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Chair: Mr. Amorín (Uruguay)
*Chair of the Advisory Committee on Administrative
and Budgetary Questions:* Mr. Bachar Bong

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The meeting was called to order at 10.30 a.m.

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Agenda item 141: Proposed programme budget for 2021

Introduction of the proposed programme budget for 2021 (A/75/6 (Introduction), A/75/6 (Sect. 1), A/75/6 (Sect. 2), A/75/6 (Sect. 3), A/75/6 (Sect. 4), A/75/6 (Sect. 5), A/75/6 (Sect. 6), A/75/6 (Sect. 7), A/75/6 (Sect. 8), A/75/6 (Sect. 9), A/75/6 (Sect. 10), A/75/6 (Sect. 11), A/75/6 (Sect. 12), A/75/6 (Sect. 13), A/75/6 (Sect. 14), A/75/6 (Sect. 15), A/75/6 (Sect. 16), A/75/6 (Sect. 16)/Corr.1, A/75/6 (Sect. 17), A/75/6 (Sect. 18), A/75/6 (Sect. 19), A/75/6 (Sect. 20), A/75/6 (Sect. 21), A/75/6 (Sect. 22), A/75/6 (Sect. 23), A/75/6 (Sect. 24), A/75/6 (Sect. 25), A/75/6 (Sect. 26), A/75/6 (Sect. 27), A/75/6 (Sect. 27)/Corr.1, A/75/6 (Sect. 28), A/75/6 (Sect. 29), A/75/6 (Sect. 29A), A/75/6 (Sect. 29B), A/75/6 (Sect. 29C), A/75/6 (Sect. 29E), A/75/6 (Sect. 29F), A/75/6 (Sect. 29G), A/75/6 (Sect. 29G)/Corr.1, A/75/6 (Sect. 30), A/75/6 (Sect. 31), A/75/6 (Sect. 32), A/75/6 (Sect. 33), A/75/6 (Sect. 34), A/75/6 (Sect. 35), A/75/6 (Sect. 36), A/75/6 (Income sect. 1), A/75/6 (Income sect. 2), A/75/6 (Income sect. 3), A/75/7, A/75/7/Corr.1 and A/75/87)

1. **The Secretary-General** said that the Committee was meeting under extraordinary circumstances. Coronavirus disease (COVID-19) had thrown the lives of billions of people into turmoil, inflicting grave suffering and destabilizing the global economy. The United Nations continued to provide wide-ranging health interventions and advocate a massive rescue package for the world's most vulnerable people and countries, and was committed to accelerating work on a vaccine. He had renewed his appeal for a global

ceasefire, and called for a major push to achieve that ceasefire by the end of the year. The United Nations was working concertedly, comprehensively and collectively; the scale and complexity of the crisis demanded a coordinated global response across all the pillars of the Organization, every one of whose mandates was affected in one way or another by the pandemic.

2. Operating in a world affected by COVID-19 was also a test of the United Nations reform agenda, and the new processes and structures had proved instrumental in enabling the Organization to function effectively. United Nations resident coordinators and country teams were supporting countries in combating the pandemic and its socioeconomic impacts. The regional commissions and the Department of Economic and Social Affairs had provided policy advice at the regional and global levels. The Organization's peacekeeping operations and special political missions had adapted to working under new conditions and were supporting national authorities in their fight against the virus. His special representatives and envoys continued to pursue the implementation of ceasefires and other efforts to promote political solutions. Staff at all duty stations and at all levels, in an overall climate of fear, anxiety and uncertainty, had shown themselves to be highly flexible and dedicated in adapting to telecommuting and other new working arrangements and requirements. They were not only interacting with each other and Member States in New York, but also supporting colleagues in duty stations and locations across the globe, including in remote and dangerous locations.

3. He was also grateful for the efforts of the Committee to work remotely. It had not always been easy to adapt, but members had risen to the challenge. Their contribution was crucial to the work of the General Assembly and the continued functioning of the Organization.

4. The implementation of the reforms of the peace and security pillar, the development system and the management of the Organization was well into its second year. Resident coordinators covering 162 countries and territories now had a direct reporting line to his Executive Office, enhanced analytical capacities and coordination tools, and support from the strengthened Development Coordination Office. The enhanced coordination was beginning to yield results; 95 per cent of country teams reported that the joint approach had strengthened relationships with Governments. Two thirds of the Governments involved had indicated that the capacity of the United Nations to support national priorities had increased, in line with the Organization's principle of national ownership.

5. The peace and security reforms had allowed the United Nations to begin implementing comprehensive regional strategies that had been formulated in 2019 and 2020; the result was greater harmonization of action with regional and subregional organizations and other stakeholders. There was now a single point of contact for peacekeeping and special political missions operating in the same region. In non-mission settings, the peace and security pillar was better aligned with the other pillars of the Organization, as in the Plurinational State of Bolivia, where an innovative programme had strengthened the country team in the areas of dialogue, elections, human rights and development.

6. The substantial changes resulting from management reform, including in structures, accountability, delegation of authority and internal operations, had been critical to sustaining business continuity during the pandemic. With better aligned responsibilities and accountabilities, the United Nations had been able to adjust internal policies and procedures to accommodate the new realities on the ground; at the same time, it now had dedicated capacities that could focus on key areas of concern, such as health and supply chain management.

7. The new division of labour in human resources – between strategic and policy functions and operational functions – had proved especially useful. Dedicated resources had quickly been able to adjust frameworks for home leave, rest and recuperation and other policies, while the Department of Operational Support had provided dedicated support to all entities in the Secretariat. The enhanced delegations of authority had provided critically needed operational responsiveness and flexibility on the ground. The unified information technology structure had allowed the United Nations to utilize tools for communications and remote working arrangements. The Office of Information and Communications Technology was currently expanding the Organization's main communication tools system-wide. The proposals in the budget reflected the new approaches introduced across all three tracks of the reforms. Detailed information on the implementation of the reforms would be submitted in separate reports during the session.

8. The 2021 programme budget was the second since Member States had approved, on a trial basis, the biggest change in United Nations planning and budgeting processes since the 1970s. The move from a biennial to an annual programme budget was a major step towards more realistic budgeting and a greater focus on results. It had improved the accuracy of resource estimates and had enabled the Organization to adapt more quickly to changes in mandates and adjust

its planning on the basis of actual programme performance, thereby improving mandate delivery and accountability.

9. In 2019, he had indicated that the reform would be an ongoing process and that he looked forward to receiving Member States' comments on areas in which the Organization could improve in 2020. The General Assembly had adopted resolutions [74/251](#) and [74/262](#), in which it had provided the Committee with valuable guidance for the budget preparations in 2020 and had emphasized the importance of engagement by Member States, including at the early stages of the process. With that in mind, engagement with all regional groups had been initiated in February 2020, to see how best to implement the resolutions. The groups' feedback had been taken into account, and additional guidance had been issued to programme managers to ensure the full implementation of all provisions. As requested by the Assembly, a full account of the regulations and rules that had been suspended during the trial period was provided in the proposed programme budget.

10. Every year, some 1,500 programme managers formulated planning and budget proposals in which they assessed their work and performance. In his reports for part II, programme plan for programmes and subprogrammes and programme performance information, of the proposed programme budget, he provided information on the performance of the Organization's programmes in 2019. In instances where that performance had been less than optimal, adjustments would be made to ensure better results in 2021. A major evolution from the first annual budget was the inclusion of a multi-year account of measurable results. The 2019 proposal had included only the planned results for 2020 and the programme performance for 2018, whereas, in 2020, the Organization would not only present a new set of results but also continue to report on the results included in 2019. Once that approach stabilized, in 2021, three measurable planned results and three measurable actual results for each of the 350 result frameworks would be presented on a rolling basis, offering a comprehensive picture of programme delivery.

