emphasizes the importance of effective, secure and reliable ICT services, which are a critical enabler for the implementation of the Organization's mandates. The Committee regrets, however, that comprehensive information and further justification and details were not received vis-à-vis this resource proposal. The Committee considers that comprehensive information should be provided to the General Assembly at the time of its consideration of the present report.

VIII.63 **The Advisory Committee is of the view that the ICT resources proposed for a wide range of products, services and arrangements across multiple duty stations should be presented with greater clarity. Furthermore, the Committee reiterates the importance of the availability of comprehensive, detailed, transparent and accurate information on ICT resources and costs across all funding sources (see also A/70/7, paras. VIII.130 and VIII.136).** The Committee discusses the consolidation of proposed ICT resources and related initiatives in chapter I above.

VIII.64 **In view of the above, the Advisory Committee recommends a reduction of \$200,000, or 10 per cent, to the proposed increase of \$2,000,000 under general operating expenses.**

VIII.65 **The Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources, subject to its recommendations in chapter I and in paragraphs VIII.57 and VIII.64 above.**

Other matters

Planned areas of focus

VIII.66 Upon enquiry, the Advisory Committee was informed that the Office would align itself with and support the vision of the Secretary-General for a “digital United Nations” and would harness the full potential of digital technologies, including emerging technologies, such as artificial intelligence and machine learning, to support the implementation of the Organization's mandates. The Office would also play an important role in enabling the data strategy of the Secretary-General and in helping the Organization to become more data driven. Moreover, the Office would continue to facilitate collaboration and enhance business continuity, including by further strengthening cybersecurity in an increasingly complex online landscape, through the upgrading of technical solutions and an enhanced monitoring and response coordination capability. **The Advisory Committee looks forward to receiving updated and detailed information on these activities, with particular attention to cybersecurity, in the context of the next budget submission.**

Cost recovery for information and communications technology services

VIII.67 The Advisory Committee recalls that the General Assembly requested the Secretary-General to expedite efforts to harmonize the practices and cost recovery processes of ICT service providers and to include this information in his next report on the ICT strategy (A/74/7, para. VIII.59). **The Advisory Committee looks forward to receiving information on the progress of the harmonization of cost recovery processes in the next budget submission.** The Committee discusses cost recovery further in paragraphs VIII.85 and VIII.86 below.

Impact of the coronavirus disease pandemic

VIII.68 Upon enquiry, the Advisory Committee was informed that the pandemic had highlighted the criticality of ICT, which had ensured the continuation of the work of the Organization globally. Key factors in that achievement had been the Office's drive to modernize over recent years and initiatives such as the cloud strategy, the completion of the roll-out of Microsoft Office 365 and the online availability of major enterprise applications (e.g. Umoja, Inspira and the Field Support Suite).

VIII.69 At the same time, however, sudden and exponentially increased requirements due to the pandemic had stretched the existing ICT capacity in certain areas and exposed infrastructure weaknesses, which required strengthening and modernizing to ensure that mandate delivery was sustained by effective, robust and resilient ICT. The challenges experienced had included the support provided to intergovernmental meetings requiring interpretation, translation, captioning and webcasting services, given that the ICT and audiovisual systems, upon which those services depended, were based on the physical presence of participants and service providers at Headquarters.

VIII.70 Over the past few months, staff members of the Office had continued to be present at Headquarters to carry out essential functions that could not be performed remotely. They had deployed significant efforts to craft bespoke ICT solutions to meet new needs and had sustained levels of intense workload arising from the pressure to provide critical services at the centre of the Organization's business continuity efforts.

VIII.71 **The Advisory Committee recognizes the critical support provided by the Office of Information and Communications Technology, which has enabled the Organization to continue its work despite the unprecedented impact of COVID-19.**

Impact of the liquidity situation and expenditures

VIII.72 Upon enquiry, the Advisory Committee was informed that some underexpenditure during the first half of 2020 was due to limitations on recruitment in view of the liquidity situation, while others, such as those under travel of staff and supplies and materials, were related to COVID-19. Furthermore, low expenditures under several budget lines, including contractual services, general operating expenses and furniture and equipment, were attributed to larger payments to vendors scheduled in the second half of the year.

VIII.73 The Advisory Committee was also informed that expenditures incurred as at the end of May 2020 included \$1,123,200 for the emergency acquisition of equipment for broadcasting and conferencing support to meet the increased capacity required owing to COVID-19. Furthermore, the estimated costs of video teleconferencing and online meetings for 2020 was \$1,530,900.

Subsection 29E Administration, Geneva

Expenditure for 2019	\$71,518,200
Appropriation for 2020	\$69,736,400
Proposal for 2021 submitted by the Secretary-General	\$71,289,500
Estimated extrabudgetary resources for 2020	\$34,987,000
Projected extrabudgetary resources for 2021	\$34,887,000

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

VIII.74 The regular budget resources requested by the Secretary-General for subsection 29E for 2021 amount to \$71,289,500 before recosting, reflecting a net increase of \$1,553,100, or 2.2 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VIII.16.

VIII.75 The Secretary-General indicates that the net increase is attributable to the following factors: (a) technical adjustments, representing a net increase of \$44,200 due to the removal of non-recurrent requirements and the annual provision of new posts established in 2020; (b) new and expanded mandates pursuant to Human Rights Council resolution 42/23 and General Assembly resolution 74/50, reflecting a net increase of \$9,200; and (c) other resource changes, representing a net increase of \$1,499,700 due mainly to inward redeployments from section 2 and increased requirements under furniture and equipment, offset in part by reductions under other non-post resources (A/75/6 (Sect. 29E), paras. 29E.87 and 29E.89–29E.92).

Table VIII.7
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	289	1 D-2, 4 D-1, 10 P-5, 16 P-4, 20 P-3, 21 P-2/1, 17 GS (PL) and 200 GS (OL)
Proposed for 2021	300	1 D-2, 4 D-1, 10 P-5, 16 P-4, 20 P-3, 22 P-2/1, 18 GS (PL) and 209 GS (OL)
Redeployment	11	1 P-2, 1 GS (PL) and 9 GS (OL) from section 2, General Assembly and Economic and Social Council affairs and conference management, to subprogramme 4
<i>Extrabudgetary</i>		
Estimated for 2020	152	3 P-5, 12 P-4, 29 P-3, 3 GS (PL) and 105 GS (OL)
Projected for 2021	152	3 P-5, 12 P-4, 29 P-3, 3 GS (PL) and 105 GS (OL)

Comments and recommendations on posts

VIII.76 The regular budget resources for posts proposed for 2021 amount to \$43,364,500 before recosting, which reflects an increase of \$1,560,300, or 3.7 per cent, compared with the appropriation for 2020. These resources would provide for 300 posts (73 in the Professional and higher categories and 227 in the General Service and related categories), reflecting an increase of 11 posts (1 P-2, 1 General Service (Principal level)

and 9 General Service (Other level)) due to the redeployment from section 2, General Assembly and Economic and Social Council affairs and conference management. Upon enquiry, the Advisory Committee was informed that the relevant staff had been co-located and integrated within the Office's ICT service team since 2016 as part of the implementation of the ICT strategy for the United Nations (A/69/517).

Vacant posts and vacancy rates

VIII.77 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, 20 posts were vacant, comprising 9 in the Professional category (2 P-4, 4 P-3 and 3 P-2) and 11 in the General Service and related categories. The recruitment for two posts (2 P-2) had been completed, with onboarding expected by September 2020, and the incumbent of another post (General Service) who had been on temporary assignment was expected to return in July 2020. The recruitment for the remaining posts, including for one post (General Service (Other level)) that had been vacant for more than one year, was delayed owing to the liquidity situation. **The Advisory Committee trusts that the Secretary-General will provide updated information to the General Assembly during its consideration of the present report.**

VIII.78 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for subsection 29E (see table VIII.8).

Table VIII.8
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	71	4.9	72	10.9	73	4.9
General Service and related	226	4.6	217	5.3	227	4.4

VIII.79 **The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VIII.80 The proposed non-post resources for 2021 amount to \$27,925,000, reflecting a marginal decrease of \$7,200, compared with the appropriation for 2020 (A/75/6 (Sect. 29E), table 29E.16). Information provided to the Advisory Committee on the proposed requirements includes the following:

(a) Consultants: no requirements are proposed under this budget line, which is the same level as the appropriation for 2020;

(b) Travel of staff: requirements in the amount of \$55,300, which is the same level as the appropriation for 2020, would provide, inter alia, for official trips to New York and Vienna for consultations and policy meetings on financial, budgetary and human resources matters;

(c) Contractual services: requirements in the amount of \$1,953,800, reflecting a slight decrease of \$17,900, or 0.9 per cent, compared with the appropriation for 2020, would provide, inter alia, for contractual driving services during peak workload periods;

(d) General operating expenses: requirements in the amount of \$17,876,500, reflecting a decrease of \$120,400, or 0.7 per cent, compared with the appropriation for 2020, would provide, inter alia, for the rental of Palais Wilson and the Motta Building (\$2,866,700) and the maintenance of the premises (\$7,227,500);

(e) Furniture and equipment: requirements in the amount of \$1,578,900, reflecting an increase of \$152,200, or 10.7 per cent, compared with the appropriation for 2020, would provide, inter alia, for: (i) the acquisition and replacement of information technology and office automation equipment, including core network components, video teleconferencing equipment, library-specific hardware and end user equipment; (ii) office furniture; (iii) public information and communications equipment and miscellaneous engineering machinery; and (iv) the replacement of one 11-year-old vehicle that is beyond its expected life. The Office plans to replace at least one vehicle every year to ensure safety, security and the continued provision of services and to maintain its fleet of 16 vehicles in good working condition.

VIII.81 The Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources, subject to its recommendations in chapter I above.

Other matters

Impact of the coronavirus disease pandemic

VIII.82 Upon enquiry, the Advisory Committee was informed that the Office, in line with the COVID-19-related measures introduced by the host country, had pursued a policy of temporary de-densification of offices and had continued to operate relying on its robust business continuity platform. The Office was currently considering solutions to support the holding of scheduled meetings that would allow a mix of physical and remote participation supported by simultaneous interpretation. The Committee was further advised that expenditures that would be reduced owing to COVID-19 (e.g. travel and general operating expenses) would be offset by additional and unforeseen COVID-19-related requirements (e.g. cleaning services, furniture accessories, such as higher privacy panels and mobile partitions, personal protective equipment, software and hardware for remote conferencing, and ICT services). Such additional requirements were not provided for in the 2020 or the 2021 programme budget (see also para. VIII.83 below). The Committee was also informed that the impact of COVID-19 on the strategic heritage plan was expected to be significant (see also part XI below).

Impact of the liquidity situation

VIII.83 Upon enquiry, the Advisory Committee was informed that underexpenditure in 2020 was due primarily to the liquidity situation, which had led to delayed recruitments, the reduction or cancellation of certain activities, such as maintenance, and the deferral of the first payment of the Office's regular budget share for medical services. The Committee was further informed that the Office had limited ability to cover additional unforeseen expenditures related to COVID-19 within existing resources owing to the uncertainties related to the collection of assessed contributions.

Extrabudgetary resources and cost recovery

VIII.84 In 2021, projected extrabudgetary resources (cash contributions) in the amount of \$34,887,000, reflecting a decrease of \$100,000, or 0.3 per cent, compared with the estimate for 2020, would provide, inter alia, for the continuation of 152 positions (A/75/6 (Sect. 29E), para. 29E.92).

VIII.85 The Advisory Committee was informed that the Office's extrabudgetary resources were funded through the provision of services on a reimbursable basis and

that the Office maintained a systematic, transparent and detailed cost recovery regime to ensure that entities receiving support services related to extrabudgetary activities were charged consistently. With respect to ICT services provided to clients funded by regular budget and extrabudgetary resources that choose to buy them, the Committee was informed that incoming payments were recorded as cost recovery and that related expenditures were reflected in the extrabudgetary portion of the budget proposal. The Committee recalls that the General Assembly, in its resolution 74/262, endorsed the recommendation of the Committee requesting the Secretary-General to include information on the number and types of services provided, related post and non-post resources, the cost recovery methodology applied and cost recovery income in the present budget submission (A/74/7, para. VIII. 78). **The Advisory Committee regrets the insufficient clarity and detail provided in the context of this budget submission. The Committee recommends that the General Assembly request the Secretary-General to provide, in his next budget submission, comprehensive and more transparent information on the services to different entities, the resources required for delivering those services and the different financing and cost recovery arrangements, as well as on the recording of related income and expenditures by funding source.**

VIII.86 The Advisory Committee was also informed that progress had been slow on the work towards the harmonization of cost recovery activities within the Secretariat (ibid., para. VIII.77) owing to competing priorities and the significant global coordination required for the task. The working group established to that effect in September 2019 would re-evaluate its priorities and develop a firm timeline. **The Advisory Committee again reiterates its view that cost recovery should be applied in a harmonized manner, and recommends that the General Assembly request the Secretary-General to report on the progress made on the development of a common costing methodology in his next budget submission (see also A/74/7, VIII.78).**

Self-evaluation

VIII.87 The Office plans to undertake a self-evaluation in 2021 with regard to the implementation of the #NewWork enabling framework and toolkit to support workplace flexibility (A/75/6 (Sect. 29E), paras. 29E.17 and 29E.37). **The Advisory Committee trusts that the Secretary-General will include key outcomes of the self-evaluation in his next budget submission.**

Subsection 29F Administration, Vienna

Expenditure for 2019	\$18,099,000
Appropriation for 2020	\$18,088,400
Proposal for 2021 submitted by the Secretary-General	\$18,088,400
Estimated extrabudgetary resources for 2020	\$19,624,200
Projected extrabudgetary resources for 2021	\$19,676,100

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

VIII.88 The regular budget resources requested by the Secretary-General for subsection 29F for 2021 amount to \$18,088,400 before recosting, which is the same

level as the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VIII.17.

Table VIII.9
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2, 6 GS (PL) and 57 GS (OL)
Proposed for 2021	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2, 6 GS (PL) and 57 GS (OL)
<i>Extrabudgetary</i>		
Estimate for 2020	84	2 D-1, 1 P-5, 7 P-4, 16 P-3, 1 P-2, 3 GS (PL) and 54 GS (OL)
Projected for 2021	84	2 D-1, 1 P-5, 7 P-4, 15 P-3, 2 P-2, 3 GS (PL) and 54 GS (OL)
Reclassification	–	1 P-3 to P-2 (executive direction and management)
Redeployment (within subsection 29F)	–	1 GS (OL) from executive direction and management to subprogramme 2

Comments and recommendations on posts

VIII.89 The regular budget resources for posts proposed for 2021 amount to \$9,288,200 before recosting, which is the same level as the appropriation for 2020. These resources would provide for the continuation of 83 posts (20 in the Professional and higher categories and 63 in the General Service and related categories), which reflects no change from the posts approved for 2020.

Vacant posts and vacancy rates

VIII.90 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, four posts were vacant (1 P-4 and 3 General Service (Other level)). None had been vacant for more than a year, and the recruitment was on hold owing to the liquidity situation.

VIII.91 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for subsection 29F (see table VIII.10).

Table VIII.10
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	20	2.5	20	5.0	20	2.5
General Service and related	63	4.2	63	1.8	63	4.9

VIII.92 **The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources.** The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VIII.93 The proposed non-post resources for 2021 amount to \$8,800,200, which is the same level as the appropriation for 2020 (A/75/6 (Sect. 29F), table 29F.14). Information provided to the Advisory Committee on the proposed requirements includes the following:

(a) Consultants: requirements in the amount of \$8,900, reflecting a decrease of \$500, or 5.3 per cent, compared with the appropriation for 2020, would provide for a consultant to review emergency plans, conduct emergency exercises and train crisis management staff;

(b) Travel of staff: requirements in the amount of \$40,000, reflecting a decrease of \$8,100, or 16.8 per cent, compared with the appropriation for 2020, would provide for participation in management meetings and business continuity workshops;

(c) Contractual services: requirements in the amount of \$841,500, reflecting an increase of \$24,700, or 3.0 per cent, compared with the appropriation for 2020, would provide, inter alia, for ICT services (\$578,300), including core personal computing services, storage systems maintenance and annual cybersecurity software subscriptions;

(d) Furniture and equipment: requirements in the amount of \$299,600, reflecting a slight increase of \$1,700, or 0.6 per cent, compared with the appropriation for 2020, would provide mainly for office automation equipment for business continuity (\$148,800) and the acquisition and replacement of obsolete equipment, in particular software, desktops, laptops and printers (\$120,400). The Office has stretched the normal replacement cycle for desktops and laptops in order to achieve savings.

VIII.94 The Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources, subject to its recommendations in chapter I above.

Other matters*Impact of the coronavirus disease pandemic*

VIII.95 Upon enquiry, the Advisory Committee was informed that the Office had continued to provide services to its clients. During the lockdown in Vienna, approximately 95 per cent of its personnel had telecommuted, with no major challenges. While the impact on working arrangements post-COVID-19 cannot yet be measured, the Committee was informed that a combination of working from home and working in the office appeared to be the most effective approach for ensuring staff well-being. The Committee was also informed that potential savings related to COVID-19 included reduced expenditures for utilities, cleaning services, security and maintenance. Some travel had been cancelled. On the other hand, ICT operations had required an even higher level of maintenance and support. The Vienna International Centre, where the Office is housed, had reopened on 15 May 2020, with a policy of a gradual and phased return. The Committee was informed that there were no flexible workspaces in the Vienna International Centre (see also part XI below).

Impact of the liquidity situation

VIII.96 Upon enquiry, the Advisory Committee was informed that low expenditure in 2020 was due to the liquidity situation. In that respect, the Office had put in place several measures, including the identification of travel that could be replaced by online meetings, the reduction in outgoing mail services, the deferral of the procurement of items related to ICT and business continuity to July 2020, and a halt in the acquisition of new furniture and office supplies.

Extrabudgetary resources

VIII.97 Upon enquiry, the Advisory Committee was informed that, in 2021, projected extrabudgetary resources (cash contributions) would amount to \$19,676,100, reflecting a slight increase of \$51,900 compared with the estimate for 2020 of \$19,624,200 due to recosting. The Committee was further informed that 73 per cent of the extrabudgetary resources stemmed from programme support costs and 27 per cent from cost recovery activities. The projected 84 extrabudgetary funded positions, which is the same as the number estimated for 2020, included the downward reclassification of one post (P-3 to P-2) in executive direction and management and the redeployment of one post (General Service (Other level)) from the Umoja team in executive direction and management to the Learning and Organizational Development Unit of the Human Resources Management Service.

Geographical distribution

VIII.98 The Advisory Committee was informed that the Office continued to actively promote the goal of enhancing geographical diversity, including through proactive outreach, internal awareness-raising and selection monitoring. However, it was estimated that at least 5 to 10 years would be required for the Office to reach full regional diversity through staff turnover owing to the limited number of staff in the Professional and higher categories (20 staff funded from regular budget resources and 27 from extrabudgetary resources) and the low staff turnover at the Office (28 staff in the Professional and higher categories had left the Office since 2015). The Committee discusses geographical distribution further in chapter I above.

Cost-sharing arrangements related to the premises

VIII.99 Upon enquiry, the Advisory Committee was informed that building management services at the Vienna International Centre were managed by UNIDO and funded through cost-sharing arrangements between the Vienna-based organizations. The current cost-sharing ratio for the Office was 22.758 per cent, which remained unchanged compared with 2020 (see also [A/74/7](#), para. XI.15). The Committee discusses cost-sharing arrangements related to the Office premises in part XI below.

Subsection 29G

Administration, Nairobi

Expenditure for 2019	\$16,247,600
Appropriation for 2020	\$18,048,800
Proposal for 2021 submitted by the Secretary-General	\$16,483,400
Estimated extrabudgetary resources for 2020	\$20,962,800
Projected extrabudgetary resources for 2021	\$21,443,000

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

VIII.100 The regular budget resources requested by the Secretary-General for subsection 29G for 2021 amount to \$16,483,400 before recosting, reflecting a net decrease of \$1,565,400, or 8.7 per cent, compared with the appropriation for 2020. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VIII.18.

VIII.101 The Secretary-General indicates that the net decrease is due to technical adjustments relating to the removal of non-recurrent requirements approved for 2020 by the General Assembly in its resolution 74/263 for the replacement of office blocks A–J (\$1,095,400) and the renovation of the conference services facility (\$470,000) at the United Nations Office at Nairobi (A/75/6 (Sect. 29G), para. 29G.84).

Table VIII.11
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P-2/1, 1 NPO and 66 LL
Proposed for 2021	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P-2/1, 1 NPO and 66 LL
<i>Extrabudgetary</i>		
Estimate for 2020	224	5 P-4, 4 P-3, 2 P-2/1, 8 NO and 205 LL
Projected for 2021	232	5 P-4, 4 P-3, 2 P-2/1, 8 NO and 213 LL
New	8	8 LL

Comments and recommendations on posts

VIII.102 The regular budget resources for posts proposed for 2021 amount to \$10,742,200 before recosting, which is the same level as the appropriation for 2020. These resources would provide for the continuation of 112 posts (45 in the Professional and higher categories and 67 in the General Service and related categories), which reflects no change from the posts approved for 2020.

Vacant posts and vacancy rates

VIII.103 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, 12 posts were vacant, comprising 5 posts in the Professional category (1 P-5, 1 P-4 and 3 P-3) and 7 Local level posts. The recruitment for three posts (1 P-5 and 2 P-3) had been completed, and onboarding was expected by August 2020. Two Local level posts had been vacant for more than one year: one owing to the liquidity situation and the other owing to the temporary assignment of the incumbent, who was maintaining a lien against the post. **The Advisory Committee trusts that the Secretary-General will provide updated information to the General Assembly during its consideration of the present report.**

VIII.104 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as on the proposed posts and budgeted vacancy rates for 2021 for subsection 29G (see table VIII.12).

Table VIII.12
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	45	9.7	45	10.4	45	9.1
General Service and related	67	7.8	67	8.8	67	7.5

VIII.105 The Advisory Committee recommends approval of the proposals of the Secretary-General for post resources. The Advisory Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

VIII.106 The proposed non-post resources for 2021 amount to \$5,741,000, reflecting a net decrease of \$1,565,400, or 21.4 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 29G), table 29G.13), due to the removal of non-recurrent requirements approved for 2020 by the General Assembly (see para. VIII.101 above). Other changes reflect the redistribution of resources within-section on a cost-neutral basis based on operational requirements (A/75/6 (Sect. 29G), para. 29G.85 and table 29G.8).

VIII.107 Information provided to the Advisory Committee on the proposed requirements includes the following:

(a) Consultants: no requirements are proposed under this budget line, reflecting a 100 per cent reduction compared with the appropriation for 2020 due to the removal of requirements approved for the conference services facility project (see para. VIII.101 above);

(b) Travel of staff: no requirements are proposed under this budget line, reflecting a 100 per cent reduction compared with the appropriation for 2020. Previously requested requirements related primarily to senior management consultations at Headquarters and in Geneva. For 2021, the Office proposes to hold all such consultations remotely;

(c) Contractual services: a decrease of \$339,700, or 42.7 per cent, compared with the appropriation for 2020 is due mainly to the removal of non-recurrent requirements (see para. VIII.101 above);

(d) General operating expenses: an increase of \$29,800, or 0.6 per cent, compared with the appropriation for 2020 is attributed to both the increased occupancy of the United Nations facility in Nairobi and a general gradual increase in the costs of maintaining the compound over the years. The costs for operational maintenance, which includes cleaning and sanitation, electrical works, structural and civil works maintenance, gardening and landscaping, and normal remedial works, are not charged directly to the tenants. The Secretariat is reviewing rental rate practices across duty stations, including the funding of the maintenance and renovation of rented space (see also A/75/6 (Income sect. 2));

(e) Furniture and equipment: a decrease of \$36,600, or 61.4 per cent, compared with the appropriation for 2020 is attributable to the postponement of requirements and increased replacement cycles due to competing priorities in relation to the Nairobi premises.

VIII.108 The Advisory Committee recommends approval of the proposals of the Secretary-General for non-post resources, subject to its recommendations in chapter I above.

Other matters

Impact of the coronavirus disease pandemic

VIII.109 Upon enquiry, the Advisory Committee was informed that the Office, which is an administrative service and operational support provider, had not experienced a significantly reduced number of requests for services from its clients as a result of COVID-19. Although official travel had decreased globally, the Office had continued to support the movement of staff, had facilitated medical evacuations

related to COVID-19, had synchronized best practices with other offices, had increased online training and outreach, and had partnered with WFP to provide travel services to humanitarian entities supporting Member States. Furthermore, the Office had taken advantage of the reduced occupancy level at the compound to fast-track major maintenance and alteration projects planned for 2020. In order to promote a healthy work environment, the Office envisaged providing integrated indoor and outdoor working areas and leveraging the mild climate of the region, the premises' 140 acres of green space and ICT (see also part XI below). The Committee was also informed that the Office covered the costs associated with mandatory quarantine and isolation in Government-approved facilities.

Impact of the liquidity situation

VIII.110 Upon enquiry, the Advisory Committee was informed that underexpenditure in 2020 was due primarily to the liquidity situation. In order to manage liquidity, the Office had held posts vacant and tried to defer expenditures related to supplies and materials and furniture and equipment to the second half of the year as much as possible.

Extrabudgetary resources

VIII.111 In 2021, projected extrabudgetary resources (cash contributions) amount to \$21,443,000, reflecting an increase of \$480,200, or 2.2 per cent, compared with the estimate for 2020 due mainly to higher demands on the Office for local and common services as well as the support provided to the resident coordinator system ([A/75/7 \(Sect. 29G\)](#), para. 29G.86). Upon enquiry, the Advisory Committee was informed that the extrabudgetary resources of the Office stemmed entirely from cost recovery on the basis of usage and service-level agreements with over 70 clients, which included UNEP, UN-Habitat, the resident coordinator system and other United Nations agencies, funds and programmes. The Committee was further informed that the projected increase of eight extrabudgetary positions (Local level) compared with the 232 positions estimated for 2020 (see table VIII.17) related to the anticipated expansion of services, in particular in the areas of ICT and host country services.

Environmental initiatives

VIII.112 The Advisory Committee recalls that the General Assembly, in its resolution [74/262](#), endorsed the recommendation of the Committee requesting the Secretary-General to provide information on savings relating to environmental initiatives implemented at the United Nations Office at Nairobi in the present budget submission ([A/74/7](#), para. VIII.105). The Secretary-General indicates that savings from environmental initiatives are difficult to quantify, but the Office is monitoring the amount of waste recycled and emissions avoided ([A/75/7 \(Sect.29G\)](#), annex II). The Committee intends to keep this matter under review.

