



General Assembly

Distr.: General
9 December 2019

Original: English

Seventy-fourth session

Agenda items 65, 134 and 135

Report of the Human Rights Council

Programme budget for the biennium 2018–2019

Proposed programme budget for 2020

Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fortieth, forty-first and forty-second sessions

Twenty-seventh report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2020

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fortieth, forty-first and forty-second sessions ([A/74/529](#)). 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 29 November 2019.

II. Financial implications arising from the resolutions and decisions adopted by the Human Rights Council

2. In his report, the Secretary-General states that the estimated resource requirements arising from 65 resolutions adopted by the Human Rights Council at its fortieth to forty-second sessions amounts to \$67,907,000, comprising: (a) \$32,177,700 relating to activities of a perennial nature, which have already been included in the programme budget for the biennium 2018–2019 and the proposed programme budget for 2020; and (b) \$35,729,300 relating to new requirements under the programme budget for the biennium 2018–2019 (\$13,181,000) and the proposed programme budget for 2020 (\$22,548,300) (*ibid.*, summary and para. 4).



3. With respect to the new requirements for the biennium 2018–2019 in the amount of \$13,181,000, an estimated amount of \$7,501,100 will be considered in the context of the second performance report, taking into account actual expenditure against total commitment authorities of \$10,597,000 approved by the Advisory Committee in 2019 under General Assembly resolution 72/264 on unforeseen and extraordinary expenses for the biennium. It is proposed that \$1,435,300, for which no commitment authorities were sought, be accommodated within the approved appropriations for the biennium 2018–2019 (*ibid.*, para. 5).

4. The new requirements for 2020 of \$22,548,300 would comprise: (a) \$1,884,800 under section 2, General Assembly and Economic and Social Council affairs and conference management; (b) \$20,583,000 under section 24, Human rights; and (c) \$80,500 under section 29E, Administration, Geneva. The Secretary-General proposes that the amount of \$22,548,300 be appropriated, representing a charge against the contingency fund for 2020 (*ibid.*, para. 6).

5. It is also proposed that, effective 1 January 2020, 18 posts be established under section 24, Human rights, of the proposed programme budget for 2020, comprising 6 posts to support the activities mandated by the Human Rights Council in its resolutions 40/13, 42/20, 42/22 and 42/23 and 12 posts for the establishment of the country office in the Sudan, as mandated in its resolution 42/35 (*ibid.*, para. 7).

6. Upon enquiry, the Advisory Committee was provided with the table below, which sets out the number of Human Rights Council resolutions from 2015 to 2019, the related resource requirements and the nature of the mandates.

Human Rights Council resolutions from 2015 to 2019

(United States dollars)

Year	Sessions (including special sessions)	Total Human Rights Council resolutions, decisions and President's statements	Total Human Rights Council resolutions, decisions and President's statements with resource requirements	Total new requirements	Human Rights Council resolutions with extension of perennial mandates	Human Rights Council resolutions with additional or extended mandates	Human Rights Council resolutions with discontinued mandates
2015	28, 29, 30, S-23	138	57	15 049 100	11	46	–
2016	31, 32, 33, S-24, S-25	149	74	20 414 500	20	54	2
2017	34, 35, 36, S-26	139	78	25 366 000	26	52	1
2018	37, 38, 39, S-27, S-28	130	55	35 035 100	8	47	1
2019	40, 41, 42	135	65	38 402 400	19	46	–

7. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include in future reports on the revised estimates resulting from Human Rights Council resolutions and decisions information on whether each mandate is perennial, new or an expansion of existing mandates, as well as an indication of the time period for which resources are being requested.**

Proposed new requirements for 2020

Expenditure patterns

8. In annex I to his report, the Secretary-General summarizes the proposed new requirements related to the Human Rights Council's resolutions. These include those resolutions under which the Advisory Committee has previously approved commitment authorities in 2019: resolution 40/2, Promotion and protection of human rights in Nicaragua; resolution 40/4, The negative impact of the non-repatriation of

funds of illicit origin to the countries of origin on the enjoyment of human rights, and the importance of improving international cooperation; resolution 40/13, Ensuring accountability and justice for all violations of international law in the Occupied Palestinian Territory, including East Jerusalem; resolution 40/17, The human rights situation in the Syrian Arab Republic; resolution 40/19, Situation of human rights in South Sudan; resolution 40/20, Situation of human rights in the Democratic People's Republic of Korea; resolution 41/2, Promotion and protection of human rights in the Philippines; and resolution 41/26, Renewal of the mandate of the team of international experts on the situation in Kasai.

9. Upon enquiry, the Advisory Committee was provided with information on current and projected expenditure under section 24, Human rights, for 2019 against these commitment authorities (see annex I below). The Committee notes that the expenditure information shows underexpenditure against these commitment authorities, as follows: Human Rights Council resolution 40/2 (\$1,179); resolution 40/4 (\$5,669); resolution 40/13 (\$196,200); resolution 40/17 (\$610,766); resolution 40/19 (\$1,137,000); resolution 40/20 (\$101,834); resolution 41/2 (\$49,800); and resolution 41/26 (\$1,033,268). The Committee further notes that the underexpenditure is mainly attributable to delays in recruitment under other staff costs. The Committee was also provided upon enquiry with information on actual expenditures under section 24, Human rights, against commitment authorities approved in previous periods (see annex II below). The Committee notes that actual expenditures in 2017 and 2018 also reflect underexpenditure or no expenditure and include unspent balances carried over from previous Council resolutions.