11. He was also pleased to announce the launch, that week, of the results.un.org portal, which would help Member States to navigate through the results in all official languages, and to filter them not only by programme and subprogramme but also by type of result and geographical location.

12. In the presentation and format of part III, post and non-post resource requirements for 2021, of the proposed programme budget, the recommendations

made by the Committee had been fully taken into account. To fully implement mandates, the Organization would require a total of \$2.99 billion, which represented a net reduction of 2.8 per cent compared with 2020, despite additional initiatives and mandated activities. In keeping with the budgetary methodology, the proposal included \$49.2 million for preliminary recosting, resulting in total requirements of \$3.04 billion, including a net decrease of 25 posts.

13. A provision of \$707 million was included for special political missions, reflecting a net decrease of \$5 million compared with the approved budget for 2020, primarily driven by lower operational requirements caused by factors including the closure of the United Nations Integrated Peacebuilding Office in Guinea-Bissau (UNIOGBIS).

14. The proposals included resources for new and expanded mandates and directives established by the General Assembly, in particular for the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, the human rights treaty body system and the expansion of the Advisory Committee on Administrative and Budgetary Questions.

15. In 2019, he had proposed an increase of \$3.3 million, or about 10 per cent, for technical cooperation projects. In the proposal currently before the Committee, the budget of the regular programme for technical cooperation was maintained at that higher level to maximize the Organization's support for the achievement of the Sustainable Development Goals. The projects would meet the increased demands of Member States in a responsive and agile fashion, and would complement the reformed resident coordinator system.

16. The budget reflected a number of initiatives to catalyse mandate delivery in three essential areas. Firstly, it contained \$1.9 million to deliver a new global communications strategy for the United Nations. The COVID-19 crisis showed more than ever the need for authoritative communications from the United Nations in order to counter misinformation and promote solidarity. With the support of Member States, the Organization would use additional resources to acquire new communications tools, train staff, particularly in digital storytelling, and expand its reach and impact in multiple languages.

17. Secondly, the budget contained \$0.7 million to improve risk management through strengthened staff development and training, which was part of his global human resources strategy. The strategy included

organizational learning and development, and an online learning platform.

18. Thirdly, \$7 million was proposed to strengthen the information technology enterprise network, on which, as the current alternative work arrangements demonstrated, the proceedings of intergovernmental bodies and the work of the Secretariat relied heavily. The Organization's systems, including the core tools used to hold the current meeting, had been stretched. In addition, the United Nations faced certain limitations; when the pandemic had erupted, it had not been able to provide interpretation for official meetings held virtually. Moreover, the increasing sophistication of cyberattacks required it to invest in resilient infrastructure that could accommodate the scale at which it now operated. Billions of people looked to the United Nations for information on the COVID-19 pandemic, and thousands of staff were working from home to implement the Organization's mandates. It was clear that the current situation had reinforced the need to take action in those areas.

19. At such a crucial time for the work of the United Nations, the Organization could fulfil its mandates only if Member States met their financial obligations in full and on time. The liquidity crisis had not abated, and severely hampered the Organization's ability to fulfil its obligations to the people it served. The United Nations was being forced to operate on the basis not of strategic direction but rather of the availability of cash, a situation that undermined mandate implementation. In any case, it had been able, through the way in which the budget had been managed, to avoid any disruption of its activities, as might have occurred in the event of a cash crunch. The structural issues that had created and exacerbated that persistent and unacceptable situation must be resolved; as doing so was within the power of the General Assembly, he asked Member States to take into account his previous proposals on the matter.

20. Even before the COVID-19 pandemic, the world had faced immense challenges that required the United Nations to have adequate resources. The Organization must meet that global test with solidarity, determination and a budget that reflected its seriousness in serving the world's people.

21. **Mr. Bachar Bong** (Chair of the Advisory Committee on Administrative and Budgetary Questions), introducing the first report of the Advisory Committee on the proposed programme budget for 2021 ([A/75/7](#) and [A/75/7/Corr.1](#)), said that the report covered the estimated resource requirements for the Secretariat, with the exception of proposed resources for special

political missions and related items, a detailed review of which would be presented separately.

22. The Secretary-General had proposed a budget for 2021 amounting to \$2,987.3 million before recosting, including \$706 million for special political missions, representing a net decrease of \$86.5 million, or 2.8 per cent, compared with the 2020 appropriation. Such additional elements as the requirements for ongoing construction projects and the revised estimates relating to new and expanded mandates, to be considered by the Committee later in the session, would affect the overall level of resources required for 2021.

23. In its report, the Advisory Committee analysed the impact of the COVID-19 pandemic and the liquidity situation on the resources for 2021, and considered actions taken by the United Nations during the pandemic to provide support in addressing needs and planning for recovery. The measures taken by the Secretariat to manage the liquidity situation included the suspension of hiring under the regular budget and the minimizing of non-post expenditures. The Advisory Committee recommended that the General Assembly request the Secretary-General to provide, in the next proposed programme budget, more information on the impact of the pandemic, including lessons learned, best practices, efficiency measures, harmonization and cooperation across the United Nations system, the flexible workplace strategy and such expenditures as the maintenance and rental of premises; travel, supplies and materials; and furniture and equipment. The Advisory Committee trusted that an update on the liquidity situation and expenditure would be provided to the Assembly at the time of its consideration of the report.

24. The Advisory Committee noted the improved presentation of the proposed programme budget for 2021 and trusted that the Secretary-General would continue his efforts in that area, in particular to ensure that resources were clearly linked to a results-based budgeting framework.

25. By custom, the programme budget was recosted twice, first at the time of its introduction to the Committee, to take into account inflation rates, and again in December, to take into account the experience of budget implementation from January to October. The Advisory Committee considered that, in the interests of clarity and to simplify the process, the proposed programme budget should be recosted only once, at the approval stage. It therefore recommended that recosting information be presented once, in the report of the Secretary-General on revised estimates: effect of changes in rates of exchange and inflation. It also

recommended that the recosting of grants and contributions be harmonized.

26. All the budget sections reflected a uniform vacancy rate by staff category of 9.1 per cent for Professional and higher posts, and 7.4 per cent for General Service and related posts. Given the difference in actual vacancy rates reflected in individual sections of the programme budget, a single overall rate by staff category for all sections was unrealistic and could affect mandate fulfilment for some sections; the Advisory Committee recommended that the General Assembly request the Secretary-General to propose specific vacancy rates for both the Professional and higher and the General Service and related categories for individual sections of the programme budget.

27. With regard to staffing, a total of 10,012 posts was proposed for 2021, including 200 temporary posts, reflecting a net reduction of 25 posts compared with 2020. The Advisory Committee noted the proposed establishment of new organizational structures, which would require the approval of the General Assembly. It trusted that the Secretary-General would provide the Assembly with updated, detailed organizational charts reflecting the proposed changes in structure and post resources.

28. The Advisory Committee reiterated that vacant posts should be filled expeditiously and recommended that, during the General Assembly's consideration of the report of the Advisory Committee, the Secretary-General provide the Assembly with a detailed update on the recruitment freeze and vacant posts. The Advisory Committee was concerned that the proposed staffing profile for the Secretariat once again contained a high proportion of senior posts at the level of D-1 and above, and that reductions in the junior Professional-level grades could adversely affect efforts to rejuvenate the Secretariat workforce. The Advisory Committee remained concerned about cases of "temporary" assignments of staff members to higher-level positions for lengthy periods. While noting that improvements had been made in relation to gender balance, it trusted that the Secretary-General would redouble his efforts to improve geographical representation.

