



General Assembly

Distr.: General
14 December 2020

Original: English

Seventy-fifth session

Agenda items 140, 141 and 67

Programme budget for 2020

Proposed programme budget for 2021

Report of the Human Rights Council

Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its forty-third, forty-fourth and forty-fifth sessions

Thirty-first report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2021

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the advance report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its forty-third, forty-fourth and forty-fifth sessions ([A/75/588](#)). During its consideration of the report, the Advisory Committee received additional information and clarification, concluding with written responses received on 10 December 2020.

Impact of the coronavirus disease (COVID-19) pandemic

2. In its decision 45/113, on the postponement of the implementation of certain activities mandated by the Human Rights Council, the Human Rights Council took note of information provided by the Office of the United Nations High Commissioner for Human Rights according to which certain activities mandated by the Council could not be implemented in 2020 owing to the current liquidity crisis affecting the United Nations Secretariat and the restrictions imposed due to the COVID-19 pandemic (*ibid.*, paras. 312–315). Upon enquiry, the Advisory Committee was informed that the COVID-19 pandemic had impacted the implementation of mandates, in particular those established in 2020 requiring immediate implementation, including the establishment and extension of commissions of inquiry and fact-finding missions. The Committee was also informed that the impact on mandates and the postponement of activities was also due to the liquidity crisis and that the availability of funds was therefore constrained, notwithstanding savings resulting from COVID-19-related restrictions. The Committee was further informed that all official travel was halted, which would



result in significant underexpenditure under travel of representatives and travel of staff (see paras. 11–12 below). **The Advisory Committee recalls its comments and recommendations on the impact of the COVID-19 pandemic in its first report on the proposed programme budget for 2021 (A/75/7, chap. I, paras. 12–16).**

Presentation of resource proposals

3. The Advisory Committee notes the efforts in recent years to present, in a reader-friendly manner, the significant amount of information contained in the report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council. The Committee is of the view that additional refinements could be made in order to further simplify the overall presentation of the proposals, for example, by including a breakdown, in one concise table, of the totality of the proposed resources (including general temporary assistance), both under the proposed programme budget and the additional requirements in the revised estimates, along with explanations of the variances (see, for example, table 2 and para. 14 below).

4. As indicated in paragraph 1 above, the Advisory Committee considered an advance version of the report of the Secretary-General on the revised estimates. In line with usual practice, the Committee's requests for further information were derived from the information presented in the version of the report provided to it. However, only once the written responses were received, it became apparent that the advance version of the report in fact contained a number of significant inaccuracies, including proposals for general temporary assistance positions, which were subsequently omitted from the final version of the report. **The Advisory Committee trusts that, in future, the accuracy of the advance versions of reports will be assured, as much as possible.**

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

5. The estimated resource requirements arising from 83 resolutions and 2 decisions adopted by the Human Rights Council at its forty-third to forty-fifth sessions, held in 2020, amount to \$61,024,800, as follows: (a) \$28,686,400 relates to activities of a perennial nature, which have already been included in the programme budget for 2020 and the proposed programme budget for 2021; and (b) \$32,338,400 relates to new requirements, comprising \$6,627,000 under the programme budget for 2020 and \$25,711,400 under the proposed programme budget for 2021 (A/75/588, summary).

6. With regard to the new requirements of \$6,627,000 for 2020, related total commitment authorities of \$2,600,000 were approved by the Advisory Committee in 2020 pursuant to General Assembly resolution 74/265 on unforeseen and extraordinary expenses for 2020. An estimated amount of \$2,213,941 will be considered in the context of the financial performance report on the programme budget for 2020, taking into account actual expenditure experience against these commitment authorities. It is proposed that \$1,813,059, for which no commitment authorities were sought, be accommodated within the approved appropriations for 2020 (ibid., summary).

7. The new requirements for 2021 of \$25,711,400 would comprise: (a) \$2,371,900 under section 2, General Assembly and Economic and Social Council affairs and conference management; (b) \$23,261,600 under section 24, Human rights; (c) \$9,300 under section 28, Global communications; and (d) \$68,600 under section 29E, Administration, Geneva. The Secretary-General proposes that the new requirements for 2021 be appropriated, representing a charge against the contingency fund for 2021. An additional appropriation is proposed in the amount of \$2,330,100 under

section 36, Staff assessment, of the proposed programme budget for 2021, to be offset by an equivalent amount under income section 1, Income from staff assessment (ibid., summary and paras. 316–318).