10. The Advisory Committee notes that the expenditure information reflects a consistent trend of underexpenditure against commitment authorities over the past three years. The Committee recommends that the General Assembly request the Secretary-General to strengthen efforts to ensure that future requests for commitment authorities and budget submissions are more accurate and are based on realistic budgeting assumptions. The Committee also recommends that the General Assembly request the Secretary-General to include in future reports actual and projected expenditure information by resolution or decision of the Human Rights Council, broken down by object of expenditure.

General temporary assistance positions

11. Upon enquiry as to general temporary assistance positions, the Advisory Committee was provided with a table setting out, by Human Rights Council resolution, the number and level of such positions requested and their duration for 2019 to 2022 (see annex III below). The Committee notes that, for a number of resolutions, the proposed positions for 2020 represent an increase from the number of positions in 2019.

12. The Advisory Committee further notes that certain positions related to the following Human Rights Council resolutions are proposed to be funded for 12 months: 40/1; 40/13; 40/18; 40/20; 40/26; 41/1; 41/8; 41/12; 41/22; and 42/36. **In line with the Advisory Committee's observations in the context of its concurrence with the request for commitment authority in relation to Council resolution 40/17, the Committee reiterates that, as the mandates are of a temporary nature and their continuance is subject to the decision of the Human Rights Council, the proposed 12-month duration of general temporary assistance positions is not justified.**

13. The Advisory Committee was also provided upon enquiry with a table setting out the status of incumbency of the positions related to commitment authorities for 2017, 2018 and 2019 (see annex IV below). The Committee notes that the incumbency information reflects underutilization, or no utilization, of the general temporary

assistance resources, which mirrors expenditure patterns, as reflected in paragraph 9 above. **Given the status of incumbency of general temporary assistance positions for commitment authorities and its view on the budgeting of those positions for a full 12 months, the Advisory Committee is not convinced that the proposed level of resources for 2020 for general temporary assistance positions is justified. The Committee recommends that the General Assembly request the Secretary-General to set out clearly in future budget proposals, by resolution or decision, the number of general temporary assistance positions requested and related resources, their duration and any relevant incumbency information.**

14. The Advisory Committee was also informed upon enquiry that the new requirements for 2020 included a provision in the amount of \$72,100 for the equivalent of 5.5 months of a P-3 general temporary assistance position to support the establishment of an independent international fact-finding mission in the Bolivarian Republic of Venezuela (Human Rights Council resolution 42/25), the extension of the mandate of the Commission of Inquiry on Burundi (resolution 42/26) and the renewal of the mandate of the Independent Expert on the situation of human rights in the Sudan (resolution 42/35). The Committee was further informed that the proposed position, to be based in Geneva, would ensure the necessary surge capacity to provide human resources backstopping, support the fast-tracking of recruitment and onboarding of staff and other related administrative actions.

15. **The Advisory Committee recalls that, in both the contexts of its concurrence with requests for commitment authorities and of the revised estimates resulting from Human Rights Council resolutions and decisions, it has previously recommended against the general temporary assistance resources for Human Resources Officer positions for recruitment and onboarding under relevant resolutions, given the existing capacity within the United Nations Office at Geneva (see A/72/7/Add.35, para. 12).**

Inconsistencies in budget presentation

16. With respect to the documentation to be provided in future sessions of the Human Rights Council, the Advisory Committee was informed upon enquiry of the documentation submission guidelines. These stipulate that documents should be submitted by the client office 10 weeks prior to a meeting, as processing and translation would take 4 weeks and issuance would take place 6 weeks before the meeting. The Committee was informed that, therefore, the summary report requested under Human Rights Council resolution 41/21 for the forty-sixth session of the Council, which would take place during the last week of February 2021, would be submitted for processing in December 2020.

17. Taking these guidelines into account, the Advisory Committee notes that, with respect to the forty-third session of the Council, which will take place from 24 February to 20 March 2020, documentation should be submitted in December 2019. However, the Committee notes that, under Human Rights Council resolutions 40/1, 40/13, 40/17, 40/18, 40/19, 40/25, 40/26, 40/27 and 40/29, related resources for documentation for the forty-third session have been proposed for 2020 instead. **The Advisory Committee considers that, in line with documentation submission guidelines, the resources related to documentation for the forty-third session of the Human Rights Council under Council resolutions 40/1, 40/13, 40/17, 40/19, 40/25 and 40/27 should have been included in the programme budget for the biennium 2018–2019, and not in the proposed programme budget for 2020.**

Proposed requirements relating to Human Rights Council resolution 42/35

18. By its resolution 42/35, the Human Rights Council, inter alia, decided to renew the mandate of the Independent Expert on the situation of human rights in the Sudan for a period of one year, while recognizing the intention to phase out the mandate, and requested the Secretary-General to provide all the resources necessary to establish and operate a country office, including a field presence. In his report, the Secretary-General indicates that the establishment of a country office would give rise to requirements in 2020 in the amount of \$1,375,700, comprising \$1,356,000 under section 24, Human rights, and \$19,700 under section 29E, Administration, Geneva (A/74/529, paras. 239 and 244). The proposed resources include a provision for 12 new posts for 12 months (1 D-1, 2 P-4, 3 P-3, 4 National Professional Officers and 2 Local level staff) (ibid., para. 243). The Committee notes the recruitment delays under section 24, Human rights, leading to related underexpenditures cited in paragraph 9 above, and the delayed deployment during the start-up phase of operations.

