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Agenda item 138

Proposed programme budget for 2023

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

Fortieth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2023

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance version of the report of the Secretary-General entitled “Contingency fund: consolidated statement of programme budget implications and revised estimates” (A/C.5/77/27). The Committee received additional information and clarification from the representatives of the Secretary-General, concluding with written responses dated 13 December 2022.

2. In his report, the Secretary-General indicates that the consolidated statement of programme budget implications and revised estimates follows the guidelines for the contingency fund contained in the annex to General Assembly resolution 42/211.

3. For the contingency fund level for 2022, the Advisory Committee recalls that the General Assembly, in its resolution 75/253 A, set the level at 0.75 per cent of the approved programme budget for 2021, or \$24,060,600. The Secretary-General indicates that, in its resolution 76/246 A, the Assembly approved a charge of \$20,547,800, and, in its subsequent resolution 76/246 B, it approved an additional charge of \$2,232,600, leaving a balance of \$1,280,200 in the contingency fund for 2022.

4. For the contingency fund level for 2023, the General Assembly, in its resolution 76/246 A, set the level at 0.75 per cent of the approved programme budget for 2022, or \$24,219,700. Information on the potential charges, by report and by budget section, is contained in tables 1 and 2 of the report of the Secretary-General. As reflected in the tables, potential charges against the contingency fund, amounting to \$89,810,800, exceed the approved fund level of \$24,219,700 by \$65,591,100. Upon enquiry, the Advisory Committee was informed that the amount of \$31.7 million (net of staff assessment) related to the frontloading of the additional requirements emanating from the resolutions of the Human Rights Council was included in sections 2, 24 and 29E of the proposed programme budget for 2023, in accordance with the decision of the



Assembly in December 2021 (A/77/7, para. VI.2 (b)); however, if that decision had not been taken, the additional amount would have been included in the report on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council and would have been presented as a charge against the contingency fund. **The Advisory Committee notes that, without the frontloading of the additional requirements for sections 2, 24 and 29E in the proposed programme budget for 2023, the total amount exceeding the approved contingency fund level would have been \$97.3 million over the approved fund level of \$24.2 million.**

5. Upon enquiry, the Advisory Committee was informed that the purpose and use of the contingency fund had been reported, including in the context of the most recent report of the Secretary-General on the review of the experience of the utilization of the contingency fund (A/70/395), which had been deliberated on again by the Fifth Committee of the General Assembly at its seventy-sixth session. In that report, the Secretary-General stated that a review of the experience on the utilization of the fund indicated that, during the period from its establishment in the biennium 1990–1991 to the biennium 2016–2017, with the exception of the bienniums 2006–2007, 2012–2013 and 2014–2015, the level of the fund had been sufficient to cover additional requirements reflected in the consolidated statement of programme budget implications and revised estimates. The Committee requested and received an updated table 1 of the report of the Secretary-General on the utilization of the contingency fund since its inception (see table below).

Utilization of the contingency fund since its inception (updated table 1 of A/70/395)

<i>Budget period</i>	<i>Approved (millions of United States dollars)</i>	<i>Percentage of preliminary estimate</i>	<i>Utilization estimates (millions of United States dollars)</i>	<i>Utilization estimates (percentage)</i>	<i>Additional appropriation that did not represent a charge against the contingency fund (millions of United States dollars)</i>
1990–1991	15.0	0.75	11.8	78.7	–
1992–1993	18.0	0.75	6.3	35.0	–
1994–1995	20.0	0.75	18.5	92.5	–
1996–1997	20.6	0.75	5.2	25.2	–
1998–1999	19.0	0.75	3.7	19.5	–
2000–2001	19.1	0.75	18.9	99.0	–
2002–2003	18.9	0.75	18.9	100.0	–
2004–2005	21.6	0.75	13.8	63.9	–
2006–2007	27.2	0.75	26.6	97.8	52.6
2008–2009	31.5	0.75	26.3	83.5	–
2010–2011	36.5	0.75	14.1	38.6	–
2012–2013	40.5	0.75	37.5	92.6	8.6
2014–2015	40.4	0.75	40.2	99.5	5.1
2016–2017	41.7	0.75	34.5	82.7	29.2
2018–2019	40.5	0.75	40.4	99.7	76.3
2020	21.8	0.75	21.8	100.0	38.1
2021	23.1	0.75	23.0	100.0	25.0
2022	24.1	0.75	22.8	94.7	38.5

