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Programme budget for 2024

Revised estimates relating to the programme budget for 2024 under section 1, Overall policymaking, direction and coordination and section 29B, Department of Operational Support

Forty-seventh report of the Advisory Committee on Administrative and Budgetary Questions on the programme budget for 2024

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance version of the report of the Secretary-General on the revised estimates relating to the programme budget for 2024 under section 1, Overall policymaking, direction and coordination and section 29B, Department of Operational Support ([A/78/753](#)). During its consideration of the report, the Advisory Committee received additional information and clarification, concluding with written responses dated 12 March 2024.

2. The Secretary-General indicates that the report was submitted pursuant to General Assembly resolution [76/4](#), by which the Assembly invited the Secretary-General to provide recommendations for its consideration should the proper functioning of the reinvigorated resident coordinator system not be enabled through the generation of adequate, predictable and sustainable funding, taking into account the proposals made in the report of the Secretary-General on the review of the functioning of the resident coordinator system: rising to the challenge and keeping the promise of the 2030 Agenda for Sustainable Development ([A/75/905](#)). It is indicated that, since its inception,¹ the resident coordinator system has faced a chronic funding shortfall and that, pursuant to Economic and Social Council in its resolution [2023/31](#), the Secretary-General has proceeded with transparent and inclusive, informal consultations with Member States during the fourth quarter of 2023.

¹ In its resolution [72/279](#), the General Assembly decided to create a dedicated, independent, impartial, empowered and sustainable development-focused coordination function for the United Nations development system.



3. The proposal of the Secretary-General would aim to achieve adequate, predictable and sustainable funding by converting the existing voluntary (extrabudgetary) funding base to regular budget funding derived from assessed Member States' contributions through the proposed appropriation, retroactively effective 1 January 2024, of an additional amount of \$145.2 million (net of staff assessment), comprising \$1.5 million under section 29B, Department of Operational Support, and \$143.7 million under section 36, Resident coordinator system, of the assessment, which would include the related conversion of 801 existing extrabudgetary positions to regular budget posts. The remaining two sources of funding for the resident coordinator system would for now continue without envisaged changes, namely: (a) the 1 per cent levy on tightly earmarked non-core contributions; and (b) the cost-sharing arrangement among members of the United Nations Sustainable Development Group.

4. The Secretary-General proposes furthermore to change the programme (regular) budget structure, namely: (a) the establishment of a new budget part, part XIV, Development coordination, and a new budget section, section 36, Resident coordinator system; and (b) the renumbering of the existing budget part XIV, Staff assessment, and budget section 36 as budget part XV and section 37, respectively.

II. Observations and recommendations of the Advisory Committee

1. Legislative basis of the proposal and liquidity crisis of the United Nations

5. As described in further detail in section I of the report, it is the view of the Secretary-General that the legislative basis for the proposal derives from the aforementioned General Assembly resolution 76/4, and from Economic and Social Council resolution 2023/31, whereby both intergovernmental bodies, inter alia, expressed concern regarding the continual shortfall in funding to the resident coordinator system and invited the Secretary-General to provide recommendations for the funding for its consideration. According to the Secretary-General, the proposal to address the extrabudgetary funding shortage of the resident coordinator system emerged from informal consultations, as well as technical briefings, led by the Deputy Secretary-General with some Member States, through three plenary consultations and regional group discussions in the fourth quarter of 2023. **The Advisory Committee acknowledges the funding gap of the resident coordinator system. Pending a decision by the General Assembly on the action to be taken regarding the proposal of the Secretary-General, and the additional assessed contributions as part of the funding streams of the resident coordinator system, the Committee notes that a number of matters addressed in the paragraphs below would benefit from further clarifications to be provided by the Secretary-General to the Assembly at the time of its consideration of the present report (see also paras. 61–62 below).**

6. The Advisory Committee was informed, upon enquiry, that the proposed programme budget for 2024 for section 1, Overall policymaking, direction and coordination, had been finalized on 15 May 2023, prior to the informal discussions. The current proposal could therefore not be included in the programme budget for 2024.

7. Upon enquiry, the Advisory Committee was informed that, in the view of the Secretariat, the best-case scenario would be that the General Assembly issue a decision at the first part of its resumed seventy-eighth session, scheduled to be held from 26 February to 28 March 2024. In the view of the Secretariat, the proposed programme budget for 2025 would then reflect the decision of the Assembly and, if so decided, would include the new budget part and budget section. The assessment of the additional appropriation for 2024 would take place in January 2025, together with the assessment for the 2025 programme budget; no assessment would therefore take place

during 2024. The Committee was also informed that, should the decision of the Assembly on the proposed revised estimates for 2024 occur later, namely, during its second resumed session in 2024, the Secretary-General would present a revised estimates report on the proposed programme budget for 2025 for consideration by the Assembly during its main session in 2024, in line with the budgetary procedures. Regarding recosting, the Committee was informed that, in line with established budget methodology, the amount proposed for conversion to regular budget funding would be subject to recosting adjustments in future, as a result of variations in four parameters: (a) currency exchange rates; (b) inflation rates; (c) standard staff costs, including net base salary, the post adjustment multiplier and common staff costs; and (d) vacancy rates. The Committee was also informed that whether such adjustments would result in an increase would depend on the effect of the parameter for the related period.

8. Upon enquiry, the Advisory Committee was informed that, in the context of the Development Account, the General Assembly, in its resolution [54/15](#), decided that savings to be achieved as a result of the efficiency measures could be identified in the context of budget performance reports and should be transferred to the Development Account section with the prior approval of the Assembly. The Committee was informed that realized savings, or underexpenditure, had been tracked and reported in the context of the performance reports for a decision by the Assembly. In the view of the Secretariat, such savings could not be attributed to efficiency measures, since multiple factors were involved when final expenditures were below the appropriation level. The Committee was furthermore informed that no efficiency gains were available under the totality of the regular budget to fund the resident coordinator system.

9. The Advisory Committee notes that, according to the proposed timeline of the Secretary-General, Member States would be assessed twice during the month of January 2025, for a total amount of \$290,422,600² (before recosting), as follows: (a) \$145,211,300 for the retroactive assessment of the proposed additional appropriation for 2024 in connection with the proposed revised estimates; and (b) \$145,211,300 for the assessment of the appropriation for 2025 in connection with the yet-to-be-proposed programme budget for 2025. The Committee notes that the aforementioned amounts will be affected by the recosting and trusts that an update will be provided to the General Assembly during the consideration of the present report.

10. Upon enquiry, the Advisory Committee was furthermore informed that, should the General Assembly approve the proposal at the first part of its resumed seventy-eighth session, the Secretary-General would, in the context of his next annual report to the Economic and Social Council on the implementation of Assembly resolution [75/233](#) on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, submit a proposal to establish a new programme for the new budget section 36 for consideration during the next Council segment on operational activities for development, scheduled to take place from 14 to 16 May 2024. The Committee was also informed that such a step would ensure adherence to regulation 6.2 of the Regulations and Rules Governing Programme Planning the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, which stipulates that “an entire subprogramme shall not be reformulated nor a new programme introduced in the programme budget without the prior approval of an intergovernmental body and the General Assembly. The Secretary-General may make such proposals for review by the relevant intergovernmental body if he or she considers that circumstances so warrant”.

² Exclusive of the amount of \$13.4 million representing the Secretariat’s annual share of the cost-sharing arrangement in the United Nations Sustainable Development Group that is currently approved under section 1 and proposed to be redeployed to new budget section 36, Resident coordinator system (see also [A/78/753](#), table 15).