29. The Advisory Committee made a number of recommendations related to non-post resources, following an analysis of the impact of the COVID-19 pandemic. With regard to travel of staff, more use should be made of virtual meetings and online training tools, and travel for workshops, conferences and meetings should be kept to a minimum; the Advisory Committee recommended a reduction of 10 per cent in the proposed resources. It also recommended a 5 per

cent reduction in the resources proposed under supplies and materials, and furniture and equipment.

30. The increased use of virtual meetings or videoconferences and other technological tools during the pandemic required secure and effective ICT infrastructure. Particular attention should be paid to cybersecurity in the strengthening of such infrastructure. An ICT investment plan that was in line with the Secretary-General's vision of a digital United Nations and addressed the need for business continuity during the pandemic was essential. The Advisory Committee recommended that the General Assembly request the Secretary-General to include the consolidated ICT budget in the next budget proposal.

31. The total estimate for extrabudgetary resources for 2021 was \$12.7 billion, a net decrease of \$112 million compared with the estimates for 2020; the Advisory Committee recommended that the General Assembly request the Secretary-General to include, in future proposed programme budgets, detailed information on the use of extrabudgetary resources and the functions of posts funded through such resources.

32. While the main budget documents for each section had been submitted in a timely fashion, the delayed submission of the supplementary information, in particular written responses, and issues with the accuracy of the information provided had affected the management of the Advisory Committee's schedule of work. The Advisory Committee recalled resolution 72/261, in which the General Assembly had requested the Secretary-General to transmit reports to the Advisory Committee no later than two weeks in advance of its scheduled consideration of items. More effort was required to ensure the timely submission of complete and accurate documents for the Advisory Committee's consideration. In order to facilitate the work of the Secretariat, the Advisory Committee would, in the context of future proposed programme budgets, submit some cross-cutting questions in advance.

33. **The Chair** drew attention to the report of the Committee for Programme and Coordination (CPC) at its sixtieth session (A/75/16) and the report of the Independent Audit Advisory Committee on internal oversight: proposed programme budget for 2021 (A/75/87).

34. **Ms. Austin** (Guyana), speaking on behalf of the Group of 77 and China, said that, in the second year of the trial period for the annual programme plan and budget, the Group wished to underscore the importance of the strategic framework as the means through which intergovernmentally agreed mandates were translated into implementable programmes. The Group reaffirmed

its support for CPC as the main subsidiary organ of the General Assembly and Economic and Social Council for planning, programming, evaluation and coordination. It hoped that, at the 2021 session of CPC, delegations would not be deprived of the participation of experts from their capitals or of interpretation services, so that CPC could provide better guidance on the interpretation of legislative mandates and the development of evaluation procedures to improve programme design and avoid overlap and duplication.

35. With regard to the programme plan, the Group appreciated the improvements made by the Secretariat to the format of programmes and subprogrammes in the light of General Assembly resolution 74/251. While it welcomed the cross-cutting recommendations of CPC, it believed that further guidance was needed to reach consensus-building conclusions by the end of the trial period for the annual programme plan and budget.

36. Despite the restrictions imposed as a result of the COVID-19 pandemic in 2020, CPC had considered, and made recommendations on, most of the programme plan and the report of the Secretary-General on United Nations system support for the New Partnership for Africa's Development. However, much of that work had been possible only because of the flexibility shown by the CPC members in deciding to forego consideration of many important matters, such as the evaluation reports issued by the Office of Internal Oversight Services, in order to prioritize the consideration of the programme plan.

37. The Fifth Committee was once more being tasked with making decisions on programmes on which CPC had made no recommendations. The consideration of the programme plan was not an exclusive prerogative of the Fifth Committee, and the plenary and all Main Committees of the General Assembly must retain their role in reviewing and taking action on the recommendations of CPC and the programmes that were relevant to their work. In addition, the Fifth Committee was yet again witnessing a failure to comply with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The Group was troubled by the fact that the programme budget had been prepared by the Secretariat, analysed by the Advisory Committee and presented to the Fifth Committee without an intergovernmentally agreed programme plan as a basis, as stipulated in the Regulations and Rules. The Group looked forward to the Committee's deliberations on the appropriate sequence for the formulation, review and adoption of the programme plan and programme budget, and hoped that the rest of the Committee would see the benefits of

ensuring that the programme budget was projected on the basis of a solid, consensus-based programme plan.

38. The informal consultations on the programme plan and the programme budget had once again been scheduled together. However, those items, though closely related, were not synonymous with each other, and consultations on each must therefore follow separate tracks, especially since, at the current session, eight programmes were not covered by CPC recommendations; no agreement was possible on the corresponding budget sections without prior agreement on the programmes themselves.

39. The programme budget was not simply a financial and accounting tool, but a reflection of the Secretary-General's strategic vision for achieving the mandates and priorities agreed upon by Member States. The Group reiterated its request to the Secretariat and all Member States to abide strictly by the decisions of the General Assembly. Accordingly, no changes in the established budget methodology, procedures and practices, or in the financial regulations, should be implemented without prior review and approval by the Assembly.

40. 2020 was the second year of the trial period for the annual budget and, as in 2019, key established budgetary procedures and practices had not been followed; in particular, the sequential nature of the review by CPC and the Advisory Committee had not been preserved. The Group would address the matter in greater detail during the Committee's deliberations on budgetary procedures and practices.

41. The Group recognized the Secretary-General's efforts to improve the presentation of the proposed programme budget but was concerned that, in many cases, the text and amounts in the previous proposed programme budget appeared to have been replicated; that situation raised questions about the existence of a clear link between resources and a results-based management framework. The presentation must be further improved to accurately reflect mandates and the measures to achieve them, and the impact on the priorities of Member States.

42. With regard to the budget methodology, the gap between budgeted and actual vacancy rates had widened over the years. Vacancy rates should not be used as a tool for achieving artificial savings in the budget at the expense of mandate fulfilment. In its previous decisions, the General Assembly had stated that a high vacancy rate hampered the fulfilment of mandated programmes and activities, and that deliberate management decisions to keep a certain number of posts vacant made the

budget process less transparent and the management of staff more difficult.

43. The United Nations had adopted the 2030 Agenda for Sustainable Development in 2015, and the target date was now just a decade away. Since the conditions for peace and stability would not be established if the development agenda was not fulfilled, the development pillar must be strengthened, and the Group was concerned that the budget proposal contained cuts to bodies that were integral to development, in particular the Economic Commission for Africa, the Economic and Social Commission for Asia and the Pacific, the Economic Commission for Latin America and the Caribbean and the Economic and Social Commission for Western Asia. In informal consultations, the Group would seek detailed explanations for the proposed cuts.

44. The Group was concerned about the growing reliance on voluntary contributions. Extrabudgetary resources must be used in accordance with the policies, aims and activities of the Organization, and all posts funded from such resources must be administered with the same rigour as posts funded from the regular budget, in order to ensure that the funding of functions from extrabudgetary resources did not affect mandate implementation. The Group firmly rejected any manipulation of the fulfilment of the Organization's mandates through the skewing of priorities towards areas that received more voluntary funding, and reiterated its long-standing position that adequate resources must be provided for the fulfilment of those mandates.

45. **Mr. Tommo Monthe** (Cameroon), speaking on behalf of the Group of African States, said that the Committee was considering the proposed programme budget for 2021 at a time when the world was grappling with the effects of the COVID-19 pandemic, which had affected humanity and economies and disrupted social routines in an unprecedented way. The United Nations had never been more needed, and was the only source of lasting solutions to the challenges faced by many countries during the current period of uncertainty. The Secretary-General must therefore be given enough resources to enable the Organization to fulfil its mandate from the General Assembly. The Group requested further information on the impact of COVID-19 on the programme budget, the mitigation measures put in place, the lessons learned and the work being done by the United Nations at the national and regional levels to assist the most vulnerable countries in building back better after the pandemic.

