



General Assembly

Seventy-seventh session

Official Records

Distr.: General
2 November 2022

Original: English

Fifth Committee

Summary record of the 1st meeting

Held at Headquarters, New York, on Monday, 3 October 2022, at 10 a.m.

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

Contents

Agenda item 5: Election of the officers of the Main Committees

Organization of work

Agenda item 142: Scale of assessments for the apportionment of the expenses of the United Nations

This record is subject to correction.

Corrections should be sent as soon as possible, under the signature of a member of the delegation concerned, to the Chief of the Documents Management Section (dms@un.org), and incorporated in a copy of the record.

Corrected records will be reissued electronically on the Official Document System of the United Nations (<http://documents.un.org/>).

22-22669 (E)



Please recycle



The meeting was called to order at 10.05 a.m.

Agenda item 5: Election of the officers of the Main Committees

1. **The Chair** recalled that, at its 20th meeting of the seventy-sixth session, the Committee had elected a Vice-Chair endorsed by the Group of Latin American and Caribbean States, and its Rapporteur, for the seventy-seventh session. In accordance with rule 103 of the rules of procedure, for the remaining offices of Vice-Chair, the nominations of Mr. Mnguni (South Africa) and Mr. Ahmed (Bahrain) had been endorsed by the Group of African States and the Group of Asia-Pacific States, respectively. In the absence of further nominations, he would take it that the Committee wished to elect Mr. Mnguni (South Africa) and Mr. Ahmed (Bahrain).

2. *Mr. Mnguni (South Africa) and Mr. Ahmed (Bahrain) were elected Vice-Chairs by acclamation.*

Organization of work (A/C.5/77/1; A/C.5/77/L.1)

3. **The Chair** said that the Committee's decisions reflected Member States' commitment to implementing the mandated activities of the United Nations with adequate resources. In informal consultations, when delegations' goals diverged, reaching the consensus for which the Committee had striven for decades required flexibility, trust and cohesion. He was confident that the Committee's spirit of collegiality and teamwork would help it to reach successful and timely outcomes. His first priority was to build bridges among regional groups and delegations. He hoped that the recently published *Fifth Committee Manual* would improve understanding of the issues facing the Committee, and facilitate inclusive and transparent collaboration.

4. He invited members to consider the proposed programme of work of the Committee for the main part of the session, drawn up on the basis of the agenda items allocated to the Committee (A/C.5/77/1), and the note by the Secretariat on the status of preparedness of documentation (A/C.5/77/L.1). A separate list on the status of documentation would be issued for the first and second parts of the resumed session.

5. He wished to highlight some of the recommendations made by the General Committee in its report (A/77/250), which had been endorsed by the General Assembly at its 2nd plenary meeting. With regard to the rationalization of work, the Assembly had requested each Main Committee to further discuss its working methods and had invited the Chairs of the Main Committees to continue briefing the Ad Hoc Working

Group on the Revitalization of the Work of the General Assembly during the session on best practices and lessons learned in that regard, and to coordinate their briefings through, inter alia, the possible identification of commonalities in the working methods and the lessons learned.

6. The Fifth Committee should complete its work for the main part of the session by 9 December 2022. Meetings should start promptly at 10 a.m. and be adjourned by 6 p.m. In accordance with past practice, the requirement that at least one quarter of the members should be present in order to declare a meeting open and to permit debate to proceed had been waived. The General Committee had drawn attention to rules 99 (b), 106, 109, 114 and 115 of the rules of procedure regarding the conduct of meetings.

7. Efforts should be made to reduce the number of resolutions adopted by the General Assembly, and resolutions should not contain requests for reports from the Secretary-General unless such reports were strictly necessary for the implementation of those resolutions or for the continued consideration of an item. Resolutions should be short and action-oriented. Initiators of proposals with programme budget implications should establish a timetable at an early stage with the Chairs of the Fifth Committee and the Advisory Committee on Administrative and Budgetary Questions, in order to ensure full compliance with rule 153 of the rules of procedure. A mandatory deadline, not later than 1 December, should be established for the submission to the Fifth Committee of all draft resolutions with such implications.

8. **Mr. Durrani** (Pakistan), speaking on behalf of the Group of 77 and China, said that a significant percentage of the reports on matters before the Committee had been issued in time to allow detailed deliberations; nevertheless, the Secretariat should finalize the pending reports as soon as possible, as delayed issuance prevented the Group from considering items thoroughly. Adequate time should be given to each item, and reports from the Secretariat and the Advisory Committee must be issued in all official languages in a timely fashion, in accordance with the rules of procedure and relevant resolutions.

9. At the current session, the Committee would address such crucial issues as the proposed programme budget for 2023; the scale of assessments for the apportionment of the expenses of the United Nations; construction and property management; the review of the budgetary cycle, including consideration of the sequencing of the work of the Committee for Programme and Coordination; the United Nations

common system; the United Nations pension system; the Umoja enterprise resource planning system; conditions of service related to the International Civil Service Commission (ICSC) and the Advisory Committee; and the administration of justice at the United Nations. The Group would pay close attention to the deliberations on the capital master plan, programme budget implications, revised estimates, administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency, and the reports of the Board of Auditors and the Office of Internal Oversight Services.

10. Mandates must determine budget proposals and not the reverse. The level of resources to be approved by the General Assembly must be commensurate with the mandated programmes and activities to ensure their full and effective implementation. The Group reaffirmed the critical role of the Committee for Programme and Coordination. In accordance with General Assembly resolution [76/236](#), the five programmes of the proposed programme budget for 2023 for which the Committee for Programme and Coordination had not provided conclusions and recommendations should be reviewed in a timely manner by the plenary or the relevant Main Committee responsible for those mandates, to enable the Fifth Committee to discuss and approve the related budget.