Table VIII.13

Subsection 29A, Department of Management Strategy, Policy and Compliance: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>
Posts	40 510.4	38 984.7	19 045.2	38 984.7	–	14 696.7	31 127.8	32 319.4	1 191.6	14 634.2	14 382.1	15 377.1	995.0	69 841.3	84 494.6	86 681.2	2 186.6
Other staff costs	2 120.8	1 572.0	994.9	1 769.8	197.8	532.3	1 150.0	1 597.3	447.3	5 218.7	1 284.5	1 431.1	146.6	7 871.8	4 006.5	4 798.2	791.7
Hospitality	–	0.4	–	0.4	–	–	–	–	–	–	–	0.6	0.6	–	0.4	1.0	0.6
Consultants	414.8	158.5	239.3	158.7	0.2	31.8	643.0	647.4	4.4	131.4	35.5	113.5	78.0	578.0	837.0	919.6	82.6
Travel of staff	1 062.9	525.6	84.4	525.6	–	247.3	920.0	911.7	(8.3)	298.7	243.5	273.5	30.0	1 608.9	1 689.1	1 710.8	21.7
Contractual services	6 609.0	7 279.8	1 763.8	8 010.8	731.0	422.4	2 013.9	2 237.8	223.9	244.8	271.3	271.7	0.4	7 276.2	9 565.0	10 520.3	955.3
General operating expenses	728.8	368.7	19.7	369.9	1.2	70.3	419.7	274.1	(145.6)	9 767.6	1 695.4	1 634.0	(61.4)	10 566.7	2 483.8	2 278.0	(205.8)
Supplies and materials	21.6	154.0	0.7	143.3	(10.7)	22.6	40.2	53.8	13.6	7.8	28.1	29.6	1.5	52.0	222.3	226.7	4.4
Furniture and equipment	322.1	159.1	69.5	144.5	(14.6)	277.0	96.4	77.3	(19.1)	36.7	68.1	63.1	(5.0)	635.8	323.6	284.9	(38.7)
Fellowships, grants and contributions	2 484.2	3 718.6	150.4	4 336.5	617.9	30 161.9	20 245.4	30 369.8	10 124.4	6 484.5	5 350.9	6 408.5	1 057.6	39 130.6	29 314.9	41 114.8	11 799.9
Total	54 274.6	52 921.4	22 368.0	54 444.2	1 522.8	46 462.3	56 656.4	68 488.6	11 832.2	36 824.4	23 359.4	25 602.7	2 243.3	137 561.3	132 937.2	148 535.5	15 598.3

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VIII.14
Subsection 29B, Department of Operational Support: evolution of overall financial resources by object of expenditure and funding source
 (Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>
Posts	35 003.7	36 651.4	18 070.8	36 722.2	70.8	60 393.9	67 937.1	72 414.4	4 477.3	73 148.5	8 490.4	8 044.5	(445.9)	168 546.1	113 078.9	117 181.1	4 102.2
Other staff costs	4 353.2	4 044.7	1 771.3	3 510.8	(533.9)	2 263.6	2 421.6	3 129.3	707.7	1 556.2	2 044.2	2 069.7	25.5	8 173.0	8 510.5	8 709.8	199.3
Hospitality	–	5.4	–	5.4	–	–	–	–	–	–	–	–	–	–	5.4	5.4	–
Consultants	120.0	217.1	358.1	217.1	–	850.8	772.8	805.6	32.8	612.0	682.3	664.3	(18.0)	1 582.8	1 672.2	1 687.0	14.8
Experts	12.1	–	–	–	–	–	–	–	–	–	–	–	–	12.1	–	–	–
Travel of staff	121.2	442.3	9.5	359.1	(83.2)	798.3	1 465.2	1 323.2	(142.0)	1 143.4	1 639.9	2 021.0	381.1	2 062.9	3 547.4	3 703.3	155.9
Contractual services	1 186.4	4 410.1	971.2	4 447.8	37.7	3 081.2	324.9	449.3	124.4	1 411.2	3 459.0	4 475.3	1 016.3	5 678.8	8 194.0	9 372.4	1 178.4
General operating expenses	47 865.1	40 020.0	11 738.0	39 674.0	(346.0)	22 586.7	24 731.7	26 116.2	1 384.5	27 622.8	31 050.3	35 572.5	4 522.2	98 074.6	95 802.0	101 362.7	5 560.7
Supplies and materials	512.2	883.6	129.5	847.3	(36.3)	101.6	20.7	78.2	57.5	414.9	126.0	121.9	(4.1)	1 028.7	1 030.3	1 047.4	17.1
Furniture and equipment	1 358.8	2 681.4	340.4	485.2	(2 196.2)	473.6	50.0	50.4	0.4	302.1	34.0	28.8	(5.2)	2 134.5	2 765.4	564.4	(2 201.0)
Improvements to premises	455.5	3 523.1	26.3	–	(3 523.1)	–	–	–	–	121.7	–	–	–	577.2	3 523.1	–	(3 523.1)
Other expenditures	–	–	–	–	–	8 895.4	4 666.4	7 533.9	2 867.5	796.5	919.1	1 109.9	190.8	9 691.9	5 585.5	8 643.8	3 058.3
Fellowships, grants and contributions	36.7	146.5	30.0	86.5	(60.0)	179.4	–	–	–	222.8	273.2	167.2	(106.0)	438.9	419.7	253.7	(166.0)
Total	91 024.9	93 025.6	33 445.1	86 355.4	(6 670.2)	99 624.5	102 390.4	111 900.5	9 510.1	107 352.1	48 718.4	54 275.1	5 556.7	298 001.5	244 134.4	252 531.0	8 396.6

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VIII.15

Subsection 29C, Office of Information and Communications Technology: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed^a</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>
Posts	24 197.2	24 501.6	12 456.4	24 501.6	–	7 741.0	8 328.2	8 729.4	401.2	1 525.5	1 267.4	1 267.4	–	33 463.6	34 097.2	34 498.4	401.2
Other staff costs	1 428.9	1 744.4	500.0	1 744.4	–	600.4	424.5	501.3	76.8	1 542.6	2 201.8	2 201.8	–	3 571.9	4 370.7	4 447.5	76.8
Consultants	369.6	127.2	241.8	127.2	–	970.9	–	–	–	146.3	13.1	13.1	–	1 486.8	140.3	140.3	–
Travel of staff	120.5	154.9	9.0	154.9	–	239.8	365.0	367.0	2.0	397.6	394.7	394.7	–	757.9	914.6	916.6	2.0
Contractual services	15 844.7	10 614.4	3 479.2	10 629.7	15.3	23 697.7	32 185.7	33 542.9	1 357.2	20 725.4	18 892.5	18 235.4	(657.1)	60 267.8	61 692.6	62 408.0	715.4
General operating expenses	9 196.7	9 758.0	1 011.1	11 795.4	2 037.4	12 942.4	19 272.6	19 273.4	0.8	9 415.0	23 676.8	23 486.1	(190.7)	31 554.1	52 707.4	54 554.9	1 847.5
Supplies and materials	53.4	100.4	25.9	90.7	(9.7)	29.2	8.4	6.5	(1.9)	50.7	35.9	35.9	–	133.3	144.7	133.1	(11.6)
Furniture and equipment	2 785.6	2 183.0	333.8	2 140.0	(43.0)	8 080.4	1 149.6	1 150.2	0.6	872.9	651.0	570.0	(81.0)	11 738.9	3 983.6	3 860.2	(123.4)
Improvements to premises	9.3	775.9	0.3	775.9	–	1 882.9	–	–	–	165.2	–	–	–	2 057.4	775.9	775.9	–
Fellowships, grants and contributions	1.9	–	–	–	–	–	–	–	–	–	–	–	–	1.9	–	–	–
Other	–	–	–	–	–	18 115.6	17 823.5	–	(292.1)	–	–	–	–	–	18 115.6	17 823.5	(292.1)
Total	54 007.8	49 959.8	18 057.5	51 959.8	2 000.0	56 184.7	79 849.6	81 394.2	1 544.6	34 841.2	47 133.1	46 204.3	(928.8)	145 033.6	176 942.6	179 558.4	2 615.8

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VIII.16

Subsection 29E, Administration, Geneva: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>
Posts	43 941.3	41 804.2	20 480.8	43 364.5	1 560.3	19 378.4	19 593.0	19 593.0		63 319.7	61 397.2	62 957.5	1 560.3
Other staff costs	4 812.5	4 255.8	1 696.2	4 246.9	(8.9)	4 161.3	5 110.0	5 010.0	(100.0)	8 973.8	9 365.8	9 256.9	(108.9)
Hospitality	1.8	1.6	–	1.6	–	–	–	–	–	1.8	1.6	1.6	–
Consultants	–	–	–	–	–	313.2	129.0	129.0	–	313.2	129.0	129.0	–
Travel of staff	74.3	55.3	5.7	55.3	–	125.5	133.0	133.0	–	199.8	188.3	188.3	–
Contractual services	2 068.2	1 971.7	891.0	1 953.8	(17.9)	2 995.7	3 028.0	3 028.0	–	5 063.9	4 999.7	4 981.8	(17.9)
General operating expenses	16 364.2	17 996.9	5 725.4	17 876.5	(120.4)	6 176.0	6 567.0	6 567.0	–	22 540.2	24 563.9	24 443.5	(120.4)
Supplies and materials	605.0	604.3	193.8	592.1	(12.2)	150.7	191.0	191.0	–	755.7	795.3	783.1	(12.2)
Furniture and equipment	1 723.4	1 426.7	199.7	1 578.9	152.2	697.7	233.0	233.0	–	2 421.1	1 659.7	1 811.9	152.2
Improvements to premises	–	14.6	8.2	14.6	–	43.1	–	–	–	43.1	14.6	14.6	–
Fellowships, grants and contributions	1 927.5	1 605.3	602.0	1 605.3	–	5.4	3.0	3.0	–	1 932.9	1 608.3	1 608.3	–
Total	71 518.2	69 736.4	29 802.8	71 289.5	1 553.1	34 046.9	34 984.0	34 884.0	(100.0)	105 565.1	104 723.4	106 176.5	1 453.1

Table VIII.17

Subsection 29F, Administration, Vienna: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>
Posts	9 126.1	9 288.2	4 616.8	9 288.2	0.0	9 236.8	11 050.3	11 273.8	223.5	18 362.9	20 338.5	20 562.0	223.5
Other staff costs	575.3	696.9	281.3	696.9	0.0	3 871.4	4 173.7	4 125.7	(48.0)	4 446.7	4 870.6	4 822.6	(48.0)
Hospitality	0.1	0.5	0.0	0.5	0.0		0.0	0.0	0.0	0.1	0.5	0.5	0.0
Consultants		9.4	0.0	8.9	(0.5)	7.9	40.0	40.0	0.0	7.9	49.4	48.9	(0.5)
Travel of staff	15.1	48.1	3.7	40.0	(8.1)	234.9	230.2	160.8	(69.4)	250.0	278.3	200.8	(77.5)
Contractual services	702.3	816.8	376.1	841.5	24.7	(581.6)	2 140.2	2 063.3	(76.9)	120.7	2 957.0	2 904.8	(52.2)
General operating expenses	1 179.3	950.6	289.0	935.9	(14.7)	2 864.5	1 690.8	1 691.3	0.5	4 043.8	2 641.4	2 627.2	(14.2)
Supplies and materials	33.8	81.1	5.5	78.0	(3.1)	231.7	55.5	55.5	0.0	265.5	136.6	133.5	(3.1)
Furniture and equipment	590.2	297.9	4.6	299.6	1.7	136.7	159.6	181.8	22.2	726.9	457.5	481.4	23.9
Fellowships, grants and contributions	5 876.8	5 898.9	2 636.3	5 898.9	0.0	29.2	83.9	83.9	0.0	5 906.0	5 982.8	5 982.8	0.0
Total	18 099.0	18 088.4	8 213.3	18 088.4	0.0	16 031.4	19 624.2	19 676.1	51.9	34 130.4	37 712.6	37 764.5	51.9

Table VIII.18

Subsection 29G, Administration, Nairobi: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January– June)</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020– 2021)</i>
Posts	10 857.5	10 742.2	5 294.4	10 742.2	–	8 656.3	10 537.3	11 109.5	572.2	19 513.8	21 279.5	21 851.7	572.2
Other staff costs	920.7	381.1	133.5	381.1	–	922.0	496.8	255.5	(241.3)	1 842.7	877.9	636.6	(241.3)
Consultants	18.7	84.0			(84.0)	22.1	68.2	69.3	1.1	40.8	152.2	69.3	(82.9)
Travel of staff	2.9	10.4	1.2		(10.4)	259.8	249.9	254.1	4.2	262.7	260.3	254.1	(6.2)
Contractual services	684.0	796.0	186.2	456.3	(339.7)	2 534.9	3 028.7	3 073.9	45.2	3 218.9	3 824.7	3 530.2	(294.5)
General operating expenses	3 568.4	4 744.2	2 164.1	4 774.0	29.8	3 819.5	4 679.5	4 750.7	71.2	7 387.9	9 423.7	9 524.7	101.0
Supplies and materials	89.3	135.9	21.4	106.8	(29.1)	413.9	534.3	543.0	8.7	503.2	670.2	649.8	(20.4)
Furniture and equipment		59.6	16.7	23.0	(36.6)	649.8	1 353.1	1 371.5	18.4	649.8	1 412.7	1 394.5	(18.2)
Improvements to premises			9.0		–	275.9				275.9	–	–	–
Fellowships, grants and contributions	106.1	1 095.4	–		(1 095.4)	39.8	15.1	15.5	0.4	145.9	1 110.5	15.5	(1 095.0)
Total	16 247.6	18 048.8	7 826.5	16 483.4	(1 565.4)	17 593.8	20 962.9	21 443.0	480.1	33 841.4	39 011.7	37 926.4	(1 085.3)

Part IX Internal oversight

Section 30 Internal oversight

Expenditure for 2019	\$20,052,200
Appropriation for 2020	\$20,509,900
Proposal for 2021 submitted by the Secretary-General	\$20,681,200
Approved other assessed resources for 2020	\$29,078,300
Other assessed resources for 2021 ^a	\$32,301,800
Estimated budgetary resources for 2020	\$12,011,400
Projected extrabudgetary resources for 2021	\$12,011,400

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

^a Does not reflect the decision taken by the General Assembly in its resolution [74/280](#) on the support account for peacekeeping operations.

IX.1 The regular budget resources requested by the Secretary-General for section 30 for 2021 amount to \$20,681,200 before recosting, reflecting a net increase of \$171,300, or 0.8 per cent, compared with the appropriation for 2020 ([A/75/6 \(Sect. 30\)](#)), table 30.9). Of the resources for 2021, an amount of \$32,301,800, or 49.6 per cent, derives from other assessed contributions, and \$12,011,400, or 18.4 per cent, from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is shown in table IX.3.

IX.2 The Secretary-General attributes the net increase of \$171,300 to technical adjustments under subprogramme 3, Investigations, relating to the annual provision of three temporary positions of Investigator (1 P-4 and 2 P-3) that were established by the General Assembly in its resolution [74/262](#) to support the workload relating to cases of sexual harassment for the Vienna Investigations Office in 2020.

Table IX.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	114	1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL) and 1 LL
Proposed for 2021	114	1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL) and 1 LL
<i>Other assessed</i>		
Approved for 2020	131	3 D-1, 16 P-5, 47 P-4, 36 P-3, 3 GS (PL), 10 GS (OL), 5 LL and 11 FS
Projected for 2021	130	3 D-1, 16 P-5, 47 P-4, 36 P-3, 3 GS (PL), 11 GS (OL), 4 LL and 11 FS

	<i>Number</i>	<i>Level</i>
<i>Extrabudgetary</i>		
Estimated for 2020	43	1 D-1, 6 P-5, 12 P-4, 12 P-3, 1 P-2/1, 1 GS (PL) and 10 GS (OL)
Projected for 2021	43	1 D-1, 6 P-5, 12 P-4, 12 P-3, 1 P-2/1, 1 GS (PL) and 10 GS (OL)

IX.3 The Independent Audit Advisory Committee, in accordance with paragraph 2 (d) of its terms of reference (General Assembly resolution [61/275](#), annex), submitted a report on its review of the proposed programme budget for OIOS for 2021 ([A/75/87](#)). The Advisory Committee exchanged views with the Chair of the Independent Audit Advisory Committee and was provided with additional written clarifications related to the recommendations of the Independent Audit Advisory Committee.

Comments and recommendations on posts

IX.4 The Secretary-General proposes a total of 114 posts for section 30, comprising 85 posts in the Professional and higher categories and 29 posts in the General Service and Local level categories, reflecting no net change compared with 2020.

Vacant posts and vacancy rates

IX.5 The Advisory Committee was informed that, as at 30 June 2020, there were a total of 25 vacant posts (6 P-4, 6 P-3, 9 P-2 and 4 General Service posts). No posts had been vacant for more than two years.

IX.6 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and from January to June 2020, as well as the proposed posts and budgeted vacancy rates for 2021 for section 30 (see table IX.2).

Table IX.2
Number of posts and vacancy rates, 2019–2021

	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	85	14.9	85	18.3	85	14.8
General Service and related	29	7.3	29	7.5	29	7.7

IX.7 **The Advisory Committee recommends the approval of the proposals of the Secretary-General under post resources.** The Committee discusses the matter of vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

IX.8 Proposed non-post resources for 2021 amount to \$3,173,100, reflecting a net increase of \$171,300, or 5.7 per cent, compared with the appropriation for 2020 ([A/75/6 \(Sect. 30\)](#)), fig. 30.IX).

Contractual services

IX.9 The proposed requirements for contractual services amount to \$616,400, representing an increase of \$180,900, or 41.5 per cent, compared with the apportionment for 2020 in the amount of \$435,500. Of the increase, \$26,900 pertains to programme support for information technology service-level agreements and the maintenance of a software application. A net amount of \$154,000 pertains to the engagement of independent contractors to conduct external quality assessments, to be funded by the amounts listed hereafter from the proposed programme budget and, in addition, from the support account as follows:

(a) For subprogramme 1, Internal audit, an amount of \$43,200, in conformity with the International Standards for the Professional Practice of Internal Auditing. The Advisory Committee was informed, upon enquiry, that an assessment was required at least once every five years, with the most recent assessment conducted three years ago, in 2017;

(b) For subprogramme 2, Inspection and evaluation, an amount of \$50,000. The Committee was informed that the United Nations Evaluation Group required either a periodic peer review, from the perspective of an evaluation body, or an external assessment, with the most recent assessment conducted in 2012;

(c) For subprogramme 3, Investigations, an amount of \$60,800. The Committee recalls that the Independent Audit Advisory Committee has recommended that the Investigation Division's quality review process be expedited ([A/73/304](#), para. 9).

IX.10 The Advisory Committee is not convinced that external quality assessments of all the subprogrammes have to be conducted at the same time. The Committee recommends that the assessments should be carried out over three years (2021, 2022 and 2023), focusing on one division at a time and beginning with subprogramme 3, Investigations, in order to address and prioritize the concerns highlighted repeatedly by both the Committee and the Independent Audit Advisory Committee (paras. IX.18 and IX.19 below and [A/74/7](#), paras. IX.20 and IX.21). The Committee therefore recommends a reduction of \$93,200, or 52 per cent of the increase, of the proposed resources under contractual services. Any related resources pertaining to external assessments under the support account for peacekeeping operations should be adjusted accordingly and at the appropriate time.

IX.11 Upon enquiry, the Advisory Committee was informed that the Independent Audit Advisory Committee continued to be of the view that a holistic review of OIOS overall would be beneficial, in line with previous recommendation of the Independent Audit Advisory Committee that such a comprehensive review would not only help to assess the collaboration among divisions, but also address long-standing issues, including overall inter- and intra-office dynamics (employee morale, engagement and working relationships) and the Investigation Division's high vacancy rate ([A/70/284](#), para. 65). **The Advisory Committee concurs with the Independent Audit Advisory Committee that a comprehensive and holistic review of OIOS would be useful in addressing long-standing issues ([A/70/284](#), para. 84). The Committee trusts that, in the interim, the scope of each assessment of the individual divisions over the coming three years will ensure that the aforementioned recommendation of the Independent Audit Advisory Committee is addressed to the extent possible.**

IX.12 The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources subject to its recommendations in chapter I and in paragraph IX.10 above.

Other comments and recommendations

Subprogramme 1, Internal audit

IX.13 The Independent Audit Advisory Committee indicated that, under the Internal Audit Division's new risk approach, high-risk areas would be audited in a three-year cycle, medium-risk areas would be audited in a five-year cycle, an entity not audited during the preceding five years would be deemed high-risk and high risks associated with ICT would be considered separately and covered over a five-year period (A/75/87, paras. 9–15). Upon enquiry, the Advisory Committee was informed that high-risk areas included the Department of Global Communications, the Division for Oversight Services, the Department of Management Strategy, Policy and Compliance, the United Nations Office at Geneva and Department of Economic and Social Affairs, and that medium-risk areas included special political missions, the Office of the Special Representative of the Secretary-General for Children and Armed Conflict, the Office of Counter-Terrorism, UNOPS, the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory and the UNRISD. **The Advisory Committee notes this approach and looks forward to an update on the Internal Audit Division's new risk approach in the context of the next proposed programme budget.**

IX.14 With respect to the use of data analytics tools to analyse data from the Organization's enterprise resource management systems, including Umoja, for the purpose of audit reviews and related forensic analyses, the Advisory Committee was informed, upon enquiry, that the Umoja business intelligence module was being used to extract information. The Committee was furthermore informed that the Internal Audit Division had assisted the other two divisions in their data analytics needs and provided training on how to extract data from Umoja. Concerning the gap in the ICT audit capacity, the Committee was informed, upon enquiry, that the Division planned to increase the ICT skills of its general auditors by providing additional training, including on-the-job training by external ICT audit specialists, when possible. **The Advisory Committee continues to welcome the collaboration among the three divisions of OIOS and encourages the increased use of Umoja-related data analytics, including in the context of performance auditing (A/74/7, para. IX.17, and para. IX.16 below), to continue to improve the Office's oversight functions. The Committee looks forward to receiving further updates thereon in the context of the next proposed programme budget.**

IX.15 Upon enquiry, the Advisory Committee was informed that, while OIOS had been providing advice to the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance and was carrying out an evaluation of the accountability system of the Secretariat, OIOS had postponed its planned audit on the monitoring of the delegation of authority. **The Advisory Committee emphasizes the importance of an audit review of the monitoring of the delegation of authority and trusts that OIOS will provide clarity on the timing of that audit to the General Assembly at the time of its consideration of the present report.**

Subprogramme 2, Inspection and evaluation

IX.16 The Independent Audit Advisory Committee described the Inspection and Evaluation Division's new approach, whereby all non-programmatic departments, such as the Department of Management Strategy, Policy and Compliance and the Division for Oversight Services, would no longer be subject to programme evaluations but would undergo performance audits conducted by the Internal Audit Division. Furthermore, the evaluation of the remaining departments would no longer be conducted at the programme level but at the subprogramme level, whereby the

subprogrammes would be assessed and ranked in accordance with the Secretariat's enterprise risk management risk register information. The Independent Audit Advisory Committee indicated further that, with this new approach, no capacity gap would be expected with respect to the resources of the Inspection and Evaluation Division, given that the Internal Audit Division would now provide oversight of the nine non-programmatic entities through performance auditing, and the Inspection and Evaluation Division would then focus only on the remaining 22 entities through its evaluations. The Independent Audit Advisory Committee also indicated that OIOS was of the view that the Inspection and Evaluation Division would require 26 staff annually but, because only 17 staff were available, instead of evaluating all subprogrammes every 8 years, some would be covered only every 12 years. The Independent Audit Advisory Committee was also informed by OIOS that the Inspection and Evaluation Division would therefore prioritize high-risk subprogrammes and those with importance for United Nations reform initiatives and United Nations support for the achievement of the Sustainable Development Goals (A/75/87, paras. 20–26). The Advisory Committee notes that, for 2021, the staffing complement of the Inspection and Evaluation Division would comprise 33 posts, including 28 in the Professional and higher categories, as follows: (a) 22 posts funded from regular budget resources (1 D-2, 3 P-5, 5 P-4, 4 P-3, 5 P-2, 4 GS (OL)); and (b) 11 posts funded from the support account, including 3 new posts (1 P-5, 5 P-4, 4 P-3 (2 P-3 in 2020) and 1 GS (OL) (no GS (OL) in 2020)) (see A/75/5, table 30.10). **The Advisory Committee recalls the recommendation of the Independent Audit Advisory Committee of the need for a balance between performance auditing and compliance auditing, which also falls under the purview of the Internal Audit Division (A/73/304, paras. 55–60). The Committee trusts that both divisions will continue to collaborate and coordinate their workplans and looks forward to an update thereon in the context of the next proposed programme budget.**

IX.17 The Advisory Committee notes that a number of programme budget sections, for example, section 5, Peacekeeping operations, and section 14, Environmental programme, have self-evaluation capacities. Upon enquiry, the Committee was informed that the Secretariat's two-tiered evaluation system comprised the entities' self-evaluation functions (first tier) and the independent evaluation oversight of OIOS (second tier) and that the evaluations conducted by the Inspection and Evaluation Division of those entities that had self-evaluation capacity placed a focus on higher-level impact issues and/or cross-cutting thematic assessments. **The Advisory Committee looks forward to an update, in the context of the next proposed programme budget, on the complementarity of the Inspection and Evaluation Division's programme evaluations and the entities' self-evaluation activities.**

Subprogramme 3, Investigations

IX.18 With respect to the length of time that it takes to complete an investigation, the Advisory Committee recalls that, as of the first quarter of 2019, the average completion time of an investigation stood at 11.5 months (A/74/7, para. IX.19). Upon enquiry, the Committee was informed that the average time to complete an investigation was currently 10.5 months and that the Investigation Division had set a target to complete its cases within 12 months, with an eventual target of 6 months, with sexual exploitation and abuse investigations to be completed within 6 months, or within 3 months for more egregious cases, and retaliation investigations within 4 months. The Committee was also informed that, as at 31 May 2020, a total of 309 cases were active at nine geographic locations, with an average of 6.3 cases per investigator, funded from both regular budget and support account resources. For example, in Nairobi, 6 investigators (2 funded from the regular budget and 4 from the support account) had a case load of 10.5 cases each, while in Bamako, 4 investigators (funded from the support account) had a case load of 2.5 cases each. Upon further

enquiry, the Committee was informed that, with respect to benchmarking the performance of an investigation function, the number of cases per investigator would depend on a number of factors, including intake, triage, prima facie reviews and the investigative process. The Committee was also informed that the Investigation Division's caseload of six cases per investigator was considered to be within the industry standard, in the light of a 2017 benchmark report of the Association of Certified Fraud Examiners, which showed that the caseload for fraud investigations ranged from fewer than 5 cases to more than 100 cases per investigator at any given time.

IX.19 The Advisory Committee recalls its comments in the context of the proposed programme budget for 2020, including its recommendation, which was endorsed by the General Assembly in its resolution 74/262, that OIOS examine its approach to the management of its investigations and work processes and present a remedial action plan in the context of the proposed programme budget for 2021 (A/74/7, paras. IX.20 and IX.21). The Committee notes that the requested remedial action plan has not been presented. In view of the Investigation Division's long-standing unresolved issues, including the length of time that it takes to complete an investigation, as well as investigators' caseloads, the Committee recommends that the General Assembly request OIOS to conduct an external assessment of the Investigation Division in 2021, as described in paragraphs IX.9 to IX.11 above, and to ensure that this assessment will also address all of the concerns highlighted repeatedly by both the Committee and the Independent Audit Advisory Committee. The Committee recommends that the Assembly request OIOS to present the results of this external assessment and the related action plan of OIOS, in the context of the next proposed programme budget.

Other matters

Impact of the coronavirus disease pandemic and the liquidity crisis

IX.20 With respect to the impact on the activities of the Office as a result of the COVID-19 pandemic, the Advisory Committee was informed, upon enquiry, that the activities of all three divisions had been affected and that their workplans were being reviewed, with some audits and evaluations conducted remotely and investigations put on hold, in particular on-site sexual exploitation and abuse investigations. The Committee was also informed that risks would emerge if on-site visits could not be conducted owing to the inability to travel, in particular with respect to investigations, which included sexual exploitation and abuse investigations. The Committee was also informed that the low utilization of post- and non-post resources in 2020 to date was a result of the ongoing cash liquidity problem facing the Organization and the emergency measures to contain expenditures.

Table IX.3

Section 30, Internal oversight: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Category	Regular budget					Other assessed ^a				Extrabudgetary				Total			
	2019 expenditure	2020 appropriation	2020 expenditure (January to June)	2021 estimate (before recosting)	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)
Posts	17 643.0	17 508.1	8 224.7	17 508.1	–	21 801.8	22 714.8	25 133.00	2 418.2	7 160.4	7 373.5	373.5	–	46 605.2	47 596.40	50 014.60	2 418.2
Other staff costs	957.3	1 298.2	479.8	1 469.5	171.3	5 061.7	4 087.6	4 954.60	867.0	1 181.8	2 541.7	2 541.7	–	7 200.8	7 927.50	8 965.80	1 038.3
Hospitality	–	1.2	–	1.2	–	–	–	–	–	–	–	–	–	–	1.2	1.2	–
Consultants	197.1	245.4	28.3	243.4	(2.0)	395.6	389.5	377.5	(12.0)	39.0	45.4	45.4	–	631.7	680.3	666.3	(14.0)
Travel of staff	383.0	729.3	37.1	583.4	(145.9)	747.9	998.1	957.9	(40.2)	644.2	1 099.8	1 099.8	–	1 775.1	2 827.20	2 641.10	(186.1)
Contractual services	487.4	435.5	208.4	616.4	180.9	409.8	378.1	416.3	38.2	269.7	310.9	310.9	–	1 166.9	1 124.50	1 343.60	219.1
General operating expenses	172.9	208.1	80.2	179.7	(28.4)	265.1	437.4	412.4	(25.0)	354.7	528.0	528.0	–	792.7	1 173.50	1 120.10	(53.4)
Supplies and materials	8.5	32.3	0.9	26.6	(5.7)	13.6	15.1	10.5	(4.6)	6.8	16.1	16.1	–	28.9	63.5	53.2	(10.3)
Furniture and equipment	76.2	51.8	13.4	52.9	1.1	85.2	57.7	39.6	(18.1)	16.0	37.4	37.4	–	177.4	146.9	129.9	(17.0)
Other	0.4	–	–	–	–	8.2	–	–	–	55.4	58.6	58.6	–	64.0	58.6	58.6	–
Total	19 925.8	20 509.9	9 072.8	20 681.2	171.3	28 788.9	29 078.3	32 301.8	3 223.5	9 728.0	12 011.4	12 011.4	–	58 442.7	61 599.6	64 994.4	3 394.8

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Part X Jointly financed administrative activities and special expenses

Section 31 Jointly financed administrative activities

Expenditure for 2019 (full budget)	\$21,773,900
Expenditure for 2019 (United Nations share)	\$6,290,000
Appropriation for 2020 (full budget)	\$19,970,900
United Nations share for 2020	\$6,245,800
Proposal for 2021 submitted by the Secretary-General (full budget)	\$19,970,900
United Nations share for 2021	\$6,236,300

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

X.1 Resources are requested under section 31 for three bodies of the United Nations that are financed on an inter-agency basis:

- (a) ICSC and its secretariat;
- (b) Joint Inspection Unit and its secretariat;
- (c) CEB secretariat, including the IPSAS project.

X.2 The full budgets of ICSC and the Joint Inspection Unit are presented to the General Assembly for its consideration and approval in accordance with established arrangements. The full budget of CEB, including the IPSAS project, is presented for information purposes, whereas the United Nations share of the full budget is presented for approval (A/75/6 (Sect. 31), annex IV, para. A.2). Information on the evolution of financial resources by object of expenditure for each entity is presented in tables X.3, X.6 and X.9.