Furthermore, should the Council endorse the proposal to establish a new programme for the new budget section, which would be anticipated in July 2024, the Secretary-General would, in line with paragraph 10 of Assembly resolution [77/267](#), present the programme plan (part II) for the resident coordinator system in the context the proposed programme budget for 2026 under the new budget section 36, for review by the Committee for Programme and Coordination at its sixty-fifth session, to be held in May and June 2025, and its recommendations would be considered by the Assembly during the main part of its eightieth session.

11. **The Advisory Committee recalls that the Economic and Social Council does not review the administrative and budgetary aspects of the resident coordinator system but that the Fifth Committee of the General Assembly is the decision-making organ regarding administrative and budgetary questions (see [A/78/7](#), para. I.64, and General Assembly resolution [78/252](#)). The Committee trusts that further clarifying information on the envisaged process in connection with the current proposal, including regarding the role of the Economic and Social Council, and the adherence with the relevant regulations and rules governing programme planning, will be provided to the Assembly at the time of its consideration of the present report.**

12. Upon enquiry, the Advisory Committee was informed that, in his letter dated 25 January 2024 to Member States, the Secretary-General expressed his concern about the accelerating liquidity crisis for the regular budget and the risk this poses on the Organization's ability to deliver on its mandates. The Committee was informed that, should the General Assembly adopt a resolution approving the additional appropriation of \$145.2 million for the resident coordinator system, the cost mitigation measures currently instituted under the regular budget would also apply to the resident coordinator system. **The Advisory Committee trusts that the Secretary-General will provide detailed information on the potential impact of the cost mitigation measures currently instituted owing to the liquidity situation under the regular budget with regard to the current proposal.**

13. The Advisory Committee was informed, upon enquiry, that the use of funding from the Development Account and the regular programme of technical cooperation to support the resident coordinator system would reduce the funding available for capacity-building development support to countries and would not be in line with the General Assembly's request, in section XV of its resolution [73/279](#), whereby the Assembly called upon the Secretary-General to ensure that funding for the resident coordinator system does not adversely impact other development-related resources financed from assessed contributions of the United Nations. The Advisory Committee recalls the recommendations set out in paragraphs V.122, V.146 and XIII.27 to XIII.30 of its report ([A/78/7](#)), which were approved by the Assembly in its resolution [78/252](#).

2. Financing framework of the resident coordinator system

Funding streams

14. As detailed in section III of the report of the Secretary-General, the annual resource requirements for the resident coordinator system under the special purpose trust fund as presented in the proposed programme budget for 2024 amount to \$281.8 million, as follows:

(a) A 1 per cent coordination levy on tightly earmarked, third-party, non-core contributions to United Nations development-related activities (\$50.3 million for 2024), which would remain unchanged under the present proposal;

(b) The United Nations Sustainable Development Group cost-sharing arrangement among United Nations development system entities (\$77.5 million for 2024), which would remain unchanged under the present proposal;

(c) Voluntary contributions to a dedicated trust fund (\$154 million for 2024) which are proposed to be converted, retroactively effective 1 January 2024, to assessed contributions under the regular budget.

15. Upon enquiry, the Advisory Committee was provided with information on the three funding streams of the resident coordinator system since its establishment in 2019, as follows:

Table 1

Information on the three funding streams for the period 2019–2024

(Thousands of United States dollars)

<i>Funding stream</i>		2019	2020	2021	2022	2023 ^a	2024 ^b
United Nations Sustainable Development Group cost-sharing	Estimated	77.5	77.5	77.5	77.5	77.5	77.5
	Actual	75.2	77.5	77.5	77.3	77.3	77.3
1 per cent coordination levy	Estimated	50.3	50.3	50.3	50.3	50.3	50.3
	Actual	29.9	40.5	40.3	52.3	55.5	0.2
Voluntary contributions	Estimated	154.0	154.0	154.0	154.0	154.0	154.0
	Actual	123.3	85.9	92.2	69.0	89.6	24.9

^a Preliminary actual figures. The final amount will be known by the end of the first quarter of 2024.

^b Actuals as at 20 February 2024.

16. **The Advisory Committee trusts that updated figures for table 1 above will be provided to the General Assembly at the time of its consideration of the present report.**

17. The Advisory Committee notes that the annual requirements under the three funding streams of the resident coordinator system have remained constant at a total amount of \$281,826,400. The Committee recalls that it previously noted the consistent year-after-year underexpenditure, and that the same estimates have nonetheless continued unchanged. Upon enquiry, the Committee was informed that the structure of the resident coordinator system reflected careful analysis as set out in the report of the Secretary-General (A/72/684-E/2018/7). The Committee was also informed that, between 2019 and 2023, the distribution between components and between objects of expenditure had evolved on the basis of priorities and planned deliverables and the detailed reviews of the requirements.

One per cent coordination levy

18. The one per cent coordination levy is detailed in paragraphs 27 and 28 of the report of the Secretary-General. Upon enquiry, the Advisory Committee was informed that, according to financial data from the United Nations System Chief Executives Board for Coordination, between 2018 and 2022, tightly earmarked contributions to the United Nations for development activities had increased from \$5.6 billion to \$6.2 billion. The Committee was also informed that, should the General Assembly approve the proposed conversion of \$145.2 million from voluntary contributions to regular budget funding, and there were subsequent reductions in the resources made available to the resident coordinator system from the one per cent levy and/or the cost-sharing arrangements, the Secretary-General would review the impact and consider how best to address the gap. Furthermore, the cost-sharing arrangement was considered a reliable and predictable source of funding, but the one per cent levy had a significant element of unpredictability. **The Advisory Committee notes the increased levy collection in 2022 and 2023, slightly exceeding the estimated projection by two and five million dollars, respectively, and trusts that efforts will**

continue to be made to increase the collected amount to ensure its sustainability as an important funding source for the resident coordinator system.

United Nations Sustainable Development Group cost-sharing

19. United Nations Sustainable Development Group cost-sharing is detailed in paragraph 29 of the report of the Secretary-General. The Advisory Committee was informed, upon enquiry, that an independent review in 2020 of the cost-sharing formula for United Nations Sustainable Development Group entities for the funding of the resident coordinator system had resulted in the adoption of the revised cost-sharing formula, reflecting the direct involvement of each agency on the basis of the proportion of services used, and includes the three components shown in the table below.

