



General Assembly

Distr.: General
20 May 2025

Original: English

Eightieth session

Item 149 of the preliminary list*

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financial arrangements and procedures for the implementation of resolution 2719 (2023)

Report of the Secretary-General

Summary

In its resolution 2719 (2023), the Security Council establishes the framework for the financing of African Union-led peace support operations authorized by the Council. In recognition of the role of the General Assembly in Article 17 of the Charter of the United Nations, as acknowledged in resolution 2719 (2023), the present report contains an explanation of how the financial arrangements and procedures for the implementation of resolution 2719 (2023) would be operationalized by the Secretariat within the existing Financial Regulations and Rules of the Organization, as well as standards of financial oversight and accountability mechanisms, prioritizing a model that utilizes a United Nations support office. The report also includes the timelines and required actions to be taken for the necessary deliberations and approvals by relevant United Nations bodies, in accordance with their mandates and the Charter.

The General Assembly is requested to take note of the report.

* A/80/50.



I. Background

1. In its resolution [2719 \(2023\)](#), the Security Council agreed to consider on a case-by-case basis – while aiming at early action and rapid deployment to prevent violent conflict and its escalation – requests from the African Union Peace and Security Council seeking authorization from the Security Council for African Union-led peace support operations under chapters VII and VIII of the Charter of the United Nations to have access to United Nations assessed contributions, consistent with Article 17 of the Charter and the Financial Regulations and Rules of the United Nations, and under the direct and effective command and control of the African Union on the terms established in the same resolution (resolution [2719 \(2023\)](#), para. 2).

II. Financial arrangements and procedures in resolution [2719 \(2023\)](#)

2. In doing so, resolution [2719 \(2023\)](#) also laid out the broad financial arrangements and procedures for African Union-led peace support operations,¹ as follows:

(a) African Union-led peace support operations authorized by the Security Council that have access to United Nations assessed contributions will comply with the Financial Regulations and Rules of the United Nations, as well as standards for financial oversight and accountability mechanisms. The Security Council reaffirms the established process for the preparation and presentation of reports of the Secretary-General containing proposals for the appropriation of resources and subsequent performance reports for the consideration of and approval by the General Assembly through the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly, in accordance with the established peacekeeping budgetary process for United Nations assessed contributions and, as appropriate, including information pertaining to the peace support operations budget (*ibid.*, para. 4);

(b) The logistical, financial and other support extended to African Union-led peace support operations will, as appropriate, include costs and reimbursement of all categories of support as negotiated between the troop- or police-contributing country, the African Union and the United Nations, under the memorandum of understanding according to the reimbursement framework covered by United Nations peace operations and as contained in the Contingent-Owned Equipment Manual, including the provision of personnel reimbursement to countries contributing personnel, as well as death and disability compensation and logistics support to the civilian component of the mission (*ibid.*, para. 5);

(c) African Union-led peace support operations that are authorized by the Security Council will have access to funding from the United Nations assessed contributions not exceeding 75 per cent of their annual budgets, with the remaining amount to be jointly mobilized by the African Union and United Nations from the international community as extrabudgetary resources. The Security Council commits to consider all viable options in the event of significant shortfalls in resource mobilization (*ibid.*, para. 6);

(d) Support provided to such operations will be delivered in accordance with the human rights due diligence policy on United Nations support to non-United Nations security forces and within the regulatory and administrative framework

¹ All references to African Union-led peace support operations in the present document refer to those that have been authorized by the Security Council to have access to United Nations assessed contributions under the framework established by Council resolution [2719 \(2023\)](#).

established by the General Assembly. In that regard, the Security Council requested the Secretary-General to provide support to United Nations and African Union entities to ensure implementation of the policy, with a focus on strengthening mitigation, compliance and accountability measures and capabilities (*ibid.*, para. 7);

(e) The Security Council will decide on the most appropriate mission model, prioritizing the establishment of a United Nations support office that enables the use of the fiduciary processes and reporting of the United Nations system or, as may be necessary, through any other mission model (*ibid.*, para. 8);