19. **Taking into consideration its comments and recommendations in paragraphs 8 to 18 above, on patterns of expenditure, duration and incumbency of general temporary assistance positions, inconsistencies in budget presentation and delayed deployment at the start-up phase in relation to Human Rights Council resolution 42/35, the Advisory Committee considers that the proposed level of resources for 2020 in the amount of \$22,548,300 is not fully justified, and recommends a reduction in the amount of \$2,350,000.**

III. Conclusion

20. The Secretary-General's proposed actions to be taken by the General Assembly are set out in paragraph 253 of his report. **Subject to its recommendations and observations above, the Advisory Committee recommends that the General Assembly:**

(a) **Approve an additional appropriation, representing a charge against the contingency fund for 2020, in the amount of \$20,198,300 (of which \$17,938,100 are non-recurrent), comprising: (i) \$1,701,200 (of which \$1,523,700 is non-recurrent) under section 2, General Assembly and Economic and Social Council affairs and conference management; (ii) \$18,488,700 (of which \$16,408,100 is non-recurrent) under section 24, Human rights; and (iii) \$8,400 (of which \$6,300 are non-recurrent) under section 29E, Administration, Geneva, of the proposed programme budget for 2020;**

(b) **Approve the establishment, effective from 1 January 2020, of 18 posts under section 24, Human rights, of the programme budget for 2020, comprising 6 posts to support the activities mandated by the Human Rights Council in its resolutions 40/13, 42/20, 42/22 and 42/23 and 12 posts for the establishment of the country office in the Sudan, as mandated in resolution 42/35, as detailed in table 73 of the report of the Secretary-General;**

(c) **Approve an additional appropriation in the amount of \$866,000 under section 36, Staff assessment, of the proposed programme budget for 2020, to be offset by an equivalent amount under income section 1, Income from staff assessment.**

Annex I

**Current and projected expenditure for 2019 under section 24,
Human rights, against commitment authorities approved by the
Advisory Committee**

(United States dollars)

<i>Human Rights Council resolution</i>	<i>Council</i>	<i>Object of expenditure</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization</i>	<i>Expenditures as at 31 October 2019</i>	<i>Projection for November and December 2019</i>	<i>Total expenditure estimate 2019</i>	<i>Variance</i>	<i>Explanation of variance</i>
40/17		The human rights situation in the Syrian Arab Republic						
		Other staff costs	3 054 500	1 952 141	658 967	2 611 108	443 392	Delay in recruitment for replacement staff following mandate renewal
		Consultants	39 300	32 824	6 476	39 300	0	
		Travel of representatives	182 300	100 723	40 442	141 165	41 135	
		Travel of staff	219 400	173 632	53 624	227 256	-7 856	
		Contractual services	35 000	3 065	31 935	35 000	0	
		General operating expenses	167 300	39 666	9 039	48 705	118 595	Underspend due to efforts to minimize use of general operating expenses during missions
		Supplies and materials	25 500	0	10 000	10 000	15 500	
		Furniture and equipment	122 400	9 719	112 681	122 400	0	
		Grants and contributions	20 000	14 435	5 565	20 000	0	
		Total	3 865 700	2 326 205	928 729	3 254 934	610 766	

40/20, Situation of human rights in the Democratic People's Republic of Korea

		Other staff costs	356 000	150 024	104 708	254 732	101 268	Recruitment delays
		Travel of staff	9 000	5 336	3 708	9 044	-44	
		General operating expenses	3 200	393	1 797	2 190	1 010	

<i>Human Rights Council resolution</i>	<i>Object of expenditure</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization</i>	<i>Expenditures as at 31 October 2019</i>	<i>Projection for November and December 2019</i>	<i>Total expenditure estimate 2019</i>	<i>Variance</i>	<i>Explanation of variance</i>
	Supplies and materials	1 000	0	200	200	800	
	Furniture and equipment	2 600	0	3 800	3 800	-1 200	
Total		371 800	155 753	114 213	269 966	101 834	
40/19, Situation of human rights in South Sudan							
	Other staff costs	1 914 900	914 696	586 516	1 501 212	413 688	Delay in recruitment for replacement staff following mandate renewal
	Travel of representatives	194 100	39 306	50 800	90 106	103 994	
	Travel of staff	320 700	52 305	61 148	113 453	207 247	
	Contractual services	20 000	181 572	-161 500	20 072	-72	
	General operating expenses	325 400	2 520	180 782	183 302	142 098	Overstatement in United Nations Mission in the Sudan budget concerning projections for cost recovery
	Supplies and materials	3 000	355	1 500	1 855	1 145	
	Furniture and equipment	438 000	932	180 568	181 500	256 500	Reduced actual cost of Relativity software when compared with budgeted amount
	Grants and contributions	81 900	814	68 686	69 500	12 400	Reduction in projected cost for workshop on transitional justice planned for November and December
Total		3 298 000	1 192 500	968 500	2 161 000	1 137 000	