11. The consideration of the budget on an annual basis imposed additional time constraints for the thorough discussion of other agenda items. The Group trusted that the Fifth Committee would devote adequate time to all items and that its deliberations would be conducted in an open, transparent and inclusive manner.

12. **Mr. Camelli** (Representative of the European Union, in its capacity as observer), speaking also on behalf of the candidate countries Albania, Montenegro, North Macedonia, the Republic of Moldova and Ukraine; the stabilization and association process country Bosnia and Herzegovina; and, in addition, Georgia, Monaco and San Marino, said that the European Union supported the Secretary-General's efforts to implement his organizational reforms effectively. The need for effective multilateral governance and a nimble, results-oriented United Nations was more acute than ever. To that end, the budget cycle must be reformed. An annual budget process facilitated the provision of resources that corresponded with mandate requirements, thereby improving mandate implementation and empowering programme managers to focus on results. An annual budget also increased accountability and intergovernmental oversight through the Committee. The European Union commended the Secretariat and

programme managers for shifting the paradigm, and would engage with all colleagues to draw lessons from the trial period in order to finalize the reform of the budget, which was essential to the reform of the management pillar and the Secretary-General's vision of a modern United Nations.

13. The European Union supported global peacebuilding and conflict prevention. New ways of funding United Nations peacebuilding must be explored, including through assessed contributions; the European Union was encouraged by the General Assembly's adoption by consensus of resolution [76/305](#), and looked forward to the resumption of the Committee's deliberations on investing in prevention and peacebuilding, so that Member States could honour their commitment to providing adequate, predictable, and sustained financing for peacebuilding.

14. There could be no effective United Nations without a budget. The European Union welcomed the approval by the Committee on Programme and Coordination of 23 of the programme plans at its previous session. It was regrettable that consensus had not been reached on five programme plans, and the European Union looked forward to addressing them in the Fifth Committee, with timely conclusions and recommendations of other Main Committees, so that the 2023 programme plan could be adopted by consensus. The European Union would pay particular attention to the adequate funding of mandates. The proposed programme budget for 2023 did not provide a comprehensive picture in that regard, and add-ons were therefore required, including in relation to the funding of construction at the Organization's headquarters and duty stations.

15. The General Assembly had instructed the Office of the United Nations High Commissioner for Human Rights to reflect in its budget proposal the funding for recurring mandates of the Human Rights Council. The European Union was deeply concerned by the Advisory Committee's recommendation against that proposal, and looked forward to engaging with the Chair of the Advisory Committee, in informal consultations, on the technical assessment on which the recommendation was based. Adjustments should be made to avoid unintended consequences that would result in the unprecedented defunding of mandates.

16. The European Union welcomed the Secretary-General's efforts to reflect the newest mandates in his budget proposal. The Youth Office proposed in the report of the Secretary-General entitled "Our Common Agenda" ([A/75/982](#)) should be sustainably funded in order to promote the full, equal and meaningful

involvement of young people and youth partnerships across all three pillars of the United Nations and in humanitarian action. The European Union also welcomed the Organization's initiative related to global food insecurity, but was compelled to recall that such a mechanism was required only because of the unprovoked and unjustified Russian war of aggression against Ukraine, a war that the European Union condemned in the strongest possible terms as a blatant violation of international law, the Charter of the United Nations and everything that the Organization stood for.

17. The unprecedented challenges faced by the Organization in recent years had tested the Committee's working methods. While the Committee had demonstrated that it could learn and improve, some key principles must be upheld as guidelines for its proceedings. He welcomed the *Fifth Committee Manual* and commended the Chair's invitation to all groups to contribute to it. Such a collective and cross-regional endeavour was an example of what the Committee could achieve at its best.

18. **Mr. Fifield** (Australia), speaking also on behalf of Canada and New Zealand, said that the delegations of the three countries welcomed the publication of the *Fifth Committee Manual* and the Chair's focus on improving the Committee's working methods. The deliberations on the proposed programme budget for 2023 were being held in the context of the Russian invasion of Ukraine and its consequences for the global economy. The Secretary-General had stated that the impact of the war in Ukraine on food security, energy and finance was systemic, severe and speeding up. That impact had security, economic and humanitarian ramifications for Member States and put the United Nations under immense strain. The three delegations supported the sovereignty and territorial integrity of Ukraine, and called on Russia to withdraw its forces immediately.

19. The change from a biennial to an annual budget on a trial basis under the Secretary-General's management reforms had enhanced financial agility, produced more concrete results and improved accountability. It had thus been essential to navigating the coronavirus disease (COVID-19) pandemic and the war in Ukraine. The annual budget cycle should be continued.

20. The three delegations welcomed the proposed programme budget for 2023. They acknowledged that the balance between funding new or expanded mandates and containing growth was delicate, and that recosting was being exacerbated by inflation, high food and energy costs, and fluctuating currency exchange rates. They supported the Secretary-General's proposal to "frontload" resource requirements for ongoing Human

Rights Council mandates in the interests of budget efficiency. The proposal had been made in response to a recommendation of the Advisory Committee, and the three delegations were dismayed that the Advisory Committee had subsequently recommended against the proposal, thereby putting at risk \$35 million of human rights funding. The three delegations were concerned about the chronic underfunding of the human rights pillar.

21. Following the adoption by the General Assembly plenary of a resolution on financing for peacebuilding, the delegations of the three countries looked forward to reconsidering the matter in the Fifth Committee with a view to finding consensus. Investing in peace now was less costly than responding to crises and conflicts later. The flexibility and responsiveness of the Peacebuilding Fund had allowed it to achieve impressive results, but the amounts requested by Member States now exceeded the voluntary funding available. The provision of assessed contributions to the Fund would help to fulfil the Organization's core mandate of conflict prevention.