46. In the Committee's deliberations on the proposed programme budget, the Group would pay particular

attention to funding for the Economic Commission for Africa; special political missions; international cooperation for development, including funding for least developed countries, landlocked developing countries and small island developing States; United Nations support for the New Partnership for Africa's Development; economic and social development in Africa; construction and property management; and the development account. The Group was concerned about the decreasing share of the overall budget allocated to the development account, and encouraged the Secretary-General to transfer savings resulting from efficiency measures to the account, as required in General Assembly resolution 52/12 B. The Group looked forward to receiving the revised estimates related to the functional review of the Office of the Special Adviser on Africa and the evaluation of the related budget programme by the Office of Internal Oversight Services. For the sake of transparency, it also expected to receive a copy of the functional review, as recommended by CPC.

47. The Committee was discussing the 2021 budget predominantly in virtual meetings. The Group hoped that the Secretariat would address the resulting challenges to the effective participation of all Member States, particularly in relation to interpretation services in informal consultations.

48. With regard to programme planning for 2021, the Group commended CPC on its conclusions and recommendations on the majority of the programme plan and on the report of the Secretary-General on the United Nations system support for the New Partnership for Africa's Development. It reiterated its support for CPC as the main subsidiary organ of the General Assembly and Economic and Social Council for planning, programming and coordination, with responsibility for analysing and presenting the plan outline that reflected the priorities of the Organization.

49. The proposed budget for 2021 represented a reduction of \$86.5 million, before recosting, compared with the approved budget for 2020. The Group reiterated its long-standing position that the United Nations budget must be commensurate with mandates. The programme budget was the most important matter before the Committee at the session, as it was the resource base upon which the United Nations fulfilled its role and mandates, especially those related to the 2030 Agenda and Agenda 2063: The Africa We Want.

50. **Mr. Teo** (Singapore), speaking on behalf of the Association of Southeast Asian Nations (ASEAN), said that the United Nations was marking its seventy-fifth anniversary as it confronted a global pandemic and

rising geopolitical tensions in many parts of the world. For all its imperfections, the United Nations, together with a strong multilateral system, remained the best means of promoting life-saving work globally. To that end, the Organization's mandates must be adequately funded. Member States could not demand that the United Nations do more while providing it with less. The Organization must move towards more realistic budgeting, with a focus on results; that had been the core reason for the change from a biennial to an annual programme budget.

51. The Organization's funding must be commensurate with its mandates. Although there should be no place for arbitrary cuts to the proposed budget, or deliberate withholding of resources, such practices had been a reality for years. If left unchecked, those artificial constraints would only undermine the Organization's efforts. As the Secretary-General had stated his commitment to producing results on the ground, the Member States must support his efforts through their words and actions. At the same time, the efficient, transparent and responsible utilization of resources and full accountability to Member States were essential.

52. Although the Secretary-General had improved the presentation of the programme budget in line with the directions given by the General Assembly, the narratives and proposed figures must be clearly linked to a results-based budgeting framework, and must accurately reflect existing mandates and the measures to achieve them.

53. The initial estimates for the financing of special political missions accounted for over 23 per cent of the proposed budget for 2021. While valuing the role of the missions in the Organization's work related to peace and security, ASEAN believed that the General Assembly should discuss in earnest the funding arrangements for those missions, comparing those arrangements to those for other development priorities. Such a review would be all the more pertinent given the ongoing reform of the peace and security architecture, and timely, given the recurring liquidity challenges in the regular budget. The Association looked forward to further deliberations on the matter during the Committee's consideration of special political missions later in the session.

54. **Mr. Gonzato** (Observer for the European Union), speaking also on behalf of the candidate countries Albania, Montenegro, North Macedonia, Serbia and Turkey; the stabilization and association process country Bosnia and Herzegovina; and, in addition, Georgia, the Republic of Moldova and Ukraine, said that the European Union commended the Secretary-General for presenting a programme budget that focused on results and accurately reflected the needs of the

Organization. It recognized his efforts to keep the budget effective and efficient while taking into account new and emerging mandates and updated working methods for support functions, and reiterated its support for the Secretary-General's reforms, intended to make the budget more effective, efficient and focused on delivery; more than ever, the United Nations needed to respond to emerging challenges in a flexible yet integrated way. The shorter budget cycle had improved the Organization's agility and ability to respond to the current pandemic, and the European Union commended all United Nations staff for their dedication. Although the programme budget had been prepared at the beginning of the year and did not take into account the pandemic's effects on the Organization's work, the States members of the European Union trusted that programme managers would fulfil their mandates within the scope of their overall objectives, in accordance with established regulations and rules.

55. The planning and budgetary process should reflect the strategic approach of the United Nations, and should provide a level of resources that would ensure the fulfilment of mandates at Headquarters and in the field. The process should provide enough flexibility for the Secretary-General and his senior team to manage for strong results while achieving efficiencies at all levels. Results, however, could be expected only if the Organization had sufficient liquidity; programme managers should focus on reform and the fulfilment of mandates, which required sustainable, predictable funding. The European Union called on all Member States to pay their contributions in full and on time in order to avoid making the already rigid budget process even more inflexible.

56. The European Union would endeavour to ensure that the Committee's decisions on the Secretary-General's budget proposals enabled the Organization to address threats to international peace and security, defend the rule of law, uphold human rights, support the achievement of the Sustainable Development Goals and take action against climate change. The Committee was essential to supporting the Secretary-General's measures to improve support structures and decentralization and provide transparency and accountability. The resolution on the programme budget must reflect those objectives. The States members of the European Union were staunch defenders of multilateralism and reiterated their commitment to providing the Organization with the resources necessary to fulfil mandates and match the ambitions of Member States.

57. **Mr. Rae** (Canada), speaking also on behalf of Australia and New Zealand, said that, as the world faced the greatest crisis in generations with the COVID-19

pandemic, the United Nations remained the indispensable focal point for international cooperation. The three delegations welcomed the Secretary-General's second proposed annual budget and congratulated him on the reforms undertaken in the fields of management, development and peace and security, which had helped the United Nations adapt to the extraordinary circumstances. The Organization should continue its reform efforts, including through such measures as the global service delivery model, which would enable it to work more efficiently and flexibly.

58. As the pandemic exacerbated challenges faced by vulnerable populations, Australia, Canada and New Zealand were committed to ensuring that the fulfilment of gender and human rights mandates was adequately funded, and would resist any attempts to marginalize gender and human rights, which were at the heart of the mission of the United Nations. They welcomed the additional resources proposed for the fulfilment of mandates related to the SIDS Accelerated Modalities of Action (SAMOA) Pathway and the 2030 Agenda, and to assist small island developing States, including in the Caribbean and the Pacific.

59. Despite the Secretary-General's renewed call for a global ceasefire, conflict and violence continued in areas already facing humanitarian catastrophe. Common efforts to ensure international justice and accountability for the most serious crimes and violations of international law must be fully funded. As the understanding of the pandemic's effects on the implementation of United Nations mandates improved, the three delegations supported a level of resource and budget flexibility that allowed adaptation to evolving circumstances. They were concerned about the worsening liquidity situation of the Organization. Their long-standing record of paying their assessments in full, on time and without conditions indicated their commitment to the United Nations and its capacity to fulfil mandates established by Member States. Budgets negotiated and agreed upon by Member States, rather than the cash available at any given moment, should guide United Nations spending. Having a strategy without the appropriate resources was deeply unrealistic; strategy and resources must remain aligned with each other, and resources must remain aligned with agreed budgets.

60. **Mr. Ammann** (Switzerland), speaking also on behalf of Liechtenstein, said that the proposed budget was based on the Organization's actual expenditure, which, because of the liquidity crisis, had been lower than the budget approved by the General Assembly for 2020. By paying their contributions in full and in a

timely fashion, Member States assumed their responsibility for ensuring that the United Nations could fulfil its mandates.