8. Upon enquiry, the Advisory Committee was provided with information on the Human Rights Council sessions, the number of resolutions, decisions and President's statements from 2015 to 2020, the related resource requirements and the nature of the mandates (see table 1).

Table 1
Human Rights Council resolutions from 2015 to 2020

<i>Year</i>	<i>Sessions (including special sessions)</i>	<i>Total Human Rights Council resolutions, decisions and President's statements</i>	<i>Total Human Rights Council resolutions, decisions and President's statements with resource requirements</i>	<i>Total new requirements (United States dollars)</i>	<i>Human Rights Council resolutions with extension of perennial mandates</i>	<i>Human Rights Council resolutions with additional or expanded mandates</i>	<i>Human Rights Council resolutions with discontinued mandates</i>
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	–
2020	43, 44, 45	131	85	32 338 400	34	55	1

9. Upon enquiry, the Advisory Committee was informed that, starting with the year 2021, the revised estimates requirements would be processed in the new budget formulation module of Umoja, which is used across the Secretariat for the proposed programme budgets, as well as for the peacekeeping budgets.

Financial resources

10. The new requirements for 2020 and 2021 resulting from resolutions and decisions adopted by the Human Rights Council at its forty-third, forty-fourth and forty-fifth sessions are set out in annex I to the report of the Secretary-General; they include the resolutions under which the Advisory Committee has provided its concurrence for commitment authorities in 2020. Upon enquiry, the Committee was provided with information on actual expenditure from 2017 to 2019, as well as current and projected expenditure for 2020, showing that in some instances the maximum ceiling amounts of commitment authorities were exceeded or will be exceeded. **The Advisory Committee expresses concerns about the overexpenditures of some of the commitment authorities granted and trusts that a clarification will be provided to the General Assembly during its consideration of the present report. The Committee stresses that its concurrence for entering into commitments to meet unforeseen and extraordinary expenses, pursuant to the relevant Assembly resolution 74/265, is provided for a maximum ceiling amount, as requested by the Secretary-General, for the financing of an activity. The Committee stresses the importance of ensuring that the estimated needs to be covered by requests for commitment authority should be more closely aligned to actual expenditure levels of the prior mandate period. The Committee reiterates its recommendation that the Assembly request the Secretary-General to ensure that the Office of the United Nations High Commissioner for Human Rights presents accurate commitment authorities that are based on realistic budgeting assumptions and that the granted resources are not overspent (see also A/74/7/Add.26, para. 10).**

11. Upon enquiry, the Advisory Committee was provided with monthly actual and projected expenditures for 2020 for section 2, General Assembly and Economic and Social Council affairs and conference management, section 28, Global communications, and section 29E, Administration, Geneva. Upon further enquiry, the Committee was provided with information on the resources and expenditures for section 24, Human rights, from the biennium 2014–2015 to the biennium 2018–2019, as well as on the budget and projected expenditures for 2020 compared with the proposed total resources for 2021 (comprising the sum of the amount proposed in the proposed programme budget for 2021 and the amount proposed in the revised estimates report) (see table 2).

Table 2
Budget and expenditure of the Office of the United Nations High Commissioner for Human Rights

(Thousands of United States dollars)

Budget class	2014–2015		2016–2017		2018–2019		2020		2021		Total
	Budget based on second performance report	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Proposed programme budget	Revised estimates proposed	
Other staff costs	18 528	16 744	23 056	20 362	39 653	38 705	16 862	17 945	5 419	16 979	22 398
Consultants	1 534	1 390	987	872	883	872	382	97	290	136	426
Travel of representatives	9 021	7 540	10 513	7 103	8 367	8 190	4 630	600	3 631	1 292	4 923
Travel of staff	3 804	3 528	3 557	3 039	3 964	3 592	2 118	372	851	1 495	2 346
Contractual services	146	152	112	386	869	788	91	182	69	329	398
General operating expenses	2 196	1 488	2 849	1 636	3 659	4 546	2 221	792	1 092	1 395	2 487
Supplies and materials	97	88	132	90	290	82	85	21	105	66	170
Furniture and equipment	251	206	361	223	568	281	363	101	92	177	269
Improvements to premises	–	–	–	–	–	–	–	–	–	9	9
Fellowships, grants and contributions	1	29	836	1 122	1 641	1 466	1 343	44	824	1 385	2 209
Total	35 578	31 163	42 402	34 832	59 894	58 523	28 094	20 153	12 374	23 262	35 635