(f) The Security Council welcomed the commitment and ambition of the African Union, as well as subregional organizations and its member States, to contribute significantly within their available means to African Union-led peace support operations, to be determined on a case-by-case basis, in line with the principle of burden-sharing, and stressed that this contribution would include the provision of military, police and civilian personnel, as well as ensuring effective pre-deployment training and readiness of personnel, and effective involvement in planning, situation analysis, assessment and management for African Union-led peace support operations that will be authorized by the Security Council and have access to United Nations assessed contributions (*ibid.*, para. 9);

(g) The Security Council welcomed the continued financial, technical and logistical support provided by all Member States and international partners in support of peace and stability in Africa, and encouraged Member States, international organizations and international financial institutions to sustain their support to Africa (*ibid.*, para. 10).

III. Purpose and scope of the report

3. The present report is submitted in recognition of the role of the General Assembly in Article 17 of the Charter, as acknowledged in Security Council resolution 2719 (2023). In Article 17, it is stated that the General Assembly shall consider and approve the budget of the Organization and that the expenses of the Organization shall be borne by the Members as apportioned by the Assembly. In so doing, it also includes the timelines and required actions to be taken for the necessary deliberations and approvals by the relevant United Nations bodies, in accordance with their mandates and the Charter, for African Union-led peace support operations authorized by the Security Council.

4. The aim of the present report is to promote an understanding, as well as facilitate the preparation, review and implementation, of the broad financial arrangements and procedures of resolution 2719 (2023) for an African Union-led peace support operation authorized by the Security Council, and its annual budget, prioritizing a model that utilizes a United Nations support office. In authorizing a specific African Union-led peace support operation within the framework of resolution 2719 (2023), should the Security Council decide on different provisions, for example, in terms of mission models or reimbursement rates, those would be detailed in the budgetary proposal submitted to the General Assembly for approval.

5. References to the applicable Financial Regulations and Rules in the present report do not represent amendments to them but are intended to operationalize the Security Council provisions in resolution 2719 (2023). In that regard, the report includes high-level information on the general financial arrangements and procedures for the implementation of resolution 2719 (2023) and does not constitute an exhaustive list of the regulations, rules, standards and procedures that may apply to

the operationalization of resolution [2719 \(2023\)](#). Where needed, further reference to the Financial Regulations and Rules will be made in individual budget proposals.

6. The present report also serves to provide the African Union with a guide to the operationalization of the United Nations financial arrangements and procedures as they apply to peace support operations authorized by the Security Council and led by the African Union, thereby also facilitating the joint efforts of the African Union and the United Nations.

7. The present report may be updated, drawing upon lessons learned from the application of the financial arrangements and procedures in relation to the United Nations support office model authorized under the framework of resolution [2719 \(2023\)](#), or as the Security Council decides upon other mission models.

IV. Compliance with the Financial Regulations and Rules of the United Nations

8. The present section includes details of how an African Union-led peace support operation authorized by the Security Council would comply with the key relevant peacekeeping provisions of the Financial Regulations and Rules of the United Nations, in line with paragraph 4 of resolution [2719 \(2023\)](#).

Financial period

(a) The budget proposal of an African Union-led peace support operations² authorized by the Security Council and submitted to the General Assembly will have the same financial period of a United Nations peacekeeping mission, that is, from 1 July to 30 June (Regulation 1.2);

Authority, responsibilities, approval and submission

(b) Such a budget proposal shall set out objectives, expected accomplishments and outputs jointly prepared by the African Union and the United Nations for the consideration and approval of the General Assembly (Regulation 2.12 and Rule 102.8 (a));

(c) The requirements of such a budget proposal will be included in the submission by the Secretary-General twice a year to the General Assembly for informational purposes of a table summarizing the budgetary requirements of each peacekeeping operation for the budget period from 1 July to 30 June, including a breakdown of expenditure by major line item and the aggregate total resource requirement (Regulation 2.13);

(d) These peace support operations shall prepare their budgetary requirements at such a time and in such detail and form as the Under-Secretary-General for Management Strategy, Policy and Compliance may prescribe and in accordance with the requirements of the General Assembly (Rule 102.8 (b));

Assessed contributions

(e) The annual budget of an African Union-led peace support operation, not exceeding 75 per cent of that budget, as determined by the Security Council, shall be financed by contributions from States Members of the United Nations according to the peacekeeping scale of assessments approved by the General Assembly, as modified by any related system of adjustments approved by the Assembly. The