61. The two delegations welcomed the adoption and rapid implementation of the reform proposals; through the change to an annual budget, budgetary processes had been shortened and the speed of the Organization's response to the current challenges had been improved. Given the difficult situation of the United Nations, however, the Secretary-General should be given the means to play his role as chief administrative officer. The budgetary structure of the Organization must be further modernized, and he should be granted more room for manoeuvre in budget management; in addition, accountability and transparency with regard to the Member States must be ensured.

62. The two delegations welcomed the conclusions of the treaty body review and would ensure that the human rights pillar and the related instruments received the necessary resources from the regular budget to fund the fulfilment of mandates conferred by Member States. The United Nations must ensure accountability for the most serious crimes, and the two delegations welcomed the full funding of independent investigative mechanisms.

63. **Ms. Rodríguez Abascal** (Cuba) said that her delegation would welcome an explanation of the reasons for which the report of CPC had not been introduced. Programme planning was essential to the Organization's functioning, since through it the legislative mandates of intergovernmental bodies were translated into concrete activities that contributed to development and well-being; particular attention must be paid to the programme plan as the Organization's principal policy directive. CPC was the main subsidiary organ of the General Assembly and Economic and Social Council for planning, programming, evaluation and coordination, and was more important than ever given the changes in the planning and budgeting process. Despite the difficulties resulting from the COVID-19 pandemic, particularly the holding of virtual meetings without interpretation and, in many cases, without the direct participation of experts from capitals, CPC had made recommendations on 20 of the 28 programmes and on other items on its agenda.

64. Her delegation welcomed the recognition by CPC that much remained to be done with regard to the format of the programme plan following the transition to an annual budget. The use of the cross-cutting recommendations in that regard to ensure that the General Assembly continued to guide programme managers, as it had done in its resolution [74/251](#), was a

step in the right direction, but did not allay her delegation's concerns about the current format. The most important aspect of the discussions on the evaluation of the reform was the proper sequence for the consideration and approval of the programme plan. The discussions on that sequence must be resolved at the current session in order for results to be obtained during the trial period of the annual programme budget.

65. No reports of the Joint Inspection Unit, which provided important input in the area of coordination, had been available for consideration by CPC. The Secretary-General, as Chair of the United Nations System Chief Executives Board for Coordination, should maintain close communication with the Unit; up-to-date information must be provided frequently so that CPC could perform its supervisory function, particularly with regard to the accountability of the Secretariat.

66. Her delegation was concerned about the eight programmes submitted to the General Assembly for consideration without appropriate CPC recommendations. It was regrettable that certain delegations had prevented those programmes from being submitted to the Main Committees for analysis, comments and proposals. The programmes had once again been submitted to the Fifth Committee in a deliberate attempt to prevent the Member States from holding a substantive debate on them. Each Main Committee should have considered the programmes, since they had all been allocated to the agenda item entitled "Programme planning". The Fifth Committee should build on the recommendations made at the sixtieth session of CPC to achieve consensus on the eight pending programmes; otherwise, it would be impossible to approve a programme budget.

67. The presentation of the proposed programme budget, one of the most important phases in the Organization's cycle of work, must translate into practical terms the manner in which the mandates from the Member States would be implemented. The budget and related documents were among the most visible tools used to make the United Nations the depositary of the multilateral system that its Member States hoped it would be. The new budget format had many disadvantages, principally the lack of a programme plan to allow the Secretariat to prepare a draft budget more suited to the intergovernmental process. Her delegation was concerned that the sequence for the preparation of the programme plan and programme budget, and their analysis by CPC and the Advisory Committee respectively, was too tight for the drafts to receive the attention they deserved. Despite resolution [74/251](#) and the cross-cutting recommendations of CPC, it was difficult, under the new format, to compare the content

of one budget with another. Cuba welcomed the introduction of Umoja, the United Nations enterprise resource planning system; the information in Umoja, however, could not replace the information that Member States received in the draft budget.

68. Although the 2021 draft budget was difficult to compare, in monetary terms, with any of its predecessors except the 2020 draft budget, the downward trend of previous years had clearly continued. However, 24 per cent of the proposed budget was devoted to special political missions; her delegation reiterated the need to consider funding those missions using a different mechanism that did not affect the regular budget, especially as none of those missions had been approved by the General Assembly in recent history. The proposed budget must reflect a balance between the three pillars of the Organization and the priorities agreed upon by the Member States. There could be no justification for one pillar prevailing over another or for development activities being sacrificed. Without the right balance, the Organization and the Member States could not achieve ambitious goals in the little time available, particularly in view of the COVID-19 pandemic. Cuba would also seek to rectify the situation related to the resources allocated to the Department for General Assembly and Conference Management, which had been unduly reduced during the Committee's negotiations the previous year and were essential given the Department's important work.

69. While delegations such as that of the United States of America often boasted about the many millions of dollars that their Governments contributed to the Organization, they largely allocated that money to extrabudgetary funds, which were disbursed only under strict conditions. Those Governments thus advanced their interests without the funds being subject to intergovernmental scrutiny, unlike assessed resources from the regular budget. In addition, the Government of the United States had in recent years imposed the greatest reductions in the draft budgets negotiated by the Committee. In order for mandates to be implemented, Member States must renew their commitment to meeting their financial obligations to the Organization on time, in full and without conditions, and must match political statements with concrete action to provide the Organization with stable, predictable resources. Extrabudgetary resources must not bind the Organization's work to the interests of a few, to the detriment of the majority, and the draft budget should not be held hostage, like its predecessors, to political interests.

70. **Ms. Craft** (United States of America) said that her delegation welcomed the award of the 2020 Nobel Peace

Prize to the World Food Programme (WFP). The United States had played a central role in managing and financing WFP since the Programme's establishment in 1961 at the request of the President of the United States, Dwight. D. Eisenhower, who had believed in the mission of the United Nations and had understood that combating hunger was critical not only on moral grounds but also in the interests of stability. In 2021 more than ever, the Organization must focus its budget expenditure on WFP, the United Nations Children's Fund, the Office of the United Nations High Commissioner for Refugees and other agencies with a proven record of success. Only by ensuring system-wide transparency, however, could the Organization know whether its programmes were working. Transparency allowed for accountability, on which the lives of those served by those programmes depended.

71. As chief executive officer of the Organization, the Secretary-General had taken his fiduciary responsibilities seriously and navigated the disruption caused by the COVID-19 pandemic. He had served taxpayers well, and the United States was grateful to him for respecting its contributions. The United Nations could be a force for good, and its objectives – global peace, friendship among nations, development and human rights protection – were as relevant as they had been 75 years previously. The Organization must, however, be transparent and accountable in order to perform its mission. Her delegation viewed the 2021 proposed budget in that light; given the economic toll faced by countries in combating COVID-19, cost-efficiency was essential to ensuring that taxpayers' money was spent prudently. All delegations had a duty to safeguard their countries' contributions to the Organization. In order to operate optimally, the Committee must embrace the new work patterns and dependence on technology brought by the virus.

72. The annual budget reflected the Secretary-General's commitment to United Nations reform. By reflecting real costs and reducing volatility, the budget provided more certainty regarding the level of resources needed to run the Organization. Such wasteful and undisciplined practices as recosting, however, must be addressed. The best approach was to pay for what was needed; delegations must look through a magnifying lens to rein in overspending.