<i>Human Rights Council resolution</i>	<i>Object of expenditure</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization</i>	<i>Expenditures as at 31 October 2019</i>	<i>Projection for November and December 2019</i>	<i>Total expenditure estimate 2019</i>	<i>Variance</i>	<i>Explanation of variance</i>
40/13, Ensuring accountability and justice for all violations of international law in the Occupied Palestinian Territory, including East Jerusalem	Other staff costs	350 000	154 800	40 000	194 800	155 200	Recruitment delays
	General operating expenses	4 500	18 009	793	18 802	-14 302	Shipment and other related charges for vehicle purchase in excess of budgeted amount
	Supplies and materials	3 300	3 300	0	3 300	0	
	Furniture and equipment	191 300	134 449	1 549	135 998	55 302	
	Grants and Contributions						
Total		549 100	310 558	42 342	352 900	196 200	
40/2, Promotion and Protection of Human Rights in Nicaragua	Other staff costs	145 000	86 471	58 148	144 619	381	
	Travel of representatives	5 500	0	2 800	2 800	2 700	
	Travel of staff	23 000	16 189	6 885	23 074	-74	
	General operating expenses	12 000	0	12 000	12 000	0	
	Grants and Contributions		4 649	-2 821	1 828	-1 828	
Total		185 500	107 308	76 964	184 321	1 179	

<i>Human Rights Council resolution</i>	<i>Object of expenditure</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization</i>	<i>Expenditures as at 31 October 2019</i>	<i>Projection for November and December 2019</i>	<i>Total expenditure estimate 2019</i>	<i>Variance</i>	<i>Explanation of variance</i>
40/4, The negative impact of the non-repatriation of funds of illicit origin to the countries of origin on the enjoyment of human rights, and the importance of improving international cooperation	Travel of representatives	27 700	21 631	400	22 031	5 669	
Total		27 700	21 631	400	22 031	5 669	
41/26, Renewal of the mandate of the team of international experts on the situation in Kasai	Other staff costs	1 542 400	156 945	678 519	835 464	706 936	Delay in recruitment for replacement staff following mandate renewal; high projection for November and December following completion of the outstanding recruitments
	Travel of representatives	89 300	25 470	55 200	80 670	8 630	Estimated budget for all classes should be retained as the Office of the United Nations High Commissioner for Human Rights is awaiting late charges from the United Nations
	Travel of staff	268 700	1 398	53 800	55 198	213 502	Organization Stabilization Mission in the Democratic Republic of the Congo
	Contractual services		0	0	0	0	
	General operating expenses	137 100	0	80 000	80 000	57 100	
	Supplies and materials	24 900	0	16 000	16 000	8 900	
	Furniture and equipment	4 000	0	0	0	4 000	

<i>Human Rights Council resolution</i>	<i>Object of expenditure</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization</i>	<i>Expenditures as at 31 October 2019</i>	<i>Projection for November and December 2019</i>	<i>Total expenditure estimate 2019</i>	<i>Variance</i>	<i>Explanation of variance</i>
	Grants and contributions	44 200	0	10 000	10 000	34 200	
	Other staff cost (section 29E)	60 200	0	60 200	60 200		
Total		2 170 800	183 813	953 719	1 137 532	1 033 268	
41/2, Promotion and Protection of Human Rights in the Philippines							
	Other staff costs	113 200	0	63 400	63 400	49 800	Delayed recruitment process – staff will be on board by 1 December
	Travel of staff	7 100	0	7 100	7 100	0	All budgeted items planned to be spent in November and December
	General operating expenses	1 600	0	1 600	1 600	0	
	Supplies and materials	300	0	300	300	0	
	Furniture and equipment	6 000	0	6 000	6 000	0	
	Grants and contributions		0	0	0	0	
Total		128 200	0	78 400	78 400	49 800	

Annex II

**Actual and projected expenditure under section 24, Human rights,
against commitment authorities approved by the Advisory
Committee on Administrative and Budgetary Questions from
2017 to 2019**

Table 1
Commission of Inquiry on Syrian Arab Republic

(United States dollars)

<i>Budget class</i>	<i>Balance remaining from previous Human Rights Council resolution (31/17)</i>	<i>Commitment authority regarding Human Rights Council resolution 34/26 for 2017</i>	<i>Expenditures 2017</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization regarding Human Rights Council resolution 37/29 for 2018</i>	<i>Programme Planning and Budget Division allotment regarding Human Rights Council resolution 37/29 for 2018</i>	<i>Expenditures 2018</i>	<i>Commitment authority regarding Human Rights Council resolution 40/17 for 2019</i>	<i>Expenditures April–October 2019</i>	<i>Expected expenditures by end 2019</i>
Other staff costs/general temporary assistance	315 768	2 224 300	2 289 862	2 565 600	1 981 500	2 649 785	3 054 515	1 952 141	2 611 108
Consultants	33 317	44 500	96 487	162 400	141 300	122 973	39 300	32 824	39 300
Travel of representatives	266 324	37 300	63 537	264 300	177 100	148 759	182 300	100 723	141 165
Travel of staff	625 202	–	240 848	555 000	321 700	259 186	219 400	173 632	227 256
Contractual services	(24 201)	–	41 743	–	–	75 355	35 000	3 065	35 000
General operating expenses	200 776	27 100	41 732	215 200	149 400	48 387	167 300	39 666	48 705
Supplies and materials	9 220	400	3 413	15 900	15 100	3 139	25 500	–	10 000
Furniture and equipment	18 727	–	2 654	132 700	132 700	17 390	122 400	9 719	122 400
Grants and contributions/witness travel	(62 009)	66 300	46 374	20 000	54 200	18 914	20 000	14 435	20 000
Funds block	–	–	–	–	–	39 900	–	–	–
Total	1 383 124	2 399 900	2 826 650	3 931 100	2 973 000	3 383 788	3 865 715	2 326 205	3 254 934