² The African Union budget period is from 1 January to 31 December.

payment of assessed contributions for those operations shall also be governed by Regulation 3.5,³ and contributions and advances shall be assessed and paid in United States dollars (Regulation 3.11);

*Peacekeeping Reserve Fund*⁴

(f) African Union-led peace support operations shall have access to the Peacekeeping Reserve Fund relating to the start-up or expansion phase authorized by the Security Council (Regulations 4.6–4.9 and Rule 104.2). Access to the Fund, and applicable provisions of the Financial Regulations and Rules of the United Nations, will be consistent with those of a United Nations peacekeeping mission, taking into account the specificities of resolution 2719 (2023):

(i) If a decision of the Security Council relating to the start-up or expansion phase of an African Union-led peace support operation results in the need to meet expenses and capital requirements, the Secretary-General shall be authorized, with the prior concurrence of the Advisory Committee and subject to Regulation 4.8, to enter into commitments not to exceed the balance of the Peacekeeping Reserve Fund,⁵ and not to exceed \$100 million per decision of the Security Council⁶ (Regulation 4.6);

(ii) If a decision of the Security Council results in the need for the Secretary-General to enter into commitments for the start-up or expansion phase of an African Union-led peace support operation in an amount exceeding \$100 million per decision of the Council or exceeding the total level of the Peacekeeping Reserve Fund, the matter shall be brought to the General Assembly as soon as possible for a decision on commitment authority and assessment (Regulation 4.8);

(iii) Advances made from the Peacekeeping Reserve Fund shall be reimbursed as soon as receipts from contributions are available for those purposes (Regulation 4.7), and the Secretary-General and the Advisory Committee shall report to the General Assembly on any exercise of a commitment authority given under Regulation 4.6, together with the circumstances relating thereto, in the context of the next report submitted to the Assembly on the financing of the relevant African Union-led peace support operation authorized by the Security Council (Regulation 4.9);

(iv) Advances from the Peacekeeping Reserve Fund for an African Union-led peace support operation authorized by the Security Council may be made only

³ Contributions and advances shall be considered as due and payable in full within 30 days of the receipt of the communication of the Secretary-General or on the first day of the calendar year to which they relate, whichever is later. As at 1 January of the following calendar year, the unpaid balance of such contributions and advances shall be considered to be one year in arrears.

⁴ The General Assembly, in its resolution 47/217 of 23 December 1992, decided to establish a Peacekeeping Reserve Fund, effective 1 January 1993, as a cash flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The level of the Fund was set at \$150 million.

⁵ The Peacekeeping Reserve Fund, established by the General Assembly in its resolution 47/217 at the level of \$150 million, is available to support new missions and the expansion of existing ones.

⁶ With African Union-led peace support operations that have access to the Peacekeeping Reserve Fund, the cumulative total of the outstanding commitment authority in respect of the start-up or expansion phase of peacekeeping operations and African Union-led peace support operations authorized by the Security Council is not to exceed the total level of the Peacekeeping Reserve Fund at any one time; however, the appropriation by the General Assembly of any outstanding commitments shall automatically restore that commitment authority to the extent of the amount appropriated.

for the purposes and within the terms and conditions prescribed, as appropriate, by the Security Council, the General Assembly and the Advisory Committee and only with the approval of the Under-Secretary-General for Management Strategy, Policy and Compliance (Rule 104.2);

(v) Consistent with paragraph 6 of resolution [2719 \(2023\)](#), authorization to enter into a commitment from the Peacekeeping Reserve Fund shall not exceed the percentage of the projected annual budget of the African Union-led peace support operation having access to United Nations assessed contributions, as determined by the Security Council;

Utilization of funds

(g) The African Union-led peace support operation will have its appropriations available for commitment during the budget period to which they relate (Regulation 5.2);

(h) The African Union-led peace support operation will also have its appropriations remain available for 12 months following the end of the budget period to which they relate, to the extent that they are required to discharge commitments in respect of goods supplied and services rendered in the budget period and to liquidate any other outstanding legal obligation of the budget period. The balance of the appropriations shall be surrendered (Regulation 5.3);