12. The Advisory Committee notes that the proposed revised estimates for 2021 do not consider the projected expenditure levels for 2020, in particular with respect to the following budget classes: (a) travel of staff (projected expenditure for 2020 of \$372,000 compared with proposed revised estimates for 2021 of \$1,495,000); (b) contractual services (\$182,000 compared with \$329,000); (c) general operating expenses (\$792,000 compared with \$1,395,000); and (d) supplies and materials (\$21,000 compared with \$66,000). **Given the level of the projected expenditure for 2020, the Advisory Committee recommends a 10 per cent reduction under each of the following: travel of staff (\$149,500), contractual services (\$32,900), general operating expenses (\$139,500) and supplies and materials (\$6,600).**

Satellite imagery services

13. Concerning the requirements for the provision of satellite imagery under the resource requirements for several resolutions, the Advisory Committee recalls that the services provided by the Operational Satellite Applications Programme of the United Nations Institute for Training and Research are required to enhance the analytical capacity with dedicated satellite imagery and analysis. The Committee also recalls that the Programme had indicated in February 2018 that, owing to financial shortfalls, this service could no longer be provided at no cost, except in instances when the Programme had available time or on weekends (see, for example, the Committee's memorandum AC/2129 of 30 September 2020). **The Advisory Committee trusts that efforts will continue to receive satellite imageries from the Operational Satellite Applications Programme at no cost, when possible, while ensuring that the confidentiality of the sensitive data obtained is assured.**

Information on resources relating to activities of a perennial nature

14. Upon enquiry, the Advisory Committee was provided with one concise table showing a comparison between resources relating to activities of a perennial nature under the same mandates included in the revised estimates reports in 2017 and in 2020. The Committee trusts that such a table, with the relevant updates, will be provided in the context of future revised estimates reports.

General temporary assistance positions

15. With regard to the mandates included in the revised estimates report, a total of 183 general temporary assistance positions are proposed as additional requirements in 2021. The Advisory Committee recalls that the Secretary-General has proposed resources for 157 general temporary assistance positions in the context of the proposed programme budget for 2021 (A/75/7, para. VI.9).

16. Upon enquiry, the Advisory Committee received a list of the already existing "perennial" general temporary assistance positions, with durations of between 2 and 12 months, proposed for extension in 2021 in the context of the revised estimates report (see table 3).

Table 3
General temporary assistance positions proposed for extension in 2021

<i>Resolution number</i>	<i>Resolution title</i>	<i>Level</i>	<i>Duration in 2021 (months)</i>
44/1	Situation of human rights in Eritrea	P-3	12
44/6	Elimination of discrimination against persons affected by leprosy and their family members	GS (OL)	6
		P-3	6
44/10	Special Rapporteur on the rights of persons with disabilities	GS (OL)	6
		P-3	6
44/11	Mandate of the Independent Expert on human rights and international solidarity	P-3	12
44/15	Business and human rights: the Working Group on the issue of human rights and transnational corporations and other business enterprises, and improving accountability and access to remedy	GS (OL)	
			6
		P-3	6
		P-2	
		(2 positions)	6
44/19	Situation of human rights in Belarus	P-3	12

<i>Resolution number</i>	<i>Resolution title</i>	<i>Level</i>	<i>Duration in 2021 (months)</i>
45/4	Mandate of the Independent Expert on the promotion of a democratic and equitable international order	GS (OL)	6
		P-3	12
45/5	Human rights and unilateral coercive measures	GS (OL)	6
		P-3	6
45/10	Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence	GS (OL)	6
		P-3	12
		P-3	6
45/16	Mandate of the open-ended intergovernmental working group to elaborate the content of an international regulatory framework on the regulation, monitoring and oversight of the activities of private military and security companies	GS (OL)	2
		P-4	3
45/17	Mandate of the Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes	P-3	12
45/35	Technical assistance and capacity-building in the field of human rights in the Central African Republic	P-3	12

Abbreviation: GS (OL), General Service (Other level).

17. Upon enquiry, the Advisory Committee was provided with incumbency information on 16 “perennial” 12-month general temporary assistance positions (see table 4).