Table 2
Revised cost-sharing formula

<i>Step</i>	<i>Cost component</i>	<i>Calculation of allocation for each entity</i>
1	Annual base fee of \$200,000 for entities with an annual expenditure below \$100 million and on a sliding scale up to \$700,000	<p>If the average total expenditure is less than \$100 million and/or the number of United Nations Development Assistance Frameworks/United Nations Sustainable Development Cooperation Frameworks is less than or equal to 25, then the base fee is \$200,000 (which is a flat fee with no system load or agency size components).</p> <p>Otherwise, if the average annual total expenditure is:</p> <ul style="list-style-type: none"> • Greater than \$100 million and less than \$500 million, the base fee is \$350,000 • Greater than \$500 million, the base fee is \$700,000
The sum of all base fees is deducted from the total coordination budget and the remainder is allocated equally between step 2 and step 3.		
2	Agency size	<p>(a) Expenditure: calculate entity share of total annual average expenditure using the entity's average annual expenditure for the biennium (<i>excluding humanitarian, peacekeeping, IFAD's loan portfolio, and UNAIDS transfers to co-sponsors</i>).</p> <p>(b) Staff size: calculate entity share of total staff count using the entity's total staff count in the most recent year (<i>excluding humanitarian and peacekeeping</i>)</p>
3	System load, or entity share of total entity-signed United Nations Cooperation Frameworks/United Nations Development Assistance Frameworks	Calculate the entity share of total entity signed United Nations Cooperation Frameworks/United Nations Development Assistance Frameworks (or equivalent) the entity participates in

20. The Advisory Committee was informed that, in paragraph 10 (b) of its resolution [72/279](#), the General Assembly doubled the current United Nations Sustainable Development Group cost-sharing arrangement among United Nations development system entities to \$77.5 million. Within that amount, the principals of the United Nations Sustainable Development Group reached an agreement on the formula, with data and information being provided by the Development Coordination Office. The

Committee was furthermore informed that the broadening of the number of entities in the United Nations Sustainable Development Group would not increase the total value of the Group's cost-sharing or the funding for the resident coordinator system. Also, increasing the number of entities would only affect the share of contribution for each member entity within the total envelope, and increasing the cost-sharing amount would mean reduced funding for the core functions of the agencies. The Committee was informed that it was the view of the Secretary-General that this might lead to a reduction by the agencies in their country presence, in order to curtail their obligations under the cost-sharing arrangement, and that, therefore, no changes would be proposed to the current cost-sharing arrangement.

21. The Advisory Committee is of the view that stronger efforts are needed to secure the participation of more entities in the United Nations Sustainable Development Group cost-sharing arrangement aimed at achieving sufficient, predictable and sustained levels of funding. The Committee trusts that detailed information on the medium- and long-term outreach strategy to attract more entities into the United Nations Sustainable Development Group cost-sharing arrangement, as well as possibilities to increase their share through the review of the cost-sharing arrangement, will be provided to the General Assembly at the time of its consideration of the present report (see also Assembly resolution 73/279, para. 16).

Voluntary contributions

22. Voluntary contributions are detailed in paragraph 30 of the report of the Secretary-General. The shortfalls in voluntary contributions since the inception of the resident coordinator system are as follows: (a) 2019: \$123.3 million received, a shortfall of \$30.7 million; (b) 2020: \$85.9 million received, a shortfall of \$68.1 million; (c) 2021: \$92.2 million received, a shortfall of \$61.8 million; (d) 2022: \$69.0 million received, a shortfall of \$85.0 million; and (e) 2023: \$89.6 million received, a shortfall of \$64.4 million. Upon enquiry, the Advisory Committee was informed that, as at 16 February 2024, a total of \$12 million in cash had been received from voluntary contributions for 2024. The funding shortfalls had resulted in cost containment measures, including travel and procurement restrictions, recruitment pauses and a reduction of the United Nations Country Coordination Fund. **The Advisory Committee trusts that an update on the voluntary contributions received to date will be provided to the General Assembly at the time of its consideration of the present report.**

23. Upon enquiry, the Advisory Committee was provided with a list of donors and their voluntary contribution amounts from 2019 to 2023, as follows:

Table 3
List of donors and voluntary contribution amounts for the period 2019–2023

(United States dollars)

<i>Donor</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>Total</i>
Algeria	–	100 000	–	–	–	100 000
Australia	2 826 954	195 822	231 839	606 709	1 303 781	5 165 106
Austria	341 297	356 295	348 837	292 113	328 228	1 666 769
Bangladesh	100 000	–	–	–	–	100 000
Belgium	–	–	–	1 543 210	1 543 210	3 086 420
Benin	–	9 680	–	–	–	9 680
Bhutan	15 000	3 000	–	–	–	18 000
Canada	2 279 635	2 279 635	4 630 732	2 351 097	2 351 097	13 892 197

<i>Donor</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>Total</i>
China	2 000 000	—	—	—	—	2 000 000
Czechia	425 000	—	720 081	—	—	1 145 081
Denmark	3 557 453	3 557 453	3 557 453	2 149 305	—	12 821 664
Egypt	—	—	20 000	—	—	20 000
Finland	1 137 656	1 103 753	1 129 512	1 066 098	617 752	5 144 771
France	2 275 313	2 239 642	3 247 890	2 690 489	3 931 987	14 385 321
Germany	22 514 752	13 624 597	11 792 453	10 141 988	10 341 262	68 415 051
Iceland	—	100 000	200 000	200 000	220 167	720 167
India	1 000 000	—	—	—	—	1 000 000
Ireland	1 152 977	1 152 977	2 314 407	1 055 966	1 649 104	7 325 431
Italy	2 312 139	—	—	1 075 269	2 195 390	5 582 797
Japan	7 405 205	—	9 617 372	—	9 600 000	26 622 577
Kazakhstan	300 000	50 000	—	—	—	350 000
Kenya	—	—	—	—	50 000	50 000
Kingdom of the Netherlands	9 659 091	2 272 727	2 272 727	2 200 000	4 000 000	20 404 545
Kuwait	—	250 000	250 000	—	—	500 000
Liechtenstein	—	—	29 445	26 000	28 100	83 545
Luxembourg	1 137 656	568 828	290 698	290 698	19 610	2 307 490
Malta	35 088	35 842	—	—	—	70 930
Morocco	—	100 000	—	—	100 000	200 000
New Zealand	1 092 515	1 194 938	1 194 938	628 536	628 536	4 739 462
Norway	13 675 549	8 476 372	8 979 885	4 075 296	8 483 081	43 690 183
Philippines	—	10 000	10 000	10 000	10 000	40 000
Portugal	—	507 778	56 306	53 305	70 119	687 508
Qatar	1 000 000	1 000 000	—	—	—	2 000 000
Republic of Korea	—	1 682 687	1 650 000	1 661 900	1 572 093	6 566 680
Rwanda	—	2 000	—	—	—	2 000
Slovakia	56 883	—	22 523	—	—	79 406
Slovenia	—	17 626	—	10 288	—	27 914
Spain	2 500 000	—	—	319 829	2 109 705	4 929 534
Sweden	4 920 722	10 569 031	5 869 233	5 205 376	5 313 496	31 877 858
Switzerland	4 718 876	4 718 876	8 648 649	1 513 514	3 050 000	22 649 913
Thailand	200 000	—	—	—	—	200 000
Timor-Leste	200 000	200 000	200 000	200 000	200 000	1 000 000
United Arab Emirates	500 000	500 000	500 000	500 000	500 000	2 500 000
United Kingdom of Great Britain and Northern Ireland	11 538 632	6 008 011	2 393 617	6 103 286	6 364 749	32 408 294
United States of America	22 301 732	23 000 000	21 895 772	23 000 000	23 000 000	113 197 504
Uzbekistan	100 000	—	—	—	50 000	150 000
Total	123 280 125	85 887 569	92 164 369	68 970 272	89 631 466	459 933 801

24. Upon enquiry, the Advisory Committee was informed that the Secretary-General considered the conversion of funding from voluntary contributions to regular budget funding to be the most realistic solution to ensure predictable and sustainable funding to the resident coordinator system. The Committee was also informed that the option of partially funding the voluntary contributions from the regular budget, with the

remaining portion covered by voluntary contributions, was not considered viable, as continued reliance on voluntary contributions would result in the same issues of underfunding and lack of predictability of funds.