(i) At the end of the 12-month period provided in Regulation 5.3, the then remaining balance of any appropriations retained will be surrendered. Where a commitment remains valid at the end of the 12-month period, it shall be cancelled and funded from the current appropriations (Regulation 5.4);

(j) Appropriations required in respect of commitments to government troops, formed police units, logistical support and other goods supplied and services rendered to Security Council-authorized African Union-led peace support operation shall be retained beyond the 12-month period provided for in Regulation 5.3 if the requisite claims are not received or processed during the period to which the appropriations relate. Those appropriations shall remain valid for an additional period of four years following the end of the 12-month period provided in Regulation 5.3. At the end of the additional four-year period the remaining balance of any appropriations retained will be surrendered. Where a commitment remains valid at the end of the additional four years it shall be cancelled and funded from current appropriations (Regulation 5.5);

(k) The return of credit shall be consistent with the practice in peacekeeping operations and will only apply to the percentage of the annual budget assessed on States Members of the United Nations;

Peacekeeping reimbursements

(l) Where authorized by the Security Council, Member States that contribute troops and formed police units to the African Union-led peace support operation shall be reimbursed troop/police personnel costs on the basis of the number of personnel present in the mission at the rate per person/month, approved by the General Assembly. Similarly, for contingents, the prevalent allowances, such as leave allowances and daily recreational allowances, as per the rates approved by the Assembly will apply (Regulation 5.10);

(m) Similarly, troop- or police-contributing countries to an African Union-led peace support operation shall also be reimbursed for contingent-owned equipment, as negotiated between the contributing country, the African Union and the United

Nations, under the memorandum of understanding according to the reimbursement framework covered by United Nations peace operations and as contained in the Contingent-Owned Equipment Manual, at rates approved by the General Assembly (Regulation 5.10);

(n) The policies on troop and police personnel reimbursement as contained in General Assembly resolutions [65/289](#), [66/264](#) and [70/286](#), should there be instances of sexual abuse and exploitation, will also apply;

(o) Deductions will be applied to the reimbursement for any equipment missing or not in service, in accordance with General Assembly resolution [67/261](#). For vehicles, the reduction to the reimbursement will apply per category of vehicle (e.g. engineering vehicles) and if the serviceability of the category of vehicle is below 90 per cent (see [A/78/87](#), chap. 2 and 8);

(p) As authorized by the Security Council, death and disability compensation is paid by the United Nations in respect of military and police personnel killed or injured in service, as per the rates approved by the General Assembly. The reimbursement will be made only if the incident is considered service-related and not due to gross negligence or wilful misconduct. For cases of death due to natural causes or illnesses, confirmation from the Healthcare Management and Occupational Safety and Health Division of the Department of Operational Support is necessary that the death is not due to a pre-existing medical condition (see General Assembly resolution [52/177](#), and [A/52/369](#) and [A/63/550](#));

(q) All reimbursements listed above are made with the approval of the Under-Secretary-General of the Department of Operational Support while the Department of Management Strategy, Policy and Compliance reviews liquidity sufficiency to release payments (see [ST/SGP/2019/2](#) on delegation of authority; Rule 105.10);

Disposition of assets

(r) Following the liquidation of an African Union-led peace support operation, equipment and other property shall be disposed of in accordance with the Financial Regulations and Rules (Regulation 5.14); and a report on the final disposition of assets for each liquidated operation shall be submitted to the General Assembly;

Accounting

(s) Appropriate separate accounts shall be maintained for all trust funds and reserve and special accounts (Regulation 6.3). Two accounts shall be created to support an African Union-led peace support operation: (a) a special account for assessed contributions, to be approved by the General Assembly in the first budget proposal of the African Union-led peace support operation, in a manner consistent with all United Nations peacekeeping operations; (b) a trust fund for the voluntary contributions received by the United Nations, which will be established and managed by the Secretary-General in line with Financial Regulations and Rules. The special account and the trust fund shall be suitably included in the annual financial statements for peacekeeping operations (Regulation 6.1, read with Rule 106.1 (b)).