22. The growing number of competing demands for regular budget funding could not all be met. The Committee must consider each proposal on its merits; the conversion of 95 posts from extrabudgetary to regular budget funding was a large request. All Member States were facing increased fiscal constraints as a result of COVID-19 and the war in Ukraine. The delegations of the three countries would work with other Member States to identify savings to offset increases in other areas of the budget.

23. The Fifth Committee looked to the Advisory Committee to help it to assess proposals by providing advice on budget matters. The Advisory Committee must remain a technical and transparent body. When the Fifth Committee considered conditions of service related to the Advisory Committee, it should also review the Advisory Committee's work, including working methods and expert qualifications, more broadly.

24. While the regular budget was often considered the ideal solution, it was not always adequately and predictably funded by Member States. While the countries of the three delegations paid their regular budget contributions in full, on time and without conditions, only two thirds of Member States had paid their regular budget contributions in full in 2022. All Member States with outstanding contributions should give high priority to those payments and advise the Secretariat on their timing. The later Member States paid, the less likely it was that the funds would be committed and that the United Nations would fulfil its mandates. The three delegations looked forward to

working constructively with other Member States to adopt the proposed 2023 budget in a timely manner, with adequate resources for efficient, effective and accountable mandate implementation.

25. **Mr. Lagdameo** (Philippines), speaking on behalf of the Association of Southeast Asian Nations (ASEAN), said that, while the Association recognized that factors beyond Member States' control, including the COVID-19 pandemic, had caused difficulties in the payment of assessed contributions, it commended those Member States that endeavoured to meet their obligations to the United Nations. ASEAN called on Member States to pay their assessments in full, on time and without conditions.

26. The third year of the trial implementation of the annual budget cycle, which facilitated the efficient fulfilment of mandates, would conclude on 31 December 2022. While the difficulties resulting from the pandemic had demonstrated the need for the United Nations to be agile and responsive, the sequential nature of the budget process, which might be affected during the trial period, must be preserved. ASEAN looked forward to updates from the Secretariat on the experience of the trial implementation. Programme planning was essential to ensuring that the Organization's budget was aligned with its mandates. In reviewing the proposed programme plan for 2023, ASEAN acknowledged the role of the Committee for Programme and Coordination in examining the programme budget in accordance with its mandate and the sequential nature of the review process.

27. At the current session, ASEAN would pay particular attention to the Fifth Committee's deliberations on the proposed programme budget for 2023; the review of the annual budgetary cycle, including consideration of the sequencing of the work of the Committee for Programme and Coordination and the Advisory Committee; the United Nations common system; the United Nations pension system; the Umoja enterprise resource planning system; conditions of service related to ICSC and the Advisory Committee; the review of progress in the implementation of the management reform; special political missions; the subvention to the Extraordinary Chambers in the Courts of Cambodia; construction and property management, especially the seismic mitigation retrofit and life-cycle replacements project at the Economic and Social Commission for Asia and the Pacific; and all programme budget implications and revised estimates.

28. **Ms. Chanda** (Switzerland), speaking also on behalf of Liechtenstein, said that, during the general debate at the current session, many leaders had

emphasized the centrality of multilateralism and the United Nations to efforts to resolve global challenges in peace and security, sustainable development and human rights. The Secretary-General, in his report entitled "Our Common Agenda" (A/75/982), had called for a revitalized multilateralism with the United Nations at its centre, and had underlined the fact that the 2030 Agenda for Sustainable Development was an action plan for people, the planet, prosperity and peace, and should be at the heart of the Organization's activities. To meet those challenges, a strong United Nations that could achieve the goals of the Charter was needed. The Member States must ensure that the Organization had the means to fulfil its mandates. By paying their assessed contributions on time and in full, they would give the Secretariat stability in its financial planning, but their responsibility was not limited to those payments; it applied above all when they took decisions on the budget and other administrative matters in the Fifth Committee.

29. The Committee must approach the matters before it in a spirit of collegiality and flexibility. The continuation of the annual budget, which had brought the Secretariat and the Member States such benefits as more realistic budgets and the ability to react more quickly to changing circumstances and mandates, was essential to the Secretary-General's management reform. The human rights pillar, which was essential to achieving the Organization's goals, including sustainable development and international peace and security, must receive the necessary resources from the regular budget so that United Nations could fulfil its mandates. The delegations of the two countries hoped that other Member States would support the strategic heritage plan of the United Nations Office at Geneva, which was not only a conservation project but also an investment in multilateralism that would ensure that the Organization was modern, effective and efficient, and respected its staff and financial resources, as well as the environment.

30. The Committee was responsible for ensuring that the United Nations was operational by granting it the required resources. The two delegations hoped that face-to-face meetings would help the Committee to complete that task in a collegial, productive way in order to reach consensus within the allotted time so that the Secretariat could implement its resolutions.

31. **Mr. Muhammed Bande** (Nigeria), speaking on behalf of the Group of African States, said that the Group welcomed the gradual return of in-person meetings of the Committee after more than two years of virtual and hybrid meetings owing to the COVID-19 pandemic. The Bureau had recommended that some of

the methods employed by the Committee at the second part of the resumed seventy-sixth session be adopted; the Group would monitor the development of the situation and ensure that the appropriate adaptations were made. Delegations must be able to participate in the Committee's deliberations, informal consultations and decision-making processes through proper conference interpretation, in accordance with the relevant regulations and rules and in a spirit of multilingualism. The Group's working languages included four of the official languages of the United Nations, namely, Arabic, English, French and Spanish; each Member State must be able to contribute in the official language best suited for it. Despite considerable improvements, the late issuance of reports remained a challenge to the timely conclusion of the Committee's work and the consideration of essential items. The Group requested that the pending reports be issued as a matter of priority.