6. **The Advisory Committee notes from the table above that, for the seven consecutive budget periods since the biennium 2012–2013, the level of the contingency fund has been insufficient and additional appropriations that did not represent a charge against the contingency fund have been approved by the General Assembly to cover the additional requirements reflected in the consolidated statements of programme budget implications and revised estimates.**

7. It was indicated to the Advisory Committee that the General Assembly sets the level of the contingency fund and decides to approve the charges against the contingency fund in a way that maximizes its utilization. This is the prerogative of the Assembly. The Secretary-General proposes the additional resources as potential charges to the contingency fund. Under the current arrangement, in instances when the approved contingency fund level has been charged in full by the Assembly, the Secretariat has made proposals for additional appropriations, but no longer presents them as a charge against the contingency fund; in those instances, Member States still considered and approved such additional appropriations. According to the Secretariat, the contingency fund is a concept that expresses political willingness to consider supplementary resource proposals, in particular for resource requirements related to new legislative mandates that emerge after the proposed programme budget has been issued.

8. The Advisory Committee recalls that, in the biennial programme budget, the level of the contingency fund for the subsequent budget period was expressed as a percentage of the programme budget outline level approved by the General Assembly (A/74/7/Add.29, para. 2). In the context of the management reform, with an annual budget on a trial basis, the Secretary-General considered that an annual budget cycle would eliminate the need for a separate report on the budget outline; instead, the level of the contingency fund for the subsequent period would be expressed as a percentage of the overall level of resources of the annual budget approved by the Assembly (see paras. 3–4 above).

9. **The Advisory Committee reiterates its view that the contingency fund is a 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. In the event of any constraints faced, including potential charges that exceed the level of the contingency fund, the Committee trusts that the Secretary-General will bring those matters to the attention of the Assembly in a timely manner in the context of the future proposed programme budgets (A/76/7/Add.31, para. 6).**

10. The Advisory Committee requested and received information on all statements of programme budget implications for four budget periods from 2020 to 2023, respectively (see annex). **The Advisory Committee trusts that performance information for each of the statements of programme budget implications will be reported in future performance reports of the programme budget.** The Committee intends to review the performance of the resource requirements under statements of programme budget implications in the context of future proposed programme budgets and the performance reports of the programme budget.

11. For the contingency fund level for 2024, the Secretary-General has proposed, in the context of the introduction to the proposed programme budget for 2023 (A/77/6 (Introduction), paras. 38–40), that the level be set at 0.75 per cent of the approved programme budget for 2023. **The Advisory Committee recommends that the General Assembly consider setting the contingency fund for 2024 at 0.75 per cent of the approved programme budget for 2023 (see also A/77/7, para. I.43).**

Annex

Consolidated information on statements of programme budget implications from 2020 to 2023

(a) 2023

<i>Title of report</i>	<i>Section 1</i>	<i>Section 2</i>	<i>Section 4</i>	<i>Section 7</i>	<i>Section 9</i>	<i>Section 10</i>	<i>Section 28</i>	<i>Section 29B</i>	<i>Section 29C</i>	<i>Section 29E</i>	<i>Section 34</i>	<i>Section 36</i>	<i>N/A</i>	<i>Total</i>
Programme budget implications arising from recommendations and decisions contained in the report of the United Nations Joint Staff Pension Board (A/C.5/77/3)	(83.8)	—	—	—	—	—	—	—	—	—	—	—	—	(83.8)
Problems arising from the accumulation of conventional ammunition stockpiles in surplus (A/C.5/77/13)	—	107.3	—	—	—	—	3.0	—	8.3	—	—	16.1	—	134.7
Further practical measures for the prevention of an arms race in outer space (A/C.5/77/14)	—	323.5	234.7	—	—	—	—	—	—	10.7	—	50.0	—	618.9
Transparency and confidence-building measures in outer space activities (A/C.5/77/15)	—	64.3	—	—	—	—	—	—	—	—	—	9.6	—	73.9
Israeli practices affecting the human rights of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem (A/C.5/77/18)	—	—	—	233.9	—	—	—	—	—	—	—	21.2	—	255.1
Crimes against humanity (A/C.5/77/19)	—	159.5	—	—	—	—	20.1	—	7.9	—	—	26.5	—	214.0
Promotion of inclusive and effective international tax cooperation at the United Nations (A/C.5/77/21)	—	26.4	—	—	365.9	—	—	—	—	—	—	40.4	—	432.7

Note: The titles of the sections are as follows: section 1, Overall policymaking, direction and coordination; section 2, General Assembly and Economic and Social Council affairs and conference management; section 4, Disarmament; section 7, International Court of Justice; section 8, Legal affairs; section 10, Least developed countries, landlocked developing countries and small island developing States; section 16, International drug control, crime and terrorism prevention and criminal justice; section 24, Human rights; section 28, Global communications; section 29C, Office of Information and Communications Technology; section 29E, Administration, Geneva; section 34, Safety and security; and section 36, Staff assessment.