25. The Advisory Committee recalls its report on the proposed programme budget for 2024, approved by the General Assembly in its resolution [78/252](#), in which it stated, *inter alia*, that in general, the budget documents do not provide detailed information on the use of extrabudgetary resources and posts, and reiterated its recommendation that the Assembly request the Secretary-General to include in future proposed programme budgets detailed information and tables, by section, on the use of extrabudgetary resources as compared with regular budget resources, including variances; the functions of posts funded by extrabudgetary resources, including updates on vacant posts; and the oversight mechanisms in the Secretariat in relation to extrabudgetary resources (see [A/78/7](#), paras. 94–95). The Committee trusts that the aforementioned detailed information for the resident coordinator system will be provided to the Assembly in the proposed programme budget for 2025.

Operational service provision and efficiency gains

26. The Advisory Committee recalls that a total of \$405 million in efficiency gains for all Secretariat activities were reported for 2022 (see [A/78/7](#), para. I.61) and, in that connection, was informed that the aforementioned amount had been redeployed to development activities in programming countries and not into coordination work. With respect to the efficiencies achieved with the change of service provision from the United Nations Development Programme (UNDP) to the Secretariat, starting in 2021, the Development Coordination Office, with Secretariat partners, had broadened the scope of operational service provisions for the resident coordinator system, reducing the overall service costs of UNDP services from \$131 million in 2020 to \$60 million in 2021, \$42 million in 2022 and \$19 million in 2023 (see [A/78/7](#), para. I.62). Upon enquiry, the Committee was informed that the reduction of \$112 million between 2019 and 2023 represents the reduction in the volume of services provided by UNDP and not the cost-of-service provision. Also, compared with the previous turnkey service arrangement and fee structure of UNDP, the corresponding cost for service provision had decreased, resulting in an estimated \$3.4 million in savings for 2022, or \$10 million cumulative since 2020. The Committee was furthermore informed that the savings for the resident coordinator system had made re-investment possible in the form of the creation of 132 administrative assistant positions to strengthen the operational support capacities at the country level, as well as further the strengthening of the back-office support provided by the programme support component. **The Advisory Committee acknowledges the efforts to reduce the overall service costs and trusts that updated figures will be included in future programme budget reports. The Committee trusts that the Secretary-General will provide further explanations to the Assembly on the impact of efficiency gains on the overall resource requirements of the resident coordinator system at the time of its consideration of the present report.**

Cooperation with other entities and cost recovery

27. Regarding the common back offices and common premises with agencies, funds and programmes, the Advisory Committee recalls that it was informed, upon enquiry, that there had not been any common back-offices implemented since the introduction of United Nations reform. However, six countries were in advanced stages of development and implementation. The Committee also recalls that the methodology agreed by the United Nations Sustainable Development Group specifies the services to be provided through the common back offices as being location-dependent services for administration, finance, human resources, information and communications technology,

logistics and procurement. A mandatory set of 66 services over those service lines has been identified. The common back-office costs will be recovered in full, in line with United Nations Sustainable Development Group costing and pricing principles. Also, different mechanisms may be used, such as fees per transaction or cost-sharing of total costs associated with service provision. Nearly all (123) of the United Nations country teams have at least one common premises, which amounts to 582 common premises worldwide (see A/78/7, para. I.56). **The Advisory Committee trusts that further efforts will be made to widen the common back offices and common premises, including at the subnational levels, and trusts that an update will be provided in the next programme budget submission. The Committee is also of the view for the sake of efficiency and effective support to Member States that the Secretary-General, in his role as Chair of the United Nations System Chief Executives Board for Coordination, should call upon the United Nations system organizations and the resident coordinator system to improve their field presence by establishing more common back offices and common premises, including at the subnational levels, and to align as much as possible with each other (see also A/78/7, para. I.56).**

Surveys

28. Information on surveys and feedback on the work of the resident coordinator system is provided in paragraphs 5, 14, 15 and 21 of the report of the Secretary-General. Upon enquiry, the Advisory Committee was informed that, in a survey conducted in 2022, the Department of Economic and Social Affairs had requested host Governments to rate the extent to which the system had displayed a strengthened or increased ability to serve as an entry point for the ease of access to United Nations offerings and expertise across the United Nations system. The survey showed that 87 per cent of host Governments reported that resident coordinators had increased their ability to serve as an entry point, while among the other 13 per cent, 6 per cent reported that there had been no change, while 7 per cent said that it was too soon to tell.

3. Proposed requirements by object of expenditure

Table 4

Financial resources by object of expenditure and component under the regular budget and the special purpose trust fund

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2023 expenditure (extrabudgetary)</i>	<i>2024 estimates</i>		<i>2024 estimate (d)=(b)+(c)</i>
		<i>Regular budget</i>	<i>Extrabudgetary</i>	
	(a)	(b)	(c)	
Posts	146 580.5	99 291.8	58 685.4	157 977.2
Other staff costs	9 954.4	2 267.3	1 104.9	3 372.2
Hospitality	166.1	—	1 106.9	1 106.9
Consultants	6 107.8	—	22 933.5	22 933.5
Travel of staff	7 220.7	9 237.1	3 055.2	12 292.3
Contractual services	10 506.5	4 338.4	22 783.2	27 121.6
General operating expenses	22 992.1	28 337.7	15 494.7	43 832.4
Supplies and materials	732.8	1 458.5	11.5	1 470.0
Furniture and equipment	1 363.5	280.5	2 651.1	2 931.6
Total (net of staff assessment)	205 624.4	145 211.3	127 826.4	273 037.7

Post resources

29. Information on post resources is provided in paragraph 43 below and in annexes I (organizational structure and distribution of posts) and II (post functions) to the report of the Secretary-General.

Table 5

Post resources by component and level under the regular budget and the special purpose trust fund for 2024

(Number of posts)

Component	Professional and higher									GS and related		National staff		Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	PL	OL	NPO	LL	
Resident coordinator system														
A. Executive direction and management	–	1	1	–	5	3	4	–	14	2	1	–	–	17
Regular budget	–	1	1	–	5	3	4	–	14	2	1	–	–	17
Extrabudgetary	–	–	–	–	–	–	–	–	–	–	–	–	–	–
B. Programme of work														
1. Global coordination	–	–	–	2	10	25	13	–	50	–	3	–	–	53
Regular budget	–	–	–	2	10	25	13	–	50	–	3	–	–	53
Extrabudgetary	–	–	–	–	–	–	–	–	–	–	–	–	–	–
2. Regional coordination	–	–	5	1	8	13	6	–	33	–	–	–	8	41
Regular budget	–	–	5	1	8	13	6	–	33	–	–	–	8	41
Extrabudgetary	–	–	–	–	–	–	–	–	–	–	–	–	–	–
3. Country coordination	–	3	40	75	91	129	2	–	340	–	–	413	396	1 149
Regular budget	–	3	40	75	82	26	–	–	226	–	–	43	396	665
Extrabudgetary	–	–	–	–	9	103	2	–	114	–	–	370	–	484
Subtotal, B	–	3	45	78	109	167	21	–	423	–	3	413	404	1 243
Regular budget	–	3	45	78	100	64	19	–	309	–	3	43	404	759
Extrabudgetary	–	–	–	–	9	103	2	–	114	–	–	370	–	484
C. Programme support	–	–	–	1	3	11	3	–	18	6	1	–	–	25
Regular budget	–	–	–	1	3	11	3	–	18	6	1	–	–	25
Extrabudgetary	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total 2024 estimates, section 36	–	4	46	79	117	181	28	–	455	8	5	413	404	1 285
Regular budget	–	4	46	79	108	78	26	–	341	8	5	43	404	801
Extrabudgetary	–	–	–	–	9	103	2	–	114	–	–	370	–	484

Abbreviations: ASG, Assistant Secretary-General; GS, General Service; LL, Local level; NPO, National Professional Officer; OL, Other level; PL, Principal level; USG, Under-Secretary-General.

