



General Assembly

Seventy-sixth session

Official Records

Distr.: General
21 February 2022

Original: English

Fifth Committee

Summary record of the 3rd meeting

Held at Headquarters, New York, on Wednesday, 13 October 2021, at 10 a.m.

Chair: Mr. Margaryan (Armenia)
*Chair of the Advisory Committee on Administrative
and Budgetary Questions:* Mr. Bachar Bong

Contents

Agenda item 139: Programme planning

Agenda item 138: Proposed programme budget for 2022

Introduction of the proposed programme budget for 2022

This record is subject to correction.

Corrections should be sent as soon as possible, under the signature of a member of the delegation concerned, to the Chief of the Documents Management Section (dms@un.org), and incorporated in a copy of the record.

Corrected records will be reissued electronically on the Official Document System of the United Nations (<http://documents.un.org/>).

21-14750 (E)



Please recycle



The meeting was called to order at 10.05 a.m.

Agenda item 139: Programme planning (A/76/6 (Sect. 2), A/76/6 (Sect. 3), A/76/6 (Sect. 3)/Corr.1, A/76/6 (Sect. 4), A/76/6 (Sect. 5), A/76/6 (Sect. 6), A/76/6 (Sect. 8), A/76/6 (Sect. 9), A/76/6 (Sect. 10), A/76/6 (Sect. 11), A/76/6 (Sect. 12), A/76/6 (Sect. 13), A/76/6 (Sect. 14), A/76/6 (Sect. 15), A/76/6 (Sect. 16), A/76/6 (Sect. 17), A/76/6 (Sect. 17)/Corr.1, A/76/6 (Sect. 18), A/76/6 (Sect. 19), A/76/6 (Sect. 20), A/76/6 (Sect. 21), A/76/6 (Sect. 22), A/76/6 (Sect. 24), A/76/6 (Sect. 25), A/76/6 (Sect. 26), A/76/6 (Sect. 27), A/76/6 (Sect. 27)/Corr.1, A/76/6 (Sect. 28), A/76/6 (Sect. 29), A/76/6 (Sect. 29A), A/76/6 (Sect. 29A)/Corr.1, A/76/6 (Sect. 29B), A/76/6 (Sect. 29C), A/76/6 (Sect. 29E), A/76/6 (Sect. 29F), A/76/6 (Sect. 29G), A/76/6 (Sect. 30), A/76/6 (Sect. 30)/Corr.1, A/76/6 (Sect. 31), A/76/6 (Sect. 34), A/76/16, A/76/69)

Agenda item 138: Proposed programme budget for 2022

Introduction of the proposed programme budget for 2022 (A/76/6 (Introduction), A/76/6 (Sect. 1), A/76/6 (Sect. 2), A/76/6 (Sect. 3), A/76/6 (Sect. 3)/Corr.1, A/76/6 (Sect. 4), A/76/6 (Sect. 5), A/76/6 (Sect. 6), A/76/6 (Sect. 7), A/76/6 (Sect. 8), A/76/6 (Sect. 9), A/76/6 (Sect. 10), A/76/6 (Sect. 11), A/76/6 (Sect. 12), A/76/6 (Sect. 13), A/76/6 (Sect. 14), A/76/6 (Sect. 15), A/76/6 (Sect. 16), A/76/6 (Sect. 17), A/76/6 (Sect. 17)/Corr.1, A/76/6 (Sect. 18), A/76/6 (Sect. 19), A/76/6 (Sect. 20), A/76/6 (Sect. 21), A/76/6 (Sect. 22), A/76/6 (Sect. 23), A/76/6 (Sect. 24), A/76/6 (Sect. 25), A/76/6 (Sect. 26), A/76/6 (Sect. 27), A/76/6 (Sect. 27)/Corr.1, A/76/6 (Sect. 28), A/76/6 (Sect. 29), A/76/6 (Sect. 29A), A/76/6 (Sect. 29A)/Corr.1, A/76/6 (Sect. 29B), A/76/6 (Sect. 29C), A/76/6 (Sect. 29E), A/76/6 (Sect. 29F), A/76/6 (Sect. 29G), A/76/6 (Sect. 30), A/76/6 (Sect. 30)/Corr.1, A/76/6 (Sect. 31), A/76/6 (Sect. 32), A/76/6 (Sect. 33), A/76/6 (Sect. 34), A/76/6 (Sect. 35), A/76/6 (Sect. 36), A/76/6 (Income sect. 1), A/76/6 (Income sect. 2), A/76/6 (Income sect. 3), A/76/81, A/76/7, A/76/197, A/75/730, JIU/REP/2020/3, A/75/730/Add.1, A/76/325, JIU/REP/2020/7, A/76/325/Add.1)

1. **The Secretary-General** said that the context for the presentation of the proposed programme budget for 2022 remained a world upended by the coronavirus disease (COVID-19) pandemic. The pandemic had revealed fractures in society, inadequate health care, gaps in social protection, structural inequalities and massive shortcomings in financing and global solidarity.

