



United Nations General Assembly 67<sup>th</sup> Session

Fifth Committee

**Note by the Secretary-General transmitting the statistical report of the United Nations System Chief Executives Board for Coordination on the budgetary and financial situation of the organizations of the United Nations system (A/67/215)**

Mr. Chairman and distinguished delegates:

I am pleased to introduce, on behalf of the Secretariat of the United Nations System Chief Executives Board for Coordination, the Note of the Secretary-General transmitting the statistical report of the United Nations System Chief Executives Board for Coordination on the budgetary and financial situation of the organizations of the United Nations system contained in document A/67/215 before the Committee this morning.

This report is the only system-wide source of financial statistics for the organizations of the United Nations system. Wherever possible, the figures are based on official data as per organizations' audited financial statements. An exercise to collect this data is carried out by the CEB Secretariat, as originally mandated by the General Assembly in its decisions 47/449, 53/459, 57/557 and 57/558 to the Administrative Committee on Coordination. This is the sixth such report to be presented by the United Nations System Chief Executives Board for Coordination. The last report submitted to the Assembly is contained in document A/65/187.

Mr. Chairman and distinguished delegates:

In its resolution 63/311 on system-wide coherence, the Assembly requested the Secretary-General to create a central repository of information on operational activities for development, including disaggregated statistics on all funding sources and expenditures and to

ensure appropriate and user-friendly online access and regular updating of the information contained therein.

In response to resolution 63/311, the CEB Secretariat has worked closely with the United Nations Department of Economic and Social Affairs (DESA) to harmonize the data collection and reporting processes. As a result, data collected in the CEB statistical reporting exercise is now used as the basis for the DESA report on the operational activities for development. By establishing one data collection mechanism, the reporting workload of the United Nations system has been greatly reduced.

Participation by member organizations in the survey, which was completed in July 2012, has been excellent. Thirty-three organizations are now reporting, including for the first time: UNOPS and UNWOMEN.

The CEB Secretariat has also continuously worked towards enhancing the transparency and availability of the data. Tables and data published in document A/67/215, as well as some analysis of the figures presented and a number of charts on trends across recent years, by country, by organization and by donor type, will be shortly made available on the CEB Secretariat's website at: <http://www.unsceb.org/>. The CEB database now contains comprehensive data on five consecutive biennia, from 2002-2003 through 2010-2011.

As a result of the continuing implementation of the International Public Sector Accounting Standards (IPSAS), this report will, in future, be prepared and presented annually. This will improve inevitably the timeliness of data as requested in resolution 63/311. Furthermore, in order to improve transparency, revenue is now reported by four major categories, namely: (i) Assessed Contributions (ii) Non-earmarked voluntary contributions (iii) Earmarked voluntary contributions and (iv) Revenue from other activities

In addition, the report before the Committee contains a new table on total expenses for 2010 – 2011 by five major programme categories, as follows:

**First, Development Assistance**

This reflects activities of the funds, programmes and agencies of the United Nations which have the specific purpose of promoting sustainable development in developing countries. It is distinguished from Humanitarian Assistance by focusing on long term impacts.

**Second, Humanitarian Assistance**

This reflects the assistance provided by the UN system for humanitarian purposes, typically in response to natural or man-made disasters, and with a short term focus.

**Third, Technical Cooperation**

This reflects activities undertaken by UN system agencies which cannot be directly linked to a national development plan.

**Fourth, Peacekeeping Operations**

This reflects the activities of the Department of Peacekeeping operations and any other expenses incurred in support of these activities.

**And Fifth, Normative, Treaty-related and Knowledge creation activities**

This category reflects a wide range of activities not considered to fit into the descriptions above. UN organizations may establish standards (i.e normative behaviour) which may or may not be mandatory or binding on governments / Member States. They may also undertake programmes of work as a result of International agreements and Treaties. Finally, most agencies undertake a wide range of activities such as establishing policies and performing research with the goal of enhancing or creating "knowledge".

As I have already noted, these categories allow the CEB to collect financial data of sufficient detail to allow DESA to produce its report of the operational activities for development, thus reducing the reporting burden on organizations.

Before I conclude, Mr. Chairman, I would like to highlight the Tables included in the report which highlight: Approved Budgets (contained in Table 1); Revenues (contained in tables 2 through 2d); Expenses (contained table 3 and 3a); Assessments (contained in tables 4 through 7); and finally Working Capital Funds (contained in table 8).

Thank you, Mr. Chairman.