30. It is proposed that 801 posts³ under the resident coordinator system be converted to regular budget funding in the amount of \$99.3 million, as follows:

(a) A total of 118 resident coordinator posts performing strategic leadership and decision-making functions;

(b) A total 136 posts in the Development Coordination Office performing managerial and oversight functions of the resident coordinator system, comprising 17

³ The proposed conversion would include all posts at the D-1 level and above that were subject to review and subsequently concurred by the Advisory Committee through 31 December 2024, in line with General Assembly resolution 35/217.

posts under executive direction and management, 53 posts under global coordination, 41 posts under regional coordination and 25 posts under programme support;

(c) A total of 547 posts in resident coordinator offices in 5 regions and in 148 locations that perform core managerial and administrative functions, comprising 132 various posts (82 Senior Development Coordination Officer, Head of the Resident Coordinator Office and Strategic Planning (P-5) posts; 24 Senior Development Coordination Officer, Head of the Resident Coordinator Office and Strategic Planning (P-4) posts; 26 Development Coordination Officer, Head of the Resident Coordinator Office and Strategic Planning (National Professional Officer) posts; 2 Development Coordination Officer, Regional Coordination Specialist (P-4) posts; 264 Administrative Assistant posts; 17 National Professional Officer posts; and 132 posts of Driver (Local level).

31. As indicated in table 5 above, the following conversions by functional level are proposed: (a) 341 conversions in the Professional and higher categories (4 Assistant Secretary-General, 46 D-2, 79 D-1, 108 P-5, 78 P-4 and 26 P-3); and (b) 13 conversions at the General Service level (8 General Service (Principal level) and 5 General Service (Other level)); and (c) 447 conversions at the national level (43 National Professional Officer and 404 Local level). Upon enquiry, the Advisory Committee was informed that the resident coordinator system had 140 national professional posts at National Professional Officer, level B and 12 national professional posts at National Professional Officer, level A for entry-level positions. The Committee was informed that no P-2 posts existed in the resident coordinator system.

32. **The Advisory Committee recalls its observation on the lack of clear criteria for the conversion of extrabudgetary posts to regular budget posts and its recommendation that the General Assembly request the Secretary-General to develop such criteria, which should, among others, include the direct link between the posts/positions and mandated activities, as well as their longer-term need, with priority given to the country level, while demonstrating the trends of scarcity of extrabudgetary resources (see also [A/78/7](#), para. 41).**

33. The Advisory Committee reiterates its concern that the staffing profile of the Secretariat continues to show a high number of senior posts at the level of D-1 and above (see *ibid.*, para. 83). It is proposed that all 129 senior-level posts at the Assistant Secretary-General and Director (D-2 and D-1) levels, 108 at the P-5 level and 78 at P-4 level be converted, but only 43 National Professional Officer posts, or 10 per cent, of a total of 413 such posts. The Committee stresses the importance of significantly increasing the number of proposed conversions of National Professional Officer posts and to establish more entry-level posts at the P-2 and P-3 levels to enhance rejuvenation in the Secretariat and to decrease the number of proposed conversions of higher-level posts in the resident coordinator system. In this regard, the Committee trusts that information on staffing changes, including the impact on vacancy rates, in connection with the proposal of the Secretary-General will be provided to the General Assembly during its consideration of the present report (see para. 43 below).

34. The Advisory Committee recommends that the General Assembly request the Secretary-General to assess the medium-term resident coordinator system workforce through strategic workforce and succession planning, including retirement planning, to improve rejuvenation and to be oriented at building capacities of the Member States, in particular the most vulnerable ones. The Committee also recommends that the Assembly request the Secretary-General to ensure the equal treatment of all internal and external candidates in recruitment processes (see also para. 48 below).

35. Upon enquiry, the Advisory Committee was provided with information on all Secretariat posts proposed for conversion from extrabudgetary funding to regular budget resources in the proposed programme budgets for the periods from 2020 to 2024, as follows:

Table 6

Posts proposed for conversion from extrabudgetary to regular budget funding, by budget section, for the period 2020–2024

(Number of posts)

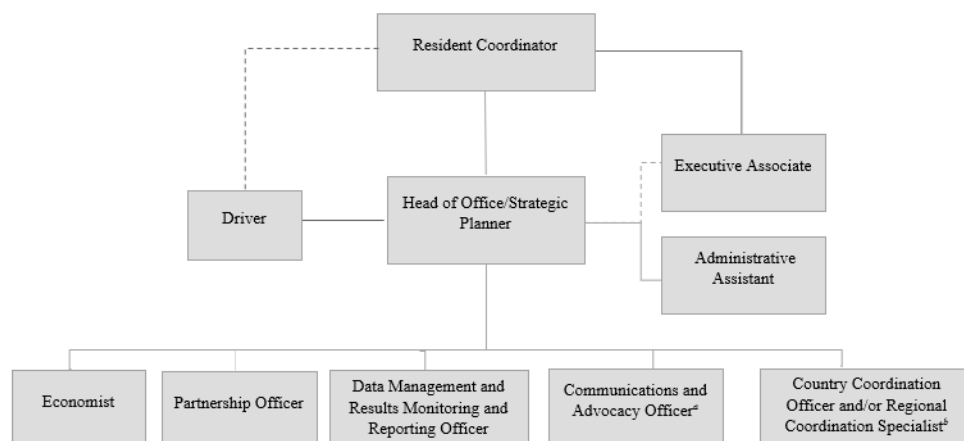
<i>Budget section</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>Total</i>
1. Overall policymaking, direction and coordination	–	–	–	4	1	15
3. Political affairs – other	–	–	–	25	24	49
8. Legal affairs	60	–	–	–	–	60
14. Environment	–	–	–	–	–	38
15. Human settlements	–	–	–	7	–	7
16. International drug control, crime and terrorism prevention and criminal justice	–	–	–	–	–	1
24. Human rights	–	–	–	–	33	33
26. Palestine refugees	–	–	21	4	–	25
29A. Department of Management Strategy, Policy and Compliance	–	–	–	–	1	1
Total	60	–	21	40	59	229

36. The Advisory Committee notes that the aforementioned past proposed conversions under nine budget sections, some approved and others decided by the General Assembly as new posts, were presented with additional justifications describing their roles, functions and work parameters, supported by supplementary information and, in many instances, explained further upon specific queries of the Committee (see also [A/78/7](#), para. VI.19). The Committee considers that more information should have been included to justify the proposed conversion of a total of 801 resident coordinator system posts, including workload analyses showing that the continuation of a post is required. In the absence of clear criteria, it was therefore not possible to analyse the continuing requirement under the regular budget of each of the 801 posts proposed for conversion.

Location and sharing of staffing resources

37. Upon enquiry, the Advisory Committee was provided with a generic organization chart of a resident coordinator office, also showing the integration of communications functions of the United Nations information centres, as shown in the figure below.