Table 2
Situation of human rights in Myanmar

(United States dollars)

<i>Budget class</i>	<i>Commitment authority regarding Human Rights Council resolution 34/22 for 2017</i>	<i>Expenditures 2017</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization regarding Human Rights Council resolution 37/32 for 2018</i>	<i>Expenditures 2018</i>
Other staff costs/general temporary assistance	861 300	860 347	151 800	177 000
Consultants	–	–	70 400	41 200
Travel of representatives	1 800	33 990	–	–
Travel of staff	58 400	220 465	–	–
General operating expenses	355 100	68 991	12 800	12 000
Supplies and materials	–	286	–	–
Furniture and equipment	7 400	19 031	–	–
Grants and contributions/witness travel	9 200	5 767	–	–
Total	1 293 200	1 208 877	235 000	230 200

Table 3
Situation of human rights in South Sudan

(United States dollars)

<i>Budget class</i>	<i>Balance remaining from last resolution</i>	<i>Commitment authority regarding Human Rights Council resolution 34/25 for 2017</i>	<i>Expenditures 2017</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization regarding Human Rights Council resolution 37/31 for 2018</i>	<i>Expenditures 2018</i>	<i>Commitment authority regarding Human Rights Council resolution 40/19 for 2019</i>	<i>Expenditures end October 2019</i>	<i>Expected expenditures by end 2019</i>
Other staff costs/general temporary assistance	65 580	1 282 100	920 896	1 383 200	1 260 300	1 914 900	914 969	1 501 212
Consultants	(10 859)	9 400	11 329	48 400	–	–	–	–
Travel of representatives	–	198 500	72 040	131 700	159 400	194 100	39 306	90 106
Travel of staff	19 124	175 800	74 365	302 400	312 900	320 700	52 305	113 453
Contractual services	–	–	15 957	–	48 600	20 000	181 572	20 072
General operating expenses	3 311	189 900	70 396	159 200	142 100	325 400	2 520	183 302
Supplies and materials	–	3 000	241	2 400	3 500	3 000	355	1 855
Furniture and equipment	2 300	30 200	–	58 900	58 900	438 000	932	181 500
Grants and contributions/witness travel	8 529	40 400	27 953	20 000	18 000	81 900	814	69 500
Total	96 177	1 929 300	1 193 177	2 106 200	2 003 700	3 298 000	1 192 773	2 161 000

Table 4
Technical assistance to the Democratic Republic of the Congo/Kasai

(United States dollars)

<i>Budget class</i>	<i>Amount redeployed from other activity</i>	<i>Commitment authority regarding Human Rights Council resolution 35/33 for 2017</i>	<i>Expenditures 2017</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization regarding Human Rights Council resolution 38/20 for 2018</i>	<i>Expenditures 2018</i>	<i>Commitment authority regarding Human Rights Council resolution 41/26 for 2019</i>	<i>Expenditures end October 2019</i>	<i>Expected expenditures by end 2019</i>
Other staff costs/general temporary assistance	410 000	1 348 900	429 930	912 300	306 556	1 542 400	156 945	835 464
Travel of representatives	40 000	47 100	18 886	50 400	14 167	89 300	25 470	80 670
Travel of staff	100 000	138 900	49 043	100 000	20 759	268 700	1 398	55 198
Contractual services	–	–	11 159	–	–	–	–	–
General operating expenses	100 000	115 400	30 403	194 500	–	137 100	–	80 000
Supplies and materials	–	78 900	283	24 900	–	24 900	–	16 000
Furniture and equipment	100 000	513 200	208	3 300	–	4 000	–	–
Grants and contributions/witness travel	–	10 300	23 231	214 600	–	44 200	–	10 000
Total	750 000	2 252 700	563 143	1 500 000	341 482	2 110 600	183 813	1 077 332

Table 5
Situation of human rights in the Democratic People's Republic of Korea

(United States dollars)

<i>Budget class</i>	<i>Commitment authority regarding Human Rights Council resolution 34/24 for 2017</i>	<i>Expenditures 2017</i>	<i>Advisory Committee on Administrative and Budgetary Questions authorization regarding Human Rights Council resolution 40/20 for 2019</i>	<i>Expenditures as end October 2019</i>	<i>Expected expenditures by end 2019</i>
Other staff costs/general temporary assistance	298 300	–	356 000	150 024	254 732
Consultants	11 500	–	–	–	–
Travel of staff	18 700	–	9 000	5 336	9 044
General operating expenses	–	–	3 200	393	2 190
Supplies and materials	1 000	–	1 000	–	200
Furniture and equipment	19 100	–	2 600	–	3 800
Total	348 600	0	371 800	155 753	269 966

Table 6
Violations of international law in the context of large-scale civilian protests in the Occupied Palestinian Territory, including East Jerusalem

(United States dollars)