73. Although the proposed budget amounted to \$2.99 billion, it would be at least \$3.15 billion, a 2.5 per cent increase over the 2020 appropriation, when all the add-ons were included. The United States supported the Secretary-General's efforts to monitor the ways in which departments and managers justified their funding requests and managed their resources, and the quality of

their results. The United States remained the Organization's largest donor, providing 22 per cent of the regular budget and 25 per cent of the peacekeeping budget. Investing money where it had tangible, beneficial effects was to be applauded; throwing it at failed policies and mismanaged programmes, however, perpetuated failure.

74. The best way to honour the important work of United Nations entities such as WFP, which practised transparency and accountability, was to ensure that the necessary resources were available even at a time of tightened government budgets. Resources were protected when the highest standards of transparency were maintained in budgetary decision-making, and her delegation was grateful to the Secretary-General for challenging the Committee to uphold those principles. Citizens deserved nothing less; the best return on an investment was lives saved.

75. **Mr. Naing** (Myanmar) said that, with regard to the proposed programme plan and budget for the so-called Independent Investigative Mechanism for Myanmar, under programme 6, Legal affairs, section 8, Legal affairs, of the proposed programme budget for 2021 (A/75/6 (Sect. 8)), his delegation was mindful of the Committee's scope and responsibilities, and did not intend to start a debate on human rights issues. However, Myanmar would not cooperate with the Mechanism, which had a questionable mandate as the first mechanism established by the Human Rights Council to prepare individual case files for criminal proceedings. Since the Council was not a prosecutorial body, it had no authority to establish such a mechanism, whose mandate blatantly violated the sovereignty of a Member State. That legitimate concern had been raised at the CPC session and was reflected in the report of CPC. His delegation's rejection of the Mechanism did not imply that Myanmar was opposed to accountability for wrongdoing and serious crimes. However, it could not accept the establishment of a mechanism as a result of an unwarranted attempt, on the pretext of accountability, to turn the Council into a quasi-judicial body.

76. Millions of dollars were allocated to the Mechanism from the regular budget every year; the proposed resource requirements for 2021 amounted to over \$12.5 million and 56 staff. In 2020, over \$14 million had been appropriated and 58 staff had been approved, almost the same resources and staffing as those funded from assessed contributions for the entire disarmament programme. In addition, the United Nations had established other mandates related to Myanmar, including the Special Envoy of the Secretary-General on Myanmar, who had established her Office in

Nay Pyi Taw. The fulfilment of all those mandates was entirely funded from assessed contributions. Despite assertions regarding the complementarity of those mandates, it was obvious that they were in fact redundant, with overlapping responsibilities. That was unacceptable, especially at a time when the United Nations faced a dire liquidity crisis.

77. Because of the COVID-19 pandemic, 2021 would be one of the most challenging years for the United Nations and its Member States. Developing countries in particular would need the Organization's assistance and cooperation more than ever to recover from the pandemic. On the other hand, longer delays were foreseeable in many Member States' payment of assessed contributions, as reflected in the Secretary-General's letter dated 31 August 2020 to all Permanent Representatives of Member States. In considering the 2021 programme budget, therefore, Member States should focus on ensuring that sufficient resources were provided for programmes that helped Governments to recover fast and build back better, instead of approving disproportionate resources for politicized, non-transparent bodies such as the Mechanism, which was targeted at a single member country.

78. **Mr. Dai Bing** (China) said that the programme plan – a concrete manifestation of the Organization's mandates – must always be owned and led by Member States. The programming and planning functions of CPC should be strengthened in the context of the annual budget, which had been adopted for a trial period. Member States should evaluate and monitor the implementation of programmes to improve efficiency, effectiveness, transparency and accountability.

79. Financial resources were the foundation of United Nations governance. The programme budget should be reviewed on the basis of evidence and mandates, should be maintained at a reasonable level, and should not be cut without good reason. Development should be prioritized through the allocation of adequate and sustainable financial resources. At the same time, the Secretariat should strictly apply fiscal discipline by implementing comprehensive budgetary performance and internal control. Extrabudgetary resources should be better supervised and managed to ensure that their use was transparent, regulated, and in line with mandates and regulations.

80. China supported the General Assembly in its review of the eight programmes on which CPC had made no recommendations at its sixtieth session. The programme budget should be prepared on the basis of the programme plans endorsed by the Assembly; possible programme budget implications resulting from

the COVID-19 pandemic should be reviewed, and reasonable adjustments should be made to the budgetary structure. More resources should be allocated to economic development and cooperation, poverty alleviation, connectivity and health care, in order to help developing countries respond to the pandemic. All parties should seize the opportunity afforded by the inaugural year of the decade of action and delivery for sustainable development to accelerate the implementation of the 2030 Agenda.

81. **Ms. Al-Thani** (Qatar) said that her delegation congratulated the Secretary-General on the award of the Nobel Peace Prize to WFP, which reflected the essential leadership role of the United Nations. The Secretary-General had introduced the 2021 proposed programme budget under the difficult conditions of the COVID-19 pandemic. She commended the Organization for mobilizing all capabilities, meeting urgent needs, planning for the recovery and supporting the groups that were most vulnerable to the virus.

82. Her delegation supported the Secretary-General's reforms, which were intended to improve the Organization's working methods and increase its flexibility, transparency and efficiency so that it could perform its tasks and achieve its objectives. Qatar welcomed the progress made in the previous three years in the pillars of the reform, namely, peace and security, development and management.

83. Her delegation supported the Secretary-General's proposed programme budget for 2021, which contained many initiatives to improve cooperation and mandate fulfilment. It also supported the proposals in programme 6, Legal affairs, for the provision of the necessary financial resources 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, in order to allow the Mechanism to implement its mandate on a solid financial basis.

84. Qatar continued its close cooperation with the United Nations to support the optimal fulfilment of mandates. It had provided multi-year core resources to the Organization, strengthened the capacity of United Nations entities, and contributed to cooperation with United Nations country teams to provide integrated responses to the coronavirus outbreak and assist the peoples of the world. Since the beginning of the crisis, Qatar had provided 78 countries with urgent medical aid, both governmental and non-governmental, in a total amount of \$88 million, including \$10 million allocated

to the World Health Organization and \$20 million allocated to Gavi, the Vaccine Alliance.

85. **Mr. Ishikane** (Japan) said that Japan supported the Secretary-General's reform and hoped, in the second year of that reform, to see more effective and efficient implementation of mandates. It looked forward to a full exchange of views with the Secretariat and among the Member States during the consideration of the budget, so that the General Assembly could provide appropriate guidance on the next steps, and appreciated the Secretary-General's refinement of the format of the programme plan and budget documents, following the previous year's Assembly resolution.

86. The COVID-19 pandemic required the United Nations to be agile and responsive to emerging needs and changes in external factors. The Committee was no exception. The 2021 programme budget would confirm the ways in which the change to an annual cycle had improved the responsiveness of the budget process during the pandemic. During the budget discussions, his delegation would advocate further improvements in the methodology, with an emphasis on predictability, budgetary discipline, accountability and efficiency.

87. Although the level of the proposed budget for 2021 was 2.8 per cent lower than that of the approved budget for 2020, the total budget requirements, including add-ons, would most likely exceed the amount approved for 2020. His delegation would assess the proposed budget objectively to seek to bring it to an appropriate level, after carefully examining it in its entirety.

88. His delegation appreciated the reduction of 25 posts and commended the Department for General Assembly and Conference Management for streamlining its staffing structure in a way that should serve as an example to other entities. It was concerned, however, about the continuous trend towards a top-heavy structure, and expected the Secretary-General to further reconfigure and rejuvenate the Organization.

89. **Mr. Croker** (United Kingdom) said that, as the United Nations celebrated its seventy-fifth anniversary, it faced greater demands than ever in tackling international challenges. Member States had a duty to the Organization and the people it served to ensure that it had the right level of resources to carry out its mandates, particularly in support of the 2030 Agenda. The United Kingdom would evaluate the budget proposals to ensure that programmes used resources efficiently and effectively, made the best use of innovation, data and continuous improvement, and focused on achieving results.