Generic organization chart for the resident coordinator office



Note: This template provides the generic organigramme and reporting lines for the core functions of each resident coordinator office. In resident coordinator offices where the Economist function is encumbered by a staff member at a higher grade level than the Head of the Office, the reporting line will be to the resident coordinator. The resident coordinator may decide whether country-specific contexts make it necessary to adjust the reporting lines.

^a In 44 United Nations information centres, the communications functions have been integrated with the resident coordinator offices, and the related posts are reflected in the budget of the Department of Global Communications.

^b In multi-country offices, the Country Coordination Officers and/or the Regional Coordination Specialists report to the Head of Office.

38. The Advisory Committee notes from the organization chart presented in annex II of the report of the Secretary-General that the staffing complements of the five regional offices (Africa, Arab States, Europe and Central Asia, Asia and the Pacific and Latin America and the Caribbean) are nearly identical and, in general, adhere to the above generic organization chart.

39. With regard to posts located at Headquarters, the Advisory Committee was provided, upon enquiry, with information on the posts at Headquarters since the establishment of the Development Coordination Office (see table 7).

Table 7
Number of posts at Headquarters since the establishment of the Development Coordination Office

Level	2019	2020	2021	2022	2023	2024 ^a
Assistant Secretary-General	1	1	1	1	1	1
D-2	1	1	1	1	1	1
D-1	3	3	3	3	3	3
P-5	12	14	15	16	16	18
P-4	25	23	23	27	30	39
P-3	15	15	14	16	19	20
General Service (Principal level)	2	5	6	8	8	8
General Service (Other level)	8	5	5	5	5	5
Total	67	67	68	77	83	95

^a In 2024, 1 P-3 and 8 P-4 posts will be stationed away from Headquarters to regional locations.

40. The Advisory Committee recalls that the General Assembly, in its resolution [72/279](#), decided to create a dedicated, independent, impartial, empowered and sustainable development-focused coordination function for the United Nations development system. The Committee stresses the importance of ensuring that the structure and staffing complement of resident coordinator offices is field-oriented and does not follow a standard structure but is instead based on regional and country support requirements. The Committee considers that there is a need to review the structure, as well as related budgetary requirements, of all resident coordinator offices with a view to ensuring an effective field-oriented presence, with staffing at all levels, in those regions and countries where the support of the coordination function is most needed, in particular least developed countries, landlocked developing countries and small island developing States.

41. With respect to the sharing of post resources with the United Nations information centres, the Advisory Committee recalls that it recently addressed the cooperation of the resident coordinator system with United Nations information centres in its first report on the proposed programme budget ([A/78/7](#), paras. I.58–I.59). Upon enquiry, the Committee was informed that the Secretary-General, in his report on the repositioning of the United Nations development system ([A/72/684–E/2018/7](#)), had stated, among others, that, in order to augment the resident coordinator office core capacity, an integrated communications structure should be formed in each country by co-locating and merging the country offices of the United Nations information centres with resident coordinator offices to boost impact, while producing significant cost savings. The Committee was also informed that, since January 2019, of the 50 existing United Nations information centres in countries with a resident coordinator, 44 had integrated with resident coordinator offices. The Committee was further informed that the head of the integrated United Nations information centres had a dual reporting line, namely, to the resident coordinator and to the Department of Global Communications. The Committee was informed that, in 2023, the Department and the Development Coordination Office conducted joint surveys to gather feedback on the operational, financial and human resources services, aimed at supporting the establishment or formalization of existing administrative frameworks to strengthen the harmonization initiative going forward. In addition, a further co-location of United Nations information centres at the 44 locations was being explored in which they work in an integrated manner, with 30 United Nations information centres already co-located with resident coordinator offices. The Committee recalls its recommendation, approved by the General Assembly in its resolution [78/252](#), in the context of the independent review of the Department of Global Communications, that the existing resources of United Nations information centres be calibrated more purposefully, in order to enhance the engagement with field missions, other offices, the resident coordinator system and regional and subregional organizations, and to increase the dissemination of information on the United Nations, pursuant also to paragraph 56 of Assembly resolution [77/262](#) ([A/78/7](#), para. VII.30).

42. The Advisory Committee trusts that the information on further co-location of United Nations information centres with the resident coordinator system will be provided in the next programme budget for the consideration of the General Assembly. The Committee stresses the need to realize cost savings which were assured in the aforementioned report of the Secretary-General, including, for example, through the sharing of staffing resources with United Nations information centres such as drivers and administrative staff (see also [A/78/7](#), para. I.59).

Vacancy rates

43. The Secretary-General indicates that the original amount under voluntary contributions of \$154 million was adjusted to \$145.2 million to take into account vacancy rates approved by the General Assembly for regular budget posts for 2024, pursuant to resolution [78/252](#), whereby a vacancy rate of 11.1 per cent for Professional staff and 9.1 per cent for General Service staff had been applied. The total requirements were therefore adjusted from \$281.8 million to \$273.0 million ([A/78/753](#), para. 37). Upon enquiry, the Advisory Committee was informed that the vacancy rate concept would not be applicable to posts funded from extrabudgetary resources. The Committee was also informed that, of a total of 1,285 posts in the resident coordinator system, 1,099 were encumbered and 186 were vacant, as follows: (a) at the Professional and higher categories, of 455 posts, 81 were vacant, including 54 proposed for conversion to the regular budget, and 374 were encumbered; and (b) in the General Service and related categories, of 830 posts, 105 were vacant, including 34 proposed for conversion to the regular budget, and 725 posts were encumbered. **The Advisory Committee is not convinced that such significant numbers of extrabudgetary posts, including the vacant posts, proposed to be converted to regular budget funding should be considered continuing posts with the standard vacancy rates of 11.1 per cent for Professional staff and 9.1 per cent for General Service staff. The Committee is of the view that a higher vacancy rate should be used (see General Assembly resolution [78/252](#); see also [A/78/7](#), para. VI.19). The Committee considers that a decision thereon is under the purview of the Assembly.**

Equitable geographical representation

44. The Secretary-General indicates in paragraph 43 of his report that the proposal reflects an increase of 341 international posts that would be subject to equitable geographical distribution under the system of desirable ranges. Upon enquiry, the Advisory Committee was informed that only regular budget posts at the Professional and higher categories would be considered geographical posts and that, therefore, the proposal would add only 341 posts in the Professional and higher categories to the number of posts subject to geographical distribution. In addition, the 484 posts that would continue to be funded under extrabudgetary resources would not be subject to equitable geographical distribution under the system of desirable ranges. The Committee was also informed that 11 staff members on geographical posts would retire in the coming five years.

45. Upon enquiry, the Advisory Committee was provided with a summary of Member States' representation, as shown in table 8.

Table 8

Summary of Member States' representation status as at 31 January 2024, compared with the proposal of the Secretary-General

<i>Representation status</i>	<i>Representation status as of January 2024</i>	<i>Compared with present proposal</i>	<i>Difference</i>
Unrepresented	18	17	(1)
Underrepresented	29	30	1
Within range	123	127	4
Overrepresented	23	19	(4)
Total	193	193	–

46. Upon enquiry, the Advisory Committee was provided with information on the staff composition, at the P-3 level and above, of the resident coordinator system, by regional group, as presented in table 9.