X.3 The full budget resources requested for the three jointly financed bodies for 2021 (inclusive of requested regular budget resources) amount to \$19,970,900 before recosting, reflecting no change compared with the appropriation for 2020 (ibid., table A.1). The regular budget resources requested by the Secretary-General for section 31 amount to \$6,236,300 before recosting, representing a decrease of \$9,500, or 0.2 per cent, compared with the appropriation for 2020 (ibid.). In the budget proposal, it is indicated that the proposed net decrease of \$54,900 under the regular budget requirements reflects the combined effect of the decrease in the United Nations percentage share of the jointly financed requirements of ICSC and CEB, including the IPSAS project, and the increase in the jointly financed requirements of the Joint Inspection Unit (ibid.).

X.4 The posts approved for 2020 and those proposed for 2021 under the full budget are summarized in table X.1.

Table X.1
Post resources, jointly financed activities^a

	<i>Number</i>	<i>Level</i>
<i>Jointly financed budgets</i>		
Approved for 2020	90	14 D-2, 5 D-1, 8 P-5, 15 P-4, 8 P-3, 5 P-2, 4 GS (PL) and 31 GS (OL)
Proposed for 2021	90	14 D-2, 5 D-1, 8 P-5, 15 P-4, 8 P-3, 5 P-2, 4 GS (PL) and 31 GS (OL)

^a All 90 posts (including 11 temporary posts) under this section are jointly financed under the established cost-sharing arrangements.

Vacant posts and vacancy rates

X.5 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were two vacant posts (1 P-5 and 1 General Service (Other level)). Neither post had been vacant for more than two years.

X.6 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 for section 31 (see table X.2).

Table X.2
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	55	6.6	55	2.9	55	6.6
General Service and related	35	3.6	35	2.9	35	3.6

International Civil Service Commission

Expenditure for 2019 (full budget)	\$10,906,800
Expenditure for 2019 (United Nations share)	\$3,452,200
Appropriation for 2020 (full budget)	\$9,729,700
United Nations share for 2020	\$3,359,300
Proposal for 2021 submitted by the Secretary-General (full budget)	\$9,729,700
United Nations share for 2021	\$3,288,600

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

X.7 The full budget resources requested for ICSC (inclusive of requested regular budget resources) amount to \$9,729,700 before recosting (A/75/6 (Sect. 31), table A.1).

X.8 The regular budget resources requested by the Secretary-General for ICSC amount to \$3,288,600 before recosting, representing a decrease of \$70,700, or 2.1 per cent, compared with the appropriation for 2020 (ibid., table 31.9). The decrease in the United Nations costs under this section (inclusive of the share of costs for UNRWA

and UNHCR) is the net result of a decrease in the United Nations share of the budget of ICSC (ibid., para. 31.25; see also para. X.3 above), as determined by CEB in accordance with the established methodology (ibid., annex III). Information on the evolution of financial resources by object of expenditure is presented in table X.3.

Table X.3
International Civil Service Commission: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

<i>Object class</i>	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>
Posts	7 545.6	6 521.1	4 087.5	6 521.1	–
Other staff costs	40.5	132.6	16.7	132.6	–
Non-staff compensation	623.3	577.2	265.4	577.2	–
Hospitality	2.5	3.3	0.0	3.3	–
Consultants	199.9	528.4	69.0	528.4	–
Travel of representatives	482.9	542.9	94.0	542.9	–
Travel of staff	278.1	251.9	56.3	251.9	–
Contractual services	230.2	132.0	201.1	132.0	–
General operating expenses	1 480.5	956.6	38.3	956.6	–
Supplies and materials	9.3	30.3	0.8	30.3	–
Furniture and equipment	8.6	53.4	7.2	53.4	–
Construction, alteration and maintenance	2.3	–	–	–	–
Fellowships, grants and contributions	3.1	–	0.8	–	–
Total	10 906.8	9 729.7	4 837.1	9 729.7	–

X.9 The posts approved for 2020 and those proposed for 2021 under the full budget are summarized in table X.4.

Table X.4
Staffing resources, International Civil Service Commission

	<i>Number</i>	<i>Level</i>
<i>Full budget</i>		
Approved for 2020	45	1 D-2, 3 D-1, 4 P-5, 9 P-4, 3 P-3, 4 P-2, 3 GS (PL) and 18 GS (OL)
Proposed for 2021	45	1 D-2, 3 D-1, 4 P-5, 9 P-4, 3 P-3, 4 P-2, 3 GS (PL) and 18 GS (OL)

Vacant posts and vacancy rates

X.10 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there was one vacant post (General Service (Other level)) in ICSC.

X.11 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 for ICSC (see table X.5).

Table X.5
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June) (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	24	11.4	24	2.2	24	11.2
General Service and related	21	2.9	21	4.8	21	2.5

Joint Inspection Unit

Expenditure for 2019 (full budget)	\$7,390,600
Expenditure for 2019 (United Nations share)	\$1,851,600
Appropriation for 2020 (full budget)	\$7,049,000
United Nations share for 2020	\$1,913,300
Proposal for 2021 submitted by the Secretary-General (full budget)	\$7,049,000
United Nations share for 2021	\$2,009,000

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

X.12 The full budget resources proposed by the Secretary-General for the Joint Inspection Unit (inclusive of requested regular budget resources) remain unchanged at \$7,049,000 before recosting, compared with the appropriation for 2020 (A/75/6 (Sect. 31), table A.1).

X.13 The regular budget resources requested by the Secretary-General for the Joint Inspection Unit amount to \$2,009,000 before recosting, representing an increase of \$95,700, or 5.0 per cent, compared with the appropriation for 2020 (ibid., table 31.16). The growth is attributable to an increase in the United Nations share of the budget of the Joint Inspection Unit, inclusive of the UNRWA and UNHCR share (ibid., para. 31.49; see also para. X.3 above), as determined by CEB in accordance with the established methodology. Information on the evolution of financial resources by object of expenditure is presented in table X.6.

Table X.6
Joint Inspection Unit: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Object class	2019 expenditure	2020 appropriation	2020 expenditure (January–June)	2021 estimate (before recosting)	Variance (2020–2021)
Posts	6 893.9	6 498.3	3 441.2	6 498.3	–
Other staff costs	31.1	49.1	–	49.1	–
Consultants	71.9	56.2	55.0	56.2	–
Travel of staff	253.0	310.2	47.0	310.2	–
Contractual services	37.2	38.4	11.9	38.4	–
General operating expenses	55.9	61.1	10.5	61.1	–

<i>Object class</i>	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020–2021)</i>
Supplies and materials	5.7	10.1	4.4	10.1	–
Furniture and equipment	41.9	25.7	22.4	25.7	–
Total	7 390.6	7 049.0	3 592.4	7 049.0	–

X.14 The posts approved for 2020 and those proposed for 2021 under the full budget are summarized in table X.7.

Table X.7
Staffing resources, Joint Inspect Unit^a

	<i>Number</i>	<i>Level</i>
<i>Full budget</i>		
Approved for 2020	20	1 D-2, 2 P-5, 3 P-4, 4 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
Proposed for 2021	20	1 D-2, 2 P-5, 3 P-4, 4 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)

^a Staffing of the Joint Inspection Unit includes 11 inspectors appointed by the General Assembly under the terms approved in resolution 31/192. In accordance with articles 13 and 14 of the Joint Inspection Unit Statute, the inspectors shall not be considered to be staff members of the United Nations but shall be funded as temporary positions and shall receive salary and allowances payable to United Nations staff members at the D-2 level, step IV.

Vacant posts and vacancy rates

X.15 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there was one post of Senior Evaluation Officer (P-5) vacant in the Joint Inspection Unit.

X.16 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 for the Joint Inspection Unit (see table X.8).

Table X.8
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	22	0.9	22	3.7	22	0.9
General Service and related	9	0.0	9	0.0	9	0.0

United Nations System Chief Executives Board for Coordination, including the International Public Sector Accounting Standards project

Expenditure for 2019 (full budget)	\$3,476,500
Expenditure for 2019 (United Nations share)	\$986,200
Appropriation for 2020 (full budget)	\$3,192,200
United Nations share for 2020	\$973,200
Proposal for 2021 submitted by the Secretary-General (full budget)	\$3,192,200
United Nations share for 2021	\$938,700

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

X.17 The full budget resources requested for CEB and the IPSAS project (inclusive of requested regular budget resources) amount to \$3,192,200 before recosting (including \$253,700 for the requirements of the IPSAS project) and remain unchanged compared with the appropriation for 2020 (A/75/6 (Sect. 31), table A.1).

X.18 As indicated in paragraph 31.73 of the budget proposal (see also para. X.3 above), the regular budget requirements amount to \$938,700, reflecting a net decrease of \$34,500, or 3.5 per cent. The decrease in the United Nations share of the budget of CEB (inclusive of the UNRWA and UNHCR share) is determined by CEB in accordance with the established methodology. Information on the evolution of financial resources by object of expenditure is presented in table X.9.

Table X.9

United Nations System Chief Executives Board for Coordination: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

<i>Object class</i>	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate (before recosting)</i>	<i>Variance (2020– 2021)</i>
Posts	2 706.6	2 477.4	1 379.7	2 477.4	–
Other staff costs	261.8	226.7	128.6	226.7	–
Consultants	200.2	28.3	–	28.3	–
Travel of staff	176.1	169.4	48.4	176.1	6.7
Contractual services	78.3	156.5	60.6	151.6	(4.9)
General operating expenses	33.0	101.4	7.4	99.6	(1.8)
Supplies and materials	0.7	11.9	–	11.9	–
Furniture and equipment	12.8	20.6	1.9	20.6	–
Fellowships, grants and contributions	7.0	–	–	–	–
Total	3 476.5	3 192.2	1 626.6	3 192.2	–

X.19 The posts approved for 2020 and those proposed for 2021 under the full budget are summarized in table X.10.

Table X.10
Staffing resources, United Nations System Chief Executives Board for Coordination

	<i>Number</i>	<i>Level</i>
<i>Full budget</i>		
Approved for 2020	14	1 D-2, 2 D-1, 2 P-5, 3 P-4, 1 P-3 and 5 GS (OL)
Proposed for 2021	14	1 D-2, 2 D-1, 2 P-5, 3 P-4, 1 P-3 and 5 GS (OL)

Vacant posts and vacancy rates

X.20 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were no vacant posts in CEB.

X.21 Upon enquiry, the Advisory Committee received information on the approved posts and actual average vacancy rates for 2019 and January to June 2020, as well as on proposed posts and budgeted vacancy rates for 2021 for CEB (see table X.11).

Table X.11
Number of posts and vacancy rates, 2019–2021

<i>Category</i>	<i>2019</i>		<i>2020</i>		<i>2021</i>	
	<i>Approved posts</i>	<i>Average vacancy rate (percentage)</i>	<i>Approved posts</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	9	7.9	9	2.9	9	7.3
General Service and related	5	13.3	5	0.0	5	16.0

Other comments

United Nations system personnel statistics

X.22 Upon enquiry, the Advisory Committee was informed that the indicative shares of participating organizations and corresponding amounts for the proposed budget for 2021 were based on staff data as at 31 December 2018, given that the data were finalized in July and published in August of each year, following their collection, verification and finalization by the respective organizations. The Committee was also informed that the statistics available as at 31 December 2018 had been published in August 2019 and that those available as at 31 December 2019 would be published in August 2020. With regard to the use of the annual United Nations system personnel statistics, the apportionment of the jointly financed budgets needed to be calculated in January of the year preceding the budget period in order to allow all participating organizations to include a provision in their respective budgets for their share of the cost of the jointly financed activities.

X.23 The Committee recalls that the Secretary-General, in his report on the measures taken to ensure the effective implementation of the arrangement in place for the sharing of costs for safety and security across the United Nations system (A/62/641), outlined a decision of the High-level Committee on Management to endorse the recommendations of a technical working group established by that Committee to review the cost-sharing formula for the United Nations security management system and that the CEB secretariat is implementing a new data management platform to allow for the more frequent (i.e., annual) and efficient collection of high-quality census data. The Committee also recalls that the platform was expected to be fully functional by the end of 2019, enabling the CEB secretariat to collect headcount data annually from 31 December 2019 (A/74/7, para. X.17).

X.24 With regard to the categories of personnel included in the statistics, the Advisory Committee notes that a number of United Nations system organizations employ non-staff personnel who are individuals governed by the terms of their individual employment contracts. The Committee also notes that it is unclear from the CEB staffing statistics whether all personnel, including categories traditionally considered to be non-staff personnel, are included in the data.

X.25 The Advisory Committee recalls its recommendation that the General Assembly invite the Secretary-General, as Chair of CEB, to enhance United Nations system statistics made available to Member States, including by providing more up-to-date information (A/70/7, para. X.24; A/74/7, para. X.18). The Committee reiterates its recommendation and trusts that the Secretary-General will provide more up-to-date statistics in a fully functional database. The Committee also trusts that the statistics will be inclusive of all personnel and incorporate the most recent annual data to ensure accurate budgetary proposals.

Other matters

Impact of the coronavirus disease pandemic

X.26 In terms of the impact of the COVID-19 pandemic, the Advisory Committee was informed that the ICSC secretariat had held informal online meetings with various counterparts. A working group meeting had been held between representatives of the ICSC secretariat, member organizations and staff federations. ICSC members, however, were not participating in the mid-year review meeting on hardship conditions at duty stations. They were of the view that online meetings would not be conducive to the participatory process and consultations, in particular given time zone differences, which prevented ICSC from having meetings with all members. The Committee was also provided with further details regarding the impact of the pandemic and informed that the final locations for some activities in 2021 had not been decided.

X.27 The Advisory Committee was informed that organizations were willing to work with the Joint Inspection Unit by electronic means, which worked well for certain types of information but less well for in-person exchanges of information or opinion, direct observation or inspection. The Committee was also informed that the approach and methodology of the Joint Inspection Unit did not rely exclusively on in-person meetings and travel to gather information and that remote interviews, surveys and questionnaires had been a regular feature of its work.

X.28 Upon enquiry, the Advisory Committee was informed that, because of the COVID-19 crisis, the CEB secretariat had been obliged to act swiftly in order to make alternative arrangements to the previously scheduled in-person meetings to advance the work of CEB and its high-level committees. The Committee was also provided with further details regarding the impact of the pandemic on CEB meetings and planned work, the increase in the level of effort and staff working hours, and the adverse impact on the productivity of its sessions; some planned activities had been paused or postponed to the coming months.

X.29 The Advisory Committee recommends the approval of the resource proposals of the Secretary-General for section 31, subject to its recommendation on resource requirements relating to travel of staff in chapter I above.

Section 32

Special expenses

Expenditure for 2019	\$71,960,900
Appropriation for 2020	\$76,163,600
Proposal for 2021 submitted by the Secretary-General	\$75,999,800
Other assessed resources for 2021 ^a	\$11,294,100
Estimated extrabudgetary resources for 2020	\$5,751,200
Projected extrabudgetary resources for 2021	\$5,881,800

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e., before recosting).

^a Does not reflect the decision taken by the General Assembly in its resolution 74/280 on the support account for peacekeeping operations.

X.30 Under section 32, resources are requested to cover specific expenditure requirements for: (a) contributions to after-service health insurance; (b) compensatory payments; (c) general insurance charges; (d) bank charges; and (e) pension payments to former Secretaries-General.

X.31 Regular budget resources proposed for section 32 for 2021 amount to \$75,999,800 before recosting, representing a net decrease of \$163,800, or 0.2 per cent, compared with the appropriation for 2020 (A/75/6 (Sect. 32), para. 32.3).

X.32 The Secretary-General attributes the net decrease to other changes, comprising decreases under compensatory payments (\$96,400), bank charges (\$14,500) and pension payments to former Secretaries-General (\$194,800), offset in part by an increase of \$141,900 under general insurance charges (*ibid.*, table 32.2).

After-service health insurance

X.33 Resources in the amount of \$70,439,700 are proposed for contributions to after-service health insurance in 2021, which is at the same level as the 2020 appropriation. Upon enquiry, the Advisory Committee was provided with table X.12, which shows the monthly expenditure for after-service health insurance in 2019 and January to May 2020 by funding source. The Committee was provided, upon enquiry and in the context of the proposed programme budget for 2020, with table X.13, which shows expenditure from 2017 to 2019 (see also A/74/7, table X.7). **The Advisory Committee trusts that the monthly breakdown of expenditures for five years will be provided routinely in future budget submissions.**

Table X.12

Monthly expenditure for after-service health insurance by funding source, 2019 and January–May 2020

(United States dollars)

<i>Month</i>	<i>Regular budget</i>	<i>Other assessed</i>	<i>Extrabudgetary</i>
January 2019	7 026 845	–	–
February 2019	7 541 289	–	–
March 2019	8 184 999	–	–
April 2019	7 251 908	–	–
May 2019	6 451 516	–	–

<i>Month</i>	<i>Regular budget</i>	<i>Other assessed</i>	<i>Extrabudgetary</i>
June 2019	4 283 588	2 809 748 ^a	–
July 2019	1 202 922	–	–
August 2019	4 956 698	2 462 300	–
September 2019	1 443 646	1 846 581	2 836 901
October 2019	4 783 350	851 777	1 439 124
November 2019	16 447 384	–	–
December 2019	(3 511 401)	1 645 138	877 407
Total	66 062 744	9 615 544	5 153 432

^a Apportioned among nine peacekeeping operations (see A/74/622).

<i>Month</i>	<i>Regular budget</i>	<i>Other assessed</i>	<i>Extrabudgetary</i>
January 2020	7 498 676	–	–
February 2020	7 044 854	–	–
March 2020	7 217 062	–	–
April 2020	2 464 176	2 665 180	1 421 429
May 2020	5 931 579	1 945 943	1 037 836
Total	30 156 347	4 611 123	2 459 265

Table X.13
Monthly and annual expenditure for after-service health insurance by funding source, 2017–2019

(United States dollars)

<i>Month</i>	<i>Programme budget</i>	<i>Support account^a</i>	<i>Extrabudgetary resources</i>
January 2017	7 520 656	1 511	–
February 2017	6 126 538	2 481	–
March 2017	6 693 972	1 996	–
April 2017	5 169 581	3 536	–
May 2017	7 177 512	1 511	–
June 2017	1 367 207	4 945 248	2 636 659
July 2017	3 530 173	3 975	–
August 2017	5 927 831	1 511	–
September 2017	5 528 851	1 519	–
October 2017	6 964 500	3 595	–
November 2017	9 607 582	1 519	–
December 2017	9 269 082	6 504 767	3 468 399
Subtotal, 2017	74 883 486	11 473 172	6 105 058
January 2018	8 924 603	1 519	–
February 2018	7 908 157	(28 772)	–
March 2018	7 315 990	–	–
April 2018	6 452 260	–	–

<i>Month</i>	<i>Programme budget</i>	<i>Support account^a</i>	<i>Extrabudgetary resources</i>
May 2018	7 249 373	–	–
June 2018	285 520	3 722 428	2 877 687
Subtotal, July 2017–June 2018	78 963 922	10 212 061	–
July 2018	6 116 012	–	–
August 2018	8 441 786	–	–
September 2018	6 199 433	1 588	–
October 2018	1 942 002	3 546 813	1 891 633
November 2018	7 556 118	–	–
December 2018	4 389 519	1 680 143	959 074
Subtotal, 2018	72 780 773	8 923 719	5 728 395
January 2019	6 976 887	11 431	–
February 2019	7 622 473	4 887	–
Subtotal, 2019	14 599 360	16 318	–

^a Occasionally, payroll will include disbursements which are later adjusted.

X.34 The Advisory Committee recalls that, in its report on the financial statements of the United Nations for the year ended 31 December 2018, the Board of Auditors recommended that the Administration revise the basis for apportionment of the after-service health insurance liability between the financial statements of the operations of the United Nations as reported in volume I and in volume II (peacekeeping) to reflect the current ratio of employees and thus the appropriate share of employee benefit liabilities on account of after-service health insurance (A/74/5 (Vol. I), paras. 88 and 89).

Compensatory payments

X.35 The proposed resources for compensatory payments for 2021 amount to \$1,431,900, reflecting a decrease of \$96,400, or 6.3 per cent, compared with the appropriation for 2020, owing to a decrease in the anticipated number of claims and amounts based on actual expenditure for the years 2018 and 2019 (A/75/6 (Sect. 32), para. 32.4 (a) and table 32.5).

General insurance charges

X.36 The proposed resources for general insurance charges for 2021 amount to \$3,496,500, representing an increase of \$141,900, or 4.2 per cent, compared with the appropriation for 2020, reflecting actual expenditure under general operating expenses (ibid., para. 32.4 (b) and table 32.6).

X.37 Upon enquiry, the Advisory Committee was informed that the current flood coverage under the global property policy was \$50 million for all locations, except those of the Secretariat with high flood-risk exposure, such as Headquarters in New York (\$25 million) and ECLAC in Santiago (\$25 million). The current annual limit for terrorism coverage is \$500 million. The Committee was provided with a breakdown of the general insurance categories by expenditure in 2019, projected expenditure in 2020 and proposed requirements for 2021 (see table X.14).

Table X.14
**Breakdown of insurance categories under general insurance by expenditure
and proposed requirements, 2019–2021**

(United States dollars)

<i>Category</i>	<i>2019 expenditure</i>	<i>2020 projected expenditure^a</i>	<i>2021 proposed requirements^a</i>
Building/property	2 069 117.4	2 101 613.1	2 204 800.0
Property flood	218 050.0	216 000.0	220 000.0
Terrorism	679 557.0	705 361.1	749 000.0
Air travel	140 424.7	154 000.0	155 000.0
Auto insurance	81 991.0	88 000.0	88 000.0
General liability	79 745.2	87 000.0	87 000.0
Service fees and other charges	7 147.0	37 500.0	37 500.0
Self-insurance fund	200 000.0	200 000.0	200 000.0
Total	3 476 032.3	3 589 474.2	3 741 300.0

^a Based on policies as renewed to date or expected to be renewed with a change in insurance premiums.

Bank charges

X.38 The proposed resources for bank charges for 2021 amount to \$242,200, representing a decrease of \$14,500, or 5.6 per cent, compared with the appropriation for 2020, which reflects the average actual expenditure for the years 2018 and 2019 under general operating expenses (A/75/6 (Sect. 32), para. 32.4 (c) and table 32.7).

X.39 Upon enquiry, the Advisory Committee was informed that bank charges for 2019 amounted to \$169,845 and, for the period from January to May 2020, to \$63,113. Full-year charges for 2020 are projected at \$177,000. **Taking into account the pattern of expenditure, the Advisory Committee recommends a reduction of \$24,200, or 10 per cent, in the proposed resources under bank charges.**

Pension payments to former Secretaries-General

X.40 The proposed resources for 2021 amount to \$389,500, representing a decrease of \$194,800, or 33.3 per cent, compared with the 2020 appropriation, due to the provision of pension payments to one former Secretary-General in 2021, compared with two in 2020 (ibid., para. 32.4 (d) and table 32.8).

X.41 **Subject to its observations and recommendations in chapter I and paragraph X.39 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General under section 32, Special expenses.**

Part XI

Capital expenditures

Section 33

Construction, alteration, improvement and major maintenance

Expenditure for 2019	\$102,035,300
Appropriation for 2020	\$71,046,100
Proposal for 2021 submitted by the Secretary-General	\$19,461,200

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

XI.1 The regular budget resources requested by the Secretary-General for section 33 for 2021 amount to \$19,461,200 before recosting, reflecting a net decrease of \$51,584,900, or 72.6 per cent, compared with the appropriation for 2020. Information on the evolution of financial resources by component is contained in table XI.2.

XI.2 The Secretary-General indicates that the net decrease results from the following factors:

(a) Technical adjustments in the amount of \$56,584,900, reflecting the removal of non-recurrent requirements approved for 2020 by the General Assembly in its resolution [74/263](#) relating to the following major capital projects: (i) the strategic heritage plan at the United Nations Office at Geneva (\$34,231,400); (ii) the replacement of office blocks A to J at the United Nations Office at Nairobi (\$9,169,600); (iii) the seismic mitigation retrofit and life-cycle replacement project at ESCAP (\$5,503,500); (iv) the renovation of the North Building at ECLAC (\$103,300); and (v) the renovation of Africa Hall at ECA (\$7,577,100);

(b) Other changes representing an increase of \$5,000,000, reflecting requirements for the United Nations enterprise network ([A/75/6 \(Sect. 33\)](#), paras. 33.10–33.11).

XI.3 The Advisory Committee notes that the budget proposal for section 33, after technical adjustments, reflects an increase of \$5,000,000, or 34.6 per cent, compared with the appropriation for 2020, excluding the provisions for major construction projects.

General comments

Exclusion of major capital projects

XI.4 The Secretary-General indicates that resource requirements for 2021 for major construction projects (see para. XI.2 above) will be presented in individual annual progress reports to the General Assembly during the main part of its seventy-fifth session ([A/75/6 \(Sect. 33\)](#), para. 33.7).

XI.5 Upon enquiry, the Advisory Committee was informed that the practice of the Secretary-General to not include resource estimates for major construction projects in the proposed programme budget was introduced in the biennium 2018–2019, following a recommendation of the Committee which did not consider it appropriate to include the preliminary resource estimates for projects identified in the strategic capital review in the proposed programme budget for 2016–2017 ([A/70/7](#), para. XI.17, see also General Assembly resolution [70/247](#)). The Committee was also informed that the Secretary-General, in principle, could provide estimates at the time of the Committee's consideration of the proposed programme budget, but such

estimates would necessarily be preliminary in nature at that point during the year. More detailed and accurate estimates would be provided in the dedicated progress reports during the main session of the Assembly.

XI.6 The Advisory Committee notes that the above-mentioned recommendation was specific to the context of the proposed programme budget for 2016–2017. At that time, several major capital projects were at an early development stage and only preliminary initial estimates were available (see A/70/7, paras. XI.11–XI.18). Over time, resources for major construction projects have been approved, and the Committee considers that their continued exclusion from section 33 undermines the completeness, coherence and integrity of the proposed programme budget. Furthermore, excluding such amounts, which are significant, may result in the presentation of a seemingly underestimated level of expenses, affecting the clarity of overall resource levels. **With a view to enhancing the transparency, completeness and predictability of the budget proposal, the Advisory Committee recommends that the General Assembly request the Secretary-General to present indicative estimates relating to the major construction projects, as accurately as possible, in the programme budget under section 33 for information purposes. Such estimates may be revised in the subsequent submission of the progress reports for each project.**

XI.7 Upon request, the Advisory Committee was provided with table XI.1, which separates the resources for major stand-alone projects and projects for alteration, improvement and major maintenance projects included under section 33 since 2014. An updated consolidated table will be presented to the General Assembly at the main part of its seventy-fifth session.

Table XI.1

Resources for major construction projects and projects for alteration, improvement and major maintenance projects included under section 33, by year

(United States dollars)

<i>Projects under section 33</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020 approved</i>	<i>2021 estimates^a</i>
Alteration, improvement and major maintenance projects	33 716 600	33 920 700	26 519 000	26 512 300	23 147 800	23 563 800	16 187 400	19 849 200
Major construction projects								
Strategic heritage plan	15 646 400	28 199 400	32 634 900	10 931 800	25 400 000	31 809 800	34 231 400	96 270 200
Africa Hall			6 572 600	6 903 600	5 700 300	8 931 100	8 434 100	19 366 800
Seismic mitigation				986 800	4 057 200	4 484 500	6 410 700	10 748 800
Replacement of office blocks A–J					503 400	6 594 900	10 490 100	21 220 700
Renovation of the North Building					160 000	676 700	389 100	6 346 400
Subtotal, major construction projects	15 646 400	28 199 400	39 207 500	18 822 200	35 820 900	52 497 000	59 955 400	153 952 900
Total appropriation	49 363 000	62 120 100	65 726 500	45 334 500	58 968 700	76 060 800	76 142 800	173 802 100

^a The 2021 estimates are provided in progress reports submitted to the General Assembly at the main part of its seventy-fourth session. Last year's estimates for 2021 will be affected by the COVID-19 crisis, and project implementation experience during 2020 and will be reassessed and updated in the context of the upcoming progress reports, to be submitted shortly before the main part of the seventy-fifth session. The funding for 2021 for the strategic heritage plan will be proposed under a separate account, in line with the funding model proposed initially, because the Assembly has deferred its decision on such a funding model and has, in the meantime, appropriated the required amounts under the regular budget on a year-by-year basis pending its decision.

Impact of the coronavirus disease pandemic

XI.8 The Advisory Committee was provided with preliminary information on the impact of COVID-19 on existing premises, major construction projects and alteration, improvement and major maintenance projects planned for 2020.