Table 4

Incumbency of general temporary assistance positions considered “perennial”, full-year positions

<i>Mandate</i>	<i>Level</i>	<i>Dates of incumbency</i>	<i>Contract type</i>
Independent Expert on the promotion of a democratic and equitable international order	P-3	1 Nov. 2015–present	Fixed-term
Special Rapporteur on the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes	P-3	10 Sept. 2018–present	Continuing
Special Rapporteur on the rights to freedom of peaceful assembly and of association	P-3	1 Sept. 2018–present	Fixed-term
Independent Expert on human rights and international solidarity	P-3	1 Nov. 2018–present	Fixed-term
Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence	P-3	1 Nov. 2015–present	Fixed-term
Special Rapporteur on the situation of human rights in Belarus	P-3	23 Jan.–30 Nov. 2019	Temporary
Independent Expert on the situation of human rights in the Central African Republic	P-3	11 June 2018–30 Nov. 2019	Temporary
		22 Dec. 2019–21 Mar. 2020	Temporary
Special Rapporteur on the situation of human rights in Eritrea	P-3	19 Aug. 2019–17 Oct. 2020	Temporary

<i>Mandate</i>	<i>Level</i>	<i>Dates of incumbency</i>	<i>Contract type</i>
Special Rapporteur on the situation of human rights in the Islamic Republic of Iran	P-3	1 Oct. 2018–present	Continuing
Independent Expert on the situation of human rights in Mali	P-3	26 Apr. 2018–23 May 2020	Fixed-term
Rights of the child: protection of the rights of the child in humanitarian situations (contribution to the high-level political forum on sustainable development)		1 Oct. 2019–24 Feb. 2020	Fixed-term
	P-3	11 July 2020–present	Fixed-term
		13 Feb.–10 July 2020	Temporary
Human rights treaty body system support	P-3	1 Sept. 2018–present	Continuing
Human rights treaty body system support		1 Oct. 2018–12 July 2019	Fixed-term
	P-3	13 July 2019–present	Fixed-term
Human rights treaty body system support		17 Sept. 2018–14 May 2019	Continuing
	P-3	23 May–15 July 2019	Temporary
		16 July 2019–present	Continuing
Human rights treaty body system support		17 Nov. 2018–10 Feb. 2020	Permanent
	P-3	11 Feb.–10 Aug. 2020	Temporary
Human rights treaty body system support	P-3	15 Jan. 2019–31 Aug. 2020	Temporary

18. **The Advisory Committee reiterates its view that proposals for “perennial” general temporary assistance positions are not fully justified, due to the fact that all mandates, including the related staffing resources, are of a temporary nature as the continuance of mandates is subject to the decision of the Human Rights Council (see also [A/75/7](#), para. VI.10, and [A/74/7/Add.26](#), para. 12).**

19. The comments and recommendations of the Advisory Committee with respect to general temporary assistance resources for specific resolutions are as follows:

(a) Resolution [45/15](#) on the situation of human rights in Yemen: the extension of the mandate would give rise to additional one-time requirements, inter alia, for one new general temporary assistance position of Media Officer (P-4) for two months in 2021 to develop the media strategy of the Group of Eminent International and Regional Experts and to undertake other public information tasks ([A/75/588](#), para. 235 (a) (vi)); one new general temporary assistance position of Investigation Team Leader (P-4) for nine months in 2021 (*ibid.*, para. 235 (a) (iii)); one new general temporary assistance position of Open Source Investigator/Forensic Imagery Analyst (P-2) for nine months in 2021 (*ibid.*, para. 235 (a) (xi)); and one new general temporary assistance position of Administrative Assistant (National Professional Officer) for nine months in 2021 (*ibid.*, para. 235 (a) (xiii)). **In view of the postponement of the implementation of certain activities mandated by the Human Rights Council, as elaborated in decision 45/113 (see para. 2 above), which may also affect the future pace of activities, and taking into consideration that the tasks during the limited two-month time frame of the Media Officer could be undertaken by existing staff, the Advisory Committee is not convinced that these resources are justified and recommends against the resources for one general temporary assistance position of Media Officer (P-4), and also recommends a reduction of the duration, from nine months to six months in 2021,**

of each of the following general temporary assistance positions: Investigation Team Leader (P-4); Open Source Investigator/Forensic Imagery Analyst (P-2); and Administrative Assistant (National Professional Officer);

(b) Resolution 45/20 on the situation of human rights in the Bolivarian Republic of Venezuela: the extension of the mandate would give rise to, inter alia, additional requirements for two new general temporary assistance positions of Human Rights Officer/Investigator (P-3) for 21 months each (12 months in 2021 and 9 months in 2022) (A/75/588, para. 258 (b) (i)). **In view of the postponement of the implementation of certain activities mandated by the Human Rights Council, as elaborated in decision 45/113 (see para. 2 above), which may also affect the future pace of activities, the Advisory Committee recommends a reduction of the duration of each of the two general temporary assistance positions of Human Rights Officer/Investigator (P-3) from 12 months to 9 months in 2021;**