<i>Title of report</i>	<i>Section 1</i>	<i>Section 2</i>	<i>Section 4</i>	<i>Section 7</i>	<i>Section 9</i>	<i>Section 10</i>	<i>Section 28</i>	<i>Section 29B</i>	<i>Section 29C</i>	<i>Section 29E</i>	<i>Section 34</i>	<i>Section 36</i>	<i>N/A</i>	<i>Total</i>
Follow-up to the Second United Nations Conference on Landlocked Developing Countries (A/C.5/77/22 and A/C.5/77/22/Corr.1)	–	139.2	–	–	–	476.4	12.5	–	–	–	–	75.1	–	703.2
Follow-up to and implementation of the SIDS Accelerated Modalities of Action (SAMOA) Pathway and the Mauritius Strategy for the Further Implementation of the Programme of Action for the Sustainable Development of Small Island Developing States (A/C.5/77/23)	–	66.7	–	–	142.6	177.6	–	–	–	–	–	52.8	–	439.7
Oceans and the law of the sea (A/C.5/77/25)	–	813.3	–	–	–	–	51.9	17.3	93.0	–	23.2	132.6	–	1 131.3
Investigation into the conditions and circumstances resulting in the tragic death of Dag Hammarskjöld and of the members of the party accompanying him (A/C.5/77/26)	103.8	–	–	–	–	–	–	–	–	–	–	–	–	103.8
Programme budget implications arising from recommendations and decisions contained in the report of the International Civil Service Commission for 2022 (A/C.5/77/4)	–	–	–	–	–	–	–	–	–	–	–	–	4 071.8	4 071.8
Total	20.0	1 700.2	234.7	233.9	508.5	654.0	87.5	17.3	109.2	10.7	23.2	424.3	4 071.8	8 095.3

(b) 2022

<i>Title of report</i>	<i>Section 1</i>	<i>Section 2</i>	<i>Section 4</i>	<i>Section 7</i>	<i>Section 8</i>	<i>Section 16</i>	<i>Section 24</i>	<i>Section 28</i>	<i>Section 29C</i>	<i>Section 29E</i>	<i>Section 34</i>	<i>Section 36</i>	<i>N/A</i>	<i>Total</i>
Programme budget implications arising from recommendations and decisions contained in the report of the United Nations Joint Staff Pension Board (A/C.5/76/2)	82.9	—	—	—	—	—	—	—	—	—	—	—	—	82.9
Programme budget implications arising from the recommendations contained in the report of the International Civil Service Commission for 2021 (A/C.5/76/3)	—	—	—	—	—	—	—	—	—	—	—	—	1 772.9	1 772.9
A global call for concrete action for the elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action (A/C.5/76/16)	—	—	—	—	—	—	94.1	—	—	—	—	9.6	—	103.7
Countering disinformation for the promotion and protection of human rights and fundamental freedoms (A/C.5/76/15)	—	27.1	—	—	—	—	62.7	—	—	—	—	10.8	—	100.6
Further practical measures for the prevention of an arms race in outer space (A/C.5/76/12)	—	66.0	—	—	—	—	—	—	—	—	—	7.9	—	73.9
Problems arising from the accumulation of conventional ammunition stockpiles in surplus (A/C.5/76/10)	—	403.2	—	—	—	—	—	5.9	—	—	—	48.4	—	457.5
Promoting international cooperation on peaceful uses in the context of international security (A/C.5/76/13)	—	33.9	—	—	—	—	—	—	—	—	—	4.1	—	38.0