Impact on existing premises

XI.9 Various measures had been or were being put in place at each duty station, depending on the local COVID-19 situation, regulations and restrictions imposed by the local authorities and the strengths and needs of the premises. For example, the United Nations Office at Nairobi envisaged a greater use of an indoor/outdoor integrated work environment, taking advantage of the year-round mild climate and the extensive green space within its campus. The United Nations Office at Vienna, which does not have flexible workspaces, would not require office space configuration, but it had introduced Plexiglas dividers, the redirection of traffic and furniture rearrangement to facilitate physical distancing. ESCWA was reconfiguring office space, and at Headquarters, future office reconfiguration would consider recommendations for physical distancing, where possible and feasible. With regard to heating, ventilation and air conditioning systems, the United Nations Office at Geneva had implemented measures recommended by the relevant regional associations, such as longer operational hours and the full recirculation of outdoor air, which might entail additional operating costs. Similar measures had been considered at Headquarters. **The Advisory Committee trusts that the Secretary-General will provide to the General Assembly, at the time of its consideration of the present report, updated information on ongoing and planned measures, and related cost implications, to prevent and mitigate the potential impact of COVID-19 within United Nations premises.**

Impact on major construction projects

XI.10 The Advisory Committee was informed that, with the pandemic continuing and its effects not yet fully known, it was not possible to provide a comprehensive or accurate assessment of the impact on the overall costs of the major construction projects. It was indicated that further information would be included in each individual project progress report to the General Assembly during the main part of its seventy-fifth session. The Committee was, however, provided with preliminary information, including the following:

(a) *Flexible workplace project at Headquarters.* In its resolution 74/263, the General Assembly requested the Secretary-General to ensure project completion in the third quarter of 2020. However, owing to the pandemic, the implementation of the project had been put on hold in mid-March 2020 and its completion would be delayed to 2021. The project would be reviewed taking into account possible post-COVID-19 working arrangements for office environments. The related financial implications, to the extent that they can be anticipated, will be presented in the progress report of the Secretary-General on the project. **The Advisory Committee recalls its previous concerns on the flexible workplace project, including the lack of information and transparency with respect to planning and costs of rental leases, as well as the absence of an evaluation of the project (A/74/7/Add.18, paras. 8–13 and 19–21). The Committee considers that, in the context of the forthcoming report on the flexible workplace project, the Secretary-General should provide: (i) information on the planned and actual costs of the project; (ii) information on anticipated and actual savings, including on rental of premises and utilities, since the project's inception; (iii) a comprehensive evaluation of the strengths and weaknesses of the project, including in relation to productivity- and health-**

related matters; and (iv) a strategic assessment of the project taking into consideration COVID-19 and emerging health protocols, as well as the impact of ICT and potentially strengthened flexible working arrangements. The Committee is of the view that the Secretary-General should also provide an updated list of completed, ongoing and anticipated flexible workspace projects in other duty stations, accompanied, to the extent possible, by updated assessments of such projects, including based on emerging health-related considerations (see also para. XI.11 below);

(b) *Strategic heritage plan.* The impact of COVID-19 is expected to be significant. Works for the new permanent building and the temporary conference infrastructure were suspended for one to two months in line with host country regulations, and once they had resumed, productivity was limited given physical distancing protocols and limited workforce remobilization. Furthermore, because a significant portion of subcontracts were under tender for the renovation of the Palais des Nations, delays were expected, owing to market disruption and regulatory measures;

(c) *Africa Hall renovation.* Because the interior configuration of the Hall would not be redesigned, COVID-19 was not expected to have a significant impact on the scope of the project. However, the project had recently experienced a major setback following the non-performance of one of the main contractors, which resulted in rebidding on the construction of the main works in February 2020;

(d) *Other projects.* Minimal or no disruption has been experienced for the blocks A to J replacement project in Nairobi, the seismic mitigation project in Bangkok and the North Building renovation in Santiago, which are in the pre-construction phase (design and/or tendering).

XI.11 The Advisory Committee is of the view that the Secretary-General should include in his forthcoming progress reports on individual projects detailed information on the impact of the COVID-19 pandemic, as well as information on risk mitigation measures put in place for each project to minimize the impact of potential and actual delays and cost escalations.

Alteration, improvement and major maintenance projects planned for 2020

XI.12 The Advisory Committee was informed that it was also not possible to provide a comprehensive and accurate assessment of the impact of the pandemic on the alteration, improvement and major maintenance projects under section 33 planned for 2020. Preliminary information indicates situations varying by duty station. No delays had been experienced at the United Nations Office at Nairobi. Rather, the Office had taken advantage of the reduced footprint at the compound to fast-track alterations and major maintenance projects planned for 2020. Some delays were expected in projects at ECLAC and ESCAP. At ESCWA, it was expected that the 2020 project deadlines would be met despite delays experienced during the lockdown. At ECA, projects had been paused, and one project, the Zambezi roof works, would not be completed by mid-2020 as planned. **The Advisory Committee trusts that the Secretary-General will provide updated information regarding the impact of COVID-19 on ongoing and planned alteration, improvement and major maintenance projects to the General Assembly at the time of its consideration of the present report.**

Impact of the liquidity situation

XI.13 Information provided to the Advisory Committee shows significantly low expenditure as at 30 June 2020, reflecting an overall implementation rate of \$3,580,400, or 5.0 per cent, against the 2020 appropriation of \$71,046,100 under section 33 (see table XI.3). The Committee was informed, upon enquiry, that the majority of the underexpenditure was not related to COVID-19, but was primarily a

result of the cash liquidity crisis affecting the regular budget. While there were some areas in which the pandemic had resulted in reduced expenditure since mid-March, it was expected that expenditure would increase by September 2020. **The Advisory Committee is concerned by the minimal level of utilization of the capital expenditures and the repercussions that potentially unfinished or delayed projects planned for 2020 may have on projects proposed for 2021.**

Comments on the proposed resources

XI.14 Upon request, the Advisory Committee was provided with a table of proposed alteration, improvement and major maintenance projects, by category and location, including the respective resource requirements (see table XI.3).

XI.15 The Advisory Committee notes that, as currently presented, the three project categories, namely new, recurrent and multi-year, do not provide sufficient clarity. For instance, some projects listed under the multi-year category, such as the renovation of audio and video facilities at ESCAP, are seemingly also new projects. Furthermore, the upgrade of low voltage connections in annex buildings in Geneva, which is listed as a new project, appears to be part of a multi-year upgrade project (see also [A/72/7](#), para. XI.6). **The Advisory Committee therefore considers that the presentation of the categories in the table of proposed alteration, improvement and major maintenance projects, by category and location should be enhanced. In particular, the table should indicate if a multi-year project is a new or continuing project, and provide the expected time frame.**

XI.16 **In general, the Advisory Committee is of the view that the proposed resources under section 33 should be presented with greater clarity and transparency (see also para. XI.6 above). In particular, the Secretary-General should provide more detailed and consistent information on each project, as well as information on the impact of General Assembly decisions, expenditure and justification of variances in the proposed requirements.**

United Nations enterprise network

XI.17 Proposed requirements for the enterprise network system amount to \$5,241,500, comprising: (a) \$3,000,000 for the upgrade of the enterprise network infrastructure at Headquarters, in offices away from Headquarters and at regional commissions, to address existing capability gaps, strengthen information security and provide enhanced Wi-Fi infrastructure; (b) \$1,341,500 for the existing consolidated maintenance contract; and (c) \$900,000 for the maintenance and renewal of Check Point firewall software, to protect the Organization's system from cyberattacks ([A/75/6 \(Sect. 33\)](#), para. 33.41). Upon enquiry, the Advisory Committee was informed that those requirements were a necessary and critical investment to strengthen and secure the outdated infrastructure of the enterprise network, enable business continuity, support the digital United Nations, improve services and protect the Organization from increasing security risks. The Committee was provided with a breakdown of resources by duty station and some explanation for the differing amounts at each location, however, notwithstanding its requests, it did not receive comprehensive additional financial information in support of the proposed increase, including on related efficiency gains.

XI.18 **The Advisory Committee recalls the importance of effective, secure and reliable ICT services (see para. VIII.62 above). The Committee is, however, of the view that this resource proposal was not sufficiently justified and considers that comprehensive information on the status of the enterprise network project, related expenditure and proposed requirements should be provided to the General Assembly at the time of its consideration of the present report.**

XI.19 Furthermore, the Advisory Committee considers that there is a need for greater transparency, oversight and predictability on ICT capital expenditure, and recommends that the General Assembly request the Secretary-General to provide, in the context of his next report, a comprehensive plan identifying initiatives implemented in recent years and projects that would be required in the near future, along with the respective costs, estimated requirements and any expected efficiency gains. The Committee further addresses enhancements of ICT services and systems in para. VIII.62 above and discusses the consolidation of proposed ICT resources and related initiatives in chapter I above.

XI.20 In view of the above, the Advisory Committee recommends a reduction of \$262,000, or 5 per cent, in the resources proposed for the enterprise network.

Headquarters

XI.21 Requirements in the amount of \$3,311,900 would provide for complex-wide accessibility improvements (\$405,200), and several projects for the maintenance of facilities and infrastructure (\$2,906,700) at Headquarters, including the design for the replacement of the General Assembly Hall lighting (\$260,000). The Advisory Committee was informed, upon enquiry, that host country regulations requiring the replacement of non-sustainable lamp bulbs, such as those used in the Hall, which would have taken effect in January 2020, had been withdrawn effective October 2019. However, according to the Secretariat, as manufacturers had already made plans to stop production, non-sustainable lamp bulbs were no longer widely available. The Committee was also informed that, while the project was expected to result in long-term efficiency gains, the savings could not be quantified without a full scope design. **The Advisory Committee is not sufficiently convinced of the proposed lighting replacement design project at this stage and therefore recommends a reduction of \$130,000, or 50 per cent.**

United Nations Office at Geneva

XI.22 Requirements amounting to \$4,974,500 include a provision of \$2,568,200 for the annual repayments to the host country of the loans related to the strategic heritage plan in line with General Assembly resolution 74/263 (ibid., para. 33.17). The Advisory Committee was informed, upon enquiry, that the first repayment was due upon substantial completion of the new permanent building, which was expected in 2020. However, owing to delays related to the COVID-19 pandemic, the first repayment might be delayed until 2021.

XI.23 Requirements in the amount of \$225,000 would provide for a new circulation study on pedestrian and vehicle traffic circulation within the campus of the Office. The Advisory Committee was informed, upon enquiry, that the study, which would be undertaken by consultants, would assess the impact of the construction of the new H building, the future repositioning of the railway line and the future construction of the new Visitors Building, in order to design a safe and efficient traffic circulation network, in compliance with accessibility and safety codes. **The Advisory Committee is not sufficiently convinced of the proposed scope of the new study at this stage, and taking into account also current delays in construction works in Geneva (see para. XI.10 (b) above), recommends a reduction of \$78,800, or 35 per cent.**

United Nations Office at Vienna

XI.24 Requirements in the amount of \$1,187,500 would provide for the share of the United Nations Office at Vienna of the cost of improving and maintaining the Vienna International Centre. For 2021, the share of the Office, which is calculated annually pursuant to an agreement between the organizations based at the Centre and the

Government of Austria, is 22.758 per cent of the total requirements, unchanged compared with 2020 ((A/75/6 (Sect. 33), para. 33.23, see also A/74/7, para. XI.15). The Advisory Committee was informed that alteration and improvement projects would include the replacement of cabling, floors and ceilings, as well as modifications of the premises to improve its utilization, and other works as required. The Committee was also provided with anticipated areas of major maintenance projects, which would be reviewed and approved by the Vienna-based organizations and the Government at the end of 2020. **The Advisory Committee notes the arrangements in place for the improvement and maintenance of the United Nations Office at Vienna. In the interest of enhancing the transparency of the presentation of resources under section 33, the Committee trusts that the Secretary-General will provide in the context of his next budget submission a detailed accounting of the projects proposed for 2021 and related expenditure, as well as information on the impact of expenditure on cost recovery, if any.**

XI.25 The Advisory Committee recommends the approval of the proposals of the Secretary-General for section 33, subject to its recommendations in chapter I and in paragraphs XI.20, XI.21 and XI.23 above.

Table XI.2
Evolution of financial resources by component

(Thousands of United States dollars)

Component	Expenditure 2019	Appropriation 2020	Expenditure as at 30 June 2020	Resource change			Total	Percentage	Estimate 2021 (before recosting)	Recosting	Estimate 2021 (after recosting)
				Technical adjustments	New/expanded mandates	Other changes					
	(a)	(b)		(c)	(d)	(e)	(f)=c+d+e	(g)=f/b	(h)=b+f		
Alteration, improvement and major maintenance programmes											
Headquarters											
Alteration and improvement	1 966.3	685.0	1 731.7	–	–	(279.8)	(279.8)	(40.8)	405.2	7.7	412.9
Major maintenance	17 519.1	2 868.4	140.4	–	–	38.3	38.3	1.3	2 906.7	55.2	2 961.9
Subtotal	19 485.4	3 553.4	1 872.1	–	–	(241.5)	(241.5)	(6.8)	3 311.9	62.9	3 374.8
Geneva											
Alteration and improvement ^a	42 021.7	38 187.3	192.6	(34 231.4)	–	(6.4)	(34 237.8)	(89.7)	3 949.5	66.1	4 015.6
Major maintenance	6 409.1	1 018.6	94.7	–	–	6.4	6.4	0.6	1 025.0	17.2	1 042.2
Subtotal	48 430.8	39 205.9	287.3	(34 231.4)	–	–	(34 231.4)	(87.3)	4 974.5	83.3	5 057.8
Vienna											
Alteration and improvement	865.6	548.1	205.1	–	–	(17.7)	(17.7)	(3.2)	530.4	9.0	539.4
Major maintenance	646.9	639.4	637.4	–	–	17.7	17.7	2.8	657.1	11.2	668.3
Subtotal	1 512.5	1 187.5	842.5	–	–	–	–	–	1 187.5	20.2	1 207.7
Nairobi											
Alteration and improvement	7 106.1	10 131.2	175.4	(9 169.6)	–	44.0	(9 125.6)	(90.1)	1 005.6	41.7	1 047.3
Major maintenance	1 779.5	154.0	34.7	–	–	(44.0)	(44.0)	(28.6)	110.0	4.6	114.6
Subtotal	8 885.6	10 285.2	210.1	(9 169.6)	–	–	(9 169.6)	(89.2)	1 115.6	46.3	1 161.9
ESCAP											
Alteration and improvement	5 192.0	6 067.2	18.4	(5 503.5)	–	448.2	(5 055.3)	(83.3)	1 011.9	16.2	1 028.1
Major maintenance	11.9	448.2	20.9	–	–	(448.2)	(448.2)	(100.0)	–	–	–
Subtotal	5 203.9	6 515.4	39.3	(5 503.5)	–	–	(5 503.5)	(84.5)	1 011.9	16.2	1 028.1

Component	Expenditure 2019 (a)	Appropriation 2020 (b)	Expenditure as at 30 June 2020	Resource change			Total (f)=c+d+e	Percentage (g)=f/b	Estimate 2021 (before recasting) (h)=b+f	Recosting	Estimate 2021 (after recasting)
				Technical adjustments (c)	New/expanded mandates (d)	Other changes (e)					
ECLAC											
Alteration and improvement	1 013.3	640.0	28.8	(103.3)	–	167.2	63.9	10.0	703.9	16.9	720.8
Major maintenance	802.5	377.2	18.3	–	–	(167.2)	(167.2)	(44.4)	210.0	5.1	215.1
Subtotal	1 815.8	1 017.2	47.1	(103.3)	–	–	(103.3)	(10.2)	913.9	22.0	935.9
ECA											
Alteration and improvement	14 144.3	8 928.4	170.0	(7 577.1)	–	107.4	(7 469.7)	(83.7)	1 458.7	32.8	1 491.5
Major maintenance	1 266.1	107.4	26.0	–	–	(107.4)	(107.4)	(100.0)	–	–	–
Subtotal	15 410.4	9 035.8	196.0	(7 577.1)	–	–	(7 577.1)	(83.9)	1 458.7	32.8	1 491.5
ESCWA											
Alteration and improvement	256.1	245.7	86.0	–	–	–	–	–	245.7	4.7	250.4
United Nations enterprise network	1 034.8	–	–	–	–	5 241.5	5 241.5	100.0	5 241.5	99.6	5 341.1
Total	102 035.3	71 046.1	3 580.4	(56 584.9)	–	5 000.0	(51 584.9)	(72.6)	19 461.2	388.0	19 849.2

^a Includes an amount of \$2,568,200 for the annual repayment of the loans related to the strategic heritage plan at the United Nations Office at Geneva

Table XI.3
Proposed projects under section 33 for 2021, by category and location

(Thousands of United States dollars)

<i>Project</i>	<i>Category</i>	<i>Amount proposed</i>
Headquarters		
Alteration and improvement		
Improvement of facilities and general infrastructure		
Complex-wide accessibility improvements	Multi-year	405.2
Subtotal		405.2
Major maintenance		
Major maintenance of facilities and general infrastructure		
Upgrade for elevator code compliance	New	500.0
General Assembly exit ramps	New	1 035.0
Abatement of Dag Hammarskjöld Library asbestos	New	300.0
Replacement of river water piping	New	811.7
Design of General Assembly Hall lighting replacement	New	260.0
Subtotal		2 906.7
Total, Headquarters		3 311.9
United Nations Office at Geneva		
Alteration and improvement		
Improvement of facilities and general infrastructure		
Upgrade of Villa le Bocage and Villa la Pelouse	New	566.3
Repayment of the loan from Switzerland for the new permanent building	Multi-year	2 568.2
Improvement to the ICT infrastructure		
Upgrade of core firewall	New	175.0
User segmentation of Wi-Fi network	New	105.0
Maintenance of unified communications infrastructure	New	145.0
Integration of Office 365/Teams with videoconference end points	New	125.0
Upgrade of conference rooms videoconferencing and audio distribution	New	265.0
Subtotal		3 949.5
Major maintenance		
Major maintenance of facilities and general infrastructure		
Collection and disposal of hazardous materials in accordance with host country regulations	Recurrent	100.0
Maintenance of roads, parking areas and new circulation study	Recurrent	525.0
Replacement of anti-shatter film on windows	Recurrent	400.0
Subtotal		1 025.0
Total, United Nations Office at Geneva		4 974.5

<i>Project</i>	<i>Category</i>	<i>Amount proposed</i>
United Nations Office at Vienna		
Alteration and improvement		
Improvement of facilities and general infrastructure		
Cost-shared improvement of facilities and general infrastructure	Recurrent	530.4
Subtotal		530.4
Major maintenance		
Major maintenance of facilities and general infrastructure		
Cost-shared major maintenance of facilities and general infrastructure	Recurrent	657.1
Subtotal		657.1
Total, United Nations Office at Vienna		1 187.5
United Nations Office at Nairobi		
Alteration and improvement		
Improvement of facilities and general infrastructure		
Parking and roads upgrades	Multi-year	348.6
Electrical upgrade for business continuity resilience	Recurrent	250.0
Disability inclusion strategy	New	167.0
Office space partitioning	Multi-year	80.0
Improvement to the ICT infrastructure		
Limited upgrades of aging information technology equipment	Recurrent	160.0
Subtotal		1 005.6
Major maintenance		
Major maintenance of facilities and general infrastructure		
Electrical remedial work	New	50.0
Major maintenance of safety and security installations		
Security and safety maintenance	Recurrent	60.0
Subtotal		110.0
Total, United Nations Office at Nairobi		1 115.6
ESCAP		
Alteration and improvement		
Improvement of facilities and general infrastructure		
Modernization of Secretariat elevators	Multi-year	245.0
Renovation of audiovisual facilities	Multi-year	475.0
Improvement of safety and security installations		
New visitor entrance and security screening facility at United Nations Conference Centre	Multi-year	291.9
Subtotal		1 011.9
Major maintenance		
Total, ESCAP		1 011.9

<i>Project</i>	<i>Category</i>	<i>Amount proposed</i>
ECLAC		
Alteration and improvement		
Improvement of facilities and general infrastructure		
Structural repairs to ECLAC main building	New	200.0
Refurbishment of Celso Furtado Conference Room	New	247.9
Engineering for water management system	New	52.8
Refurbishment of public restrooms in Latin American Centre for Economic and Social Documentation building	New	45.0
Integration of fire suppression system in main building at Latin American Centre for Economic and Social Documentation	New	120.0
Improvement of safety and security installations		
Phased implementation of upgrading of facilities for people with disabilities	New	38.2
Subtotal		703.9
Major maintenance		
Major maintenance of safety and security installations		
Maintenance of security and safety systems	New	145.0
Maintenance of access control system hardware and software	New	65.0
Subtotal		210.0
Total, ECLAC		913.9
ECA		
Alteration and improvement		
Improvement of facilities and general infrastructure		
Programme consultant/campus architect (phase 4 of 5)	Multi-year	464.0
Flexible workplace strategies pilot project	Multi-year	915.2
Improvement of safety and security installations		
Maintenance of various safety and security access controls	Multi-year	79.5
Subtotal		1 458.7
Major maintenance		
Total, ECA		1 458.7
ESCWA		
Alteration and improvement		
Improvement to safety and security installations		
Improvement to security facilities	Recurrent	245.7
Total, ESCWA		245.7
United Nations enterprise network		
Upgrade of enterprise network infrastructure at Headquarters, offices away from Headquarters and regional commissions	Recurrent	3 000.0
Existing consolidated maintenance contract at Headquarters, offices away from Headquarters and regional commissions	Recurrent	1 341.5
Maintenance and renewal of firewall software at Headquarters, offices away from Headquarters and regional commissions	Recurrent	900.0
Total, United Nations enterprise network		5 241.5

Part XII Safety and security

Section 34 Safety and security

Expenditure for 2019	\$124,901,900
Appropriation for 2020	\$124,181,700
Proposal for 2021 submitted by the Secretary-General	\$124,185,600
Approved other assessed resources for 2020	\$3,252,100
Other assessed resources for 2021 ^a	\$3,567,700
Estimated extrabudgetary resources for 2020	\$12,447,300
Projected extrabudgetary resources for 2021	\$12,080,100

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).
^a Does not reflect the decision taken by the General Assembly in its resolution [74/280](#) on the support account for peacekeeping operations.

XII.1 The regular budget resources requested by the Secretary-General for section 34 for 2021 amount to \$124,185,600 before recosting, reflecting a net increase of \$3,900, or less than 1 per cent, compared with the appropriation for 2020, as referred to in the report of the Secretary-General ([A/75/6 \(Sect. 34\)](#), table 34.11). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table XII.4.

XII.2 It is indicated in the budget proposal that the resource changes result from:

(a) Technical adjustments, reflecting an increase of \$334,000 under post resources relating to the annual provision of 10 posts of Security Officer (Local level), approved by the General Assembly in its resolution [74/262](#), and a decrease of \$330,100 under non-post resources relating to the removal of non-recurrent security requirements related to the renovation of Africa Hall at ECA, as well as to the replacement of office blocks A to J at the United Nations Office at Nairobi, which were approved by the Assembly in sections X and XIII, respectively, of its resolution [74/263](#);

(b) Resource changes as within-section changes, on a cost-neutral basis, between subprogrammes 1 and 3 (*ibid.*, paras. 34.76 and 34.77 and tables 34.16 (1) and 34.17 (1)).

XII.3 The gross budget of the jointly financed activities of the Department of Safety and Security for 2021 amounts to \$139,658,100 before recosting, reflecting no change in resource requirements compared with the appropriation for 2020 (*ibid.*, table 34.21). Table 34.21 of the budget proposal shows that the budget for the jointly financed activities provides funding for a total of 957 posts in 2021, the same number as in 2020. As indicated in the note to table 34.25 of the budget proposal, the regular budget proposal for section 34 includes the Secretariat share of the jointly financed safety and security costs and malicious acts insurance policy in the amount of \$24,472,900 for 2020 and 2021.

Table XII.1
Staffing resources

	<i>Number</i>	<i>Level</i>
<i>Regular budget</i>		
Approved for 2020	1 039	1 USG, 1 ASG, 1 D-2, 4 D-1, 6 P-5, 16 P-4, 15 P-3, 6 P-2/1, 8 GS (PL), 162 GS (OL), 307 SS and 512 LL
Abolishment	(5)	5 LL under subprogramme 1
Reclassification	–	Upward reclassification of 3 posts from the P-4 to the P-5 level under subprogramme 1 and 1 post from the P-4 to the P-5 level under subprogramme 3
Establishment	2	1 P-5 and 1 P-3 under subprogramme 3
Proposed for 2021	1 036	1 USG, 1 ASG, 1 D-2, 4 D-1, 11 P-5, 12 P-4, 16 P-3, 6 P-2/1, 8 GS (PL), 162 GS (OL), 307 SS and 507 LL
<i>Other assessed</i>		
Approved for 2020	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
Projected for 2021	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
<i>Extrabudgetary</i>		
Estimated for 2020	57	42 GS (OL), 9 SS and 6 LL
Projected for 2021	54	39 GS (OL), 9 SS and 6 LL

Comments and recommendations on posts

XII.4 The regular budget resources for posts proposed for 2021 amount to \$83,360,500 before recosting, representing an increase of \$311,300, or 0.4 per cent, compared with the appropriation for 2020. The proposed resources would provide for 1,036 posts (52 in the Professional and higher categories, 477 in the General Service and related categories and 507 at the Local level), reflecting a net decrease of 3 posts resulting from the following:

- (a) The proposed abolishment of 5 posts of Security Officer (Local level) in the Security and Safety Service at ESCWA;
- (b) The proposed upward reclassification of 3 posts of Chief of Security and Safety Service at ESCWA, ESCAP and ECA from the P-4 to the P-5 level;
- (c) The proposed establishment of 2 posts (Chief of Physical Security Section (P-5) and Compliance, Monitoring and Evaluation Officer (P-3)) and the proposed reclassification of the post of Chief of Compliance, Monitoring and Evaluation Section from the P-4 to the P-5 level.

A detailed summary of the post changes proposed for section 34 is provided in annex III to the budget proposal.

XII.5 It is indicated in the budget proposal that the resource changes reflect within-section changes, on a cost-neutral basis, between subprogrammes 1 and 3, with the proposed abolishment of five posts of Security Officer (Local level) in the Security and Safety Service at ESCWA offset in part by increased requirements for the proposed upward reclassification of three posts of Chief of Security and Safety Service at ESCWA, ESCAP and ECA from the P-4 to the P-5 level. Also indicated are the resulting net decrease of \$242,500 (including the increase under non-post resources for information and technology services) and a corresponding increase of \$242,500 pertaining to the proposed establishment of the two posts of Chief of Physical Security Section (P-5) and Compliance, Monitoring and Evaluation Officer (P-3), as well as the proposed reclassification of the post of Chief of Compliance,

Monitoring and Evaluation Section from the P-4 to the P-5 level (ibid., para. 34.77). **The Advisory Committee notes that the post proposals are interconnected in nature and reflect within-section changes between subprogrammes 1 and 3 on a cost-neutral basis.**

Abolishment

XII.6 Upon enquiry, the Advisory Committee was informed that the proposed abolishment of five posts of Security Officer (Local level) in the Security and Safety Service at ESCWA was based on a thorough review conducted at all duty stations to assess the deployment of security positions and their functions at the operational level and included critical, classified operational information and related considerations. The Committee was informed that the review had taken into account risk levels and improvements in physical security measures and procedures, as well as other aspects of the functioning of the ESCWA compound and its surroundings. The changes to the personal security risk assessment of the ESCWA Executive Secretary would also justify the reduction in staffing, which would not affect the security operations at ESCWA, with the prevailing security levels and United Nations operations at ESCWA and in Lebanon.

XII.7 Taking into consideration paragraph 75 of resolution 74/262, whereby the General Assembly decided not to abolish 10 posts of Security Officer (Local level) in the Security and Safety Service in Beirut and to apply a 50 per cent vacancy rate, the Advisory Committee is not convinced by the justification provided and therefore recommends against the abolishment of five posts of Security Officer (Local level) in the Security and Safety Service at ESCWA.

Reclassification

XII.8 With regard to the proposed upward reclassification of three posts of Chief of Security and Safety Service at ESCWA, ESCAP and ECA from the P-4 to the P-5 level, the Advisory Committee was provided with relevant information, including the criteria for determining the level of security and safety-related posts. Upon enquiry, the Committee was informed that the proposed upgrading was reflective of the responsibilities of the Chiefs, who had been expected to perform the duties at a higher grade, with direct responsibility for 139, 97 and 78 Security Officers at ESCWA, ESCAP and ECA, respectively, and responsibility for the safety and security of thousands of staff and visitors annually.

XII.9 The Advisory Committee was also informed that the proposed reclassification of the post of Chief of Compliance, Monitoring and Evaluation Section from the P-4 to the P-5 level would ensure policy implementation and provide the required level of authority for the Chief to monitor compliance at the field level and to take action on recommendations addressed to designated officials and principal, chief and security advisers. The Committee was provided with information regarding the need to strengthen the activities of the Section, including the support required for the monitoring of compliance activities of the United Nations security management system.

XII.10 The Advisory Committee notes that, with regard to the reclassifying of higher-level posts, the number of staff in the General Service and related categories requiring supervision has not increased. The Committee also notes that the justifications provided for the post changes are also mainly qualitative in nature and relate to the concept of level of authority. The Committee is, therefore, not convinced that there is sufficient justification and recommends against the proposed upward reclassification of three posts of Chief of Security and Safety Service at ESCWA, ESCAP and ECA from the P-4 to the P-5 level

and the proposed reclassification of the post of Chief of Compliance, Monitoring and Evaluation Section from the P-4 to the P-5 level.