90. In 2020, in implementation of its resolution [72/266 A](#), the General Assembly had adopted the first annual programme budget since the 1970s. The United Kingdom supported the Secretary-General's reforms, of which the change to an annual budget was an important part. His delegation looked forward to hearing about the ways in which, by bringing plans, budgets and performance reports closer to the point of implementation and making the United Nations more responsive, that change was helping the United Nations fulfil mandates, address such emerging challenges as the COVID-19 pandemic, and enhance the focus on, and accountability for, actual results.

91. While recognizing that much remained unknown about the pandemic's effects on the Organization's work, his delegation would welcome, during the Committee's consideration of the proposed programme budget, the latest assessment of the pandemic's implications for the work planned for 2021. His delegation shared the Secretary-General's concerns about the unsustainable liquidity situation, and commended the Controller and the Organization for prioritizing the use of resources to mitigate the impact of that situation on mandate fulfilment. Member States should pay their assessed contributions in full and in good time, the Secretary-General should identify innovative ways of alleviating the liquidity challenges related to the regular budget, and the Organization should apply the lessons of the pandemic in its future operations.

92. **Ms. Valles** (Philippines) said that her delegation welcomed the consultations with Member States on improving the presentation of the budget and aligning it with mandates. Operating during the COVID-19 pandemic had been a test of the Organization's reform agenda, and the Philippines welcomed the new budget preparation process, which would help the United Nations to function efficiently and effectively despite the crisis. The proposed budget, however, did not adequately reflect the current needs and budgetary realities for 2021; the budget must be crafted and executed in accordance with the exigencies of mandate implementation. Her delegation would work towards a budget that promoted efficiency and responded to Member State priorities.

93. The sequence of the review processes conducted by CPC and the Advisory Committee was of great importance. Given the results of the deliberations of CPC in June 2020, her delegation agreed that the current situation affected the timeliness and accuracy of those processes. Proposed resource requirements should be based on a programme plan approved by the General Assembly, and the Philippines looked forward to the

Assembly conducting a review of the sequence of steps involved in the review following the first full budgetary cycle, to enable an informed decision on the implementation of the annual budget at its seventy-seventh session.

94. Her delegation supported the Advisory Committee's recommendation that the Secretary-General provide the General Assembly with more information on the impact of the pandemic, including lessons learned and best practices, during the Assembly's consideration of the proposed programme budget for 2021. The current provisional working arrangements would result in savings for the Organization, and the Secretary-General should present, at the seventy-sixth session, a cost-benefit analysis of the impact of flexible working arrangements on expenditures.

95. Efficiency gains could be made in relation to non-post resources, particularly expenditure on staff travel. However, no changes in the established budgetary methodology, procedures and practices should be made without prior approval by the General Assembly. Sufficient time must be allotted to informal consultations on programme planning and the proposed programme budget, which were among the most important matters before the Committee at the main part of the session.

96. **Mr. Alam** (Bangladesh) said that Member States must provide the United Nations with adequate resources for its regular and pandemic response efforts. A pragmatic, sensible programme plan and budget were important in order for the United Nations to perform its activities efficiently and effectively. The transition from biannual to annual budgeting was a significant step in establishing budgetary discipline in the Organization.

97. Although Bangladesh welcomed the inclusion in the proposed regular budget of the resources for the Independent Investigative Mechanism for Myanmar, the 2021 estimate reflected a reduction of 13.9 per cent, or \$1,983,800, compared with the 2020 allocation. The Committee was aware of the events leading up to the establishment of the Mechanism; 1.1 million Rohingya fleeing persecution in Rakhine State, Myanmar, had sought shelter in Bangladesh in August 2017. To ensure accountability, the international community had supported the establishment of the Mechanism to ensure that the incidents that had led to the crisis were independently investigated. The Mechanism should therefore be provided with adequate resources to carry out its responsibilities effectively.

98. He urged all other delegations to join the consensus on the allocation of sufficient resources for

the Office of the Special Envoy of the Secretary-General on Myanmar. The Office and the Mechanism were critical to justice and accountability, which were key to a durable solution to the crisis.

99. The overall level of the proposed programme budget for 2021 must be assessed as objectively as possible to ensure that the budget reflected the priorities of Member States and conformed with mandates. The Committee must ensure that the Organization had adequate resources to fulfil its mandates and meet emergency needs.

100. **Mr. Chumakov** (Russian Federation) said that his delegation noted the improved presentation of the proposed programme budget, in particular the consultations held by the Secretariat with the Member States in order to make the necessary changes. The Secretary-General should continue to improve the presentation of the data in the proposed regular budget in order to enhance transparency and link the requested resources to mandates.

101. It was regrettable that, since 2019, in a break with long-standing practice, the regular budget had not been adopted by consensus. The inclusion in the overall budget of appropriations that had not been approved by all Member States, namely, the appropriations related to the investigative mechanisms for Myanmar and Syria, could pose a challenge.

102. The Secretariat continued to perform recosting, although more precise planning, which would not require subsequent adjustments, had been presented to the Committee in 2017 as the main advantage of changing from a biennial to an annual budget cycle.

103. The allocation of resources should be approved primarily for programmes on which CPC had reached consensus. His delegation assumed that decisions on the resources for the eight programmes on which CPC had not reached agreement would be taken only after detailed discussion in the Main Committees of the General Assembly.

104. The level of resources proposed by the Secretary-General for the regular budget was inaccurate, and his delegation was concerned about the unjustified exclusion of expenditure for construction projects. It looked forward to receiving an update from the Secretary-General on the resource requirements for the implementation of those projects, taking into account the constraints resulting from the COVID-19 pandemic.

105. Activities that had been planned but not carried out by United Nations bodies in 2020 should not be forgotten. The lack of opportunities for Member States to meet had meant that the necessary decisions

regarding the holding of regular sessions in 2021 had not been taken. The unexpected circumstance of the pandemic should not hinder discussions among States.

106. With regard to programme planning, his delegation wondered why the report of CPC had not been introduced, despite its inclusion in the programme of work of the Fifth Committee. Significant progress had been made in the work of CPC; in 2019, for the first time, CPC had not reached consensus on the programme plan, whereas, at the sixtieth session, held in 2020, consensus had been achieved, and only eight programmes had not been subject to agreement. However, the organization of the work at that session had left contradictory impressions. The discussion had been influenced by many non-transparent and biased decisions of the Bureau. Some Member States had refused as a matter of principle to discuss certain programmes, thereby undermining the fundamental values of the United Nations. The virtual format of the session had resulted in certain adjustments; it had been almost impossible to engage in mutually reinforcing exchanges given that the time allotted had been artificially limited. His delegation hoped that, in future, colleagues would refrain from attempting to undermine the work of CPC, whose role remained unchanged.

107. Given the current situation, the Russian Federation expected representatives in other Main Committees of the General Assembly to be ready to discuss, within their sphere of competence, CPC programmes that had not been approved. At the same time, decisions on the financing of those programmes should be made only after the corresponding agreement was reached. Another pressing issue was the sequence of processes for reviewing the proposed programme budget. The change to an annual budget on a trial basis made that task much more difficult and overloaded the Fifth Committee's already heavy programme of work.

108. **Mr. Ajeeb** (Syrian Arab Republic) said that the Government of the Syrian Arab Republic, as a founding member of the United Nations, attached great importance to the work of the Organization, which had been established to serve the interests of peoples, protect them from the scourge of war, and achieve stability and development, while respecting the sovereignty, unity, territorial integrity and independent political decision-making of States. The Organization's goals would be achieved through peace, stability and development; his Government supported the provision of adequate, sustainable financial resources to the pillars of development and peace. The Committee's most important responsibilities included ensuring that adequate resources were available for efficient and effective mandate fulfilment, and that budgetary

resources were managed wisely, rather than wasted on funding politicized mechanisms that were illegitimate and served only a small group of States at the expense of the principles and purposes of the Charter and the noble role of the Organization.

