

**Financing of unforeseen and extraordinary expenses arising from resolutions and decisions of the Human Rights Council**

**Limited budgetary discretion**

**Statement by the Chairman of the Advisory Committee on Administrative and Budgetary Questions to the Fifth Committee**

*(ACABQ reports A/66/7/Add.16 and Add.18)*

Mr. Chairman,

I am pleased to introduce the Advisory Committee's reports on the financing of unforeseen and extraordinary expenses arising from resolutions and decisions of the Human Rights Council, which is contained in document A/66/7/Add.16 and on limited budgetary discretion (A/66/7/Add.18)

The Advisory Committee has considered the options put forward by the Secretary-General to meet requirements for urgent human rights-related activities mandated by the Human Rights Council. The Committee believes, however, that the Secretary-General's proposal to change the current arrangements for meeting those requirements is premature, because the existing procedure for financing unforeseen activities that are not related to peace and security, pursuant to paragraph 1 of the General Assembly resolution on unforeseen and extraordinary expenses, does not appear to have been utilized since the establishment of the Human Rights Council in 2006. In the Committee's view, those arrangements must be assumed to be fit for purpose.

The Advisory Committee therefore recommends that the General Assembly decide to maintain the existing procedure, as described in paragraph 9 of the Secretary-General's report. The Committee further recommends that the Assembly request the Secretary-General to report back to it at its sixty-eighth session on the utilization of that procedure.

Mr. Chairman,

I turn now to the Advisory Committee's report on limited budgetary discretion (A/66/7/Add.18). The report of the Secretary-General sets out the utilization of the limited budgetary discretion from 2006 to 2011, and the criteria used by the Secretary-General to define the evolving needs of the Organization..

The Committee emphasizes that the exercise of the limited budgetary discretion must be in accordance with the nine principles laid out by the General Assembly in its resolution 60/283. It also notes that clearer criteria for the utilization of the limited budgetary discretion would ensure a more consistent approach. The Committee considers that the Secretary-General's proposal does not contain adequate justifications for the proposed modifications to the limited budgetary discretion. Moreover, the biennial utilization pattern to date does not indicate that the current \$20 million limit is insufficient.

In summary, the Committee recommends the continuation of the limited budgetary discretion under current arrangements, that is, on an experimental basis, for commitments up to \$20 million per biennium, of which amounts exceeding \$6 million per biennium would require the prior concurrence of the Advisory Committee. Finally, the Committee recommends that the Secretary-General be requested to provide information to the Assembly at its sixty-eighth session on the issues raised in the Committee's report.

I thank you, Mr. Chairman.