Establishment

XII.11 In terms of the proposed establishment of the posts of Chief of Physical Security Section (P-5) and Compliance, Monitoring and Evaluation Officer (P-3), the Advisory Committee was informed, upon enquiry, that the posts would enable the Department to enforce the design of a new compliance monitoring framework, in line with the United Nations security management system policy adopted in 2019, and to comply with oversight recommendations. **The Advisory Committee notes that, in terms of the proposed establishment of the posts of Chief of Physical Security Section (P-5) and Compliance, Monitoring and Evaluation Officer (P-3), the justifications did not provide sufficient qualitative and quantitative information. The Committee, therefore, trusts that the Secretary-General will provide further justification to the General Assembly at the time of its consideration of the proposed programme budget for 2021.**

XII.12 Upon enquiry, the Advisory Committee was provided with information relating to the geographical distribution of the Department and notes the limited geographical representation in staffing, in particular in the Professional and higher categories. **The Advisory Committee trusts that the necessary efforts will be taken to address the situation of equitable representation of Member States, in line with Article 101, paragraph 3, of the Charter of the United Nations, which states that due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible.** The Advisory Committee addresses the matter related to the geographical representation of staff in chapter I above.

Vacant posts and vacancy rates

XII.13 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, there were 67 vacant posts (2 P-5, 1 P-4, 4 P-3, 1 P-2, 1 General Service (Principal level), 18 General Service (Other level), 23 Local level and 17 Security Service), of which only 1 (Local level) had been vacant for more than two years and was proposed for abolishment.

XII.14 Upon enquiry, the Advisory Committee received information on the approved posts and the actual average vacancy rates for 2019 and January to June 2020, as well as the proposed posts and budgeted vacancy rates for 2021 for section 34 (see table XII.2).

Table XII.2
Number of posts and vacancy rates, 2019–2021

Category	2019		2020		2021	
	Approved posts	Average vacancy rate (percentage)	Approved posts	Average vacancy rate (January–June (percentage))	Proposed posts	Proposed vacancy rate (percentage)
Professional and higher	50	10.3	50	13.1	52	10.4
General Service and related	991	4.9	989	5.7	477	5.0

XII.15 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources subject to its recommendations and comments in paragraphs XII.7, XII.10 and XII.11 above. The related non-post**

resources should be adjusted accordingly. The Advisory Committee discusses vacancy rates and vacant posts further in chapter I above.

Comments and recommendations on non-post resources

XII.16 The proposed non-post resources for 2021 amount to \$40,825,100, reflecting a decrease of \$307,400, or 0.7 per cent, compared with the appropriation of \$41,132,500 for 2020, and consisting mainly of a decrease of \$330,100 relating to the removal of non-recurrent security requirements related to the renovation of Africa Hall at ECA, as well as to the replacement of office blocks A to J at the United Nations Office at Nairobi, and an increase of \$22,700 under non-post resources for contributions to centrally provided information and technology services by the Office of Information and Communications Technology (*ibid.*, para. 34.77 (a) (ii), table 34.18).

General operating expenses

XII.17 The budget proposal includes a provision for general operating expenses in the amount of \$1,776,800, of which the amount of \$1,387,700 is proposed under subprogramme 1, Security and safety services. It is indicated in the supplementary information provided to the Advisory Committee that the amount would provide for communications (\$305,900); data processing and office automation (\$12,200); rental and maintenance of premises at various locations (\$83,000); rental and maintenance of furniture and office equipment (\$89,100); miscellaneous services, such as the provision of rental services for tents and X-ray machines, pistol permit licences and veterinary and kennelling services for dogs (\$809,500); and the maintenance of transportation equipment and other utilities (\$88,000). It is also indicated that expenditure incurred as at 31 May 2020 amounted to \$481,600 under general operating expenses and that the appropriation for 2020 amounted to \$1,776,800 under this budget line. Upon enquiry, the Committee was informed that the Department had curtailed its non-post expenditure on the basis of the liquidity situation of the regular budget and that the underexpenditure was the result of the postponement of several types of expenditure, including the deferral of payments to the latter half of 2020, the deferral of communications requirements and the replacement of equipment (see also para. XII.27 below). **Taking into account the expenditure trend and the costs for 2021, the Advisory Committee is not convinced that the 2021 proposal accurately reflects the requirements of the Department for general operating expenses. The Committee therefore recommends a reduction in the proposed requirements under general operating expenses in the amount of \$50,000.**

Travel of staff

XII.18 The Advisory Committee was provided with additional information regarding the travel of staff under jointly financed activities and notes that expenditure in the current year, as at June 2020, amounted to \$1,037,000, from an appropriation of \$5,487,300. The proposed amount for the travel of staff for 2021 under jointly financed activities is at the same level as the 2020 appropriation (\$5,487,300). **Taking into account the expenditure pattern, the Advisory Committee recommends a reduction of 10 per cent, or \$548,700, of the travel requirements for official travel of staff under jointly financed activities for 2021.** The Advisory Committee makes further adjustments and recommendations regarding the travel of staff in chapter I above.

Malicious acts insurance policy

XII.19 In the budget proposal, it is indicated that, under jointly financed activities, the proposed resources for 2021 include the amount of \$4,028,400 for the cost of the United Nations system malicious acts insurance policy, of which the United Nations

share amounts to \$572,000 (ibid., tables 34.24 and 34.25). Upon enquiry, the Advisory Committee was provided with information relating to the coverage of the policy and was informed that the current policy would expire on 31 December 2020 and would be marketed for renewal, with a new contract expected to be in place by 1 January 2021. The Committee was also informed that the policy would be renewed for a two-year or three-year period and that, while the Risk Management Unit would endeavour to keep the premium at the same level as in 2020, exercising control over premium levels was difficult given the factors, both internal (number of personnel and loss history) and external (market conditions, appetite for the risk and number of insurers willing to provide coverage), that might affect the final premium levels upon renewal. The Committee was informed that, for 2021, a provision was made in the amount of \$4,028,400 on the basis of the amount appropriated for 2020.

XII.20 The Advisory Committee was also informed that cost-sharing percentages for the cost-sharing arrangement for all United Nations agencies and funds in the field were based on census data as at 31 December 2018, which were the latest available data. The Committee comments further with regard to enhancing the United Nations system statistics made available to Member States, including by providing more up-to-date statistics in a fully functional database inclusive of all personnel to ensure accurate budgetary proposals, in section 31, Jointly financed administrative activities, above.

XII.21 The Advisory Committee was provided with table XII.3, showing the details of the total actual expenditure for the Secretariat's share (excluding peacekeeping and special political missions which charged against their respective budgets) for 2018, 2019 and 2020. For 2021, a provision was made in the amount of \$572,000 for the Secretariat's share on the basis of the amount appropriated for 2020.

Table XII.3

Secretariat's share of malicious acts insurance policy premium, 2018–2021

(United States dollars)

<i>Year</i>	<i>Cost</i>
2018	501 332
2019	507 661
2020	450 443
2021	572 000

XII.22 **Noting that the Secretary-General indicates that the cost for 2021 in the amount of \$4,028,400, increasing the United Nations share by \$121,567 from the 2020 level, is based on the amount of \$3,996,107 appropriated by the General Assembly for 2020 (resolution 74/262, para. 76), the Advisory Committee is not fully convinced by the increase of the United Nations share, as well as the overall increase from the level approved by the Assembly in 2020, and recommends that the cost of the United Nations share of the malicious acts insurance policy for 2021 be set at the 2019 level of \$507,661, entailing a reduction in the overall amount. The Committee trusts that the Secretary-General will provide clarification regarding the proposal for the malicious acts insurance policy to the Assembly at the time of its consideration of the proposed programme budget for 2021.**

XII.23 **The Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources, subject to its recommendations and comments in paragraphs XII.15, XII.17, XII.18 and XII.22 and chapter I above.**

Other matters*Critical Incident Stress Management Unit*

XII.24 Upon enquiry, the Advisory Committee was informed that, in 2019, the Critical Incident Stress Management Unit had provided critical incident stress management and resilience training, as a specific area of expertise within psychosocial response, to 6,207 United Nations system staff members globally and that the mandate of the Unit extended beyond the Secretariat to include all United Nations system agencies, funds and programmes across all duty stations globally. The Committee was also informed that, in 2020, the Department of Safety and Security had conducted a survey to identify the impact of stress on its personnel. The initial review indicated that the impact was significant, with the Unit playing a critical role in the design and delivery of strategies to ensure the well-being of Department personnel.

Impact of the coronavirus disease pandemic and the liquidity situation

XII.25 The Advisory Committee notes the role of the Department of Safety and Security in providing critical security and safety services at a time of much uncertainty and upheaval. Upon enquiry, the Committee was provided with information on the impact of the COVID-19 pandemic, including on limitations in Department leadership in ensuring compliance, oversight and consistency in safety and security, as well as on an anticipated heightened security presence and accelerated response in certain complex duty stations owing to growing civil unrest and the humanitarian and health crisis. In terms of subprogramme 3, the Division of Specialized Operational Support had been affected by COVID-19 with the suspension of all in-person training, thereby reducing the number of security personnel receiving the necessary qualifications; the Physical Security Unit could not perform physical security assessments on the ground; and the Critical Incident Stress Management Unit could not conduct mandated regional exercises.

XII.26 The Advisory Committee was also informed that the Department of Safety and Security expected increased demand for its services, in particular in those countries with weak health systems and vulnerable populations, as well as countries that were already facing humanitarian crises. Given the dynamic security environment, the Department needed to reprioritize resources constantly to ensure that it met the increasing operational demands required to mitigate threats and security risks. The Committee was also informed that, in terms of mandate implementation, the Department would need to ramp up its activities and support in order to return to pre-COVID-19 levels.

XII.27 Upon enquiry, the Advisory Committee was informed that the measures put in place by the Department of Safety and Security to mitigate the adverse impact of the cash liquidity challenges included adapting workplans and expenditure on the basis of cash availability to minimize impact on the delivery of mandates; curtailing non-post expenditure (see para. XII.17 above); deferring, to the latter half of 2020, expenditure and payments to the Office of Information and Communications Technology for hosting and personal computing services, communications, mobile phones and wireless services under contractual services; deferring expenditure under general operating expenses; and deferring the replacement of equipment, such as laptops beyond the normal useful life cycle and upgrades to audio and video equipment for the control room. Furthermore, owing to the impact of COVID-19, all training certification courses, such as in first aid, firefighting and firearms, had been deferred to the latter part of 2020.

Table XII.4

Section 34, Safety and security: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget					Other assessed ^a				Extrabudgetary				Total			
	2019 expenditure	2020 appropriation	2020 expenditure (January– June)	2021 estimate (before recosting)	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)	2019 expenditure	2020 estimate	2021 estimate	Variance (2020– 2021)
Posts	78 868.3	83 049.2	38 800.7	83 360.5	311.3	2 649.0	2 450.4	2 658.0	207.6	6 262.5	6 807.3	6 412.2	(395.1)	87 779.8	92 306.9	92 430.7	123.8
Other staff costs	9 958.4	5 523.6	2 609.7	5 523.6	–	(0.8)	167.4	275.4	108.0	3 846.2	2 786.6	2 786.6	–	13 803.8	8 477.6	8 585.6	108.0
Consultants	80.9	67.2	26.3	67.2	–	–	–	–	–	79.9	150.5	150.5	–	160.8	217.7	217.7	–
Travel of staff	2 006.0	633.9	476.8	633.9	–	512.0	562.5	562.5	–	201.4	236.5	236.5	–	2 719.4	1 432.9	1 432.9	–
Contractual services	802.9	1 243.8	250.7	1 266.5	22.7	37.6	44.1	44.1	–	700.2	926.3	954.2	27.9	1 540.7	2 214.2	2 264.8	50.6
General operating expenses	2 235.1	1 776.8	982.6	1 776.8	–	21.5	25.9	22.3	(3.6)	1 168.4	885.8	885.8	–	3 425.0	2 688.5	2 684.9	(3.6)
Supplies and materials	678.3	977.5	363.6	977.5	–	–	–	–	–	444.3	504.6	504.6	–	1 122.6	1 482.1	1 482.1	–
Furniture and equipment	485.7	762.2	110.9	762.2	–	2.6	1.8	5.4	3.6	302.0	149.6	149.6	–	790.3	913.6	917.2	3.6
Improvement of premises	9.1	–	0.1	–	–	–	–	–	–	90.2	–	–	–	99.3	–	–	–
Fellowships, grants and contributions	29 777.1	30 147.5	1 416.3	29 817.4	(330.1)	–	–	–	–	0.1	–	–	–	29 777.2	30 147.5	29 817.4	(330.1)
Total	124 901.9	124 181.7	45 037.8	124 185.6	3.9	3 221.9	3 252.1	3 567.7	315.6	13 095.2	12 447.3	12 080.1	(367.2)	141 218.9	139 881.1	139 833.4	(47.7)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table XII.5
Section 34, Safety and security: evolution of jointly financed activities by object of expenditure

(Thousands of United States dollars)

	<i>2019 expenditure</i>	<i>2020 expenditure (January–June)</i>	<i>2020 appropriation</i>	<i>2021 estimate (before recosting)</i>	<i>Variance</i>
Posts	105 043.4	51 197.6	106 748.5	106 748.5	–
Other staff costs	4 469.2	2 280.4	5 260.9	5 260.9	–
Consultants	96.8	69.0	61.7	61.7	–
Travel of staff	5 413.7	1 037.0	5 487.3	5 487.3	–
Contractual services	10 705.1	424.6	3 241.6	3 244.6	3.0
General operating expenses	11 291.5	5 072.0	8 963.2	9 052.7	89.5
Supplies and materials	974.5	213.3	3 180.9	3 130.1	(50.8)
Furniture and equipment	2 810.2	620.2	1 166.3	1 124.6	(41.7)
Improvements to premises	26.2	–	–	–	–
Fellowships, grants and contributions	2 392.1	2 682.1	5 547.7	5 547.7	–
Other	0.5	(41.1)	–	–	–
Total	143 223.2	63 555.1	139 658.1	139 658.1	–

Part XIII Development Account

Section 35 Development Account

Expenditure for 2019	\$14,199,400
Appropriation for 2020	\$14,199,400
Proposal for 2021 submitted by the Secretary-General	\$14,199,400

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

XIII.1 The regular budget resources requested by the Secretary-General for section 35 for 2021 amount to \$14,199,400 before recosting, which is at the same level as the appropriation for 2020, as referred to in the report of the Secretary-General (A/75/6 (Sect. 35), table 35.1). The Advisory Committee notes that the Development Account has not been recosted in the past, except once (see paras. XIII.5–XIII.8). Upon request, the Committee was provided with historical data on the resources provided to the Account and the share of the Account in the respective overall programme budgets, as shown in table XIII.1. A summary of the evolution of overall financial resources by object of expenditure and funding source is presented in table XIII.3.

Table XIII.1
Resources provided to the Development Account and the share of the Account in the overall programme budgets

(Thousands of United States dollars)

<i>Year</i>	<i>Resolution(s)</i>	<i>Total programme budget appropriation</i>	<i>Development Account appropriation</i>	<i>Percentage</i>
1998–1999	52/221	2 532 331.2	13 065.0	0.52
2000–2001	54/250 A–C	2 535 689.2	13 065.0	0.52
2002–2003	56/254 A	2 625 178.7	13 065.0	0.50
2004–2005	58/271 A–C	3 160 860.3	13 065.0	0.41
2006–2007	60/246, 60/247, 61/252 and 62/235	4 188 772.4	21 551.9	0.51
2008–2009	62/236, 62/238 and 64/242 A–B	4 799 914.5	26 151.3	0.54
2010–2011	64/244 A and 64/243	5 156 029.1	23 651.3	0.46
2012–2013	66/248 A–C and 66/246	5 152 299.6	29 243.2	0.57
2014–2015	68/248 A–C	5 530 349.8	28 398.8	0.51
2016–2017	70/249 A–C	5 401 794.4	28 398.8	0.53
2018–2019	72/263 A–C	5 396 907.3	28 398.8	0.53
2020	74/264 A–C	3 073 830.5	14 199.4	0.46
2021	Proposed in A/75/6 (Sect. 35)	3 036 585.6	14 199.4	0.47
Total			266 452.9	

Funding for the Development Account

XIII.2 In its resolution [54/15](#), the General Assembly decided that savings to be achieved as a result of the efficiency measures could be identified in the context of budget performance reports and were to be transferred to the Development Account section with the prior approval of the Assembly. Upon enquiry, the Advisory Committee was provided with table XIII.4, which indicates that the Assembly has, at its discretion, provided additional resources for the Account, both recurrent and non-recurrent. Upon further enquiry, the Committee was informed that the Assembly had decided, in its resolutions [62/235 A](#) and [64/242 A](#), to increase the provision under section 34, Development Account, by \$5 million and \$7.5 million, respectively, for the bienniums 2006–2007 and 2008–2009, respectively. In both instances, the increases were non-recurrent and were therefore not maintained in the baseline of the Account.

XIII.3 Since the biennium 2014–2015, the resources approved for the Development Account have remained unchanged and the share of the resources provided to the Account as a percentage of the overall programme budget appropriation has decreased from 0.57 per cent in the biennium 2012–2013 to 0.46 per cent in 2020. As indicated in the foreword and introduction to the proposed programme budget, additional factors will increase the overall resource requirements for 2021, thus further decreasing the Account's percentage share of the overall programme budget ([A/75/6 \(Introduction\)](#), paras. 66–75). **The Advisory Committee notes that preserving the same level of resources since 2014–2015 has effectively resulted in a decrease, in real terms, in the resources approved for the Development Account. The Committee recommends that the General Assembly request the Secretary-General to track and identify savings resulting from efficiency measures to be transferred to the Account and to report thereon in the context of his next budget submission.**

XIII.4 Pending more sustainable funding, the Advisory Committee recommends that the General Assembly increase the baseline of the Development Account by \$1 million, starting from the proposed programme budget for 2021.

Recosting

XIII.5 Upon enquiry, the Advisory Committee was informed that, from its establishment in 1998–1999 to the biennium 2014–2015, the Development Account had increased by \$15,333,800, from \$13,065,000 to \$28,398,800. The theoretical amount for recosting during the same period was estimated at \$3,349,700. Since 2014–2015, the level of the Account had remained at \$14,199,400 annually, and the estimated amount of recosting since then until 2021 was \$1,178,600. The estimated recosting amount for the proposed 2021 budget of \$14,199,400 was an additional \$269,800.

XIII.6 The Advisory Committee recalls that, in his report on the Development Account of 1998 ([A/52/1009](#)), the Secretary-General stated that possible additional savings arising from efficiency measures amounting to between \$5 million and \$7 million could be realized during the biennium 1998–1999, should the General Assembly approve the transfer of those resources. He also indicated that, for the biennium 2001–2002, approximately \$40 million in productivity improvements could be targeted for redeployment. It was intended at the time that the process of transferring amounts to the Account would continue in each biennium until Member States determined the ultimate level of the Account. Taking the above possibilities into consideration, the Committee had expressed the view that the maintenance base of the Account should not be recosted ([A/53/7/Add.1](#), para. 9).

XIII.7 In its resolution 60/246, the General Assembly decided that the Development Account's maintenance base would be recosted for the biennium 2006–2007. The Assembly discussed the question of recosting once again at its sixty-second session in the context of the proposed programme budget for 2008–2009, decided not to recost the maintenance base and in section VIII of its resolution 62/238 appropriated an additional amount of \$2.5 million for the Account.

XIII.8 The Advisory Committee expresses concern that the current situation does not reflect General Assembly resolution 52/12 B, in which the Assembly called for the Development Account to be funded from savings from possible reductions in administration and other overhead costs that would have accumulated on an annual basis and have increased the maintenance level of the Account, and thereby made recosting unnecessary. The Committee, therefore, recommends that the Assembly reconsider recosting the Account to mitigate the further decline of its resources.

XIII.9 Taking into consideration its recommendations in paragraphs XIII.4 and XIII.8 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for section 35.

Projects proposed for 2021

XIII.10 According to the proposed programme budget for 2021, 21 projects are proposed for 2021. The objectives of most projects are aligned with more than one Sustainable Development Goal and multiple objectives support specific Goals. It is indicated that most projects, which are demand-driven, cover countries with special needs, such as the least developed countries, landlocked developing countries and small island developing States, as target countries (A/75/6 (Sect. 35), paras. 35.7, 35.17 and 35.18). Annex I to the proposed programme budget contains a description of the proposed projects; figures 35.III and 35.IV show the projects by country group and geographical area, respectively. The Advisory Committee was informed, upon enquiry, that the number of projects in support of countries with special needs contained in those figures was tentative and based on the proposals for 13 projects for which information on the beneficiary countries was available at the time of drafting the budget proposal. The list of projects would be finalized in response to the needs and demands expressed by Member States once those proposals would be developed into full-fledged project documents, following the approval by the General Assembly of the proposed programme budget. The Committee was also informed that the annualization of the budget allowed for a swifter response to Member States' needs and demands. However, it also entailed the Development Account team and programme management in the implementing entities needing to launch annual cycles and reviews.

XIII.11 The Advisory Committee trusts that the Secretary-General will ensure transparency in the selection of countries and projects and will continue to strengthen outreach efforts to countries with special needs, in line with the Sustainable Development Goals, including through close coordination with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and the resident coordinator system, and through the dissemination of information of projects to Member States, to allow for the formulation of demands by Member States.

Evaluation activities

XIII.12 In the proposed programme budget for 2021, the Secretary-General indicates that a new evaluation system was put in place for the Development Account in 2019.

The new system features an evaluation framework, which outlines the new evaluation function, and project evaluation guidelines, which support the design and conduct of quality end-of-project evaluations (*ibid.*, para. 35.19). The Advisory Committee was informed, upon enquiry, that the sustainability of the results achieved by the Account projects was assessed by all project evaluations. The lessons from those project evaluations would form a critical line of evidence for programme-level evaluations and assessments, which, in turn, would inform future programming of the Account. They would also inform other relevant work undertaken by the implementing entities, including in improving the sustainability of future interventions.

XIII.13 The Advisory Committee was further informed that, as programme-level evaluations would also be aimed at informing programming by individual implementing entities, the plan for and outcomes of those evaluations would be shared with the implementing entities in a timely manner in order to help to avoid duplication. The outcome of that exercise, as well as the achievements of the tenth tranche projects, would be included in the twelfth progress report of the Secretary-General on the Development Account to be submitted to the General Assembly. Reporting on results and deliverables would be carried out annually following the full closure of the twelfth tranche, which would be completed in 2023 (*ibid.*, paras. 35.19–35.21).

XIII.14 It is indicated in the proposed programme budget for 2021 that the Development Account progress reports to the General Assembly provide information on the implementation of the most recently completed tranche of projects (*ibid.*, footnote 1). Until the introduction of annual budget cycles in 2020, new tranches of projects were launched every two years. As Account projects are implemented over a period of four years, Account progress reports will be submitted to the Assembly on an annual basis starting in 2025. The Advisory Committee was informed, upon enquiry, that the next Account progress report would be issued in May 2021. **The Advisory Committee trusts that the progress report will be presented in the context of the consideration of the programme budget by the General Assembly. The Committee trusts that the Secretary-General will provide to the Assembly at the time of its consideration of the present report comprehensive information on the status of implementation of projects over previous years, including lessons learned and assessments made on the pilot projects, along with the evaluation framework and project evaluation guidelines.**

Implementing entities

XIII.15 Upon enquiry, the Advisory Committee was provided with the distribution of resources among implementing entities, shown in table XIII.2.

Table XIII.2
Distribution of the Development Account resources among implementing entities
(Thousands of United States dollars)

<i>Entity</i>	<i>2020</i>	<i>2021</i>
Department of Economic and Social Affairs	2 049.4	3 593.0
ECA	1 450.0	1 273.0
ECE	950.0	1 077.0
ECLAC	2 720.0	1 273.0
ESCAP	1 200.0	1 273.0
ESCWA	950.0	1 019.0

<i>Entity</i>	<i>2020</i>	<i>2021</i>
UN-Habitat	550.0	1 077.0
UNCTAD	2 330.0	1 702.0
UNEP	1 100.0	1 077.0
UNODC	900.0	524.0
Programme-level evaluation		311.4
Total	14 199.4	14 199.4

XIII.16 The Board of Auditors has raised concerns in several reports over deficiencies in the management of implementing partners. The Board also noted that the Department of Economic and Social Affairs was the programme manager for Development Account projects that were implemented by the 10 entities of the Secretariat, and was thence in a position to manage capacity development projects where it lacked specific expertise. **The Advisory Committee continues to share the concern of the Board of Auditors with respect to the management of implementing entities and again stresses its view that more efforts are required with respect to adequate monitoring and oversight across different entities (A/74/528, para. 22, and A/73/430, para. 25).**

Other matters

Impact of the coronavirus disease pandemic

XIII.17 Upon enquiry, the Advisory Committee was informed that alternative means, such as online modalities, of implementing outputs of ongoing Development Account projects had been used and were being explored. Consideration was also being given to possible new ways of delivering training and other technical knowledge to help Member States in areas in which the economic and social implementing entities of the Account had a capacity development mandate (A/75/6 (Sect. 35), paras. 35.25–35.29).

XIII.18 **The Advisory Committee notes the efforts undertaken to apply alternative means of implementing the Development Account projects and trusts that further efforts will be made to achieve efficiencies and ensure the continuation and efficient implementation of the projects.**

XIII.19 Upon enquiry, the Advisory Committee was informed that, at the current stage, delays in implementing the projects owing to the COVID-19 pandemic beyond the normal four-year implementation period were not expected. As of the end of March 2020, ongoing projects from the eleventh and twelfth tranches were being reviewed in consultation with beneficiary countries, to be adjusted to best support countries with their responses to the pandemic. The Committee was further informed that adjustments to be made to the projects would be reported to Member States in the twelfth progress report related to the Account, which would be issued in May 2021. Those adjustments would be undertaken in consultation with beneficiary countries and in compliance with the relevant regulations and rules. **The Advisory Committee trusts that information on the adjustment of projects due to the COVID-19 pandemic will be presented in the context of the information to be provided to the General Assembly referred to in paragraph XIII.14 above.**

Impact of the liquidity situation

XIII.20 The Advisory Committee was informed, upon enquiry, that one post (out of three) had been vacant since March 2020 owing to the liquidity situation of the regular

budget. The vacancy had an impact on the timeliness and depth of the overall programme management which is already resulting in a heavier workload due to the COVID-19 pandemic. The Committee was informed, at its request, that the Development Account projects were not directly affected by the liquidity situation and that funds continued to be allocated to the projects after approval of the project documents and the approval by the General Assembly of the proposed programme budget.

XIII.21 Noting the nature of the Development Account as a special multi-year account for supplementary development activities, the Advisory Committee supports that the Account should continue to be exempted from measures taken by the Secretary-General to address the liquidity situation.