32. The Group would pay particular attention to the review of the annual budget cycle, investing in prevention and peacebuilding, the reports of the Board of Auditors, the International Residual Mechanism for Criminal Tribunals, the Residual Special Court for Sierra Leone, and construction and property management. Special political missions, which were one of the most effective tools for maintaining international peace and security, and which acted as early warning mechanisms for potential political conflict, must be provided with adequate financial and human resources to fulfil their mandates, in order to reduce the amount of funding needed for peacekeeping operations. Requests for exemption under Article 19 of the Charter should be considered promptly to enable the Member States concerned to participate fully in the work of the General Assembly.

33. **Mr. Velázquez Castillo** (Mexico) said that, given the impact of its decisions on the Organization's operations, the Committee must consider the items before it constructively, on the basis of a clear overview, in order to advance the reforms intended to make the United Nations more modern, agile and efficient. The annual budget cycle was an essential part of the management reform, which Mexico supported because it had improved programming, resource projection, mandate fulfilment and results-based management. The Fifth Committee must reach agreement on approving the programmes on which the Committee for Programme and Coordination had not made recommendations. The proposed programme budget for 2023 had increased slightly compared with the approved budget for 2022; the approved budget for 2023 must be realistic and balanced so as to provide the Organization with the

resources it needed to implement its mandates in a timely manner.

34. Among the special subjects relating to the proposed programme budget for 2023, Mexico attached particular importance to the conditions of service of the Chair and members of the Advisory Committee; construction projects involving large amounts of resources, particularly the strategic heritage plan of the United Nations Office at Geneva; the international tribunals that were facing financial difficulties; the financial estimates for the implementation of Human Rights Council resolutions; and the Youth Office, which was important but would increase the regular budget. Mexico would pay close attention to the deliberations on special political missions, which were essential to peacebuilding and peacekeeping and must be provided with the resources necessary to implement their mandates; they currently accounted for over 22 per cent of the regular budget.

35. The unity of the United Nations common system was in jeopardy. The existence of two post adjustment multipliers in Geneva called into question the authority of ICSC. The Fifth Committee should resolve the question of the jurisprudence of the tribunals of the United Nations and the International Labour Organization on matters relating to ICSC decisions, and thus neutralize any future attempt to fragment the common system. A balanced decision must be taken to ensure that the Peacebuilding Fund had the resources needed to respond nimbly and flexibly to requests. Constructive deliberations were needed on the humanitarian effects of global food insecurity, the administration of justice, and the reports of oversight and auditing bodies.

36. **Mr. Yamanaka** (Japan) said that the Committee had before it such pressing matters as the review of the annual budget cycle, and the need to support the United Nations Assistance Mission in Afghanistan (UNAMA) and ensure global food security. The Committee should strive to be more efficient and effective in order to complete those immense tasks while taking into account the lessons learned from the COVID-19 pandemic and continuously improving its working methods.

37. Since the adoption of the programme budget for 2022, the world had faced unprecedented challenges, including the situation in Ukraine, soaring prices, food insecurity and the lingering pandemic. The Committee should strengthen the Organization's ability to address evolving global needs by adopting a nimble, responsive and accountable budget. The United Nations must be able to fulfil its mandates effectively. Japan would continue to call for budgetary discipline, which was

essential in order for the Organization to operate and fulfil its mandates properly, effectively and sustainably. His delegation was committed to having constructive discussions based on that principle.

38. **Mr. Tona** (Rwanda) said that, at the previous session, the Committee had made important decisions to improve the effectiveness and efficiency of the United Nations and its programmes, but more progress was needed. In the face of multiple crises around the world, the work of the United Nations was more critical than ever. As the Committee considered the proposed programme budget for 2023, it needed to ensure that the Organization had enough resources to fulfil its mandates, goals of the Charter especially in the global South. Mandates must determine budget proposals and not the reverse. In addition to the proposed programme budget for 2023, his delegation would pay close attention to the International Residual Mechanism for Criminal Tribunals, in the light of the start of the trial of Félicien Kabuga, one of the masterminds of the 1994 genocide against the Tutsi.

39. **Mr. Dai Bing** (China) said that, during the general debate, leaders had called for unity and cooperation in addressing global challenges such as the pandemic, food security and climate change. A broad consensus in favour of multilateralism existed in the international community, and all Member States supported a stronger role for the United Nations. China had always contributed to world peace and development, defended the international order, provided public goods and mediated in hot spots. It promoted multilateralism, was actively engaged in the improvement of global governance, and upheld the United Nations-centred international system, the international order underpinned by international law and the Organization's central role in international affairs.

40. Finance was the foundation of United Nations governance. To maintain the Organization's role, all Member States must shoulder their responsibilities and fulfil their obligations. The financial situation of the United Nations remained worrying. Despite repeated calls by most Member States and the fact that the Secretary-General had sent letters to Member States expressing his concerns, one major contributor still had long-term unpaid assessments, which were the main cause of the Organization's liquidity crisis. China always fulfilled its financial obligations and had fully paid its assessed contributions to the regular budget in 2022. It called upon Member States, in particular large contributors, to fulfil their financial obligations on time and in full. Member States should translate their promises into action to ensure mandate implementation.

41. The Committee would consider several important items during the current session; all parties should conduct broad consultations and strive for mutual benefits through cooperation. Programme planning should respect the Member State-driven principle and take into account the legitimate interests and aspirations of Member States. The function of the Committee for Programme and Coordination should be strengthened and each Main Committee should play its role. The programme budget should be maintained at a reasonable level, and sufficient resources should be provided for development as a matter of priority. The Secretariat should improve comprehensive budgetary performance, enhance cost-saving and efficiency gains, strengthen budget discipline, address existing problems in a timely manner, and make sure that every penny contributed by Member States was well-managed and well-spent. United Nations bodies and departments should focus on their core functions, and avoid unnecessary expansion and duplication of mandates.