V. General Assembly resolutions [73/307](#) and [76/272](#): assessment letters and cross-borrowing

9. Assessment letters for an African Union-led peace support operation gaining access to assessed contributions from the United Nations will be issued in line with

General Assembly resolution [73/307](#). They will be issued by the Secretary-General for the full budget period approved by the General Assembly, subject to the availability of rates of assessments for the applicable years. Such assessment letters shall include the estimated budget for the period for which the mandate has not yet been approved by the Security Council and that this amount be considered due within 30 days of the effective date of the extension of the operation's mandate.

10. Furthermore, drawing on the support for the liquidity situation of peacekeeping missions provided in resolutions [73/307](#) and [76/272](#), the cash balance of an African Union-led peace support operation, i.e., the portion of its annual budget receiving United Nations assessed contributions, shall be managed with other active peacekeeping operations as a pool, enabling cross-borrowing, while maintaining its balance in separate funds. As is the case for active peacekeeping missions, the Peacekeeping Reserve Fund shall be the first choice for borrowing for the African Union-led peace support operation, when needed, retaining \$40 million to support new missions and the expansion of existing missions, as originally intended for the Fund. Cross-borrowing for an African Union-led peace support operation will only apply to the portion of its annual budget funded from assessed contributions, as determined by the Security Council. The Secretary-General will ensure that proper oversight and controls are in place and that mandate implementation by the lending mission is not negatively affected, and will report annually on the progress in that regard under the agenda item entitled "Improving the financial situation of the United Nations".

VI. Financial closure

11. The financial closure of an African Union-led peace support operation authorized by the Security Council shall follow the same process as those of a United Nations peacekeeping operation. Following the submission of the final liquidation budget, several key reports will be submitted to the General Assembly in subsequent budget periods, namely:

- (a) The performance report in relation to the final liquidation budget;
- (b) The final financial statement of the mission;
- (c) The final asset disposition report;
- (d) The final performance report.

12. Once the above process is complete, the African Union peace support operation, subject to the approval of the General Assembly, will be included in the report on closed peacekeeping missions, which is submitted annually to the General Assembly. That report includes the financial status of all closed peacekeeping missions as at 30 June of each year, indicating whether they reflect a cash surplus or a deficit resulting from unpaid assessments.

VII. Standards for financial oversight and accountability mechanisms

13. Accountability is a central pillar of effective and efficient management that requires attention at the highest level. In resolution [2719 \(2023\)](#), the Security Council expressed that it would prioritize a model that utilizes a United Nations support office, which enables the use of the fiduciary processes and reporting of the United Nations system. The present section includes an outline of the financial oversight and accountability mechanisms as they apply to a United Nations support office. These

would be reviewed and specific adjustments detailed in the individual budget proposals, as required, should the Security Council consider other mission models.

14. The accountability system comprises six components: the Charter; the programme planning and budget documents of the Organization; results and performance; the internal control systems; ethical standards and integrity; and the oversight functions. These six components constitute a system to guide the processes and procedures to be executed, with full respect for the Organization's core values and policy framework to ensure the appropriate stewardship of resources.

15. The Charter, as the foundational document of the United Nations, enshrines its basic principles, purposes and organs. The Charter establishes that Member States issue mandates to the Secretariat, expressed as directives, priorities and targets, and that the Secretary-General, as the chief administrative officer of the Organization, is responsible for securing the highest standards of efficiency, competence and integrity of United Nations staff when implementing Member States' mandates.

16. The programme planning and budget documents serve as instruments to reflect the mandates from Member States and the results expected as a result of implementing those mandates. In order to ensure coherence between what the Member States expect the Organization to achieve and the day-to-day work of senior managers and individual staff members, the workplans of staff and managers must be prepared in alignment with the expected results established in the approved budgets. The overall peacekeeping budgets will include those of the African Union-led peace support operation authorized by the Security Council according to the framework established pursuant to resolution 2719 (2023). The peacekeeping budgets reflect the mandates approved by the Security Council for peacekeeping operations and are prepared according to the results-based budgeting methodology.