Table 9

Staff composition of resident coordinator system, by regional group

<i>Regional group</i>	<i>Level</i>						<i>Total</i>
	<i>Assistant Secretary-General</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	
Group of African States	–	15	18	22	29	3	87
Asia-Pacific States	–	5	6	13	27	4	55
Eastern European Group	–	2	3	5	10	2	22
Latin American and Caribbean Group	1	4	8	8	12	7	40
Group of Western European and Other States	3	14	36	49	63	4	169
Other	–	–	–	1	–	–	1
Total	4	40	71	98	141	20	374

47. The Advisory Committee was informed that, of the 374 resident coordinator system staff at the P-3 level and above, 169 were from Western European and other States, 87 from African States, 55 from Asia-Pacific States, 40 from Latin American and Caribbean States and 22 from Eastern European States, while 1 was classified as “other”.

48. **The Advisory Committee notes the imbalance of the geographical representation of staff in the resident coordinator system and trusts that efforts will be intensified to achieve equitable geographical representation of Member States among staff, in line with Article 101, paragraph 3, of the Charter of the United Nations. The Committee recalls its recommendation in the context of its report on the proposed programme budget for 2024, which was approved by the General Assembly in its resolution 78/252, that the Assembly request the Secretary-General to use new posts and the vacancies, including due to retirements and with a view to the Secretariat’s rejuvenation strategy, to provide a concrete opportunity to address this imbalance (see also A/78/7, para. 83, and para. 33 above). The Committee trusts that information on the progress achieved will be included in the next budget submission.**

4. Non-post resources

49. Information on non-post resources is provided in paragraph 44 of the report of the Secretary-General, with a proposed amount of \$45.9 million for non-discretionary expenditure for the functioning of the resident coordinator offices and system, non-post provisions associated with the proposed conversion of 801 posts, and other expenditure. The requirements by object of expenditure are summarized as follows:

(a) Other staff costs: an amount of \$2.3 million would cover 50 per cent of the costs for 12 triple-hatted positions, which are resident coordinators who are humanitarian coordinators, as well as Deputy Special Representatives of the Secretary-General, the Deputy Special Coordinator or the head of the liquidation entity working at various peacekeeping and special political missions. These positions are funded through a cost-sharing arrangement (50 per cent) with the resident

coordinator system pursuant to General Assembly resolution 59/296. The Advisory Committee notes that, according to the proposal of the Secretary-General, triple-hatted positions would be funded by the regular budget and by the peacekeeping scale of assessments at 50 per cent each;

(b) Travel of staff: an amount of \$9.2 million would cover the travel of staff of 132 resident coordinator offices for country-level field and project visits and internationally for stakeholder and partnership engagement and regional and global exchanges, including on thematic discussions. The estimate is based on an average cost of \$70,000 per resident coordinator office. Upon enquiry, the Advisory Committee was informed that resident coordinator offices conducted an average of five subnational or provincial visits by way of domestic travel. Given that many of the domestic destinations for which resident coordinator system travel is undertaken do not have established standard costs of travel, domestic travel is estimated at an average of \$41,400 per office. In addition, each resident coordinator office is estimated to undertake an average of four international trips annually, and an amount of \$28,600 has been budgeted per office to cover those trips, namely, one trip to New York by the resident coordinator to attend various meetings and three regional trips for the resident coordinator and one staff member to attend regional meetings. The Committee was also informed that, in addition to the travel outlined for the proposed funding from the regular budget, extrabudgetary resources would also fund the official travel of staff in the resident coordinator offices and the Development Coordination Office. **The Advisory Committee trusts that the budget assumptions for the travel of staff will be based on actual needs and that further efforts will be made to maximize the use of virtual meetings, online platforms and remote training tools;**

(c) Contractual services: an amount of \$4.3 million would cover data-processing services and telephone/mobile costs for the converted 801 posts (\$1.6 million) and provisions for interpretation and translation (\$2.7 million) of multilingual material aimed at strengthening support for the work of the resident coordinator offices and enabling effective engagement and programming at the country level. The amount of \$2.7 million is based on an average cost of \$20,700 per resident coordinator office. Upon enquiry, the Advisory Committee was informed that a remaining amount under contractual services in the amount of \$9.3 million would be funded through extrabudgetary resources for engagement with technical experts in least developed countries, landlocked developing countries and small island developing States for their engagement in international forums such as the Doha Programme of Action for the Least Developed Countries, the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024 and the SIDS Accelerated Modalities of Action (SAMOA) Pathway under the country coordination component, as well as for staff training and learning;

(d) General operating expenses: an amount of \$28.3 million would provide primarily for non-discretionary expenditure to support the operations of resident coordinator offices in 151 locations. Upon enquiry, the Advisory Committee was informed that the total estimates under general operating expenses amounted to \$43.8 million and included \$15.5 million under extrabudgetary resources for discretionary expenditure for Secretariat entities' backstopping services under the programme support component, office automation and alteration, and the purchase or rental of armoured/heavy vehicles in conflict settings due to emerging context under the country coordination component. The amount of \$28.3 million would cover mainly the requirements of the following:

(i) An amount of \$11.0 million for the rent and maintenance of the various premises of the resident coordinator system. An amount of \$1.5 million would

cover rental and maintenance costs for posts in New York and is proposed under section 29B, Department of Operational Support;

- (ii) An amount of \$9.9 million for the provision of various services by service providers, including location-dependent services that are required to ensure the functioning of the resident coordinator system;
- (iii) An amount of \$4.3 million to cover the cost of utilities for the premises of the resident coordinator system and vehicles in all field locations;
- (iv) An amount of \$1.3 million for the rental of vehicles in the field locations of the resident coordinator system;
- (v) An amount of \$1.8 million to cover the cost of the web platforms of the resident coordinator system for joint United Nations country team planning, monitoring and coordination purposes;

(e) Supplies and materials: an amount of \$1.5 million would provide mainly for the cost of stationery and office supplies for the 801 posts under the resident coordinator system, as well as other supplies and materials to support resident coordinator offices. Upon enquiry, the Advisory Committee was informed that the requirements comprised: (i) \$394,100 for stationery and office supplies for the 801 posts proposed for conversion based on the established location-specific standard costs used for regular budget funded posts, namely, \$200 per person at Headquarters, and \$500 per person for resident coordinator offices in the relevant regions; and (ii) \$1.1 million, averaging \$8,100 per resident coordinator office, for printing costs of country-level advocacy materials. **The Advisory Committee recalls its comment that it trusted that the Secretary-General would continue to monitor and review the standard costs of supplies, taking into account the evolving needs of the Organization, expenditure patterns, standardization efforts and procurement efficiencies (see A/78/7, para. 70);**

(f) Furniture and equipment: an amount of \$0.3 million would provide for the replacement of office automation equipment (laptops) for the converted 801 posts under the resident coordinator system. **The Advisory Committee trusts that information on the envisaged allocation of laptops to the 801 posts, including their related functional roles, will be provided to the General Assembly at the time of its consideration of the present report.**

50. Upon inquiry, in terms of implementation, the Advisory Committee was informed that the resources were not centralized but instead allocated to each office directly. While the indicated budget is calculated at an average cost per office, the approved and subsequently allocated amounts are tailored to the specific need, context and requirements of each office. This approach allows for more responsive and flexible financial management, by which each office receives funding on the basis of its unique operational demands and specific cost variations, including the geographical size of the country, security situation and transportation infrastructure. **The Advisory Committee trusts that the most recent non-post expenditure will be provided to the General Assembly at the time of its consideration of the present report. In addition, the Committee stresses the need to identify efficiencies to ensure that the planning assumptions for the non-post requirements are realistic and reflect the actual needs of each office in the resident coordinator system, on the basis of patterns of expenditure since the inception of the new resident coordinator system in 2019, instead of standardized resource requirements.**

III. Proposed revision to the existing structure of the regular budget

51. Section IV of the report of the Secretary-General provides information on the proposed revision to the existing structure of the regular budget, as follows:

(a) The creation of a new budget part, XIV, Development coordination, and a new budget section 36, Resident coordinator system, under the regular budget;

(b) The renumbering of existing budget part XIV, Staff assessment, and existing section 36, Staff assessment, to budget part XV and section 37, respectively.