42. The budget modality should be scientific and reasonable, improve the accuracy and stability of budget preparation, and promote the implementation and performance of the budget and programmes. The reform could not be rushed. The results of the trial implementation of the annual budget should be evaluated in depth, and the advantages and disadvantages of the budget modalities should be fully compared. Other potential impacts of the reform should also be comprehensively analysed.

43. As the Organization's most important external auditing body, the Board of Auditors should carry out its independent oversight function. Relevant bodies should draw lessons from the financial irregularities of the United Nations Office for Project Services, strengthen financial management and oversight accountability, and prevent similar problems from occurring. The scope of the Peacebuilding Fund's mandate should be clarified, and the management of the Fund and the participation of Member States should be strengthened, taking into account the concerns of African countries. The United Nations should improve the geographical representation of developing countries in the Secretariat and address the concerns of underrepresented countries.

44. **Mr. Margaryan** (Armenia) said that the Committee's work was essential to ensuring that the Organization was fit for purpose and could meet the rapidly evolving challenges worldwide. Member States must fulfil their financial obligations in a timely manner to maintain the healthy financial situation of the United Nations; in 2022, Armenia had once again paid its assessed contributions to the regular budget in full within the first 30 days of the year.

45. At the current session, the Committee had before it a number of items that could affect the work of the Organization. His delegation hoped that the deliberations on the review of the annual budget would result in a more flexible cycle, in accordance with the Secretariat's priorities, and address the concerns that delegations had expressed, at the preceding three sessions, about efficient budgeting processes. In its deliberations on programme planning and the proposed programme budget for 2023, the Committee should consider ways of ensuring adequate financing for human rights protection, prevention efforts, support for countries in special situations and other areas in which responses were urgently required from the Organization.

46. The Committee should conduct its work in spirit of collegiality and constructive engagement. It had shown repeatedly, including during the previous session, that, when it focused on common goals, it could achieve tangible results even with regard to long-standing issues. Given its increasing workload, the Committee should continuously improve its working methods, use the allotted time more efficiently within normal working hours and, in certain cases, facilitate its deliberations through online platforms.

47. **Mr. Lu** (United States of America) said that the \$3.4 billion proposed programme budget for 2023 would fund the basic operations of the United Nations, as well as special political missions, construction projects and several anticipated add-ons, including the establishment of the Youth Office and the mitigation of global food insecurity. The Committee's work at the current session would be critical to the functioning of the United Nations, but could not be business as usual. Every aspect of the Organization's work had been adversely affected by the unprovoked war of Russia in Ukraine, and the United Nations would not function as it should until the war ended.

50. The Secretary-General had proposed that a number of expenditures that were currently met through extrabudgetary resources be included in the regular budget. Such proposals should be kept to a minimum and approved only if they were well-justified. The United States was concerned about recommendations in which the Advisory Committee had expressly subverted the will of the General Assembly, for example, by rejecting the inclusion of predictable Human Rights Council mandates in the programme budget and, with respect to the United Nations Relief and Works Agency for Palestine Refugees in the Near East, by contradicting General Assembly resolution 3331 (XXIX) B, in which it was stated that only international staff salaries should be financed by the regular budget. Pursuant to the rules of procedure, the Advisory Committee's role was to

provide expert examination of the programme budget, not to work against the clearly stated will of the Assembly. The United States would request further information from the Chair of the Advisory Committee in order to better understand the rationale for the recommendations. The United States was also concerned about the application of two different post adjustment multipliers to organizations that were part of the United Nations common system, and looked forward to deliberating proposals to safeguard the integrity of the system.

51. The trial implementation of an annual budget was essential to the Secretary-General's management reforms. Virtually every country in the world used an annual budget, which allowed organizations to respond more quickly to needs on the ground. That had certainly been the case at the United Nations; while the United States was open to improving the budget process, the Organization could not revert to a biennial budget. It was unfortunate that the Committee for Programme and Coordination had not issued conclusions and recommendations on five programme plans; improving the working methods of the Committee for Programme and Coordination required the political will of its members, not further alterations to its programme of work.

52. **Mr. Kariuki** (United Kingdom) said that the Fifth Committee had a responsibility to the Organization and the people it served to ensure that the United Nations had the correct level of resources to fulfil its mandates. In the current difficult global economic times, the United Nations must demonstrate that it was using those resources efficiently and effectively, and deliver results that made a real difference to those in need. The United Nations should have the staff and capabilities to respond swiftly, effectively and nimbly to the demands that it faced, including achieving the Sustainable Development Goals, following up on the Secretary-General's recommendations in his report entitled "Our Common Agenda" (A/75/982) and dealing with the damaging consequences of the illegal Russian invasion of Ukraine. The United Kingdom would seek further information on the ways in which the annual budget had benefited the United Nations, in particular in terms of mandate fulfilment. It would engage on such important issues as the latest proposals of ICSC and ways of safeguarding the integrity of the United Nations common system; the revised proposal to modernize the conference facilities at the United Nations Office at Nairobi; putting peacebuilding on a solid footing; and special political missions.

53. Although the Committee was returning to pre-pandemic normality, it must not give up the good

practices and ways of working that it had developed over the past few years. It should continue to make best use of its allotted time and keep unnecessary work outside normal office hours to a minimum. His delegation was confident that the Committee would complete the immense task before it in a timely manner through constructive engagement and consensus-based decision-making.