109. It was regrettable that, in 2019, some delegations had taken an unbalanced approach based on political and financial polarization in order to provide funding from the regular budget for the so-called 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. His Government rejected the establishment of, and provision of funding from the regular budget for, the so-called Mechanism, and everything stated with regard to the Mechanism in section 8, Legal affairs, of the proposed programme budget for 2021, and in the related report of the Advisory Committee. His Government recognized none of the mandates or activities of the illegal Mechanism, which had been established pursuant to General Assembly resolution [71/248](#), a resolution adopted without consensus and without consultation or coordination with, or the approval of, the Syrian Government, in violation of the Charter. The Government of the Syrian Arab Republic would not cooperate with the Mechanism and was not involved in financing it in any way. The Mechanism would yield no objective results because it served only its own interests and the interests of the countries that had agreed to establish it, rather than the interests of the Syrian people.

110. Development goals could not be achieved without peace and stability, which in turn depended on full respect for the purposes of the United Nations, in particular the principles of sovereignty and non-interference in the internal affairs of States, and on support for peace efforts. His Government supported the work and mandate of the United Nations Truce Supervision Organization (UNTSO), the world's oldest peacekeeping mission. UNTSO was an independent body that was based in Jerusalem and was associated only with the Security Council; its main task was related to the borders of 4 June 1967. It was a strictly military operation whose activities were limited to supervision, monitoring and reporting, and his Government rejected any politicization of the mission's work and any overlap between that work and the work of diplomatic organizations and missions in Syria or elsewhere. UNTSO must comply with the main rules governing its duties, which were sensitive because it worked with two warring parties. The staffing level of UNTSO must be maintained, and the long-standing efforts of the Secretariat to gradually reduce that level must end. The

Secretariat should increase the budget of UNTSO so that the mission could play a more active role, fulfil its mandate and direct its resources to supporting its fundamental work of supervision, monitoring and reporting. His Government emphasized the need for neutrality and objectivity in the selection of military observers. UNTSO must comply with the General Armistice Agreements of 1949; those Agreements would expire only when the essence of the Arab-Israeli conflict expired, or when a just, comprehensive peace was achieved in accordance with international law and the relevant Security Council resolutions.

111. **Mr. Velázquez Castillo** (Mexico) said that the transition to an annual budget affected not only the budget period but also the format and presentation of the income and expenditure requirements for the fulfilment of the Organization's aims and priorities. The Secretariat had risen to the challenge, and the proposed budget followed the guidance set out by Member States in General Assembly resolutions [74/251](#) and [74/262](#). The possible effects of the COVID-19 pandemic during the 2021 budget period should not be underestimated, and the Secretariat should inform Member States of those effects in a timely fashion; Mexico appreciated the provision, in the budget proposal, of a clear view of needs, matched against specific requests for resources in order to fulfil mandates in an agile, consistent and effective manner.

112. The current reforms should be accelerated to establish a results-based management culture based on transparency and accountability. The 2021 budget must therefore be realistic and balanced in order to allow the Secretariat to fulfil its mandates. The budget should be implemented in accordance with the principles of efficiency savings and austerity.

113. His delegation trusted that the Fifth Committee would reach agreement on the programmes that CPC had not been able to consider at its sixtieth session owing to lack of time. Those programmes involved vital mandates with which the Member States had entrusted the Organization in the areas of peace and security, development and human rights.

114. Mexico valued the recommendations of the Advisory Committee regarding the proposed programme budget, believing that they would help the analysis and shaping of a responsible, realistic and balanced budget that provided the Secretariat with the means to fulfil the Organization's mandates on time and in the manner intended.

115. **The Secretary-General** said that the Committee's deliberations had revealed a shared understanding among delegations that a budget was meaningful only if

it was properly resourced. The fulfilment of mandates agreed upon by the Organization's bodies must be fully funded, and all countries must respect their commitments by paying their contributions in full and on time. Delegations had recognized the gains made by the Organization through the move to an annual budget and the progress made by the Secretariat in responding to the recommendations of the General Assembly, despite the challenges that had resulted from the move. The Secretariat would take into account all the recommendations made so that the presentation of the budget reflected the concerns of the Member States. The 2021 proposed budget had been prepared before the COVID-19 pandemic, but the Secretariat would respond in good time to Member States' requests for information regarding the pandemic's impact on the Organization's budgetary situation. He recognized Member States' concerns about the sequencing of the review processes related to programme planning and the programme budget, and would ensure that CPC played a central role in that regard.

116. It was regrettable that some actual vacancy rates were higher than the rates in the proposed budget, but the Organization had fewer resources available than had been planned, and the amount and timing of those resources were unpredictable. Given that the General Assembly had not granted his requests for more flexibility, including through an increase in the level of the reserves, his only option, in order to avoid disruption that could have resulted in the non-payment of salaries and the inability of the Assembly to work during the high-level week, had been to reduce post costs by maintaining artificially high vacancy rates, and to reduce travel and other non-essential expenditure. Although those reductions had, in some cases, undermined the full implementation of mandates, their effect on the life of the Organization had been minimal. As soon as the liquidity situation was regularized, the Secretariat would correct the vacancy rates, in line with its efforts to reduce the number of posts and to rejuvenate the Organization by ensuring that any new posts were established at the level of P-5 or lower.

117. With regard to the share of the budget allocated to development, he understood delegations' concerns about the budgetary situation of special political missions, and would not privilege peace and security budgets to the detriment of development or human rights. The apparent decrease in the budget allocated to the regional commissions was in fact related to construction management. The Secretariat would abide by the rules on construction management and make the required corrections in due course. The share of the proposed budget allocated to the Office of the High

Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, the United Nations Environment Programme and the Department for Economic and Social Affairs had increased, and the increase in the proposed budget for technical cooperation had been maintained. The percentage of the proposed budget allocated to the development account had not decreased; he was committed to ensuring the integrity of that account and would support any initiative of the General Assembly to increase the related budget. However, efficiency increases were difficult to measure when most of the Organization's cost reductions resulted from the unavailability of cash.

118. The Secretariat was committed to efficiency, transparency, accountability, the move to a results-based budget framework and accurate performance measurement. Following the transition to an annual budget, results and performance would be reflected more effectively in future budget cycles.

119. The level of recosting was lower than in previous years; he would be prepared to abandon recosting altogether if the General Assembly agreed to a budget based not on posts but on ceilings. Such a budget would give more flexibility to make savings in certain areas while developing other areas more fully. Recosting contributed to unpredictability, but he could not abandon it with the current level of flexibility in budgetary implementation.

120. The mechanisms for Myanmar and the Syrian Arab Republic had been established in response to the decisions of the intergovernmental bodies of the United Nations; it was for the General Assembly to discuss such issues further.

121. **Mr. Bachar Bong** (Chair of the Advisory Committee on Administrative and Budgetary Questions) said that further consideration of vacancy management would be beneficial; a detailed consideration of the disparities among vacancy rates in certain budget sections would reveal connections among the many issues raised by delegations in relation to the balance between the pillars of the Organization. The consideration of eight programmes by the General Assembly rather than CPC would have implications for the work of the Fifth Committee; he trusted that delegations would find ways of ensuring that the Fifth Committee was in a better position when it considered the next proposed budget. Despite the challenges of working remotely, the Advisory Committee made every effort to submit its reports on time, including through the use of new tools that were under development by the Secretariat.

The meeting rose at 1.05 p.m.