52. It is indicated that a shift to a new budget part XIV and section 36 would distinguish the coordination role of the resident coordinator system from other activities, including the budget parts relating to international cooperation for development and regional cooperation for development, the regular programme of technical cooperation section and the Development Account. The new budget section would include post and non-post information on the proposed resource requirements, as well as information on extrabudgetary resources from the cost-sharing arrangements and the 1 per cent levy, as well as the Secretariat's share of the cost-sharing arrangement in the United Nations Sustainable Development Group (\$13.4 million) that is included under section 1, Overall policymaking, direction and coordination. Furthermore, the Secretary-General would submit to the Economic and Social Council a proposal to establish a new programme for new budget section 36, in accordance with regulation 6.2 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and subject to the decision of the General Assembly on the current proposal.

53. Upon enquiry, the Advisory Committee was informed that, should the General Assembly adopt the proposal of the Secretary-General, the approved budget for the resident coordinator system for 2024 in the amount of \$13.4 million would be redeployed from section 1 to the new budget section 36, which would be established for 2024.

54. Upon enquiry, the Advisory Committee was provided with examples when the Secretary-General had proposed, and the General Assembly approved, a change in the budget structure, as follows:

(a) The Secretary-General proposed in his report titled "Revised estimates under sections 3, 4, 5, 13, 18, 19, 21, 22, 24, 25, 26, 28, 29D, 29E, 29F, 29G, 31, 33, 34 and 36 and income sections 1 and 2 of the programme budget for the biennium 2004–2005" ([A/59/365/Add.1](#)), a new Directorate of Security (sect. 36). The General Assembly decided, in section XI of its resolution [59/276](#), to establish a Department of Safety and Security, and the related resource requirements were reflected under the new budget section 36, Safety and security, of the programme budget for the biennium 2004–2005;

(b) The Secretary-General proposed in his report titled "Shifting the management paradigm in the United Nations: implementing a new management architecture for improved effectiveness and strengthened accountability" ([A/72/492/Add.2](#)), the reorganization of the Department of Management and the Department of Field Support into the Department of Management Strategy, Policy and Compliance and Department of Operational Support, respectively, and requested the General Assembly to approve the proposed new subsections 29A to 29D of section 29, Management and support services, of the programme budget for the biennium 2018–2019. The Assembly, in its resolution [72/266 B](#), approved the proposal.

55. The Advisory Committee acknowledges that the proposal of the Secretary-General for a new budget part and budget section would distinguish the resident coordinator system from related activities. The Committee notes that this might also result in more transparency of the post and non-post resource requirements of the resident coordinator system, as well as increased organizational visibility vis-à-vis stakeholders. Without prejudice to the decision of the General Assembly on the present proposal, the Committee, however, emphasizes the need to consistently present detailed supplementary information of the resources of the three funding streams of the resident coordinator system, showing comparative tables and justifications for all resources and related cost parameters.

IV. Governance, oversight and accountability

56. The Advisory Committee recalls its comments regarding the oversight of the resident coordinator system in the context of the proposed programme budget for 2024 (A/78/7, paras. I.63–I.65).

57. The Advisory Committee also recalls that there is a lack of a consistent, consolidated reporting mechanism and proper guidelines and oversight on the use of grants, and that it reiterated its recommendation that the General Assembly request the Secretary-General to include a comprehensive list, along with a detailed analysis and breakdown, of the grants and contributions category in future budget proposals, including indicative requirements for proposals to be considered and approved at a later stage. In that context, the Committee also recalls its recommendation that the Assembly request the Secretary-General to provide in future proposed programme budgets detailed information on system-wide initiatives pertaining to administrative and budgetary matters that are intended to consolidate efficiency gains and improve coordination, including cost-recovery and cost-sharing arrangements (A/78/7, paras. 75 and 99; see also resolution 78/252). **The Advisory Committee looks forward to the inclusion of the aforementioned information in the next budget submission.**

Intergovernmental governance and oversight

58. Upon enquiry, the Advisory Committee was provided with information on the related recommendations of the Committee pertaining to the resident coordinator system, the Development Account, the regular programme of technical cooperation and Department of Global Communications, and the subsequent decisions of the General Assembly. The Committee recalls its recommendation that the Secretary-General should systematically provide in all future budget submissions summaries of follow-up action taken to implement all Assembly resolutions and the approved recommendations of the Committee, without distinction, including indications and explanations where no action is taken (A/78/7, para. 14). **The Advisory Committee looks forward to the inclusion of the aforementioned information in the next budget submission.**

United Nations system oversight

59. Upon enquiry, the Advisory Committee was provided with information on studies, analyses and evaluations on the work of the resident coordinator system conducted by the Office of Internal Oversight Services and the Department of Economic and Social Affairs. The Committee recalls that the Board of Auditors, in its review of the development reform, recommended that the United Nations Development Programme (UNDP) develop a strategy for its role as integrator in order to reposition itself vis-à-vis the resident coordinator system and the United Nations development system as regards the development agenda, and articulate better with

other priorities of the United Nations, including in the fields of peacekeeping operations and humanitarian affairs. In that regard, the Committee recalled that the General Assembly, in paragraph 32 of its resolution [72/279](#), requested the Secretary-General to ensure an effective and efficient transition to a repositioned United Nations development system, in particular to a reinvigorated resident coordinator system, including by giving due consideration to the role of a responsive UNDP as the support platform of the United Nations development system providing an integrator function in support of countries in their efforts to implement the 2030 Agenda. The Committee recalls that it considered that the UNDP “integrator” function was a policy matter to be considered by the Assembly and the Economic and Social Council ([A/78/578](#), paras. 90–91). **The Advisory Committee trusts that the conclusions presented in various United Nations oversight reports will guide the operational decisions of the resident coordinator system, including regarding efficiency gains and the emphasis on a field-based operation, as described above.**

Delegation of authority and accountability

60. Upon enquiry, the Advisory Committee was informed that, as delegated by the Secretary-General, the Assistant Secretary-General for Development Coordination was responsible for the management and oversight of the resident coordinator system, including the extrabudgetary resources received from the three funding sources. The Committee was informed that the authorities delegated to heads of entities are irrespective of funding source of their positions and that the present proposal would not create different standards for accountability and transparency. **The Advisory Committee trusts that detailed information on the delegation of authority framework in the context of the resident coordinator system, along with senior staff and resident coordinator system-wide performance information, will be included in the next programme budget.**

V. Conclusion

61. The actions proposed by the Secretary-General to be taken by the General Assembly are set out in paragraph 65 of the report of the Secretary-General ([A/78/753](#)).

62. **Subject to its recommendations and observations above, the Advisory Committee recommends the consideration by the General Assembly of the proposal of the Secretary-General on the resident coordinator system. The Committee considers that the matters pertaining to the proposal of the Secretary-General are under the purview of the Assembly and therefore for the Assembly to decide.**