17. In general, the peacekeeping budgets include two main sections: (a) mandate and planned results, including information such as the implementation plans for substantive activities and related planning assumptions and the results-based-budgeting framework by component; and (b) financial resources, which sets out the resource requirements. The variances between the approved budgets and their actual execution are reported to the General Assembly in the context of the budget performance reports of each mission, which become important reference documents during the formulation of subsequent budgets and are vital tools for budgetary discipline and internal control. In addition, the support account budget for peacekeeping operations, which covers a one-year period, from 1 July to 30 June, provides for Headquarters support to and the backstopping of peacekeeping operations. This would include requirements to support the implementation of resolution 2719 (2023) and the African Union-led peace operation authorized by the Security Council under the same framework.

18. During the implementation of the budget, as resources are utilized, performance at all levels is subject to continuous monitoring and, where needed, adjustments are made to the implementation. Evaluations, along with their findings, are used for possible corrections, improvements and learning. Thus, the programme planning and budget documents establish the level of resources that the Organization requires in order to deliver to the world the results mandated by Member States and to achieve the desired impact. Continuous monitoring is conducted with a view to steering the Organization towards those outcomes.

19. In order to safeguard the appropriate utilization of resources and to define the parameters for delegated decision-making by individual staff members, an entire range of internal controls exists made up of regulations, rules and policies; critical organizational management principles; and compliance and learning mechanism.

Internal control represents the different mechanisms in place in the Organization to provide reasonable assurance that the Organization's objectives are being achieved through an efficient use of resources and that the results of its activities are achieved in compliance with the established regulatory framework and are being reported to its governing bodies. The system also includes the mechanisms and processes to protect staff members from abuse in the performance of their work.

20. The Secretary-General has promulgated his bulletin on delegation of authority ([ST/SGB/2019/2](#)) for the purposes of decentralizing decision-making; aligning authorities with responsibilities and strengthening accountability; and delegating to managers the necessary managerial authority over human, financial and physical resources to allow for effective mandate delivery. The bulletin includes the establishment of the framework for delegation of authority, which will apply to the United Nations support office model prioritized by the Security Council.

21. As enshrined in the Charter, the paramount consideration in the employment of staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence and integrity. The Ethics Office promotes an ethical organizational culture on the basis of the values outlined in the Charter and the Secretariat's core values of integrity, professionalism and respect for diversity, as well as the values outlined in the Code of Ethics for United Nations Personnel, which include independence, loyalty, impartiality, integrity, accountability and respect for human rights. The Ethics Office assists the Secretary-General in ensuring that all staff members perform their functions in a manner consistent with the highest standards of integrity.

22. The internal and external oversight bodies provide independent assurance on governance; risk management and the internal controls of the Organization; the stewardship of the Organization's resources; and the achievement of results and the level of compliance with the regulations, rules and policies. The oversight bodies are both external and internal to the Organization and comprise: the Board of Auditors; the Joint Inspection Unit; and the Office of Internal Oversight Services (OIOS). The oversight bodies conduct performance, compliance and financial audits, inspections, evaluations and investigations. In addition, the Independent Audit Advisory Committee falls within the oversight functions component. Established as a subsidiary body of the General Assembly, the Committee serves in an expert advisory capacity and assists the General Assembly in fulfilling its oversight responsibilities. Specifically, the Committee is responsible for advising the General Assembly on the scope, results and effectiveness of audit and other oversight functions, especially of OIOS; on measures to ensure management's compliance with audit and other oversight recommendations; and on various risk management, internal control, operational, accounting and disclosure issues. In addition, the Committee advises the Assembly on measures to increase and facilitate cooperation among United Nations oversight bodies.

Second line of defence

23. The Office of Programme Planning, Finance and Budget will be the Headquarters second line of defence for financial and budgetary issues pertaining to African Union-led peace support operations. It will liaise and coordinate with other Headquarters entities on relevant matters, as appropriate, in line with the delegation of authority framework, the Financial Regulations and Rules of the United Nations, and applicable resolutions of the General Assembly. The Field Operations Finance Division of the Office of Programme Planning, Finance and Budget is developing a standard operating procedure for its role as a second line of defence for the budgetary and financial aspects of field operations, which will apply to African Union-led peace support operations authorized by the Security Council under resolution [2719 \(2023\)](#).