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Reducing space threats through norms, rules and principles of responsible behaviours (A/C.5/76/11)	–	595.0	45.1	–	–	–	–	5.9	–	12.4	–	71.4	–	729.8
Report of the United Nations Commission on International Trade Law on the work of its fifty-fourth session (A/C.5/76/20)	–	356.8	–	–	226.4	–	–	–	–	–	–	73.0	–	656.2
Situation of human rights in the Syrian Arab Republic (A/C.5/76/18)	–	27.1	–	–	–	–	75.3	–	–	–	–	12.3	–	114.7
The illicit trade in small arms and light weapons in all its aspects (A/C.5/76/9)	–	146.9	–	–	–	–	–	3.0	1.6	–	–	17.6	–	169.1
Intergovernmental conference on an international legally binding instrument under the United Nations Convention on the Law of the Sea on the conservation and sustainable use of marine biological diversity of areas beyond national jurisdiction (A/C.5/76/24)	–	894.70	–	–	–	–	–	66.2	30.0	–	23.0	107.4	–	1 121.3
Total	82.9	2 550.7	45.1	–	226.4	–	232.1	81.0	31.6	12.4	23.0	362.5	1 772.9	5 420.6

(c) 2021

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Administrative and financial implications arising from the report of the United Nations Joint Staff Pension Board (A/C.5/75/3)	(71.3)	–	–	–	–	–	–	–	–	–	–	–	–	(71.3)
A global call for concrete action for the elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action (A/C.5/75/18)	–	–	–	–	–	–	23.3	239.0	–	–	–	0.6	–	262.9
Developments in the field of information and telecommunications in the context of international security (A/C.5/75/13)	–	241.8	25.1	–	–	–	–	3.0	–	–	–	–	–	269.9
Group of Governmental Experts on Advancing Responsible State Behaviour in Cyberspace in the Context of International Security established pursuant to General Assembly resolution 73/266 of 22 December 2018 (A/C.5/75/15)	–	176.6	190.0	–	–	–	–	–	–	–	–	–	–	366.6
Oceans and the law of the sea (A/C.5/75/19)	–	623.9	–	–	584.2	–	–	–	–	–	–	119.9	–	1 328.0
Open-ended Working Group on Developments in the Field of Information and Telecommunications in the Context of International Security established pursuant to General Assembly resolution 73/27 of 5 December 2018 (A/C.5/75/14)	–	168.7	18.8	–	–	–	–	–	–	–	–	–	–	187.5

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Problems arising from the accumulation of conventional ammunition stockpiles in surplus (A/C.5/75/10)	–	85.0	198.4	–	–	–	–	–	–	3.5	–	–	–	286.9
Administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission for the year 2020 (A/C.5/75/11)	–	–	–	–	–	–	–	–	–	–	–	–	2 169.0	2 169.0
The illicit trade in small arms and light weapons in all its aspects (A/C.5/75/12)	–	203.1	–	–	–	–	–	–	–	–	–	–	–	203.1
Situation of human rights of Rohingya Muslims and other minorities in Myanmar (A/C.5/75/17)	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	(71.3)	1 499.1	432.3	–	584.2	–	23.3	242.0	–	3.5	–	120.5	2 169.0	5 002.6

(d) 2020

<i>Title of report</i>	<i>Section 1</i>	<i>Section 2</i>	<i>Section 4</i>	<i>Section 7</i>	<i>Section 8</i>	<i>Section 16</i>	<i>Section 24</i>	<i>Section 28</i>	<i>Section 29C</i>	<i>Section 29E</i>	<i>Section 34</i>	<i>Section 36</i>	<i>N/A</i>	<i>Total</i>
Administrative and financial implications arising from the report of the United Nations Joint Staff Pension Board (A/C.5/74/3)	(2 306.3)	—	—	—	—	—	—	—	—	—	—	—	—	(2 306.3)
Investigation into the conditions and circumstances resulting in the tragic death of Dag Hammarskjöld and of the members of the party accompanying him (A/C.5/74/13)	145.7	—	—	—	—	—	—	—	—	—	—	—	—	145.7
Countering the use of information and communications technologies for criminal purposes (A/C.5/74/12)	—	138.3	—	—	—	55.0	—	—	—	—	—	4.4	—	197.7
Situation of human rights of Rohingya Muslims and other minorities in Myanmar (A/C.5/74/11) ^a	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission for the year 2019 (A/C.5/74/2)	—	—	—	—	—	—	—	—	—	—	—	—	2 188.7	2 188.7
Total	(2 160.6)	138.3	—	—	—	55.0	—	—	—	—	—	4.4	2 188.7	225.8

^a Resources presented under special political missions in the context of the proposed programme budget for 2020 ([A/74/6 \(Sect.3\)/Add.2](#)).