



General Assembly

Distr.: General
11 December 2015

Original: English

Seventieth session

Agenda item 134

Proposed programme budget for the biennium 2016-2017

Contingency fund: consolidated statement of programme budget implications and revised estimates

Thirty-fifth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2016-2017

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance version of the report of the Secretary-General on the contingency fund: consolidated statement of programme budget implications and revised estimates ([A/C.5/70/19](#)). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 10 December 2015.

2. The Advisory Committee recalls the provisions of General Assembly resolutions 41/213 and 42/211 on the use of the contingency fund. In its resolution 41/213 (annex I, sect. C, para. 8), the Assembly provided that the programme budget should include a contingency fund expressed as a percentage of the overall budget level, to accommodate additional expenditures relating to the biennium derived from legislative mandates not provided for in the proposed programme budget or from revised estimates. In its resolution 42/211 (annex, sect. B, para. 1), the Assembly decided that the fund covers additional expenditures relating to the biennium that are based on decisions taken during a three-year period, which includes the year preceding the biennium and the biennium. Furthermore, the contingency fund is to be used for revised estimates in respect of amounts required over and above the estimates in the proposed programme budget for activities that had been included in the proposed programme budget but that were not acted upon at first reading pending the submission of additional information (annex, sect. A, para. (b) (i)). In the same resolution, the Assembly also provided that prudent use of the fund requires that it should not be exhausted before the end of the period of use (annex, sect. B, para. 2). Further, in its resolution 41/213 (annex I, sect. C, para. 9), the Assembly decided that if additional expenditures are proposed that exceed resources available within the contingency fund, such additional expenditures can



be included in the budget only through the redeployment of resources from low-priority areas or modifications of existing activities; otherwise, such additional activities will have to be deferred until a later biennium.

3. The Advisory Committee recalls that, in its resolution 69/264 (para. 13), the General Assembly decided that the level of the contingency fund for the biennium 2016-2017 should be set at 0.75 per cent of the overall level of resources of the programme budget outline, or \$41,687,967, within which additional requirements would be accommodated.

4. The Advisory Committee notes that the pending revised estimates and programme budget implications would give rise to additional resource requirements and points out that the additional resource requirements outlined in the report of the Secretary-General relate to decisions taken prior to the adoption by the General Assembly of the programme budget for the biennium 2016-2017. Therefore, the list of potential charges to the contingency fund will need to be updated and finalized so as to reflect the remaining recommendations of the Committee.

5. With respect to potential charges against the contingency fund for the framework for a global service delivery model of the United Nations Secretariat, as indicated in the annex to the report of the Secretary-General, the Advisory Committee recalls that the Secretary-General had requested an additional appropriation for the global model, but that the Committee had subsequently recommended that the proposed requirement be charged against the contingency fund under the proposed programme budget for the biennium 2016-2017 (see [A/70/436](#), para. 45).

6. The Advisory Committee reiterates its view that the contingency fund is an essential budgetary instrument for addressing additional resource requirements and emphasizes the need to adhere to the provisions of General Assembly resolutions 41/213 and 42/211 on its use (see [A/70/7/Add.7](#), para. 10). In the event of any constraints faced, the Committee stresses that the Secretary-General should bring those matters to the attention of the Assembly in a timely manner (see [A/68/7/Add.22](#)).