## Annex 1

### Detailed Listing of Tables

10. The tables in the report are grouped under the following five subject headings:

- (a) **Approved Budgets (Table 1)**
- (b) **Revenues (tables 2 through 2d)**
- (c) **Expenses (table 3 and 3a)**
- (d) **Assessments (tables 4 through 7)**
- (e) **Working Capital Funds (table 8)**

(a) **Approved Budgets (2006 – 2012)**

11. Table 1. Approved Budgets (2006-2011). This table shows, following previous practice, each of the organization's "regular budgets" for the years 2006 – 2011. In this context "regular budgets" were traditionally equated with "regular resources" plus any approved expenditures from "extra-budgetary" sources if approved by the Governing Body. As noted, some organizations report total approved expenditures as their Approved Budget.

(b) **Revenues**

12. Table 2. Total Revenue by organization (2010 – 2011). This new table reflects the 4 major categories of revenue received by UN organizations. These are:

- Assessed Contributions
- Voluntary Contributions, not earmarked to use
- Voluntary Contributions, earmarked to use
- Revenue from other activities

Table 2a. Voluntary Contributions earmarked to use from member States (2010 – 2011) summary by organization. This table previously reported on "extra-budgetary resources". In general, voluntary contributions, specified to use reflects the same funding activities and for the purposes of this Report, are considered the same. However, under IPSAS, the concept of voluntary contributions, specified to use is well accepted and understood, resulting in more consistent and comparable data.

Table 2b. Earmarked voluntary contributions from Non-State donors (2010-2011). This newly designed table reports on the total revenues received from defined groupings of Non-State donors by UN system organizations. Previous reports only considered the amounts from the top 5 contributors in each category. Data is reported from these four groupings:

- Revenue from the European Commission and related agencies
- Revenue from United Nations Organizations
- Revenue from international monetary institutions, such as the World Bank and Regional Development Banks.
- Revenue from Foundations, Corporations, National Committees and other civil society organizations.

Table 2c. Earmarked Voluntary Contributions (2006 – 2011). This traditional comparison table shows, by organization, total “extra-budgetary” contributions for 2006 – 2009 and voluntary contribution, restricted to use for 2010 and 2011.

Table 2d. Donations in Kind (2006 – 2011). This newly designed table reports on total Donations in Kind by organization. While some have substantial amounts of this type of contribution, many others have none.

**(c) Expenses**

Table 3. Total expenses by organization (2010 – 2011). This new table shows expenses for 2010 – 2011 by major programme Category. Use of these Categories allows the CEB to also collect financial data for use by DESA in their report on Operational Activities for Development, thus reducing the reporting burden on organizations. The new categories, also intended to increase comparability and transparency, are;

- Development Assistance
- Humanitarian Assistance
- Peacekeeping (DPKO)
- Technical Cooperation
- Normative, Treaty-related and Knowledge creation activities

Table 3a. Total expenses by organization (2006 – 2011). This traditional comparison table shows total expenses, from all funding sources, for each organization for the period 2006 – 2011.

**(d) Assessments**

Table 4. Assessed contributions by organization (2006-2011). This table shows the total assessments payable by organizations’ members under approved regular budgets. Assessed contributions relating to Peacekeeping Operations of the United Nations are not included.

Table 5. Percentage assessments (2010-2011). This table shows, for each of the organizations who collect assessed contributions against an approved scale, the percentage amounts of the assessed contributions payable for 2010 and 2011.

Table 6. Assessments voted and received (2010-2011). This table shows, for each of the members of the organizations collecting an assessed contribution, the assessments payable and the amounts collected in relation to current assessments for 2010 and 2011 and arrears collected during the biennium 2010-2011.

Table 7. Collection of assessed contributions (2010-2011). This table shows the percentage of the current year’s assessed contributions that were collected at 30 June and at 31 December (fiscal year-end) for 2010 and 2011. The table also shows, by organization, the total amount of all assessed contributions that was outstanding at the end of each fiscal year.

**(e) Working capital funds**

Table 8. Working capital funds. Many, but not all, organizations have a Governing Body mandated amount of “cash reserves” to be held in case of funding fluctuations resulting from FX impacts, funding changes, etc. These can take the form of a Liquidity Policy, a Working Capital Fund or other mechanism. Where these exist, organizations have reported their value for 2010 and 2011. To improve comparability, these amounts are presented as a percentage of available resources – which are defined as the sum of all revenue types which are not specified as to use.