Table XIII.3

Section 35, Development Account: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Other assessed</i>				<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>2020 expenditure (January–June)</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>	<i>2019 expenditures</i>	<i>2020 appropriation</i>	<i>2021 estimate</i>	<i>Variance (2020–2021)</i>
Posts	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other staff costs	566.7	495.8	381.6	568	72.2	–	–	–	–	–	–	–	–	566.7	495.8	568	72.2
Hospitality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Consultants and experts	4 808.1	4 836.1	3 362.0	4 007.4	(828.7)	–	–	–	–	–	–	–	–	4 808.1	4 836.1	4 007.4	(828.7)
Travel of staff	2 082.1	2 340.1	238.7	2 079.6	(260.5)	–	–	–	–	–	–	–	–	2 082.1	2 340.1	2 079.6	(260.5)
Contractual services	1 814.5	1 739.8	681.7	1 979.0	239.2	–	–	–	–	–	–	–	–	1 814.5	1 739.8	1 979.0	239.2
General operating expenses	243.7	584.2	206.1	1 052.6	468.4	–	–	–	–	–	–	–	–	243.7	584.2	1 052.6	468.4
Supplies and materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Furniture and equipment	63.3	–	–	–	–	–	–	–	–	–	–	–	–	63.3	–	–	–
Improvements to premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fellowships, grants and contributions	4 621.1	4 203.4	960.3	4 512.8	309.4	–	–	–	–	–	–	–	–	4 621.1	4 203.4	4 512.8	309.4
Other costs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	14 199.4	14 199.4	5 849.4	14 199.4	–	–	–	–	–	–	–	–	–	14 199.4	14 199.4	14 199.4	–

Table XIII.4
Evolution of the Development Account

(Thousands of United States dollars)

<i>Development Account Programme budget by year or biennium</i>	<i>Estimates prepared by the Secretary- General</i>	<i>Changes made by the General Assembly</i>	<i>Non-recurrent amount approved by the General Assembly</i>	<i>Appropriation</i>	<i>Legislative reference</i>
<i>A/52/6/Rev.1/Add.2 (1998–1999)</i>					
Proposed programme budget	13 065.0	–	–	13 065.0	Resolution 52/221 A on budget appropriation for the biennium 1998–1999
Subtotal	13 065.0	–	–	13 065.0	
<i>A/54/6/Rev.1/Add.2 (2000–2001)</i>					
Proposed programme budget	13 065.0	–	–	13 065.0	Resolution 54/250 A on budget appropriations for the biennium 2000–2001
Subtotal	13 065.0	–	–	13 065.0	
<i>A/56/6/Add.2 (2002–2003)</i>					
Proposed programme budget	13 065.0	–	–	13 065.0	Resolution 56/254 A on budget appropriations for the biennium 2002–2003
Subtotal	13 065.0	–	–	13 065.0	
<i>A/58/6/Add.1 (2004–2005)</i>					
Proposed programme budget	13 065.0	–	–	13 065.0	Resolution 58/271 A on budget appropriations for the biennium 2004–2005
Subtotal	13 065.0	–	–	13 065.0	
<i>A/60/6/Add.1 (2006–2007)</i>					
Proposed programme budget	13 065.0	2 500.0	5 000.0	20 565.0	Resolution 60/247 A on budget appropriations for the biennium 2006–2007
Rate of exchange, inflation and other adjustments	–	915.9	71.0	986.9	Resolution 61/252 : “Decides to appropriate under section 34, Development Account, of the programme budget for the biennium 2006–2007 the amount of 2.5 million dollars as an immediate exceptional measure towards addressing the lack of transfer of resources to the Account since its inception” Resolution 60/246 : “Decides that the Development Account shall be recosted for the biennium 2006–2007” Resolution 62/235 A: “To increase the provision under section 34, Development Account, by the amount of 5 million dollars”
Subtotal for 2006–2007	13 065.0	3 415.9	5 071.0	21 551.9	

<i>Development Account</i> <i>Programme budget by year or biennium</i>	<i>Estimates prepared by the Secretary-General</i>	<i>Changes made by the General Assembly</i>	<i>Non-recurrent amount approved by the General Assembly</i>	<i>Appropriation</i>	<i>Legislative reference</i>
A/62/6/Add.1 (2008–2009)					
Proposed programme budget	16 480.9	2 170.4	7 500.0	26 151.3	Resolution 62/237 A: on budget appropriations for the biennium 2008–2009 Resolution 62/236 : “Also decides to reduce non-post resources by 2 per cent, other than for travel of staff, contractual services and general operating expenses” Resolution 62/238 : “Decides to appropriate an additional 2.5 million dollars for the Development Account” Resolution 64/242 A: “To increase the provision under section 34 (Development Account) by the amount of 7.5 million dollars”
Subtotal	16 480.9	2 170.4	7 500.0	26 151.3	
A/64/6/Add.1 (2010–2011)					
Proposed programme budget	18 651.3	5 000.0	–	23 651.3	Resolution 64/244 A on budget appropriations for the biennium 2010–2011 Resolution 64/243 : “Decides to appropriate an additional 5 million dollars for the Development Account”
Subtotal	18 651.3	5 000.0	–	23 651.3	
A/66/6/Add.1 (2012–2013)					
Proposed programme budget	23 651.3	5 591.9	–	29 243.2	Resolution 66/248 A on budget appropriations for the biennium 2012–2013 Resolution 66/246 : “Decides to reduce non-post resources by 17 million United States dollars, excluding parts IV and V of the proposed budget for the biennium 2012–2013” and “Decides to appropriate an additional 6 million dollars for the Development Account”
Subtotal	23 651.3	5 591.9	–	29 243.2	
A/68/6/Add.1 (2014–2015)					
Proposed programme budget	28 398.8	–	–	28 398.8	Resolution 68/248 A on budget appropriations for the biennium 2014–2015
Subtotal	28 398.8	–	–	28 398.8	
A/70/6 (Sect. 35) (2016–2017)					
Proposed programme budget	28 398.8	–	–	28 398.8	Resolution 70/249 A on budget appropriations for the biennium 2016–2017
Subtotal	28 398.8	–	–	28 398.8	

<i>Development Account</i>	<i>Estimates prepared by the Secretary-General</i>	<i>Changes made by the General Assembly</i>	<i>Non-recurrent amount approved by the General Assembly</i>	<i>Appropriation</i>	<i>Legislative reference</i>
<i>Programme budget by year or biennium</i>					
A/72/6 (Sect. 35) (2018–2019)					
Proposed programme budget	28 398.8	–	–	28 398.8	Resolutions 72/263 A on budget appropriations for the biennium 2018–2019 and 72/263 C on the financing of appropriations for the year 2018
Subtotal	28 398.8	–	–	28 398.8	
A/74/6 (Sect. 35) (2020)					
Proposed programme budget	14 199.4	–	–	14 199.4	Resolutions 74/264 A on budget appropriation for 2020 and 74/264 C on the financing of appropriations for the year 2020
Subtotal	14 199.4	–	–	14 199.4	
A/75/6 (Sect. 35) (2021)					
Proposed programme budget	14 199.4	–	–	14 199.4	
Subtotal	14 199.4	–	–	14 199.4	
Total				266 452.9	

Part XIV Staff assessment

Section 36 Staff assessment

Overall resource requirements

Expenditure for 2019	\$265,531,500
Appropriation for 2020	\$267,233,000
Proposal for 2021 submitted by the Secretary-General	\$269,738,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).	

XIV.1 The regular budget resources requested by the Secretary-General for section 36 for 2021 amount to \$269,738,500, before recosting, reflecting an increase of \$2,505,500, or 0.9 per cent, compared with the appropriation for 2020, due to staff cost adjustments. (A/75/6 (Sect. 36), para. 36.3).

XIV.2 The Secretary-General indicates that, in accordance with the budgetary procedures of the United Nations, the salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 3.3 of the Staff Regulations and Rules of the United Nations. To facilitate comparability with the programme of work and budget proposals of other entities of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is therefore requested as a global amount under the present section (*ibid.*, para. 36.1). Amounts withheld in the form of staff assessment are revenue to the Organization. Accordingly, the amount of \$271,783,800, after recosting, requested under section 36, is also included under income section 1, Income from staff assessment, as detailed below.

Estimates of income

Income section 1 Income from staff assessment

Expenditure for 2019	\$267,523,758
Resources for 2020	\$273,171,400
Proposal for 2021 submitted by the Secretary-General	\$273,828,800

IS1.1 The total amount of staff assessment for 2021 is estimated to be \$273,828,800, including: (a) the global provision requested under section 36, Staff assessment, after recosting (\$271,783,800); and (b) that portion of the expenditure estimates under income section 3, Services to the public, relating to staff assessment (\$2,045,000). As indicated in the budget proposal, all revenue from staff assessment not otherwise disposed of by a specific resolution of the General Assembly is credited to the Tax Equalization Fund established by the Assembly in its resolution 973 A (X). Member

States are given credit in the Fund in accordance with the scale of assessments for the regular budget applicable to the financial year concerned.

IS1.2 Upon enquiry, the Advisory Committee was informed that the General Assembly, in its decision 48/472 B, had decided that the Secretary-General should develop a revised methodology for the estimation of the assessment in connection with the Tax Equalization Fund relative to the special accounts of peacekeeping operations, in consultation with Member States concerned in order to ensure a more accurate estimation of the amounts required. In his report on staff assessment and the Tax Equalization Fund (A/48/932), the Secretary-General indicated that the fundamental principles of equality among the personnel of the United Nations and equity among its Member States remained as valid at that time as they had been at the founding of the Organization. The mechanisms of staff assessment and the Tax Equalization Fund, together with the system for reimbursement of taxes levied by Member States on United Nations emoluments, operated effectively to achieve those principles (*ibid*, para. 37).

IS1.3 Upon request, the Advisory Committee was provided with table IS1.1, which reflects annual expenditure and income related to staff assessment for the period from 2015 to 2019 and the first six months of 2020. **The Advisory Committee trusts that updated and detailed information on income and expenditure under income section 1 will be provided to the General Assembly at the time of its consideration of the present report.**

Table IS1.1

Staff assessment expenditure and income for the period from 2015 to 2019 and the first half of 2020

(Thousands of United States dollars)

	2016	2017	2018	2019	2020 ^a
Staff assessment expenditure under section 36	251 029.3	256 304.6	258 900.1	265 531.5	131 464.5
Expenditure estimates relating to staff assessment under income section 3	2 000.2	1 839.8	1 942.1	1 992.3	977.8
Income estimates relating to staff assessment under income section 1	253 029.5	258 144.4	260 842.2	267 523.8	132 442.3

^a First six months of 2020.

**Income section 2
General income**

Approved estimates for 2020	\$21,744,000
Proposal for 2021 submitted by the Secretary-General	\$19,265,100

Note: Figures in the present report, unless otherwise noted, are at revised 2020 rates (i.e. before recosting).

IS2.1 The estimated income under income section 2 of the proposed programme budget for 2021 (A/75/6 (Income sect. 2)) amounts to \$19,265,100. The estimated income relates to rental of premises (\$11,154,700),¹ reimbursement for services provided to specialized agencies and others (\$334,000), sale of used equipment (\$103,300), refund of previous years' expenditure (\$948,300), contributions of non-member States (\$126,200), television and similar services (\$26,000) and

¹ Rental charges, in general, are based on General Assembly resolution 41/213 (see also A/41/49).

miscellaneous income (\$6,538,600). The estimated income reflects a decrease of \$2,478,900, or 11.4 per cent compared with the estimates for 2020 are mainly explained as follows: (a) a net decrease of \$1,141,200 in rental income due to (i) the decrease at the United Nations Office at Nairobi (\$1,150,000) resulting from a downward revision of rental rates on the basis of the review of prevailing market rates in 2019; (ii) further decreases at the United Nations Office at Geneva (\$248,600), due to the temporary relocation of two external tenants and reduced space due to the renovation as part of the strategic heritage plan of the Office, and further decreases at ECLAC (\$2,000), offset in part by increases at ECA (\$125,700) due to an upward revision in rental rates and increases at both ESCAP (\$58,700) and Headquarters (\$75,000), due to an increase in rentable space provided to specialized agencies and other entities; (b) a decrease of \$36,600 in reimbursement for (i) services provided to specialized agencies and others at the United Nations Office at Vienna (\$26,700), due to lower estimates for mailing services provided to the client organizations on the basis of recent patterns of services provided; and (ii) a decrease at ECA (\$9,900), due to lower estimates for document reproduction services and language training, based on recent patterns of services provided; (c) a decrease of \$105,700 in the sale of used equipment resulting from the sale of used vehicles and equipment at (i) Headquarters (six used vehicles for \$29,000); (ii) ECA (used information technology equipment, furniture, vehicles and heavy-duty machines for \$56,300); (iii) ESCAP (used equipment for \$13,000); and (iv) ECLAC (used furniture for \$5,000); (d) a decrease of \$414,700 under refund of previous years' expenditure, based on the average amounts realized in 2018 and 2019; (e) a net increase of \$700 in contributions from States that are not members of the United Nations but participate in certain activities of the Organization and contribute towards the expenses of such activities at rates determined by the General Assembly in accordance with the terms of rule 160 of its rules of procedure and regulation 3.9 of the Financial Regulations and Rules of the United Nations; and (f) a decrease of \$781,400 under miscellaneous income, owing mainly to: (i) the lower net share of peacekeeping operations to be funded from the support account for the costs of the administration of justice (\$1,038,900); and (ii) the expected discontinuation of refunds from UNOPS resulting from the ongoing renegotiation of the umbrella memorandum of understanding with UNOPS (\$34,500); offset in part by the first advance lease payment (\$292,000) from the Fondation pour la Cité de la musique de Genève related to the 90-year lease with development rights for the Villa and Parc des Feuillantines land (see also [A/74/452](#), para. 112).

Income from rental of premises

IS2.2 The estimated income from rental of premises in 2021 amounts to \$11,154,700, reflecting a decrease of \$1,141,200, or 9.3 per cent compared with estimates approved for 2020, as explained in paragraph IS2.1 (a) above. The income relates to rental of United Nations premises in New York, Geneva, Nairobi, Addis Ababa, Bangkok and Santiago. Under the terms of the agreement with the Government of Austria, the United Nations does not charge rent for the space provided for other tenants on its premises in Vienna ([A/75/6 \(Income sect. 2\)](#), para. IS2.1).

IS2.3 The Advisory Committee trusts that the available office space will be put to optimal use by the Organization. The Committee further trusts that updated information on the new memorandum of understanding with UNOPS and its financial impact will be provided to the General Assembly at the time of its consideration of the present report (see also [A/74/7](#), para. IS2.4).

Bank interest

IS2.4 The Secretary-General indicates that no interest will be earned on United Nations bank account balances in respect of the general fund during 2021 owing to the liquidity situation (A/75/6 (Income sect. 2), para. IS2.4). Upon enquiry, the Advisory Committee was informed that the investment income comprised interest on bank accounts as well as income from investment activities. Investment income was earned on the fund balances in the cash pool, of which bank account balances were a part. There was no one-to-one relationship, however, between bank accounts and participating funds. Each participating fund's share of the investment income was based on the share of the pool held by each fund, on a daily basis.

Non-member States and other voluntary contributions

IS2.5 The expected income from contributions for 2021 of non-member States, namely the Holy See and the State of Palestine, amounts to \$126,200, representing an increase of \$700, or 0.6 per cent, compared with the estimates approved for 2020. Upon enquiry, the Advisory Committee was provided with a list of additional voluntary contributions by non-member States, including from private sources, United Nations agencies, and some Member States, in the amount of \$3,515,742. Such contributions were reflected under revenue in the financial statement in the of financial performance for the year included in the reports of the Board of Auditors on the financial report and audited financial statements, volume I. The Committee was provided, upon request, with a list of 105 trust funds for the above-mentioned revenue resulting from voluntary contributions in 2019. **The Advisory Committee trusts that the Secretary-General will provide such details in future budget submissions.**

Television and similar services

IS2.6 Income from television and similar services includes publication fees charged when the images in the United Nations photo library are used in commercially published print monographs, service fees and royalty fees charged for the research, screening and duplication of the United Nations video and film collection. The Advisory Committee recalls that the United Nations holds the copyright to the logo and icons of the Sustainable Development Goals, which can be used for commercial purposes with the permission of the Organization, and that, in specific instances, the United Nations may license their use in exchange for royalties, which would generate income to the Organization and would be reflected as income from the sale of United Nations publications under income section 3, Services to the public (see also A/74/7, para. IS2.6). **The Advisory Committee encourages the Secretary-General to increase his efforts to maximize income from the commercial use of the logo and icons of the Sustainable Development Goals and trusts that he will reflect the income generated therefrom in the relevant income section of the programme budget of the United Nations.**

Income section 3 Services to the public²

(United States dollars)

Proposal for 2021 submitted by the Secretary-General

Gross revenue	19 239 500
Gross expenditure (after recosting)	19 394 800
Net revenue (deficit)	(155 300)

Approved estimates for 2020

Gross revenue	18 947 200
Gross expenditure (after recosting)	18 271 900
Net revenue	675 300

IS3.1 The resource requirements for income section 3 amount to \$19,022,600, before recosting, reflecting an increase of \$750,700, or 4.1 per cent, compared with approved estimates for 2020, mainly due to an increase in requirements under sale of United Nations publications (\$474,900); services to visitors (\$59,000), garage operations (\$60,800) and catering operations (\$169,400), offset in part by a decrease in requirements for the United Nations Postal Administration (\$13,400). Information on the evolution of overall estimates by object of expenditure and funding source is contained in table IS3.5.

IS3.2 The Secretary-General indicates that, taking recosting into account, the projected net deficit for 2021 amounts to \$155,300, reflecting a decrease of \$830,600, in comparison with the estimated net revenue for 2020. The Secretary-General attributes the net deficit to projected decreases under philatelic operations, garage operations and catering operations, offset in part by projected increases under the sale of United Nations publications, services to visitors, revenue services of the Department of Economic and Social Affairs, the sale of gift items and other commercial operations ([A/75/6 \(Income sect. 3\)](#), tables IS3.4, IS3.8, IS3.12, IS3.16, IS3.21, IS3.23, IS3.24, IS3.27, and IS3.30). **The Advisory Committee considers that services under income section 3 largely contribute to strengthening the image and message of the United Nations to the public. While acknowledging that the United Nations is not a revenue-generating organization, and notwithstanding the impact of the COVID-19 pandemic on the projections for 2021, the Advisory Committee is of the view that there are opportunities to make some services provided under this section to the public, the Member States, and/or United Nations staff, with the exception of the garage operations, self-sustaining. The Committee trusts that the Secretary-General will plan all activities and expenditures judiciously, with a view to improving the income-generating capacity of the services.**

Comments and recommendations on post resources

IS3.3 The regular budget resources for posts proposed for 2021 under income section 3 amount to \$8,904,500 before recosting, which is the same amount as the appropriation for 2020, to provide for 65 posts (13 in the Professional and higher categories and 52 in the General Service and related categories (*ibid.*, table IS3.7).

² With the exception of garage operations, services under this section are provided to the public, the Member States and/or United Nations staff.

Table IS3.1
Staffing resources

	Number	Level
Approved for 2020	65	2 P-5, 8 P-4/3, 3 P-2/1, 7 (GS-PL), 43 (GS-OL), 2 SS
Proposed for 2021	65	2 P-5, 8 P-4/3, 3 P-2/1, 7 (GS-PL), 43 (GS-OL), 2 SS

IS3.4 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2020, 3 General Service (Other level) posts were vacant, including two General Service (Other level) posts under sale of United Nations publications in New York, and one General Service (Other level) post under garage operations in New York.

IS3.5 The Advisory Committee recommends the approval of the Secretary-General's proposal for post resources. The Committee discusses the matter of vacancy rates and vacant posts further in chapter I of the present report.

Comments and recommendations on non-post resources

IS3.6 The proposed non-post resources for 2021 amount to \$10,118,100, reflecting a net increase of \$750,700, or 8.0 per cent, compared with the appropriation for 2020, owing to: (a) the increase of \$727,100, or 26.7 per cent, under contractual services; (b) the increase of \$40,000, or 1.6 per cent, under general operating expenses; (c) the increase of \$7,600, or 4.7 per cent, under furniture and equipment; (d) the increase of \$3,300, or 206.3 per cent, under hospitality; (e) the decrease of \$19,100, or 5.7 per cent, under supplies and materials; (f) the decrease of 5,300, or 71.6 per cent, under consultants; and (g) the decrease \$2,700 or 0.1 per cent, under other staff costs.

IS3.7 Information provided to the Advisory Committee indicates that the majority of the resource estimates contributing to the increase under contractual services are related to ICT, in particular under sale of United Nations publications (\$308,500), services to visitors (\$55,500), revenue services of the Department of Economic and Social Affairs (\$97,100) and garage operations (\$22,300). **The Advisory Committee considers that further efforts could be made to reduce expenditure on contractual arrangements under different services to the public. Therefore, the Committee recommends a reduction of 15 per cent, or \$109,100, of the estimated increase, to be distributed proportionally among services contributing to this increase in the proposed contractual services for 2021.** The Advisory Committee discusses further issues related to ICT in part VIII, subsection 29C above.

United Nations Postal Administration operations

Expenditure for 2019	\$4,106,500
Approved estimates for 2020	\$3,972,200
Proposal for 2021 submitted by the Secretary-General	\$3,958,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).	

IS3.8 The resource requirements for UNPA amount to \$3,958,800, before recosting, reflecting a decrease of \$13,400, or 0.3 per cent, compared with approved estimates for 2020, due to reduced requirements under non-post resources, as explained in paragraph IS3.10 below.

IS3.9 The regular budget resources for posts proposed for 2021 amount to \$2,469,700, before recosting, which is the same amount as the appropriation for 2020, to provide for the continuation of 19 posts (1 P-5, 4 General Service (Principal level) and 14 General Service (Other level) Proposed non-post resources, in the amount of \$1,489,100, reflect a net decrease of \$13,400, or 0.9 per cent, compared with the appropriation for 2020, owing to reduced requirements under general operating expenses, due to the reduced cost of maintenance and upgrades to the MegaStamp system (\$18,800) and supplies and materials, due to reduced requirements for customer invoices projected for 2021 (\$6,500), offset in part by an increase of \$11,900 under contractual services.

IS3.10 The downward projection is based on lower sales activity in 2019 and the following assumptions: (a) all retail shops at Headquarters maintain normal operations, with similar numbers of visitors to the United Nations; (b) there will be a slight increase in the United States and European stamp rates in 2021; (c) there will be continued product sales to existing dealers and agents; and (d) there will be continued participation and sales at global stamp shows and exhibitions in the United States, Europe and Asia. Upon request, the Advisory Committee was provided with the information reflected in table IS3.2 on UNPA revenue over the last 10 years.

Table IS3.2

Consolidated revenue of the United Nations Postal Administration, 2010–2019

(United States dollars)

2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
6 436 926	5 963 096	4 956 846	6 210 717	4 823 276	4 831 247	4 270 586	4 077 896	3 161 231	2 816 872

IS3.11 The Advisory Committee was also provided, upon request, with information on outlet (counter) and portal (Internet) sales over the last three years, as shown in table IS3.3.

Table IS3.3

Consolidated revenue of the United Nations Postal Administration 2017–2019

(United States dollars)

Location	2017	2018	2019
UNPA outlet (counter) sales			
New York	328 726	272 384	242 657
Geneva	21 929	27 951	28 413
Vienna	39 253	33 861	33 501
Total	389 908	334 197	304 571
UNPA portal (Internet) sales			
New York	145 912	134 484	121 654
Geneva	9 775	10 886	7 872
Vienna	114 308	104 898	82 637
Total	269 995	250 268	212 163

IS3.12 The Advisory Committee encourages the United Nations Postal Administration to increase its revenue-generating capacity and achieve greater economies in its operations through innovation and creativity. The Committee recommends that the General Assembly request the Secretary-General to

undertake a review of the potential of the Postal Administration to generate revenue and to report thereon in context of the next budget submission (see also A/72/7, para. IS3.7; A/70/7, para. IS3.5; and A/68/7, para. IS3.3).

IS3.13 The Advisory Committee recalls that the philately system was expected to be implemented in the first quarter of 2020 and that the legacy MegaStamp system would remain operational in parallel with the new system for a period of up to six months (A/74/7, para. IS3.7). In the budget proposal the Secretary-General indicated that due to COVID-19, the philately system may not be ready to go live until early 2021 (A/75/6, (Income sect. 3), annex). **The Advisory Committee again trusts that the Secretary-General will include in his next budget submission updated information on the implementation status of the new philately system and on benefits achieved, as well as information on the decommissioning of the legacy MegaStamp system.**

Sale of United Nations publications

Expenditure for 2019	\$5,003,100
Approved estimates for 2020	\$5,365,200
Proposal for 2021 submitted by the Secretary-General	\$5,840,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).	

IS3.14 The resource requirements for 2021 amount to \$5,840,100, before recosting, reflecting an increase of \$474,900, or 8.9 per cent, compared with 2020 approved estimates, inclusive of: (a) budget resources for posts in the amount of \$2,848,500, before recosting, at the same level as in 2020, to provide for the continuation of 21 posts (1 P-5, 2 P-4, 1 P-3, 1 P-2, 2 General Service (Principal level) and 14 General Service (Other level)); and (b) proposed non-post resources in the amount of \$2,991,600 reflecting a net increase of \$474,900, or 18.9 per cent, compared with 2020 resulting from additional resources under: (i) contractual services, due to increased requirements for the hosting and maintenance of digital platforms, development costs related to the upgrading of digital platforms, fulfilment costs due to increased sales of publications and bookshop operations owing to contractual terms and local regulatory requirements (\$407,200); (ii) general operating expenses, attributable to the increased cost of goods sold, bank fees and shipping to support increased revenue (\$68,600); and (iii) furniture and equipment (\$700), offset in part by a decrease of \$1,600 under supplies and materials.

IS3.15 The Secretary-General states that the proposed plan for 2021 will, inter alia, continue to emphasize the consolidation of the electronic publishing programme accompanied by the creation and sale of a wider selection of publications for the general public; the wider distribution of electronic products and further development of a print-on-demand capability; and the development of attractive print publications for the general public. **The Advisory Committee trusts that the Secretary-General will include in his next budget submission further information on progress made in the above-mentioned areas (ibid., para. IS3.11).**

Services to visitors

Expenditure for 2019	\$4,974,600
Approved estimates for 2020	\$5,724,800
Proposal for 2021 submitted by the Secretary-General	\$5,783,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).	

IS3.16 The resources required for 2021 amount to \$5,783,800, before recosting, reflecting an increase of 59,000, or 1.6 per cent, compared with approved estimates for 2020, inclusive of: (a) post resources amounting to \$2,096,100, to provide for the continuation of 15 posts (3 P-3, 2 P-2, 1 (General Service (Principal level)), and 9 (General Service (Other level)); and (b) proposed non-post resources in the amount of \$3,687,700, reflecting an increase of \$59,000, or 1.6 per cent, resulting, inter alia, from: (i) an increase under hospitality (\$3,300) due to the commemoration of the United Nations anniversary year from June 2020 (United Nations Charter Day) to June 2021 and the seventy-fifth session of the General Assembly; (ii) an increase under contractual services (\$87,100) due to higher requirements for additional part-time seasonal tour guides in New York to meet seasonal demand, and contributions to central information technology services, including service level agreements and other related services at Headquarters and the United Nations Office at Vienna; (iii) a decrease under other staff costs (\$18,100), due to the lower requirements to cover the salaries of full-time tour guides at Headquarters, fully offset by a corresponding increase under contractual services to hire additional part-time seasonal tour guides (\$77,100), and the increased requirements at Headquarters and the United Nations Office at Vienna, which takes into account expenditure experience for public information assistants (\$59,000); and (iv) a decrease under general operating expenses (\$4,700) owing to lower requirements for audiovisual equipment.

IS3.17 The Advisory Committee again emphasizes that guided tours constitute an important aspect of the outreach of the Organization to the general public. The Committee reiterates its recommendation that the General Assembly request the Secretary-General to conduct a review of the current services to visitors and staffing levels at all four duty stations, as well as the possibility of conducting tours on weekends, including feedback from visitors and other relevant stakeholders, and to report on his findings, taking into account the impact of the COVID-19 pandemic, in his next budget submission (ibid., para. IS3.16).

Revenue services of the Department of Economic and Social Affairs

Expenditure for 2019	\$517,000
Approved estimates for 2020	\$686,600
Proposal for 2021 submitted by the Secretary-General	\$686,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).	

IS3.18 The resource requirements for 2021 amount to \$686,600, before recosting, for non-post resources, at the same level as the approved estimates for 2020.

Sale of gift items

IS3.19 The net revenue from the sale of gift items at Headquarters in 2021 is projected to remain at the same level of \$750,000 as in 2020 (A/75/6 (Income sect. 3), table IS3.23). It is indicated in the budget proposal that the gift shop at Headquarters is operated by a contractor that is required to provide the United Nations with a percentage of gross sales and a utilities fee.

Garage operations

Expenditure for 2019	\$1,036,300
Approved estimates for 2020	\$1,124,100
Proposal for 2021 submitted by the Secretary-General	\$1,184,900

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

IS3.20 The resource requirements for 2021 amount to \$1,184,900, before recosting, reflecting an increase of \$60,800, or 5.4 per cent, compared with the approved estimates for 2020, inclusive of: (a) proposed post resources in the amount of \$796,000, at the same level as in 2020, to provide for the continuation of 6 posts (4 General Service (Other level) and 2 Security Service); and (b) proposed non-post resources in the amount of \$388,900, reflecting an increase of \$60,800, or 18.5 per cent, compared with the appropriation for 2020 resulting from additional resources under: (i) contractual services related to the contribution to the Office of Information and Communications Technology in support of the Unite Park Garage system for operational support and maintenance of the parking management system at Headquarters, and outsourced support services related to managing the garage administration at Bangkok (\$22,300); and (ii) general operating expenses at Headquarters for additional repairs and maintenance of garage premises and garage offices at the United Nations Institute for Training and Research building (\$46,000), offset in part by a decrease of \$5,300 under consultancy and of \$2,200 under supplies and materials due to reduced requirements for supplies at Bangkok.

Catering operations

Expenditure for 2019	\$1,301,700
Approved estimates for 2020	\$502,600
Proposal for 2021 submitted by the Secretary-General	\$672,000

Note: Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).

IS3.21 The resource requirements for 2021 amount to \$672,000, before recosting, reflecting an increase of 169,400, or 33.7 per cent, compared with the apportionment for 2020, inclusive of: (a) proposed post resources in the amount of \$232,600, at the same level as in 2020, to allow for the continuation of one P-4 post; and (b) proposed non-post resources in the amount of \$439,400, reflecting an increase of \$169,400, or 62.7 per cent, compared with 2020, resulting mainly from an increase of \$201,400 under contractual services at Headquarters to meet existing requirements to support the high-level week of the General Assembly and to cover necessary catering facility repairs and maintenance, offset in part by a decrease under general operating expenses

in the amount of \$43,000 due to reduced requirements for maintenance at both Headquarters and at Bangkok.