<i>Budget class</i>	<i>Commitment authority regarding Human Rights Council resolution S-28/1 in 2018</i>	<i>Expenditures 2018</i>
Other staff costs/general temporary assistance	1 259 100	1 391 122
Travel of representatives	123 600	143 773
Travel of staff	210 500	61 223
Contractual services	12 000	2 135
General operating expenses	148 500	66 681
Supplies and materials	3 000	250
Furniture and equipment	28 300	19 165
Grants and contributions/witness travel	–	25 594
Total	1 785 000	1 709 944

Table 7
Ensuring accountability and justice for all the violations of international law in the Occupied Palestinian Territory, including East Jerusalem

(United States dollars)

<i>Budget class</i>	<i>Commitment authority regarding Human Rights Council resolution 40/13 for 2019</i>	<i>Expenditures as end October 2019</i>	<i>Expected expenditures by end 2019</i>
Other staff costs/general temporary assistance	350 000	154 800	194 800
General operating expenses	4 500	18 009	18 802
Supplies and materials	3 300	3 300	3 300
Furniture and equipment	191 300	134 449	135 998
Total	549 100	310 558	352 900

Table 8
Promotion and protection of human rights in Nicaragua

(United States dollars)

<i>Budget class</i>	<i>Commitment authority regarding Human Rights Council resolution 40/2 for 2019</i>	<i>Expenditures as end October 2019</i>	<i>Expected expenditures by end 2019</i>
Other staff costs/general temporary assistance	145 000	86 471	144 619
Travel of representatives	5 500	–	2 800
Travel of staff	23 000	16 189	23 074
General operating expenses	12 000	–	12 000
Grants and contributions/witness travel	–	4 649	1 828
Total	185 500	107 309	184 321

Table 9
Promotion and protection of human rights in the Philippines

(United States dollars)

<i>Budget class</i>	<i>Commitment authority regarding Human Rights Council resolution 41/2 for 2019</i>	<i>Expenditures as end October 2019</i>	<i>Expected expenditures by end 2019</i>
Other staff costs/general temporary assistance	113 200	–	63 400
Travel of staff	7 100	–	7 100
General operating expenses	1 600	–	1 600
Supplies and materials	300	–	300
Furniture and equipment	6 000	–	6 000
Total	128 200	–	78 400

Table 10
**The negative impact of the non-repatriation of funds of illicit origin to the countries of region
on the enjoyment of human rights**

(United States dollars)

<i>Budget class</i>	<i>Commitment authority regarding Human Rights Council resolution 40/4 for 2019</i>	<i>Expenditures as end October 2019</i>	<i>Expected expenditures by end 2019</i>
Travel of Representatives	27 700	21 631	22 031
Total	27 700	21 631	22 031

Annex III

Number, level and duration of general temporary assistance positions from 2019 to 2022

Human Rights Council resolution	Purpose	Category/level	Number of staff	Months				Comments
				2019	2020	2021	2022	
40/1	Promoting reconciliation, accountability and human rights in Sri Lanka	P-4	1		12	3		
40/2	Promotion and protection of human rights in Nicaragua	P-4	1	6	3		Commitment authority for 2019	
		P-3	1	6	3			
40/5	Elimination of discrimination against women and girls in sport	P-4	1		4			
40/13	Ensuring accountability and justice for all violations of international law in the Occupied Palestinian Territory, including East Jerusalem	P-3	2	6			Recurrent	
		NPO	3	6	12	12		12
40/17	The human rights situation in the Syrian Arab Republic	P-5	1	9	3		Commitment authority for 2019	
		P-4	4	9	3			
		P-3	17	9	3			
		P-2	1	9	3			
		GS(OL)	2	9	3			
40/18	Situation of human rights in the Islamic Republic of Iran	P-3	1	12	12	12	12	Recurrent
40/19	Situation of human rights in South Sudan	P-5	1	8	3		Commitment authority for 2019	
		P-4	5	7	3			
		P-4	2	6	3			
		P-4	1	5	3			
		P-3	1	9	3			
		P-3	1	8	3			
		P-3	3	7	3			
		P-3	1	6	3			
		P-3	1	0	3			
		Local staff	3	7	3			
40/20	Situation of human rights in the Democratic People's Republic of Korea	P-4	1	6	12	3	Commitment authority for 2019	
		P-3	1	6	12	3		
		P-3	1	6	6			
		NPO	1	6	12	3		
		NPO	1	6	12	3		
40/26	Technical assistance and capacity-building for Mali in the field of human rights	P-3	1	12	12	12	12	Recurrent
41/1	Situation of human rights in Eritrea	P-3	1	12	12	12	12	Recurrent
41/2	Promotion and protection of human rights in the Philippines	P-4	1	3	6		Commitment authority for 2019	
		P-3	1	3	6			
41/8	Consequences of child, early and forced marriage	P-4	1		12			
		GS(OL)	1		2			