24. For the second line of defence (see financial report and audited financial statements ([A/78/5](#), Vol. II)), the Department of Management Strategy, Policy and Compliance has developed dashboards to monitor budget consumption at the macro and micro levels. Based on data visualization, the indicators are adapted for various levels of users and allow senior managers to gain access to valuable information directly from the Umoja system in a user-friendly format, thus facilitating their decision-making. In 2020, a new section of the management dashboard was introduced to provide managers with access to performance indicators of the delegation of authority monitoring framework that was previously available only in .pdf format. The accountability indicator monitoring section provides easy access to real-time information and the quarterly delegation of authority report with indicators, including for budget and finance, that show performance at the entity, group and the global Secretariat levels.

Third line of defence

25. The third line of defence is represented by OIOS, including the following roles:

- (a) Providing independent assurance regarding the effectiveness of risk management and internal controls, including how the first and second lines achieve their objectives;
- (b) Reviewing and assessing the activities of the first and second lines to ensure that risks are being appropriately managed and that the Organization complies with relevant rules and regulations;
- (c) Providing assurance to senior management and the governing body that risk management processes are functioning as intended.

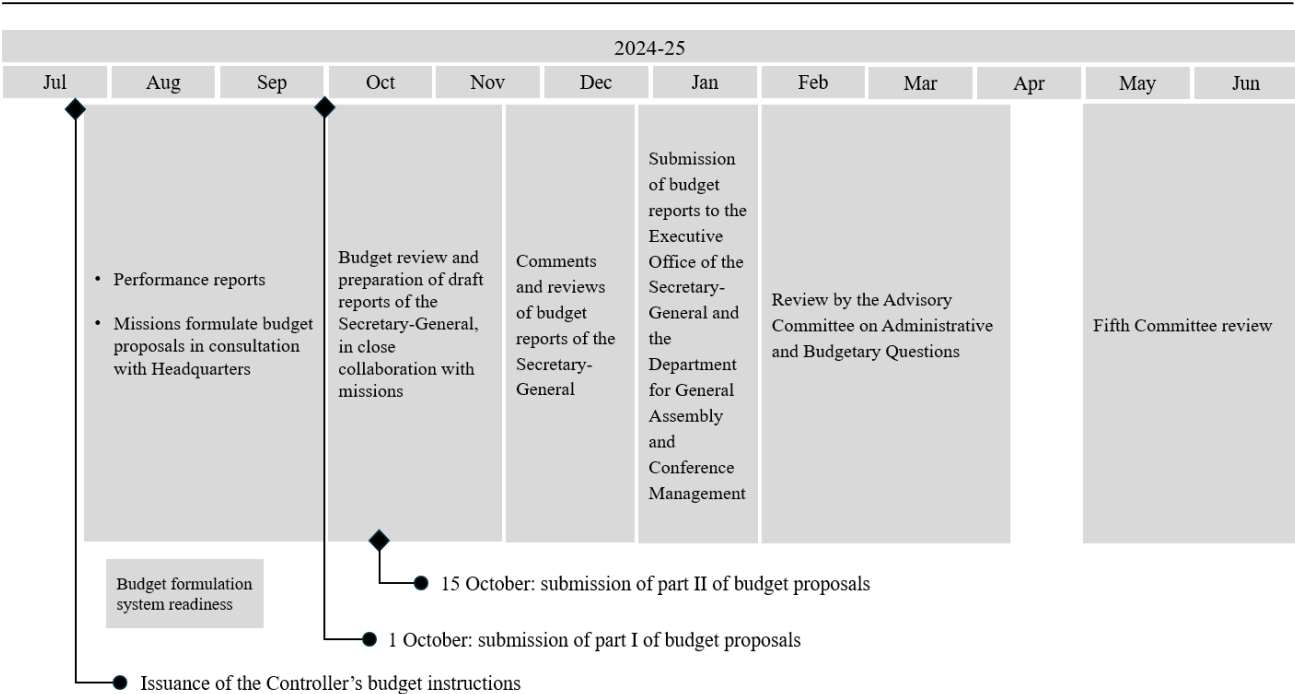
VIII. Preparation and presentation of budgets and performance reports

26. Once the Security Council authorizes a new African Union-led peace support operation under Security Council resolution [2719 \(2023\)](#), a series of steps are set in motion to ensure its effective planning, deployment and operation. The potential new resolution for an African Union-led peace support operation will outline the mission's objectives, scope, structure and duration of deployment. It may also provide specific instructions on the use of force, civilian and military components, and the mission's overall goals, such as protecting civilians, supporting political processes or assisting in the disarmament of armed groups. Drawing on the mandate, the planning assumptions/concept of operations will be established by the United Nations and the African Union, which will guide the development of the budget under the framework of resolution [2719 \(2023\)](#) authorized by the Security Council.