54. **Ms. Al Mubarak** (United Arab Emirates) said that the Committee's deliberations and decisions on the proposed programme budget for 2023 would determine the Organization's ability to respond to global challenges, and the Committee must therefore allocate the resources necessary for the United Nations to fulfil its responsibilities. The Peacebuilding Fund, which was an effective tool for responding to emerging crises, must be provided with adequate, sustainable, and predictable financing. Although the Committee had not reached consensus on financing the Fund at the seventy-sixth session, her delegation looked forward to engaging constructively in informal consultations on the matter. Special political missions should be provided with the resources necessary to fulfil their mandates, as they were important to the maintenance of international peace and security. Her delegation looked forward to the deliberations on the revised estimates for the Youth Office, given young people's role as future leaders in finding sustainable solutions to global challenges.

55. **Ms. Oh Hyunjoo** (Republic of Korea) said that her delegation would constructively engage to ensure the timely adoption of the proposed programme budget for 2023 so that the Organization could fulfil its mandates efficiently, effectively and accountably. Budgetary discipline was essential across the United Nations system; the annual budget process had made mandate implementation more effective through increased engagement by programme managers, while allowing the Organization to respond promptly to new mandates and changing demands. During the trial period, in which the COVID-19 pandemic had broken out, the annual budget cycle had proved to be effective in responding to crises. She looked forward to the deliberations on the annual budget, which contributed to the management reform.

56. The growing burden on the regular budget must be alleviated through the reallocation of financial resources from non-core to priority projects. Peacebuilding and sustaining peace, which were increasingly central to the Organization's work, must be predictably and sustainably financed. Her delegation would work with all stakeholders to reach consensus on the financing of the Peacebuilding Fund at the current session. The competences and terms of reference of the Advisory

Committee, whose work was the basis for the Committee's deliberations, must be properly delineated to ensure the success of the United Nations system. A constructive discussion of the conditions of service of the Chair and members of the Advisory Committee, and of the Advisory Committee's working methods, was essential.

57. **Mr. Chumakov** (Russian Federation) said that, in the deliberations on the proposed programme budget for 2023, attention should be paid to the advantages and disadvantages of annual budget planning compared with a biennial cycle. His delegation insisted on detailed discussion by the relevant committees of the five programmes that had not been approved after the sixty-second session of the Committee for Programme and Coordination. Decisions should be taken on the allocation of resources to implement those programmes after recommendations were received from Member States.

58. The number of formal and informal in-person meetings must be increased. Virtual meetings could only be informal in nature. His delegation called for the timely and simultaneous issuance of documents in all official languages. The availability of translated reports was an essential requirement for the effective use of the Committee's working time. The Russian Federation trusted that deliberations would be as inclusive and transparent as possible.

59. The countries whose representatives had mentioned the issue of Ukraine had for years threatened the security of the Russian Federation or were now adding fuel to the fire. Such an approach hindered the search for solutions in the interests of all and would most harm the countries whose needs were greatest. He hoped that the Committee's deliberations would be depoliticized and conducted without aggressive rhetoric, in a professional manner.

60. **Mr. Amorín** (Uruguay) said that his delegation congratulated the Chair on the publication of the *Fifth Committee Manual*. It welcomed the broad agreement reached by the Committee in July 2022, which had made it possible to give a reasonable response to the Organization's financial problems and resolve the long-standing issue of the reimbursement of troop- and police-contributing countries in respect of closed peacekeeping missions. Under the previous unfair practice, the burden of addressing the Secretariat's liquidity situation had fallen on a limited number of countries, most of them developing countries. In future, the burden of solving financial problems should be shared by all Member States.

61. Now that the financial situation had improved, the Committee should focus on other areas of the programme of work. In its deliberations on the proposed programme budget for 2023, it should allocate sufficient resources to allow entities to fulfil their mandates, in particular those related to the Office of the United Nations High Commissioner for Human Rights, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the United Nations Environment Programme, humanitarian law, the Department of Peace Operations, and the budget of the Economic Commission for Latin America and the Caribbean.

62. Although special political missions – in particular, in the Latin American region, the United Nations Verification Mission in Colombia and the United Nations Integrated Office in Haiti (BINUH) – were essential to peacebuilding, they should not be funded from the regular budget but through a separate account, on the basis of the scale of assessments for peacebuilding operations. His delegation hoped that the Committee's deliberations, pursuant to General Assembly resolution [72/266 A](#), on the change from a biennial to an annual budgetary cycle would take into account the advantages and disadvantages of each system and result in budgets that reflected reality and respected the sequencing of programming and budgeting cycles. Although the Committee for Programme and Coordination had issued recommendations on more of the programmes proposed by the Secretary-General than in 2021, the lack of consensus on five programmes made it clear that mechanisms allowing all Member States to consider programmes were needed.

63. **Mr. Muhith** (Bangladesh) said that his delegation thanked the outgoing Bureau for the consensual adoption, at the previous session, of a resolution on cross-cutting issues, and for the increase in the rate of reimbursement to countries contributing contingent personnel to United Nations field operations. It also thanked the Secretariat and the Advisory Committee for the early issuance of a significant percentage of the reports before the Fifth Committee at the current session.

64. Many countries, particularly developing countries, were still reeling from the pandemic. The cumulative effect of the crisis, worsening climatic conditions and conflict had resulted in political and economic instability, as food, fuel and financial securities had been severely affected. Now more than ever, the United Nations must have adequate resources, and a well-planned and effectively implemented budget. The Committee must ensure that the proposed programme

budget for 2023 reflected Member States' priorities and complied with the Organization's mandates. Mandates must determine budget proposals and not the reverse, and the process must be driven by the Member States' initiatives.