(c) Resolution 45/31 on the contribution of the Human Rights Council to the prevention of human rights violations: the adoption of the resolution would give rise to, inter alia, one-time requirements for a total of four new general temporary assistance positions, namely, two positions at the P-3 level (1 Data Analyst and 1 Information Management Officer) and two positions at the P-4 level, with the latter two positions for: (i) six months in 2021 to prepare the related report; and (ii) nine months in 2021 and three months in 2022 for a Human Rights Officer to strengthen early warning and early action capability (ibid., para. 292 (a) and (b)). Upon enquiry, the Advisory Committee was informed that the information management and data analytics team also includes two temporary project positions (1 P-4 and 1 P-2), funded from extrabudgetary resources, and that the two aforementioned newly proposed general temporary assistance positions at the P-3 level would take on additional duties and would not be considered replacements for the existing two extrabudgetary positions. **In view of the postponement of the implementation of certain activities mandated by the Human Rights Council, as elaborated in decision 45/113 (see para. 2 above), which may also affect the pace of future activities, the Advisory Committee recommends a reduction of the duration of the two general temporary assistance positions at the P-4 level from six months to four months, and from nine months to six months, respectively.**

Streamlining the archival functions of the Office of the United Nations High Commissioner for Human Rights

20. Additional one-time resources for archival support are proposed under the following Human Rights Council resolutions: (a) resolution 43/27 on the situation of human rights in South Sudan: one general temporary assistance position of Archivist (P-3) for three months (January–March 2021) and related resources under travel of staff (A/75/588, paras. 84 (a) (xvii) and (d) (xii)); (b) resolution 43/28 on the situation of human rights in the Syrian Arab Republic: a consultancy for a professional archivist for three months (ibid., para. 89 (d) (ii)); and (c) resolution 45/19 on the situation of human rights in Burundi: one general temporary assistance position of Archivist (P-3) for three months (July–September 2021) (ibid., para. 249 (a) (x)). Upon enquiry, the Advisory Committee was informed that archival functions would be needed at the conclusion of a mandate, but it was not confirmed that mandates would indeed end at the conclusion of their current mandate periods. The Committee recalls its observation that, once a decision to end a mandate is made by the Council, archival functions should be covered from existing resources (see, for example, the Committee's memorandum AC/2130 of 2 October 2020). **The Advisory Committee recommends against the additional resources in 2021 for archival functions, as follows: (a) one general temporary assistance position of Archivist (P-3) and related resources under travel of staff under Human Rights Council resolution 43/27 on the situation of human**

rights in South Sudan; (b) an archival consultancy under Council resolution 43/28 on the situation of human rights in the Syrian Arab Republic; and (c) one general temporary assistance position of Archivist (P-3) under Council resolution 45/19 on the situation of human rights in Burundi. The Committee reiterates that there is a need to develop a streamlined approach, whereby the archival functions for all commissions, mechanisms and other activities are undertaken in a consolidated manner within the Office of the United Nations High Commissioner for Human Rights. The Committee recommends that the General Assembly request the Secretary-General to develop such an approach, using already existing resources and expertise, as much as possible, and to present details thereon in the context of the proposed programme budget for 2022 and/or in the next report on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council.

21. Subject to its observations and recommendations in paragraphs 12, 19 and 20 above, the Advisory Committee recommends that the proposed additional resources for 2021 in the amount of \$25,711,400 be reduced by \$761,700 to \$24,949,700.

III. Conclusion

22. The actions proposed by the Secretary-General to be taken by the General Assembly are set out in paragraph 318 of his report. **Subject to its recommendations and observations above, the Advisory Committee recommends that the General Assembly:**

(a) Approve additional appropriations, which would represent a charge against the contingency fund for 2021, in the amount of \$24,949,700 (of which \$24,101,800 is non-recurrent), comprising: \$2,371,900 (of which \$2,230,600 is non-recurrent) under section 2, General Assembly and Economic and Social Council affairs and conference management; \$22,499,900 (of which \$21,804,700 is non-recurrent) under section 24, Human rights; \$9,300 under section 28, Global communications (of which none is non-recurrent); and \$68,600 (of which \$66,500 is non-recurrent) under section 29E, Administration, Geneva, of the proposed programme budget for 2021;

(b) Approve an additional appropriation in the amount of \$2,281,300 (of which \$2,194,400 is non-recurrent) under section 36, Staff assessment, of the proposed programme budget for 2021, to be offset by an equivalent amount under income section 1, Income from staff assessment.