27. The development of the budget will be guided by instructions issued by the Assistant Secretary-General of the Office of Programme Planning, Finance and Budget, Controller. With the exception of off-cycle budgets, budget instructions are issued in July of each year, prior to the start of the peacekeeping missions' budget formulation process. The United Nations will prepare the budget instructions and coordinate with the African Union for the section pertaining to the African Union-led peace support operation, consistent with paragraph 4 of resolution [2719 \(2023\)](#). The budget review process will comprise the consideration and approval by the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee, in accordance with the established peacekeeping budgetary process, as outlined in paragraph 4 of the resolution.

28. The budget preparation timelines are included in the Controller’s budget instructions, which are issued each July. An example for the 2025/26 period is provided below, illustrating the typical timeline.

Peacekeeping budget cycle, 2025/26



29. In terms of required documentation, performance and budget reports, as well as relevant supplementary information, are first presented to the Advisory Committee on Administrative and Budgetary Questions. The Advisory Committee normally organizes a hearing for each peacekeeping mission in its winter session, which consists of a session with relevant mission representatives for questions and answers, followed by a list of queries, for which written replies are submitted. The United Nations and the African Union will work together to prepare for the hearings and provide responses to the queries, as appropriate. Once the Advisory Committee completes its review of the budget, it submits its report to the General Assembly.

30. For its consideration, the Fifth Committee shall have the performance and budget reports, relevant supplementary information and the report of the Advisory Committee on Administrative and Budgetary Questions. The Fifth Committee normally considers the budget proposals of peacekeeping missions through interactions with the relevant mission representatives during the second part of the resumed session of the General Assembly. The United Nations and the African Union will prepare for the hearings, responding to queries of the Fifth Committee, as appropriate. As is the case for all peacekeeping budgets, the budget proposal for an African Union-led peace support operation will also need to be approved by the end of the second part of the resumed session of the General Assembly.

31. In the event of the establishment of an African Union-led peace support operation outside of the normal peacekeeping budgetary cycle, the United Nations Secretariat will make arrangements with the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee to consider the financial and

budgetary requirements of the operation, in line with the Financial Regulations and Rules.

IX. Budget implementation

32. Once a budget is approved by the General Assembly, the United Nations will continue to use the current system (Umoja) to issue allotments for an African Union-led peace support operation. Allotments are budgetary allocations for specific activities and expenditure in field operations. Depending on the available liquidity, allotments may be issued in tranches on the basis of the projected expenditure for the period. Once the budget is approved and allotments are issued, expenditure is closely monitored to ensure it aligns with the approved budget. Funds may be redeployed within the approved budget – in line with guidance provided by the Controller – on the basis of any changes in requirements or unforeseen events, to ensure the operations can continue without disruption. In the case of an African Union-led peace support operation having access to United Nations assessed contributions, specific attention will be accorded to ensure the proper financial management of the split between the assessed and voluntary portions of the annual budget. Budget implementation shall be reported in a performance report, which is reviewed by the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee.

X. Conclusion

33. The present report contains an outline of the general financial arrangements and procedures for African Union-led peace support operations authorized by the Security Council. It is a contribution towards preparations for the necessary deliberations and approvals by relevant United Nations bodies in accordance with their mandates and the Charter, noting that the framework of resolution [2719 \(2023\)](#) has yet to be applied. Therefore, there may be a requirement to adapt the general financial arrangements and procedures outlined in the report to the specific context once the Council authorizes an African Union-led peace support operation in the framework of resolution [2719 \(2023\)](#).

XI. Actions to be taken by the General Assembly

34. The General Assembly is requested to take note of the present report.