65. The Secretariat should strengthen comprehensive budgetary performance, improve internal control and rigorously enforce financial discipline. Genuine budgetary discipline was essential to the efficiency and effectiveness of the United Nations. The Secretariat must use the resources entrusted to it in a cost-effective, efficient and rational manner, inform the Member States of its resource use regularly, and maintain transparency in its reporting. Delegations should demonstrate flexibility and engage constructively during the deliberations of the Committee to ensure the timely conclusion of its work.

66. **Mr. Vorshilov** (Mongolia) said that Mongolia supported the Secretary General's reform agenda and his call for a stronger, more networked and inclusive multilateral system anchored within the United Nations. In order for the Committee to perform its main duty of ensuring the adequate funding and proper functioning of the Organization's mandates, Member States must pay their financial contributions in a timely manner and without preconditions. The role of special political missions could be enhanced if their financing arrangements were improved. Timely fulfilment of Member States' financial obligations was therefore essential to addressing the Organization's financial situation.

67. At the current session, his delegation would closely follow the Committee's deliberations on the proposed programme budget for 2023, the scales of assessments, construction and property management, and the financial situation of the Organization. In order for the Fifth Committee to conclude its work in a timely fashion, reports of the Secretariat and the Advisory Committee must be issued on time to allow open, transparent, and inclusive negotiations.

68. **Ms. Juul** (Norway) said that, now more than ever, bold and committed multilateral cooperation and frank dialogue were needed. Without a strong and effective United Nations, and serious discussions and willingness to compromise among Member States, the international community would not be able to address the challenges it faced. The work of the Fifth Committee was essential to solving those challenges, as it provided the tools needed to strengthen and improve the Organization.

69. Norway was committed to consolidating the Secretary-General's reform initiatives. A streamlined, modern Organization would better serve the world, and

Norway recognized the Secretary-General's efforts to achieve that goal. The international community had worked together to implement those changes for several years, and the report of the Secretary-General entitled "Our Common Agenda" (A/75/982) had set the direction.

70. Vital tasks of the United Nations should be better funded by the Organization's core budgets. Those tasks included the United Nations human rights system, the resident coordinator system and peacebuilding, which were hampered by persistent underfunding and overreliance on voluntary contributions. A successful United Nations entailed a strong culture of transparency, effectiveness and efficiency, the development and maintenance of which depended on the work of the Committee and Member States.

71. **Mr. Youssouf Aden Moussa** (Djibouti) said that his delegation hoped that the restoration of ideal working conditions would allow the Committee to conclude its work within the allotted time. The use of hybrid and virtual meetings at the previous two sessions of the General Assembly should be evaluated in a report on the financial and administrative effects of the COVID-19 pandemic on the United Nations, in order to identify best practices and lessons learned, and take appropriate organizational steps in case of future pandemics. Since the start of the COVID-19 pandemic, Djibouti and two other delegations had encouraged Member States and the Organization to provide United Nations entities with the financial resources and other forms of support needed for mandate fulfilment while ensuring the health and safety of staff.

72. Djibouti attached great importance to multilateralism, which must be based on multilingualism, including the equality of the official languages of the United Nations. Multilingualism was essential to the proper implementation of the Committee's budgetary decisions. All Member States must be provided with documentation translated into all the official languages and issued in a timely fashion, and with interpretation into those languages, by the appropriate services of the Department for General Assembly and Conference Management.

73. The Committee's strength lay in its adoption of budgets by consensus, which must not be undermined even when the differences between delegations' positions were huge, especially in the later stages of informal consultations. He welcomed the desire expressed by delegations at the Committee's formal meetings to work together to reach consensus, and hoped that that spirit would be maintained in informal consultations. He called upon other delegations to avoid

proposals that hindered consensus, and that favoured drastic cuts based on the previous year's level of expenditure and on the budget's absorption capacity, which had been greatly reduced by the change to an annual cycle. The supplementary information that United Nations entities provided in response to written and oral questions from delegations, and any other responses that those entities provided elsewhere, must be consistent, in order to reduce the risk of the adoption of a "variable geometry" budget that was not subject to consensus.

74. **Mr. Bachar Bong** (Chair of the Advisory Committee on Administrative and Budgetary Questions) said that the Advisory Committee's observations and recommendations were no less technical than in previous years. The Advisory Committee based its recommendations on the related reports of the Secretary-General, in particular the mandates concerned, the relevance of the proposals, the clarifications provided, and the ways in which the proposals were linked with previous recommendations of the Advisory Committee and with decisions of the General Assembly, which were sometimes difficult and subtle. The Advisory Committee's recommendations were sometimes also related to the implementation of recommendations of the Board of Auditors.

75. The members of the Advisory Committee understood that their recommendations did not always satisfy all States. They strove to ensure that their recommendations were as technical and nuanced as possible. It was for the Assembly to take decisions on the basis of the Advisory Committee's recommendations; the Advisory Committee was available to provide clarification, either in writing or orally, in response to questions on its recommendations from the Fifth Committee. The Advisory Committee's working methods had improved, particularly with regard to the timely issuance of reports; for example, the Advisory Committee's reports on special political missions had, for the first time, been issued on time.

76. **The Chair** said he took it that the Committee wished to approve the proposed programme of work on the understanding that the Bureau would take into account the views expressed and make any necessary adjustments.

77. *It was so decided.*

78. **The Chair** suggested that a deadline of 14 October 2022 be set for the submission of candidacies for appointments to fill vacancies in subsidiary organs and other appointments and that the elections be held on 4 November 2022.

