



# General Assembly

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## Sixty-second session

Agenda item 140

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

## Consolidation of peacekeeping accounts

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

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the consolidation of peacekeeping accounts (A/62/726). During its consideration of the report, the Advisory Committee met with the Controller and other representatives of the Secretary-General, who provided additional information and clarifications.

2. In its resolution 61/278, the General Assembly requested the Secretary-General to provide an updated comprehensive report on the consolidation of peacekeeping accounts, including a simulation of options proposed, taking into account the views expressed, questions raised and information requested by Member States at its sixty-first session. The Advisory Committee notes that the report of the Secretary-General is essentially a resubmission of the proposal contained in the detailed report of the Secretary-General on investing in the United Nations (A/60/846/Add.3). In partial response to resolution 61/278, new material is presented in the annexes to the report, which contain updated information on the effect of consolidation simulated for 2007 (annexes I and II), a table on credits available in closed peacekeeping missions with cash balances as at 30 June 2007 (annex III), a mock-up of financial statements for peacekeeping operations (annex IV) and an outline for the proposed consolidated performance report (annex V).

3. The Advisory Committee recalls its observations and recommendations in paragraphs 43 to 48 of its report dated 9 June 2006 (A/60/870). **The Committee continues to believe that it is for Member States to decide on this matter.**