IS3.22 The Secretary-General explains that the catering contract at Headquarters, which was signed on 31 December 2015, is valid until 31 December 2022. Under the initial agreement, the financial returns to the United Nations were to be generated by the higher amount of either an annual guaranteed amount or a fixed percentage of the annual gross sales. Due to the losses sustained by the catering vendor during the first years of operation of the contract, an amendment to waive the commission payments to the United Nations was signed in 2016. In April 2018, an amendment to the contract was signed to specify that the commission would be paid to the United Nations only when the vendor makes a profit. However, it is projected that the vendor will generate a minimal profit and hence no revenue. Upon enquiry, the Advisory Committee was informed that, as a result of the COVID-19 pandemic and the liquidity situation, the Secretary-General had agreed to subsidize the catering vendor monthly. The subsidies from November 2019 to May 2020 amounted to \$1,500,863, as reflected in table IS3.4. Further negotiations were ongoing to subsidize the vendor after June 2020 in order to ensure the provision of food services when the United Nations would deem it safe for the staff and delegates returning to the building. **The Advisory Committee notes the information on the subsidies provided to the catering vendor in the amount of \$1,500,863 and trusts that the General Assembly will be provided with updated information and justification as well as on the current negotiations and the need for further subsidies, at the time of its consideration of the present report.**

Table IS3.4

Subsidies paid to catering vendor at Headquarters

(United States dollars)

<i>Reason</i>	<i>Month</i>	<i>Amount</i>
Liquidity crisis facing the United Nations	November 2019	225 151
Liquidity crisis facing the United Nations	December 2019	141 190
Liquidity crisis facing the United Nations	January 2020	210 519
Liquidity crisis facing the United Nations	February 2020	207 727
COVID-19 crisis	March 2020	457 290
COVID-19 crisis	April 2020	149 966
COVID-19 crisis	May 2020	109 015
Total		1 500 863

IS3.23 The Secretary-General further explains that the catering service at ESCAP is a self-supporting activity that serves staff, as well as delegates and participants during non-United Nations meetings and conferences held at the premises. The operation generates incidental income, and the anticipated revenue from catering operations in Bangkok is estimated at \$75,000 for 2021. Upon enquiry, the Advisory Committee was informed that, for the United Nations Office at Geneva, catering services were provided on a cost-recovery basis. The caterer's operations were financially self-sustained. As for the United Nations Office at Nairobi, the Committee was informed, upon enquiry, that catering services were provided by various vendors and that no income was collected from them.

IS3.24 Taking into account the increased resources proposed for catering services at Headquarters, the Advisory Committee recommends that the General Assembly request the Secretary-General to conduct a comprehensive

independent assessment of the catering operations, including the services provided, subsidies applied and the broad impact on delegates and staff. The Committee considers that such an assessment should rely on comprehensive customer satisfaction and market research surveys to identify the experience and views of delegates, staff and the public using the cafeteria in order to analyse all options available with a view to better meeting customer expectations in terms of quality, service and price of catering operations.

IS3.25 The Advisory Committee notes that the catering service contract at Headquarters is due to expire on 31 December 2022. In that regard, the Committee recommends that the new contract awards must be open for all vendors in full compliance with United Nations procurement policies, guidelines and procedures and that fair and transparent competition among all prospective vendors be ensured (also A/74/7, para. IS3.24).

*Other commercial operations*³

Expenditure for 2019	\$416,000
Approved estimates for 2020	\$434,800
Proposal for 2021 submitted by the Secretary-General	\$434,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2020 rates (i.e. before recosting).	

IS3.26 The resources requirements for 2021 amount to \$434,800 under non-post resources, the same amount as that approved for 2020.

IS3.27 Subject to its recommendation in paragraph IS3.7 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

IS3.28 The Advisory Committee recommends the approval of the Secretary-General's proposal for net revenue.

Other matters

Impact of the coronavirus disease

IS3.29 Income section 3 has been heavily affected by the pandemic, given its nature and the services provided to the public. The Advisory Committee was informed, upon enquiry, that revenue resulting from UNPA operations was expected to decrease by 20 per cent in 2020 due to the closure of United Nations stamp counters and operations; the postponement or cancellation of most 2020 stamp shows; and the economic impact on customers and their ability to purchase stamps.

IS3.30 The Advisory Committee was informed that, in order to continue to fulfil the mandates related to visitors services despite the closure of the duty stations, tour guides have been engaged in developing a range of online and online presentations and materials and in implementing their work programme by updating training material, developing online products and providing online tours and briefings. The Committee was also informed that, from May to July 2020, more than 30 online events had been offered, mostly to academic institutions. The Service offered live and

³ Operations at the United Nations Office in Vienna, including promotions and exhibits, a coffee shop, a hairdressing salon and a flower shop, are operated by contractors that reimburse the United Nations for all utility costs and pay a fixed annual fee to the United Nations Office at Vienna.

interactive online tours, online briefings and combinations of both. Tours and briefings of about 45 to 60 minutes were charged at \$200 per group; longer events, including both online tours and briefings, were charged at \$300. The eventual reopening of duty stations would require social distancing and other restrictions, as well as adaptations to the tour route (such as the inclusion of more garden and outdoor tours), group size and tour frequency. Such measures would affect the cost efficiency of tour operations across all four duty stations.

IS3.31 As for the garage operations, the Advisory Committee was informed that the COVID-19 pandemic was resulting in additional revenue losses of over \$45,000 per month on average following the decision that parking at Headquarters would remain free of charge throughout phase 1 of reopening to facilitate the commute of essential personnel. The revenue losses were projected to reach approximately \$280,000 by August 2020. At ESCAP, premises had been closed from 26 March to 17 April 2020. As part of the phased return to the office, the parking garage fee had been suspended for all subscribers starting April 2020. For the United Nations Office at Geneva, no reduction in income was expected for 2020, since parking spaces were rented to staff members on an ongoing basis owing to significant demand for spaces.

IS3.32 With regard to catering services, in addition to the losses of and subsidies to the vendor at Headquarters, as indicated in paragraph IS3.24 above, the catering service providers at ESCAP have been requested to temporarily close their operations. ESCAP temporarily waived the fixed annual returns, contract administration charges and administrative support costs, and the percentage-based returns for the period from March to July 2020.

Table IS3.5
Evolution of overall financial resources by object of expenditure and source of funds

(Thousands of United States dollars)

	Regular budget					Other assessed				Extrabudgetary				Total			
	2019 Expenditure	2020 Estimate	2020 Expenditure (January– June)	2021 Estimate (before recosting)	Variance (2020– 2021)	2019 Expenditure	2020 Estimate	2021 Estimate	Variance (2020– 2021)	2019 Expenditure	2020 Estimate	2021 Estimate	Variance (2020– 2021)	2019 Expenditure	2020 Estimate	2021 Estimate	Variance (2020– 2021)
Posts	9 242.9	8 904.5	3 735.7	8 904.5	–	–	–	–	–	–	–	–	–	9 242.9	8 904.5	8 904.5	–
Other staff costs	2 716.8	3 328.2	1 201.8	3 325.5	(2.7)	–	–	–	–	–	–	–	–	2 716.8	3 328.2	3 325.5	(2.7)
Hospitality	0.4	1.6	–	4.9	3.3	–	–	–	–	–	–	–	–	0.4	1.6	4.9	3.3
Consultants and experts	250.8	7.4	97.8	2.1	(5.3)	–	–	–	–	–	–	–	–	250.8	7.4	2.1	(5.3)
Travel of staff	184.6	174.6	6.9	174.4	–	–	–	–	–	–	–	–	–	184.6	174.6	174.4	–
Contractual services	2 930.1	2 719.6	1 590.2	3 446.7	727.1	–	–	–	–	–	–	–	–	2 930.1	2 719.6	3 446.7	727.1
General operating expenses	2 125.6	2 512.4	604.1	2 552.4	40.0	–	–	–	–	–	–	–	–	2 125.6	2 512.4	2 552.4	40.0
Supplies and materials	92.5	332.7	84.1	313.6	(19.1)	–	–	–	–	–	–	–	–	92.5	332.7	313.6	(19.1)
Furniture and equipment	182.2	162.9	53.4	170.5	7.6	–	–	–	–	–	–	–	–	182.2	162.9	170.5	7.6
Improvement of premises	67.2	–	8.8	–	–	–	–	–	–	–	–	–	–	67.2	–	–	–
Fellowships, grants and contributions	46.1	128.0	0.1	128.0	–	–	–	–	–	–	–	–	–	46.1	128.0	128.0	–
Other costs ^a	–	–	946.9	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	17 839.2	18 271.9	8 329.8	19 022.6	750.7	–	–	–	–	–	–	–	–	17 839.2	18 271.9	19 022.6	750.7

^a Expenditure for staff assessment is temporarily recorded under other costs.

Annex I

Proposed resources by priority area

(Thousands of United States dollars)

Priority area	Budget part/section	Resource requirements				Number of posts			
		2020 appropriation	2021 estimate (before recosting)	Change	Percentage change	2019 appropriation	2020 estimate (before recosting)	Change	Percentage change
Promotion of sustained economic growth and sustainable development, in accordance with relevant General Assembly resolutions and recent United Nations conferences	Part IV, International cooperation for development (sects. 9, 10, 12–15, 17) Part V, Regional cooperation for development (sects. 19–23) Part XIII, Development Account (sect. 35)	454 447.0	454 499.1	52.1	–	2 471	2 472	1	–
Maintenance of international peace and security	Part II, Political affairs (sects. 3, 5–6)	829 748.2	824 900.6	(4 847.6)	(0.6)	734	732	(2)	(0.3)
Development of Africa	Part IV, International cooperation for development (sect. 11) Part V, Regional cooperation for development (sect. 18)	89 874.0	89 122.0	(752.0)	(0.8)	584	584	–	–
Promotion of human rights	Part VI, Human rights and humanitarian affairs (sect. 24)	115 119.3	100 899.6	(14 219.7)	(12.4)	433	433	–	–
Effective coordination of humanitarian assistance efforts	Part VI, Human rights and humanitarian affairs (sects. 25–27)	97 588.4	88 267.9	(9 320.5)	(9.6)	232	232	–	–
Promotion of justice and international law	Part III, International justice and law (sects. 7–8)	86 599.2	84 067.8	(2 531.4)	(2.9)	320	318	(2)	(0.6)
Disarmament	Part II, Political affairs (sect. 4)	13 245.0	12 455.1	(789.9)	(6.0)	62	62	–	–
Drug control, crime prevention and combating international terrorism in all forms and manifestations	Part IV, International cooperation for development (sect. 16)	21 627.1	20 990.7	(636.4)	(2.9)	125	125	–	–

Annex II

A. Overview of financial resources by budget part/section and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>			<i>Other assessed</i>			<i>Extrabudgetary</i>		
	<i>2020 appropriation</i>	<i>2021 (before recosting)</i>	<i>Variance</i>	<i>2020 approved</i>	<i>2021 estimate</i>	<i>Variance</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance</i>
Part I									
Overall policymaking, direction and coordination	403 729.4	400 374.7	(3 354.7)	9 099.0	9 637.0	538.0	352 202.7	354 232.0	2 029.3
1. Overall policymaking, direction and coordination	77 087.6	78 448.2	1 360.6	9 099.0	9 637.0	538.0	327 954.5	329 797.5	1 843.0
2. General Assembly and Economic and Social Council affairs and conference management	326 641.8	321 926.5	(4 715.3)	–	–	–	24 248.2	24 434.5	186.3
Part II									
Political affairs	842 993.2	837 355.7	(5 637.5)	97 120.1	98 291.7	1 171.6	182 818.9	181 667.7	(1 151.2)
3. Political affairs	773 224.1	768 167.7	(5 056.4)	7 287.1	8 458.7	1 171.6	101 721.4	100 712.9	(1 008.5)
4. Disarmament	13 245.0	12 455.1	(789.9)	–	–	–	15 000.5	14 706.2	(294.3)
5. Peacekeeping operations	52 602.8	52 561.6	(41.2)	89 833.0	89 833.0	–	64 417.7	64 417.7	–
6. Peaceful uses of outer space	3 921.3	4 171.3	250.0	–	–	–	1 679.3	1 830.9	151.6
Part III									
International justice and law	86 599.2	84 067.8	(2 531.4)	3 594.4	4 091.3	496.9	9 743.8	9 595.8	(148.0)
7. International Court of Justice	28 145.5	28 793.6	648.1	–	–	–	–	–	–
8. Legal affairs	58 453.7	55 274.2	(3 179.5)	3 594.4	4 091.3	496.9	9 743.8	9 595.8	(148.0)
Part IV									
International cooperation for development	251 356.4	251 971.7	615.3	–	–	–	1 723 430.5	1 681 668.4	(41 762.1)
9. Economic and social affairs	83 293.4	83 643.8	350.4	–	–	–	110 804.5	100 870.9	(9 933.6)
10. Least developed countries, landlocked developing countries and small island developing States	5 886.2	6 385.9	499.7	–	–	–	2 704.2	1 361.5	(1 342.7)
11. United Nations support for the New Partnership for Africa's Development	7 985.9	7 985.9	–	–	–	–	3 724.0	2 963.5	(760.5)
12. Trade and development	68 087.9	68 087.9	–	–	–	–	42 756.3	43 056.3	300.0
13. International Trade Centre	18 861.8	18 861.8	–	–	–	–	–	–	–
14. Environment	23 364.3	23 765.9	401.6	–	–	–	435 465.0	435 465.0	–
15. Human settlements	12 508.4	12 508.4	–	–	–	–	240 439.6	252 188.2	11 748.6

	Regular budget			Other assessed			Extrabudgetary		
	2020 appropriation	2021 (before recosting)	Variance	2020 approved	2021 estimate	Variance	2020 estimate	2021 estimate	Variance
16. International drug control, crime and terrorism prevention and criminal justice	21 627.1	20 990.7	(636.4)	–	–	–	402 536.9	360 763.0	(41 773.9)
17. UN-Women	9 741.4	9 741.4	–	–	–	–	485 000.0	485 000.0	–
Part V									
Regional cooperation for development	300 392.3	298 440.7	(1 951.6)	–	–	–	91 540.0	90 829.0	(711.0)
18. Economic and social development in Africa	81 888.1	81 136.1	(752.0)	–	–	–	22 184.0	25 423.3	3 239.3
19. Economic and social development in Asia and the Pacific	55 526.8	54 619.6	(907.2)	–	–	–	24 357.1	23 293.1	(1 064.0)
20. Economic development in Europe	33 290.0	33 283.5	(6.5)	–	–	–	25 903.0	23 079.3	(2 823.7)
21. Economic and social development in Latin America and the Caribbean	57 591.8	57 306.0	(285.8)	–	–	–	9 363.0	9 424.1	61.1
22. Economic and social development in Western Asia	36 518.0	36 517.9	(0.1)	–	–	–	9 732.9	9 609.2	(123.7)
23. Regular programme of technical cooperation	35 577.6	35 577.6	–	–	–	–	–	–	–
Part VI									
Human rights and humanitarian affairs	212 707.7	189 167.5	(23 540.2)	1 895.0	2 385.2	490.2	10 247 757.8	10 170 272.2	(77 485.6)
24. Human rights	115 119.3	100 899.6	(14 219.7)	1 895.0	2 385.2	490.2	191 980.6	195 378.5	3 397.9
25. International protection, durable solutions and assistance to refugees	40 098.9	40 098.9	–	–	–	–	8 627 582.1	8 575 735.7	(51 846.4)
26. Palestine refugees	32 365.5	32 365.5	–	–	–	–	1 095 307.9	1 054 678.5	(40 629.4)
27. Humanitarian assistance	25 124.0	15 803.5	(9 320.5)	–	–	–	332 887.2	344 479.5	11 592.3
Part VII									
Global communications	94 692.4	96 846.0	2 153.6	704.9	873.0	168.1	11 911.8	11 911.8	–
28. Global communications	94 692.4	96 846.0	2 153.6	704.9	873.0	168.1	11 911.8	11 911.8	–
Part VIII									
Common support services	301 780.4	298 620.7	(3 159.7)	238 896.4	261 783.3	22 886.9	194 785.0	202 088.3	7 303.3
29A. Department of Management Strategy, Policy and Compliance	52 921.4	54 444.2	1 522.8	56 656.4	68 488.6	11 832.2	23 359.4	25 602.7	2 243.3
29B. Department of Operational Support	93 025.6	86 355.4	(6 670.2)	102 390.4	111 900.5	9 510.1	48 718.4	54 275.1	5 556.7
29C. Office of Information and Communications Technology	49 959.8	51 959.8	2 000.0	79 849.6	81 394.2	1 544.6	47 133.2	46 204.4	(928.8)
29E. Administration, Geneva	69 736.4	71 289.5	1 553.1	–	–	–	34 987.0	34 887.0	(100.0)
29F. Administration, Vienna	18 088.4	18 088.4	–	–	–	–	19 624.2	19 676.1	51.9

	<i>Regular budget</i>			<i>Other assessed</i>			<i>Extrabudgetary</i>		
	<i>2020 appropriation</i>	<i>2021 (before recosting)</i>	<i>Variance</i>	<i>2020 approved</i>	<i>2021 estimate</i>	<i>Variance</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance</i>
29G. Administration, Nairobi	18 048.8	16 483.4	(1 565.4)	–	–	–	20 962.8	21 443.0	480.2
Part IX									
Internal oversight	20 509.9	20 681.2	171.3	29 078.3	32 301.8	3 223.5	12 011.4	12 011.4	–
30. Internal oversight	20 509.9	20 681.2	171.3	29 078.3	32 301.8	3 223.5	12 011.4	12 011.4	–
Part X									
Jointly financed administrative activities and special expenses	82 409.4	82 236.1	(173.3)	11 013.4	11 294.1	280.7	5 751.2	5 881.8	130.6
31. Jointly financed administrative activities	6 245.8	6 236.3	(9.5)	–	–	–	–	–	–
32. Special expenses	76 163.6	75 999.8	(163.8)	11 013.4	11 294.1	280.7	5 751.2	5 881.8	130.6
Part XI									
Capital expenditures	71 046.1	19 461.2	(51 584.9)	–	–	–	–	–	–
33. Construction, alteration, improvement and major maintenance	71 046.1	19 461.2	(51 584.9)	–	–	–	–	–	–
Part XII									
Safety and security	124 181.7	124 185.6	3.9	139 881.1	142 810.4	2 929.3	12 447.3	12 080.1	(367.2)
34. Safety and security	124 181.7	124 185.6	3.9	139 881.1	142 810.4	2 929.3	12 447.3	12 080.1	(367.2)
Part XIII									
Development Account	14 199.4	14 199.4	–	–	–	–	–	–	–
35. Development Account	14 199.4	14 199.4	–	–	–	–	–	–	–
Part XIV									
Staff assessment	267 233.0	269 738.5	2 505.5	–	–	–	–	–	–
36. Staff assessment	267 233.0	269 738.5	2 505.5	–	–	–	–	–	–
Total	3 073 830.5	2 987 346.8	(86 483.7)	531 282.6	563 467.8	32 185.2	12 844 400.4	12 732 238.5	(112 161.9)

B. Overview of post resources by budget part/section by funding source

(Number of posts)

	<i>Regular budget</i>			<i>Other assessed</i>			<i>Extrabudgetary</i>		
	<i>2020 approved</i>	<i>2021 proposed</i>	<i>Variance</i>	<i>2020 approved</i>	<i>2021 estimate</i>	<i>Variance</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance</i>
Part I									
Overall policymaking, direction and coordination	1 877	1 847	(30)	20	21	1	1 293	1 265	(28)
1. Overall policymaking, direction and coordination	246	248	2	20	21	1	1 183	1 155	(28)
2. General Assembly and Economic and Social Council affairs and conference management	1 631	1 599	(32)	–	–	–	110	110	–
Part II									
Political affairs	796	794	(2)	488	488	–	330	324	(6)
3. Political affairs	375	376	1	50	50	–	237	233	(4)
4. Disarmament	62	62	–	–	–	–	24	21	(3)
5. Peacekeeping operations	336	333	(3)	438	438	–	62	62	–
6. Peaceful uses of outer space	23	23	–	–	–	–	7	8	1
Part III									
International justice and law	320	318	(2)	20	20	–	28	28	–
7. International Court of Justice	116	117	1	–	–	–	–	–	–
8. Legal affairs	204	201	(3)	20	20	–	28	28	–
Part IV									
International cooperation for development	1 298	1 299	1	–	–	–	2 100	2 145	45
9. Economic and social affairs	488	488	–	–	–	–	41	38	(3)
10. Least developed countries, landlocked developing countries and small island developing States	28	29	1	–	–	–	–	–	–
11. United Nations support for the New Partnership for Africa's Development	43	43	–	–	–	–	–	–	–
12. Trade and development	379	379	–	–	–	–	15	15	–
13. International Trade Centre	–	–	–	–	–	–	–	–	–
14. Environment	113	113	–	–	–	–	852	852	–
15. Human settlements	73	73	–	–	–	–	182	230	48
16. International drug control, crime and terrorism prevention and criminal justice	125	125	–	–	–	–	545	545	–

	<i>Regular budget</i>			<i>Other assessed</i>			<i>Extrabudgetary</i>		
	<i>2020 approved</i>	<i>2021 proposed</i>	<i>Variance</i>	<i>2020 approved</i>	<i>2021 estimate</i>	<i>Variance</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance</i>
17. UN-Women	49	49	–	–	–	–	465	465	–
Part V									
Regional cooperation for development	1 882	1 882	–	–	–	–	275	295	20
18. Economic and social development in Africa	541	541	–	–	–	–	51	61	10
19. Economic and social development in Asia and the Pacific	418	418	–	–	–	–	105	108	3
20. Economic development in Europe	188	188	–	–	–	–	51	52	1
21. Economic and social development in Latin America and the Caribbean	480	480	–	–	–	–	40	46	6
22. Economic and social development in Western Asia	255	255	–	–	–	–	28	28	–
23. Regular programme of technical cooperation	–	–	–	–	–	–	–	–	–
Part VI									
Human rights and humanitarian affairs	665	665	–	10	10	–	17 278	17 356	78
24. Human rights	433	433	–	10	10	–	809	817	8
25. International protection, durable solutions and assistance to refugees	2	2	–	–	–	–	14 329	14 431	102
26. Palestine refugees	158	158	–	–	–	–	80	48	(32)
27. Humanitarian assistance	72	72	–	–	–	–	2 060	2 060	–
Part VII									
Global communications	688	688	–	4	4	–	11	11	–
28. Global communications	688	688	–	4	4	–	11	11	–
Part VIII									
Common support services	1 293	1 304	11	704	702	(2)	654	667	13
29A. Department of Management Strategy, Policy and Compliance	272	272	–	194	195	1	112	115	3
29B. Department of Operational Support	354	354	–	454	452	(2)	70	72	2
29C. Office of Information and Communications Technology	183	183	–	56	55	(1)	12	12	–
29E. Administration, Geneva	289	300	11	–	–	–	152	152	–
29F. Administration, Vienna	83	83	–	–	–	–	84	84	–
29G. Administration, Nairobi	112	112	–	–	–	–	224	232	8

	<i>Regular budget</i>			<i>Other assessed</i>			<i>Extrabudgetary</i>		
	<i>2020 approved</i>	<i>2021 proposed</i>	<i>Variance</i>	<i>2020 approved</i>	<i>2021 estimate</i>	<i>Variance</i>	<i>2020 estimate</i>	<i>2021 estimate</i>	<i>Variance</i>
Part IX									
Internal oversight	114	114	–	131	130	(1)	43	43	–
30. Internal oversight	114	114	–	131	130	(1)	43	43	–
Part X									
Jointly financed administrative activities and special expenses	–	–	–	–	–	–	–	–	–
31. Jointly financed administrative activities	–	–	–	–	–	–	–	–	–
32. Special expenses	–	–	–	–	–	–	–	–	–
Part XI									
Capital expenditures	–	–	–	–	–	–	–	–	–
33. Construction, alteration, improvement and major maintenance	–	–	–	–	–	–	–	–	–
Part XII									
Safety and security	1 039	1 036	(3)	16	16	–	57	54	(3)
34. Safety and security	1 039	1 036	(3)	16	16	–	57	54	(3)
Part XIII									
Development Account	–	–	–	–	–	–	–	–	–
35. Development Account	–	–	–	–	–	–	–	–	–
Part XIV									
Staff assessment	–	–	–	–	–	–	–	–	–
36. Staff assessment	–	–	–	–	–	–	–	–	–
Total	9 972	9 947	(25)	1 393	1 391	(2)	22 069	22 188	119

Annex III

A. Detailed vacancy rates by section for posts at the Professional and higher categories

<i>Professional and higher</i>												
	2019 authorized posts	2019 January to December actual average	2020 vacancy rates	Authorized posts	2020							Average number of vacant posts
					January	February	March	April	May	June	Average	
1. Overall policymaking, direction and coordination	143	5.6	6.1	143	9.1	9.8	10.0	9.8	10.0	9.3	9.7	14
2. General Assembly and Economic and Social Council affairs and conference management	998	6.7	7.1	1 002	8.3	8.3	9.2	9.2	9.3	9.6	9.0	90
3. Political affairs	223	9.7	9.7	222	9.5	10.7	10.7	9.6	10.0	11.0	10.3	23
4. Disarmament	38	9.4	9.6	40	10.0	10.0	10.0	10.0	10.0	10.0	10.0	4
5. Peacekeeping operations	32	4.2	4.4	32	7.0	9.4	12.4	13.2	12.5	12.5	11.2	4
6. Peaceful uses of outer space	18	13.4	14.3	18	5.7	5.6	5.6	5.6	5.6	5.6	5.6	1
7. International Court of Justice	60	2.1	1.5	60	4.4	2.8	1.7	1.7	1.7	2.4	2.5	2
8. Legal affairs	92	10.0	10.5	142	23.3	21.6	16.5	15.5	15.0	15.6	17.9	25
9. Economic and social affairs	309	8.9	9.3	309	10.1	10.3	11.3	11.5	11.3	11.5	11.0	34
10. Least developed countries, landlocked developing countries and small island developing States	22	5.7	5.5	22	9.1	9.1	5.7	4.6	4.6	4.6	6.3	1
11. United Nations support for the New Partnership for Africa's Development	33	16.1	16.3	33	9.1	9.1	10.7	12.1	9.5	9.1	9.9	3
12. Trade and development	248	9.3	9.6	247	10.3	10.3	9.5	10.8	11.3	11.3	10.6	26
14. Environment	97	5.4	5.8	97	8.1	7.0	5.1	5.1	5.2	6.2	6.1	6
15. Human settlements	49	3.5	3.8	49	4.1	4.1	4.1	6.1	6.1	6.1	5.1	2
16. International drug control, crime and terrorism prevention and criminal justice	97	9.2	9.7	98	10.2	8.2	6.9	7.0	9.4	10.2	8.7	9
17. UN-Women	37	2.7	3.6	37	0.0	2.7	8.0	8.1	6.6	10.8	6.0	3
18. Economic and social development in Africa	237	15.9	16.2	237	18.2	18.9	18.6	19.8	19.8	21.5	19.5	46
19. Economic and social development in Asia and the Pacific	202	8.2	7.9	201	11.1	11.7	11.7	11.7	11.9	12.4	11.8	24
20. Economic development in Europe	125	6.1	5.9	125	8.5	7.0	5.6	5.6	4.8	4.9	6.1	8

		<i>Professional and higher</i>											
		2019			2020								<i>Average number of vacant posts</i>
	<i>2019 authorized posts</i>	<i>January to December actual average</i>	<i>2020 vacancy rates</i>	<i>Authorized posts</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>June</i>	<i>Average</i>		
21.	Economic and social development in Latin America and the Caribbean	217	10.2	10.4	217	14.2	12.0	10.2	12.2	12.2	12.4	12.2	26
22.	Economic and social development in Western Asia	121	13.3	13.5	121	17.6	18.4	20.4	20.7	20.7	20.7	19.8	24
24.	Human rights	327	9.3	9.7	338	12.0	10.4	10.4	10.2	10.5	9.8	10.6	36
25.	International protection, durable solutions and assistance to refugees	2	0.0	0.5	2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
26.	Palestine refugees	148	8.5	9.3	148	8.1	10.1	8.1	4.1	4.1	3.4	6.3	9
27.	Humanitarian assistance	55	5.1	5.4	55	2.6	1.8	2.1	1.8	5.5	5.5	3.2	2
28.	Global communications	289	7.4	7.8	291	10.4	11.2	10.4	11.4	11.7	11.9	11.2	32
29A.	Department of Management Strategy, Policy and Compliance	167	14.7	14.7	167	16.1	16.2	15.8	16.7	18.3	19.0	17.0	29
29B.	Department of Operational Support	65	14.3	14.9	65	11.1	12.2	12.3	11.9	11.6	12.3	11.9	8
29C.	Office of Information and Communications Technology	94	11.3	12.1	94	8.7	9.6	9.6	9.6	10.0	9.7	9.5	9
29E.	Administration, Geneva	71	4.9	4.9	72	10.0	9.7	9.7	11.1	11.1	13.9	10.9	8
29F.	Administration, Vienna	20	2.5	2.5	20	5.0	5.0	5.0	5.0	5.0	5.0	5.0	1
29G.	Administration, Nairobi	45	9.7	9.1	45	12.3	10.1	8.9	8.9	11.1	11.1	10.4	5
30.	Internal oversight	85	14.9	14.8	85	13.7	12.9	15.9	18.8	23.6	24.7	18.3	16
34.	Safety and security	50	10.3	10.4	50	11.2	11.6	12.0	12.0	16.0	16.0	13.1	7
Overall		4 816	8.9	9.1	4 884	10.8	10.7	10.6	10.8	11.1	11.5	10.9	534