79. *It was so decided.*

Agenda item 142: Scale of assessments for the apportionment of the expenses of the United Nations (A/77/11 and A/77/65)

80. **Mr. Greiver** (Chair of the Committee on Contributions), introducing the report of the Committee on Contributions on its eighty-second session (A/77/11), said that, in the prevailing climate of uncertainty, complex challenges had emerged in relation to the scale of assessments for the apportionment of the expenses of the United Nations. Those challenges included the COVID-19 pandemic and economic difficulties, including rising inflation, which was not a friend of the scale because it altered results, affected income, and increased interest rates and the burden of external debt. In some cases, exchange rates became volatile and problems arose because of differences between inflation measured in local currencies and in United States dollars, the conversion unit used for comparability.

81. The report contained the results of the review, conducted by the Committee on Contributions pursuant to General Assembly resolution 76/238, of the elements of the methodology for the scale of assessments. On the basis of its review of the income measure, which constituted a first approximation of capacity to pay, the Committee on Contributions had reaffirmed its recommendation that the scale of assessments be based on the most current, comprehensive and comparable data available for gross national income (GNI). It had expressed support for efforts by the Statistics Division of the Department of Economic and Social Affairs to enable Member States to submit national accounts data on a timely basis.

82. Conversion rates were required in order to be able to express in a common monetary unit GNI data reported in national currencies. The Committee on Contributions had reaffirmed its recommendation that conversion rates based on market exchange rates should be used, except where doing so would cause excessive fluctuations and distortions in some Member States' GNI expressed in United States dollars. GNI data must be averaged over a designated base period; once a base period had been chosen, there were advantages in using the same base period for as long as possible.

83. Members of the Committee on Contributions continued to have divergent views on the debt-burden adjustment, which had been an element of the methodology since 1986. The unavailability of data was no longer a factor in determining whether to base the debt-burden adjustment on total external debt or public external debt, and whether the debt-stock approach or

the debt-flow approach should be used. Data were now available on public external debt and on actual repayments. The Committee on Contributions had decided to consider further the question of the debt-burden adjustment in the light of guidance from the General Assembly.

84. While the Committee on Contributions had agreed that the low per capita income adjustment, part of the methodology since the first scale, continued to be an essential element in the scale methodology, it had decided to consider the adjustment further in the light of guidance from the General Assembly.

85. The current methodology included a maximum assessment rate, or ceiling, of 22 per cent, a maximum assessment rate, or ceiling, for the least developed countries of 0.010 per cent, and a minimum assessment rate, or floor, of 0.001 per cent. The Committee on Contributions had decided to consider those elements further in the light of guidance from the General Assembly.

86. In its resolution 57/4 B, the General Assembly had endorsed the conclusions and recommendations of the Committee on Contributions concerning multi-year payment plans. The Committee on Contributions reiterated its recommendation that the Assembly encourage Member States with contributions arrears within the meaning of Article 19 of the Charter to consider submitting multi-year payment plans. The Committee on Contributions had considered three requests for exemption under Article 19. It had concluded that the failure of the three Member States – the Comoros, Sao Tome and Principe, and Somalia – to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond their control and had recommended that they be permitted to vote until the end of the seventy-seventh session.

87. **Mr. Ramanathan** (Controller), introducing the report of the Secretary-General on multi-year payment plans (A/77/65), said that six Member States had implemented multi-year payment plans since the adoption of that system, enabling them to pay their assessed contributions in full. The status of implementation of the sole remaining payment plan, submitted in 2002 by Sao Tome and Principe, was set out in the report.

88. No new payment plans had been submitted in recent years, but several Member States had indicated that they were considering the matter. Due consideration should be given to the economic situation of Member States, as some might not be in a position to submit payment plans. The submission of such plans should

remain voluntary. The Secretariat stood ready to assist Member States wishing to implement such plans.

89. **Mr. Durrani** (Pakistan), speaking on behalf of the Group of 77 and China, said that the Group was concerned about the Organization's cash deficit, which endangered mandate fulfilment. Although many Member States faced difficulties as a result of the COVID-19 pandemic, they could not expect the Organization to conduct business as usual while unilaterally withholding their contributions in such complex times. The General Assembly's decision, at the seventy-sixth session, that Member States should make advances to the Working Capital Fund as a one-time measure to manage the liquidity crisis was not a lasting solution to the Organization's financial issues. Member States should pay their assessed contributions in full, on time and without conditions, in fulfilment of their legal obligations under the Charter of the United Nations.

90. Consideration should nevertheless be given to the special circumstances that temporarily prevented some developing countries from meeting their financial obligations. The Group welcomed the recommendation of the Committee on Contributions concerning the Member States with pending requests for exemption under Article 19. He welcomed the efforts of Member States that had met their commitments under multi-year payment plans and encouraged others with significant arrears to consider submitting such plans, although he reiterated that they should remain voluntary.

91. The application of the current methodology to the 2022–2024 scale of assessments would lead to substantial increases in the contributions of many developing countries. Core elements such as the base period, GNI, conversion rates, low per capita income adjustment, the gradient, the floor, the least developed countries ceiling and the debt-burden adjustment were not negotiable. The Group welcomed the recommendation of the Committee on Contributions that the Secretary-General consider accepting payment of a portion of Member States' contributions for the calendar years 2022, 2023 and 2024 in currencies other than the United States dollar.

92. **Mr. Fujinuma** (Japan) said that, as one of the major financial contributors to the United Nations, Japan attached great importance to the scale of assessments. Assessed contributions were essential to the proper functioning of the Organization. Each Member State should pay its assessed contribution, which should be based on its capacity to pay. In view of the challenging global economy, the scale methodology should be improved to reflect Member States' actual capacity to pay more equitably, based on the most

current, comprehensive and comparable data available. Japan endorsed the recommendations of the Committee on Contributions regarding exemptions under Article 19 of the Charter. Member States in arrears should consider submitting multi-year payment plans.

The meeting rose at 12.20 p.m.