Human Rights Council resolution	Purpose	Category/level	Number of staff	Months				Comments
				2019	2020	2021	2022	
41/9	The negative impact of corruption on the enjoyment of human rights	P-3	1		3			
41/10	Access to medicines and vaccines in the context of the right of everyone to the enjoyment of the highest attainable standard of physical and mental health	P-4 GS(OL)	1 1		3 1			
41/11	New and emerging digital technologies and human rights	P-3	1		2			
41/12	The rights to freedom of peaceful assembly and of association	P-3	1	12	12	12	12	Recurrent
41/13	Youth and human rights	P-3	1		3			
41/15	Mandate of the Special Rapporteur on the human rights of internally displaced persons	P-3	1		6			
41/18	Mandate of the Independent Expert on protection against violence and discrimination based on sexual orientation and gender identity	P-3 GS(OL)	1 1	6	6	6	6	Recurrent
41/19	The contribution of development to the enjoyment of all human rights	P-3 GS(OL)	1 1		3 1			
41/20	Impact of arms transfers on human rights	P-4	1		4			
41/21	Human rights and climate change	P-3	1		9			
41/22	Situation of human rights in Belarus	P-3	1	12	12	12	12	Recurrent
41/26	Renewal of the mandate of the team of international experts on the situation in Kasai (technical assistance)	P-4 P-3 P-3 P-3 NPO Local staff	1 1 1 1 1 1	4 4 4 4 4 4	9 8 2 9 8 8			Commitment authority for 2019
	Renewal of the mandate of the team of international experts on the situation in Kasai (para. 6)	P-4 P-3 P-3 NPO Local staff	12 1 1 4 5	4 4 4 4 4	8 8 6 8 8			Commitment authority for 2019
42/2	Human rights situation in Yemen (Group of Eminent International and Regional Experts)	P-5 P-4 P-4 P-4 P-3 P-3 P-2 GS(OL) NPO NPO NPO P-4	1 1 3 1 6 2 1 1 1 1 1 3 1	3 3 3 3 3 9 9 2 2 2 3 9 9	9 9 9 2 9 9 9 2 9 9 9 9 9			Commitment authority for 2019

Human Rights Council resolution	Purpose	Category/level	Number of staff	Months				Comments
				2019	2020	2021	2022	
	Human rights situation in Yemen (capacity-building)	GS(OL)			9			
42/3	Situation of human rights of Rohingya Muslims and other minorities in Myanmar	P-4	1		6			
42/4	Strengthening cooperation and technical assistance in the field of human rights in the Bolivarian Republic of Venezuela	P-4	1	3	9			
42/5	The human rights to safe drinking water and sanitation	P-3	1		3			
42/12	The human rights of older persons	P-3	1		6			
		GS(OL)	1		6			
42/13	The right to social security	P-3	1		3			
42/14	Marking the twenty-fifth anniversary of the Beijing Declaration and Platform for Action	P-4	1		2			
42/15	The right to privacy in the digital age	P-4	1		3			
		GS(OL)	1		2			
42/17	Human rights and transitional justice	P-4	1		4			
42/22	Arbitrary detention	P-3	1		4			
42/23	The right to development	P-3	1	6	6	6	6	Recurrent
		GS(OL)	1	6	6	6	6	
		P-3	1		3		3	
42/25	Situation of human rights in the Bolivarian Republic of Venezuela	P-5	1	2	9			
		P-4	1	2	9			
		P-4	2		9			
		P-4	2		6			
		P-3	1	2	9			
		P-3	1		9			
		P-3	2		8			
		P-3	1		3			
		GS(OL)	1		8			
42/26	Situation of human rights in Burundi	P-5	1	3	9			
		P-4	2	3	9			
		P-4	1		9			
		P-4	1		3			
		P-3	4	3	9			
		P-3	1	0	8			
		P-3	1	0	3			
		GS(OL)	1	3	9			
42/29	From rhetoric to reality: a global call for concrete action against racism, racial discrimination, xenophobia and related intolerance	P-4	1		3			
		P-3	1		3			
42/30	Promoting international cooperation to support national mechanisms for implementation, reporting and follow-up	GS(OL)	1	3	2			

<i>Human Rights Council resolution</i>	<i>Purpose</i>	<i>Category/level</i>	<i>Number of staff</i>	<i>Months</i>				<i>Comments</i>
				<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	
42/32	Enhancement of technical cooperation and capacity-building in the field of human rights	P-4	1		2			
42/34	Technical assistance and capacity-building in the field of human rights in the Democratic Republic of the Congo	P-3	1		6			
42/36	Technical assistance and capacity-building in the field of human rights in the Central African Republic	P-3	1	12	12	12	12	Recurrent

Abbreviations: GS(OL), General Service (Other level); NPO, National Professional Officer.

Annex IV

**Status of incumbency of general temporary assistance positions
related to commitment authorities approved by the Advisory
Committee on Administrative and Budgetary Questions from
2017 to 2019**

Table 1
**Encumbered positions per month (commitment authority from April to December 2017): Human Rights
Council resolution 34/26, The human rights situation in the Syrian Arab Republic**

Position grade	Number of positions budgeted	Months										
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
P-5	1	9 months	1	1	1	1	1	1	1	1	1	1
P-4	4	9 months for two positions; 1 month for two positions	3	3	3	2	2	2	2	2	2	2
P-3	17	9 months for 12 positions; 1 month for four positions; 2 months for one position	12	12	12	12	12	13	13	13	12	
P-2	1	9 months	1	1	0	1	0	0	0	1	1	
GS	2	9 months each	2	2	2	2	2	2	2	2	2	

Table 2
**Encumbered positions per month (commitment authority from April to December 2018): Human Rights
Council resolution 37/29, The human rights situation in the Syrian Arab Republic**

