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**Statement of the Vice-Chairman**  
**Advisory Committee on Administrative and Budgetary Questions**  
**17 December 2012**

ACABQ reports relating to the:

- i) **First Performance Report**  
*(ACABQ report A/67/639; Secretary-General's report A/67/592);*
- ii) **Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its resumed substantive session of 2012**  
*(ACABQ report A/67/577/Add.1; Secretary-General's report A/67/503/Add.1); and*
- iii) **Programme budget implications of draft resolution A/C.3/67/L.45: Committee against Torture**  
*(ACABQ report A/67/637; Secretary-General's statement A/C.5/67/L.11)*

Mr Chairman,

I am pleased to introduce three reports of the Advisory Committee: the first relates to the first performance report of the Secretary-General on the programme budget for the biennium 2012-2013 (A/67/639); the second concerns the report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its resumed substantive session of 2012 (A/67/577/Add.1); and the third is on the statement submitted by the Secretary-General in accordance with rule 153 of the rules of procedure of the General Assembly on the programme budget implications of draft resolution A/C.3/67/L.45 relating to the Committee against Torture (A/67/637).

Mr Chairman,

With respect to the first performance report, the Advisory Committee notes that in accordance with established practice, the revised requirements under the expenditure sections for the biennium 2012-2013 would be set at the level of \$5,415.6 million, reflecting an increase of 5.1 per cent over the appropriation level approved by the General Assembly.

The report of the Secretary-General recalls the decision of the General Assembly, in paragraph 27 of its resolution 66/246, to defer consideration of post-related re-costing for inflation and exchange rate projections to the first performance report on the budget in order to ensure appropriation of post-related costs in line with actual expenditure experience. The Advisory Committee notes that this decision was a departure from established practice and that the General Assembly did not approve any changes to the budget methodology, to established budgetary procedures and practices or to the financial regulations. The Advisory Committee also notes that the revised estimates based only on the post-related actual expenditure experience for 2012 amount to \$5,273.1 million. In view of that resolution, it is for the General

Assembly to determine the appropriate level of the revised estimates for the biennium 2012-2013.

Mr. Chairman,

The Advisory Committee recalls its observations on the Secretary-General's second performance report for the biennium 2010-2011 concerning options proposed for protecting the United Nations against fluctuations in exchange rates and inflation. The General Assembly may wish to request the Secretary-General to provide a more detailed exploration of different options in this regard.

Mr Chairman,

I now turn to the revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its resumed substantive session of 2012. The Secretary-General proposes that two existing posts be reclassified: one D-1 post to the D-2 level and one P-4 post to the P-5 level. The resulting net increase from the reclassifications is proposed to be offset by the abolition of one existing P-2 post. The Committee has no objection to the reclassification of the P-4 post to the P-5 level, or to the abolition of the existing P-2 post. Regarding the reclassification of the D-1 post to the D-2 level, the Advisory Committee notes that the proposed functions of coordination would entail structural changes to ECLAC, and is of the view that the Secretary-General should review his proposal and if he deems necessary, resubmit it in the context of the proposed programme budget for the 2014-2015 biennium.

Mr Chairman,

Finally, on the programme budget implications of draft resolution A/C.3/67/L.45 relating to the Committee against Torture, the Secretary-General's statement indicates that additional requirements resulting from adoption of the resolution would amount to \$1,444,600 per year for two years, 2013 and 2014, under section 24, Human rights; section 2, General Assembly and Economic and Social Council affairs and conference management; and under section 29E, Administration, Geneva. The Advisory Committee recommends that the General Assembly request the Secretary-General to make every effort to absorb the additional requirements, failing which the additional expenditures should be reflected in the second performance report.

I thank you, Mr Chairman.