B. Detailed vacancy rates by section for posts at the General Service and related categories

		<i>General Service and related</i>											
		<i>2019</i>		<i>2020</i>		<i>2020</i>						<i>Average number of vacant posts</i>	
		<i>2019 authorized posts</i>	<i>January to December actual average</i>	<i>2020 vacancy rates</i>	<i>Authorized posts</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>June</i>	<i>Average</i>	<i>posts</i>
1.	Overall policymaking, direction and coordination	103	4.5	4.3	103	4.5	4.9	4.7	4.2	6.5	6.8	5.3	6
2.	General Assembly and Economic and Social Council affairs and conference management	682	11.9	12.0	629	9.1	9.7	10.3	10.2	10.2	10.3	10.0	63
3.	Political affairs	154	9.4	9.8	153	7.8	8.2	7.4	7.1	9.1	8.5	8.0	12
4.	Disarmament	22	23.3	23.7	22	22.7	22.7	22.7	22.7	22.7	22.7	22.7	5
5.	Peacekeeping operations	304	5.0	5.5	304	3.6	4.3	4.3	4.6	4.8	4.9	4.4	14
6.	Peaceful uses of outer space	5		0.3	5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
7.	International Court of Justice	56	0.5	0.4	56	2.4	4.1	2.7	0.0	0.0	0.0	1.5	1
8.	Legal affairs	52	1.9	2.2	62	6.5	6.1	4.8	4.8	3.6	3.2	4.8	3
9.	Economic and social affairs	184	11.2	10.9	179	11.5	11.9	12.3	12.3	12.7	13.4	12.4	22
10.	Least developed countries, landlocked developing countries and small island developing States	6	11.5	10.8	6	16.7	16.7	16.7	6.7	0.0	0.0	9.5	1
11.	United Nations support for the New Partnership for Africa's Development	10	18.6	20.3	10	10.0	10.0	10.0	20.0	20.0	20.0	15.0	2
12.	Trade and development	136	4.1	4.2	132	3.1	4.3	3.4	2.5	2.3	2.3	3.0	4
14.	Environment	16	1.6	1.0	16	6.3	6.3	6.3	1.0	0.0	0.0	3.3	1
15.	Human settlements	24	1.9	2.4	24	0.0	0.0	0.0	4.2	6.3	8.3	3.1	1
16.	International drug control, crime and terrorism prevention and criminal justice	28	5.2	5.9	27	3.7	3.7	3.7	0.6	0.0	0.0	2.0	1
17.	UN-Women	12	1.6	2.7	12	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
18.	Economic and social development in Africa	304	4.9	5.4	304	4.3	4.3	4.3	4.6	4.3	4.3	4.4	12
19.	Economic and social development in Asia and the Pacific	217	4.6	4.5	217	7.4	7.8	8.1	8.2	8.7	8.8	8.2	18
20.	Economic development in Europe	63	1.6	1.6	63	4.8	4.8	4.8	4.8	4.8	6.3	5.1	3
21.	Economic and social development in Latin America and the Caribbean	264	4.5	4.7	263	4.7	2.7	2.3	3.4	3.8	3.8	3.5	9

<i>General Service and related</i>												
	2019 authorized posts	2019 January to December actual average	2020 vacancy rates	Authorized posts	2020							Average number of vacant posts
					January	February	March	April	May	June	Average	
22. Economic and social development in Western Asia	134	5.8	6.6	134	6.0	6.1	7.1	6.0	5.2	5.2	5.9	8
24. Human rights	88	11.3	11.6	95	19.8	18.6	19.7	16.8	16.8	17.9	18.3	18
25. International protection, durable solutions and assistance to refugees	–	–	–	–	–	–	–	–	–	–	–	–
26. Palestine refugees	10	30.0	25.5	10	40.0	40.0	40.0	40.0	40.0	40.0	40.0	4
27. Humanitarian assistance	17	2.8	3.6	17	0.0	0.0	2.5	5.9	5.9	11.8	4.4	1
28. Global communications	409	8.4	8.4	397	7.2	7.5	7.8	8.0	7.7	7.3	7.6	30
29A. Department of Management Strategy, Policy and Compliance	128	14.7	14.7	105	15.5	16.2	16.7	15.6	14.6	14.3	15.5	16
29B. Department of Operational Support	273	12.4	12.6	289	11.8	11.7	12.7	13.3	13.0	12.8	12.6	36
29C. Office of Information and Communications Technology	78	7.0	7.2	89	6.3	4.5	5.2	5.6	6.1	6.7	5.7	5
29E. Administration, Geneva	226	4.6	4.4	217	5.1	4.6	5.3	5.5	5.5	5.5	5.3	12
29F. Administration, Vienna	63	4.2	4.9	63	0.5	0.7	1.6	1.6	1.7	4.8	1.8	1
29G. Administration, Nairobi	67	7.8	7.5	67	9.0	8.7	7.5	7.5	9.8	10.5	8.8	7
30. Internal oversight	29	7.3	7.7	29	3.5	3.5	3.5	6.9	13.8	13.8	7.5	2
34. Safety and security	991	4.9	5.0	989	5.7	5.3	5.2	6.1	6.0	6.0	5.7	56
Overall	5 155	7.2	7.4	5 088	7.0	7.0	7.2	7.4	7.5	7.6	7.3	371

Annex IV

Summary of regular budget estimates for 2021, by object of expenditure

(Thousands of United States dollars)

	2019 expenditure	2020 appropriation	Changes					2021 estimate (before recosting)	Recosting	2021 estimate (after recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage			
Post	1 298 353.9	1 324 138.3	2 729.8	256.2	(2 438.6)	547.4	0.0	1 324 685.7	32 171.0	1 356 856.7
Other staff costs	186 058.5	203 012.9	(24 412.1)	4 379.9	4 094.8	(15 937.4)	(7.9)	187 075.5	5 718.2	192 793.7
Non-staff compensation	10 650.6	10 469.0	–	–	39.9	39.9	0.4	10 508.9	253.6	10 762.5
Consultants	13 255.2	13 076.0	(486.8)	281.9	(67.5)	(272.4)	(2.1)	12 803.6	272.6	13 076.2
Experts	6 736.9	10 147.9	(1 185.8)	467.4	(56.1)	(774.5)	(7.6)	9 373.4	247.3	9 620.7
Travel of representatives	19 093.9	23 012.8	(1 371.1)	1 640.6	(17.4)	252.1	1.1	23 264.9	442.4	23 707.3
Travel of staff	22 430.8	22 762.5	(1 759.3)	206.2	201.2	(1 351.9)	(5.9)	21 410.6	405.7	21 816.3
Contractual services	73 246.3	70 042.4	(1 208.7)	124.5	3 866.8	2 782.6	4.0	72 825.0	1 510.4	74 335.4
General operating expenses	150 751.7	132 148.1	(3 133.3)	325.7	(1 972.9)	(4 780.5)	(3.6)	127 367.6	2 896.6	130 264.2
Hospitality	424.1	580.0	(21.0)	19.2	20.8	19.0	3.3	599.0	12.4	611.4
Supplies and materials	6 506.5	9 469.2	(49.8)	6.1	(242.1)	(285.8)	(3.0)	9 183.4	222.0	9 405.4
Furniture and equipment	29 505.3	21 645.5	(3 429.2)	35.5	4 176.6	782.9	3.6	22 428.4	481.3	22 909.7
Improvement of premises	9 003.0	6 944.1	(3 526.1)	–	2 056.5	(1 469.6)	(21.2)	5 474.5	115.8	5 590.3
Grants and contributions	260 769.6	247 367.0	(66 237.6)	218.4	2 487.4	(63 531.8)	(25.7)	183 835.2	2 444.2	186 279.4
Other ^a	971 743.6	979 014.8	(2 361.7)	2 775.8	(2 917.8)	(2 503.7)	(0.3)	976 511.1	2 045.3	978 556.4
Total	3 058 529.8	3 073 830.5	(106 452.7)	10 737.4	9 231.6	(86 483.7)	(2.8)	2 987 346.8	49 238.8	3 036 585.6

^a Includes a provision of \$706.8 million for special political missions in 2021.

Annex V**Proposed regular budget temporary posts for 2021, by budget part**

			<i>Approved 2020</i>	<i>Establishment</i>	<i>Abolishment</i>	<i>Reassignment</i>	<i>Reclassification</i>	<i>Redeployment</i>	<i>Proposed 2021</i>
Part I	Overall policymaking, direction and coordination	Professional	8	–	–	–	–	–	8
		General Service	3	–	–	–	–	–	3
Subtotal			11	–	–	–	–	–	11
Part II	Political affairs	Professional	31	–	–	–	–	–	31
		General Service	59	1	–	–	–	–	60
Subtotal			90	1	–	–	–	–	91
Part III	International justice and law	Professional	51	–	(1)	–	–	–	50
		General Service	11	–	(1)	–	–	–	10
Subtotal			62	–	(2)	–	–	–	60
Part IV	International cooperation for development	Professional	12	–	–	–	–	–	12
		General Service	1	–	–	–	–	–	1
Subtotal			13	–	–	–	–	–	13
Part V	Regional cooperation for development	Professional	11	–	–	–	–	–	11
		General Service	2	–	–	–	–	–	2
Subtotal			13	–	–	–	–	–	13
Part VI	Human rights and humanitarian affairs	Professional	8	–	–	–	–	–	8
		General Service	2	–	–	–	–	–	2
Subtotal			10	–	–	–	–	–	10
Part VIII	Common support services	Professional	2	–	–	–	–	–	2
		General Service	–	–	–	–	–	–	–
Subtotal			2	–	–	–	–	–	2
Total		Professional	123	–	(1)	–	–	–	122
		General Service	78	1	(1)	–	–	–	78
			201	1	(2)	–	–	–	200

Annex VI

General temporary assistance positions, by budget part and section, as at 30 April 2020

<i>Part/section</i>	<i>Number of positions</i>	<i>Functional titles</i>
I. Overall policymaking, direction and coordination	22	
1. Overall policymaking, direction and coordination	9	Chef de Cabinet (Office of the President of the General Assembly), Director (Political Affairs), Principal Political Affairs Officer, Senior Public Information Officer, Political Affairs Officer, Legal Officer, Administrative Assistant, Legal Assistant, Staff Assistant
2. General Assembly and Economic and Social Council affairs and conference management	13	Senior Programme Management Officer, Management and Programme Analyst, Senior Information Technology Assistant, Senior Meetings Services Assistant, Information Systems Assistant, Staff Assistant
II. Political affairs	3	
3. Political affairs	2	Finance and Budget Officer, Human Resources Assistant
5. Peacekeeping operations	1	Team Assistant
III. International justice and law	46	
7. International Court of Justice	2	Senior Medical Officer, Staff Welfare Officer
8. Legal affairs	44	Assistant Secretary-General, Principal Legal Officer, Senior Administrative Officer, Senior Information Systems Officer, Information Management Officer, Administrative Officer, Information Systems Officer, Legal Officer, Engineer, Finance and Budget Officer, Human Resources Officer, Information Analyst, Political Affairs, Security Coordination Officer, Associate Finance and Budget Officer, Associate Information Analyst, Political Affairs, Associate Legal Officer, Administrative Officer, Assistant Information Analyst, Public Information Assistant, Administrative Assistant, Human Resources Assistant, Staff Assistant, Budget and Finance Assistant, Logistics Assistant
IV. International cooperation for development	19	
9. Economic and social affairs	7	Programme Management Officer, Statistician, Economic Affairs Officer, Sustainable Development Officer, Administrative Assistant, Human Resources Assistant, Team Assistant
10. Least developed countries, landlocked developing countries and small island developing States	2	Sustainable Development Officer, Team Assistant
12. Trade and development	4	Editor, Public Information Officer, Associate Economic Affairs Officer
15. Human settlements	3	Staff Assistant, Administrative Assistant, Team Assistant
16. International drug control, crime and terrorism prevention and criminal justice	3	Associate Crime Prevention and Criminal Justice Officer, Administrative Assistant, Team Assistant
V. Regional cooperation for development	140	
18. Economic and social development in Africa	14	Principal Programme Management Officer, Administrative Officer, Regional Administrative Officer, Information Systems Officer, Programme Management Officer, Associate Coordination Officer, Associate Librarian, Senior Human Resources Assistant, Senior Information Technology Assistant, Senior Staff Development Assistant, Nurse, Driver
19. Economic and social development in Asia and the Pacific	7	Economic Affairs Officer, Senior Telecommunications Technical Assistant, Information Systems Assistant, Meetings Services Assistant

<i>Part/section</i>	<i>Number of positions</i>	<i>Functional titles</i>
21. Economic and social development in Latin America and the Caribbean	9	Information Systems Assistant, Public Information Assistant, TV/Video Assistant, Team Assistant, Telecommunications Assistant
22. Economic and social development in Western Asia	10	Graphic Design Assistant, Research Assistant, Telecommunications Operator, Team Assistant
23. Regular programme of technical cooperation	100	Chief of Service (Sustainable Development), Principal Economic Affairs Officer, Principal Statistician, Inter-Regional Adviser, Inter-Regional Adviser, Public Administration, Senior Drug Control and Crime Prevention Officer, Senior Economic Affairs Adviser, Senior Economic Affairs Officer, Senior Humanitarian Affairs Officer, Senior Programme Management Officer, Chief of Unit (Programme Management), Crime Prevention and Criminal Justice Officer, Economic Affairs Officer, Human Rights Officer, Social Affairs Officer, Technical Adviser, Humanitarian Affairs Officer, Political Affairs Officer, Programme Management Officer, Public Information Officer, Sustainable Development Officer, Senior Administrative Assistant, Senior Information Systems Assistant, Senior Programme Management Assistant, Administrative Assistant, Budget Assistant, Construction and Maintenance Worker, Finance Assistant, Information Systems Assistant, Programme Management Assistant, Research Assistant, Staff Assistant, Technical Cooperation Assistant, Travel Assistant, Graphic Design Assistant, Mail Assistant, Statistics Assistant, Supply Assistant, Team Assistant, Telecommunications Technical Assistant
VI. Human rights and humanitarian affairs	199	
24. Human rights	148	Principal Political Affairs Officer, Senior Human Rights Officer, Forensic Pathologist, Human Rights Officer, Investigator, Legal Officer, Military Adviser, Political Affairs Officer, Security Sector Reform Officer, Witness Protection and Support Officer, Administrative Officer, Field Interpreter, Field Security Officer, Information Management Officer, Associate Forensic Pathologist, Associate Human Rights Officer, Associate Interpreter, Arabic, Associate Investigator, Associate Translator, Arabic, Assistant Human Rights Officer, Associate Administrative Officer, Associate Field Translator, Finance Assistant, Programme Management Assistant, Staff Assistant, Administrative Assistant, Team Assistant, Light Vehicle Driver
27. Humanitarian assistance	51	Deputy Special Coordinator, Head of Office, Humanitarian Affairs, Principal Political Affairs Officer, Coordination Officer, Political Affairs, External Relations Officer, Humanitarian Affairs Officer, Logistics Officer, Public Information Officer, Security Coordination Officer, Administrative Officer, Geospatial Information Officer, Human Resources Officer, Information Analyst, Political Affairs, Programme Management Officer, Special Assistant, Political Affairs, Staff Counsellor, Associate Humanitarian Affairs Officer, Associate Civil Affairs Officer, Associate Programme Management Officer, Administrative Assistant, Engineering Technician, Logistics Assistant, Close Protection Officer, Fire Safety Officer, Public Information Assistant, Security Information Analyst, Security Officer, Finance Assistant, Fire Safety Assistant, Field Security Assistant, Driver, Engineering Assistant, Team Assistant

<i>Part/section</i>	<i>Number of positions</i>	<i>Functional titles</i>
VII. Global communications	18	
28. Global communications	18	Press Officer, Programme Management Officer, Public Information Officer, Associate Press Officer, Public Information Assistant, Video Editing Assistant, Team Assistant
VIII. Common support services	73	
29A. Department of Management Strategy, Policy and Compliance	14	Assistant Secretary-General, Senior Programme Management Officer, Management and Programme Analyst, Property Management Officer, Accountant, Legal Officer, Administrative Assistant, Staff Assistant, Team Assistant
29B. Department of Operational Support	25	Senior Engineer, Senior Medical Officer, Facilities Management Officer, Programme Management Officer, Associate Administrative Officer, Administrative Assistant, Language Teacher (Arabic), Language Teacher (Chinese), Language Teacher (English), Language Teacher (French), Language Teacher (Russian), Language Teacher (Spanish), Driver
29C. Office of Information and Communications Technology	6	Senior Information Systems Officer, Engineer, Information Systems Officer, Senior Administrative Assistant, Senior Information Systems Assistant, Information Systems Assistant
29E. Administration, Geneva	20	Legal Officer, Programme Management Officer, Engineer, Procurement Officer, Information Systems Assistant, Language Teacher (Arabic), Language Teacher (Chinese), Language Teacher (English), Language Teacher (French), Language Teacher (Russian), Language Teacher (Spanish)
29F. Administration, Vienna	6	Budget Assistant, Library Assistant, Information Systems Assistant
29F. Administration, Nairobi	2	Programme Management Officer, Administrative Assistant
IX. Internal oversight	6	
30. Internal oversight	6	Chief of Section (Audit), Special Assistant, Administration, Auditor, Audit Assistant
XII. Safety and security	25	
34. Safety and security	25	Administrative Officer, Programme Management Officer, Senior Security Inspector, Field Security Assistant, Sergeant, Security Officer, Team Assistant, Electronic Engineering Technician, Fire Safety Assistant
Total	551	

Annex VII

Summary of regular budget estimates for travel of staff for 2021, by budget section^a

(Thousands of United States dollars)

	2019 expenditure	2020 appropriation	Changes					2021 estimate (before recosting)	Recosting	2021 estimate (after recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage			
1. Overall policymaking, direction and coordination	1 884.9	2 097.2	–	–	(16.6)	(16.6)	(0.8)	2 080.6	39.4	2 120.0
2. General Assembly and Economic and Social Council affairs and conference management	365.7	122.3	–	–	–	–	–	122.3	2.2	124.5
3. Political affairs	1 682.9	1 123.1	–	–	6.5	6.5	0.6	1 129.6	21.5	1 151.1
4. Disarmament	267.7	212.6	–	–	–	–	–	212.6	4.0	216.6
5. Peacekeeping operations	653.8	717.0	–	–	48.1	48.1	6.7	765.1	14.4	779.5
6. Peaceful uses of outer space	92.6	77.2	–	47.4	–	47.4	61.4	124.6	2.4	127.0
7. International Court of Justice	35.6	59.3	–	–	3.1	3.1	5.2	62.4	1.2	63.6
8. Legal affairs	728.5	1 488.8	(22.0)	–	151.1	129.1	8.7	1 617.9	30.8	1 648.7
9. Economic and social affairs	537.4	705.1	–	–	(13.2)	(13.2)	(1.9)	691.9	13.1	705.0
10. Least developed countries, landlocked developing countries and small island developing States	101.4	97.4	–	122.7	–	122.7	126.0	220.1	4.1	224.2
11. United Nations support for the New Partnership for Africa's Development	208.1	275.2	–	–	–	–	–	275.2	5.2	280.4
12. Trade and development	548.7	585.7	–	–	–	–	–	585.7	11.0	596.7
14. Environment	225.4	230.9	–	–	–	–	–	230.9	4.4	235.3
15. Human settlements	85.5	143.7	–	–	–	–	–	143.7	2.8	146.5
16. International drug control, crime and terrorism prevention and criminal justice	338.5	319.6	(40.1)	–	(1.1)	(41.2)	(12.9)	278.4	5.3	283.7
17. UN-Women	10.6	33.3	–	–	–	–	–	33.3	0.7	34.0
18. Economic and social development in Africa	1 358.3	1 747.1	–	–	153.3	153.3	8.8	1 900.4	36.4	1 936.8
19. Economic and social development in Asia and the Pacific	327.6	613.5	–	–	58.1	58.1	9.5	671.6	12.6	684.2
20. Economic development in Europe	230.0	242.5	–	–	–	–	–	242.5	4.3	246.8
21. Economic and social development in Latin America and the Caribbean	899.6	961.3	–	–	–	–	–	961.3	18.2	979.5
22. Economic and social development in Western Asia	451.9	432.8	–	–	–	–	–	432.8	8.0	440.8

	2019 expenditure	2020 appropriation	Changes					2021 estimate (before recosting)	Recosting	2021 estimate (after recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage			
23. Regular programme of technical cooperation	3 586.0	3 139.5	–	–	61.5	61.5	2.0	3 201.0	60.7	3 261.7
24. Human rights	2 980.5	3 557.1	(1 313.3)	36.1	(2.0)	(1 279.2)	(36.0)	2 277.9	43.1	2 321.0
27. Humanitarian assistance	727.0	742.4	(383.9)	–	–	(383.9)	(51.7)	358.5	6.7	365.2
28. Global communications	299.8	438.1	–	–	–	–	–	438.1	8.3	446.4
29A. Department of Management Strategy, Policy and Compliance	1 062.9	525.6	–	–	–	–	–	525.6	10.1	535.7
29B. Department of Operational Support	121.2	442.3	–	–	(83.2)	(83.2)	(18.8)	359.1	6.9	366.0
29C. Office of Information and Communications Technology	120.5	154.9	–	–	–	–	–	154.9	3.0	157.9
29E. Administration, Geneva	74.3	55.3	–	–	–	–	–	55.3	1.1	56.4
29F. Administration, Vienna	15.1	48.1	–	–	(8.1)	(8.1)	(16.8)	40.0	0.8	40.8
29G. Administration, Nairobi	2.9	10.4	–	–	(10.4)	(10.4)	(100.0)	–	–	–
30. Internal oversight	373.0	729.3	–	–	(145.9)	(145.9)	(20.0)	583.4	11.0	594.4
33. Construction, alteration, improvement and major maintenance	26.8	–	–	–	–	–	–	–	–	–
34. Safety and security	2 006.0	633.9	–	–	–	–	–	633.9	12.0	645.9
Total	22 430.8	22 762.5	(1 759.3)	206.2	201.2	(1 351.9)	(5.9)	21 410.6	405.7	21 816.3

^a Excluding special political mission travel.

Annex VIII

Training resources for 2020 and 2021

(Thousands of United States dollars)

	<i>2020 appropriation</i>	<i>2021 estimate (before recosting)</i>
Centrally managed provisions for training		
Organizational learning development and performance management	6 314.2	7 010.4
Capacity development and operational training	2 342.2	2 083.6
Subtotal, centrally managed provisions for training	8 656.4	9 094.0
Language training	5 549.0	5 771.3
Other ^a	3 096.7	3 142.9
Total	17 302.1	18 008.2

^a Includes provisions for training activities under various budget sections and for the United Nations share of jointly financed training activities.

Annex IX

Cooperation with other United Nations bodies

Since the issuance of its first report on the proposed programme budget for 2020, the Advisory Committee on Administrative and Budgetary Questions has submitted reports to the United Nations bodies on the basis of its review of the documents listed below.

A. Executive Board of the United Nations Development Programme/ United Nations Population Fund/United Nations Office for Project Services

Midterm review of the UNDP integrated resources plan and integrated budget, 2018–2021 ([DP/2020/9](#))

Midterm review of the UNFPA integrated budget, 2018–2021 ([DP/FPA/2020/5](#))

B. Office of the United Nations High Commissioner for Refugees: Executive Committee of the High Commissioner’s Programme

Biennial programme budget 2020–2021 of the Office of the United Nations High Commissioner for Refugees ([A/AC.96/1191](#))

Biennial programme budget 2020–2021 (revised) of the Office of the United Nations High Commissioner for Refugees ([A/AC.96/1202](#))

Financial report and audited financial statements for the year ended 31 December 2018 and report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees ([A/74/5/Add.6](#))

C. Executive Board of the World Food Programme

Update on the Integrated Road Map (WFP/EB.2/2019/4-D/1)

Revised Charter of the Office of the Inspector General (WFP/EB.2/2019/4-B/1)

Work Plan of the External Auditor (WFP/EB.2/2019/5-B/1)

WFP Management Plan (2020–2022) (WFP/EB.2/2019/5-A/1)

Update on the Integrated Road Map: Proposed delegations of authority and other governance arrangements (WFP/EB.1/2020/4-A/1)

Audited annual accounts, 2019 (WFP/EB.A/2020/6-A/1)

Replenishment of the special account for wellness programmes (WFP/EB.A/2020/6-B/1)

Annual Report of the Audit Committee (WFP/EB.A/2020/6-C/1)

Annual Report of the Inspector General (WFP/EB.A/2020/6-D/1) and Note by the Executive Director on the annual report of the Inspector General (WFP/EB.A/2020/6-D/1/Add.1)

Management review of significant risk and control issues, 2019 (WFP/EB.A/2020/6-E/1)

Report of the External Auditor on the real estate portfolio (WFP/EB.A/2020/6-F/1)

Management response to the recommendations in the report of the External Auditor on WFP's real estate portfolio (WFP/EB.A/2020/6-F/1/Add.1)

Report of the External Auditor on air transport services (WFP/EB.A/2020/6-G/1)

Management response to the recommendations of the report of the External Auditor on air transport services (WFP/EB.A/2020/6-G/1/Add.1)

Report on the implementation of the External Auditor's recommendations (WFP/EB.A/2020/6-H/1)

Report on the utilization of WFP's advance financing mechanism (1 January–31 December 2019) (WFP/EB.A/2020/6-I/1)

Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2019 (WFP/EB.A/2020/6-J/1)

Utilization of the Programme Support and Administrative Equalization Account reserve (WFP/EB.A/2020/6-K/1)

D. Commission on Narcotic Drugs and Commission on Crime Prevention and Criminal Justice

Consolidated budget for the biennium 2020–2021 for the United Nations Office on Drugs and Crime ([E/CN.7/2019/14-E/CN.15/2019/16](#))

E. Board of Trustees of the United Nations Institute for Training and Research

Programme budget of the United Nations Institute for Training and Research for the biennium 2020–2021 (UNITAR/BT/60/4)

F. Advisory Commission of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

Proposed programme budget for the biennium 2020–2021 of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

Financial report and audited financial statements for the year ended 31 December 2018 and report of the Board of Auditors on the United Nations Relief and Works Agency for Palestine Refugees in the Near East ([A/74/5/Add.4](#))

G. Governing Council of the United Nations Human Settlements Programme

Work Programme and Budget for the year 2020 (HSP/EB.1/2/Rev.1)

H. United Nations Office for Partnerships

United Nations Office for Partnerships administrative budget for 2020

I. Council of United Nations University

Work programme and budget estimates for the biennium 2020–2021

J. Board of Trustees for the United Nations Institute for Disarmament Research

Report of the Director of the United Nations Institute for Disarmament Research on the activities of the Institute for the period from January to December 2019 and the proposed programme of work and financial plan for 2020 and 2021

K. Executive Board of the United Nations Children's Fund

Report on the midterm review of the UNICEF integrated budget 2018–2021 ([E/ICEF/2020/AB/L.5](#))

L. Council of the Technology Bank for the Least Developed Countries

Technology Bank for the Least Developed Countries: budget and programme of work for 2020 (TBLDC/2020/3)

Annex X

**Proposed programme budget documentation subject to
review by the Committee for Programme and Coordination**

<i>Programme</i>	<i>Section of the programme budget</i>	<i>Title</i>	<i>Subject to review</i>
Plan outline		Plan outline	Y
None	Introduction	Foreword and Introduction	N
None	1	Overall policymaking, direction and coordination	N
1	2	General Assembly and Economic and Social Council affairs and conference management	Y
2	3	Political affairs	Y
3	4	Disarmament	Y
4	5	Peacekeeping operations	Y
5	6	Peaceful uses of outer space	Y
None	7	International Court of Justice	N
6	8	Legal affairs	Y
7	9	Economic and social affairs	Y
8	10	Least developed countries, landlocked developing countries and small island developing States	Y
9	11	United Nations support for the New Partnership for Africa's Development	Y
10	12	Trade and development	Y
10, subprogramme 6	13	Trade and development: International Trade Centre	Y
11	14	Environment	Y
12	15	Human settlements	Y
13	16	International drug control, crime and terrorism prevention and criminal justice	Y
14	17	Gender equality and the empowerment of women	Y
15	18	Economic and social development in Africa	Y
16	19	Economic and social development in Asia and the Pacific	Y
17	20	Economic development in Europe	Y
18	21	Economic and social development in Latin America and the Caribbean	Y
19	22	Economic and social development in Western Asia	Y
None	23	Regular programme of technical cooperation	N

<i>Programme</i>	<i>Section of the programme budget</i>	<i>Title</i>	<i>Subject to review</i>
20	24	Human rights	Y
21	25	International protection, durable solutions and assistance to refugees	Y
22	26	Palestine refugees	Y
23	27	Humanitarian assistance	Y
24	28	Global communications	Y
25	29	Management and support services	Y
25	29A	Department of Management Strategy, Policy and Compliance	Y
25	29B	Department of Operational Support	Y
25	29C	Office of Information and Communications Technology	Y
25	29E	Administration, Geneva	Y
25	29F	Administration, Vienna	Y
25	29G	Administration, Nairobi	Y
26	30	Internal oversight	Y
27	31	Jointly financed administrative activities	Y
None	32	Special expenses	N
None	33	Construction, alteration, improvement and major maintenance	N
28	34	Safety and security	Y
None	35	Development Account	N
None	36	Staff assessment	N
None	Income sect. 1	Income section 1	N
None	Income sect. 2	Income section 2	N
None	Income sect. 3	Income section 3	N