Position grade	Number of positions budgeted	Months										
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
P-5	1	9 months	1	1	1	1	1	1	1	1	1	1
P-4	4	9 months each	4	4	4	4	4	4	4	4	4	4
P-3	17	9 months for 12 positions; 7 months for five positions	10	11	11	10	10	11	11	12	13	
P-2	1	9 months	1	1	1	1	1	1	1	1	1	
GS	2	9 months each	2	2	2	2	2	2	2	2	2	

Table 3
**Encumbered positions per month (commitment authority from April to December 2019): Human Rights
Council resolution 40/17, The human rights situation in the Syrian Arab Republic**

Position grade	Number of positions budgeted	Months										
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
P-5	1	9 months	1	1	1	1	1	1	1	1	1	1
P-4	4	9 months each	4	4	4	3	3	3	3	3	3	3
P-3	17	9 months each	13	12	13	12	12	11	11	11	11	
P-2	1	9 months	1	1	1	1	1	1	1	1	1	
GS	2	9 months each	2	2	2	2	2	2	2	2	2	

Table 8
Encumbered positions per month (commitment authority from April to December 2017): Human Rights Council resolution 34/25, Situation of human rights in South Sudan

<i>Position grade</i>	<i>Number of positions budgeted</i>	<i>Months</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>
P-5	1	7 months						1	1	1	1
P-4	7	6 months for three positions; 9 months for one position; 3 months for one position; 5 months for one position; 1 month for one position			1	1	2	6	6	6	6
P-3	5	6 months for four positions; 7 months for one position					2	5	5	5	5
NO	3	5 months each					3	3	3	3	3

Table 9
Encumbered positions per month (commitment authority from July to December 2017): Human Rights Council resolution 35/33, Technical assistance to the Democratic Republic of the Congo and accountability concerning the events in the Kasai regions

<i>Position grade</i>	<i>Number of positions budgeted</i>	<i>Months</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>
P-5	2	6 months each						
P-4	6	6 months each				1	1	1
P-3	10	6 months for nine positions; 4.5 months for one position			2	5	6	10
P-2	1	6 months each						1
GS	9	6 months each			2	5	7	9

Table 10
Encumbered positions per month (commitment authority from April to December 2018): Human Rights Council resolution 37/31, Situation of human rights in South Sudan

<i>Position grade</i>	<i>Number of positions budgeted</i>	<i>Months</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>
P-5	1	7 months each			1	1	1	1	1	1	1
P-4	5	7 months each				3	4	4	4	4	4
P-3	5	7 months each			3	5	4	5	5	5	5
National	4	7 months each			4	4	4	4	4	4	4

Table 11

Encumbered positions per month (commitment authority from April to December 2019): Human Rights Council resolution 40/19, Situation of human rights in South Sudan

<i>Position grade</i>	<i>Number of positions budgeted</i>	<i>Months</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	
P-5	1	8 months									1	
P-4	8	7 months for five positions; 6 months for two positions; 2 months for one position						1	1	7	8	8
P-3	6	9 months for one position; 8 months for one position; 7 months for three positions; 3 months for one position	1	1	2	3	3	3	6	6	6	
National	3	7 months each									3	

Table 12

Encumbered positions per month (commitment authority from June to December 2018): Human Rights Council resolution S/28-1, Violations of international law in the context of large-scale civilian protests in the Occupied Palestinian Territory, including East Jerusalem

<i>Position grade</i>	<i>Number of positions budgeted</i>	<i>Months</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>
P-5	1	6 months		1	1	1	1	1	1
P-4	6	6 months for one position; 5 months for one position; 4 months for three positions; 3 months for one position		1	1	3	4	5	5
P-3	9	4 months for seven positions; 3 months for one position; 1 month for one position				7	8	9	9
GS	1	6 months					1	1	1

Table 13

Encumbered positions per month (commitment authority from July to December 2018): Human Rights Council resolution 38/20, Technical assistance to the Democratic Republic of the Congo and accountability concerning the events in the Kasai region

<i>Position grade</i>	<i>Number of positions budgeted</i>	<i>Months</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	
P-5	1	4 months				1	1	1	
P-4	3	4 months each				1	1	3	3
P-3	3	4 months each					3	3	3
National	11	4 months for four positions; 2 months for seven positions				4	4	11	11

Table 14

Encumbered positions per month (commitment authority from July to December 2019): Human Rights Council resolution 41/26, Renewal of the mandate of the team of international experts on the situation in Kasai

<i>Position grade</i>	<i>Number of positions budgeted</i>	<i>Months</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>
P-4	13	4 months				5	10	13
P-3	3	4 months each			1	2	2	2
National	11	4 months each					5	10

Table 15

Encumbered positions per month (commitment authority from July to December 2019): Human Rights Council resolution 40/13, Ensuring accountability and justice for all violations of international law in the encumbered Palestinian Territory, including East Jerusalem

<i>Position grade</i>	<i>Number of positions budgeted</i>	<i>Months</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>
P-3	2	6 months each						
NO	3	6 months each	3	3	3	3	3	3

Table 16

Encumbered positions per month (commitment authority from July to December 2019): Human Rights Council resolution 40/2, Promotion and protection of human rights in Nicaragua

<i>Position grade</i>	<i>Number of positions budgeted</i>	<i>Months</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>
P-4	1	6 months		1	1	1	1	1
P-3	1	6 months		1	1	1	1	1