However, times of crisis could also bring out the best and show what was possible when the international community worked together. Around the world, thanks to the support and engagement of Member States, the United Nations had stayed and delivered. The Organization had helped the world to respond to the immediate effects of the pandemic, from the health response to the devastating socioeconomic impact. The United Nations had delivered medical, food and humanitarian supplies, provided electoral assistance, undertaken mediation efforts, and led and supported peace talks. The United Nations had also called for a global ceasefire, appealed for action to address the alarming rise in domestic violence that had accompanied the pandemic, and protected and spoken up in defence of the human rights of the most vulnerable and marginalized.

2. The Organization had carried out that complex and wide-ranging work all while navigating a serious liquidity crisis and keeping its reforms on course. The reforms were in their third year of implementation and the benefits were visible. During the pandemic, which had been an early test, the reforms had enabled the United Nations to adjust its business operations and respond quickly to countries' needs. Unlike during previous emergencies, the Secretariat had not needed to create new structures to manage the response. The new structures already in place in the areas of development, peace and security, and management had facilitated a unified and agile response to the pandemic, saving time and money.

3. In a matter of months, the United Nations country teams had rolled out 121 socioeconomic response plans, covering 139 countries and territories. Over \$3 billion had been repurposed and an additional \$2 billion mobilized to prioritize immediate support. According to independent surveys, over 90 per cent of Governments in developing countries agreed that the resident coordinators had helped to ensure a coherent United Nations response to the pandemic. The Organization's ongoing reforms were yielding results: some 91 per cent of host Governments felt that the United Nations was more relevant to their country's development needs compared with three years previously; 92 per cent that the new United Nations Sustainable Development Cooperation Frameworks had enabled them to address and respond effectively to national priorities; and over 80 per cent that the United Nations had been successful in targeting at-risk groups and those most hurt by the pandemic.

4. The resident coordinators drew on assets across all three pillars of the Organization to support the achievement of the Sustainable Development Goals.

The peace and security reforms had allowed the Organization to begin implementing comprehensive regional strategies, leading to greater harmonization of action with regional and subregional organizations and other stakeholders. There was a single point of contact for peacekeeping and special political missions operating in the same region with distinct but complementary mandates. The strengthened Peacebuilding Support Office served as a dedicated “hinge” with the development pillar. Meanwhile, management reform had brought substantial changes in structures, accountability, delegation of authority and internal operations, all of which had been critical to sustaining business continuity during the pandemic.

5. The reforms had enabled the United Nations to adjust its policies and procedures quickly to accommodate the new realities on the ground. At the same time, the Organization had dedicated capacities that could focus on key areas of concern, such as health and supply chain management. The new division of labour between strategic and policy functions and operational functions had proved especially useful. Dedicated resources for policy had been able to quickly adjust frameworks for new remote working arrangements and other policies. The Department of Operational Support had been able to provide dedicated service to all Secretariat entities and had established a way to respond to urgent COVID-19 queries in less than one business day. In the Office of Human Resources, affected policies and guidance had been revised and published quickly in consultation with key stakeholders.

6. A system-wide medical evacuation system had been established and the Organization had rolled out a programme to vaccinate its personnel in countries where the local health system could not do so, ensuring that the United Nations system was able to support countries and communities with their response efforts to the pandemic. Such unprecedented operational collaboration with the wider system had been made possible by the Organization’s reforms.

7. The end-to-end supply chain structures had enabled the Secretariat to act more nimbly. Emergency procurement procedures had been activated. Personal protective equipment and medical equipment had been sourced and supplied to duty stations in need, and decentralized procurement authority had been increased to allow for local procurement of critical goods and services. The enhanced delegations of authority had provided critically needed operational responsiveness and flexibility on the ground. Meanwhile, the unified information technology structure had enabled the Organization to utilize corporate tools for communication and remote working arrangements. The

Organization’s main communication tools were accessible system-wide, allowing the United Nations to coordinate its response efforts with those of the funds, programmes and specialized agencies.

8. The Organization had continued to strengthen its internal control framework. In June 2021, he had signed the Secretariat’s first statement of internal control, an important milestone towards achieving greater accountability. The statement provided assurance to Member States that Secretariat-wide mandated activities were being implemented effectively and efficiently, that financial reporting was reliable and compliant with International Public Sector Accounting Standards, and that regulations, rules and procedures adhered to the regulatory framework.

9. More work on the reforms remained to be done, and the Organization would increase its efforts to improve effectiveness and better support Member States. Nevertheless, the reforms had enabled the Organization not only to respond quickly and effectively to the challenges of an unprecedented pandemic, but also to survive one of the worst financial crises in over a decade.

10. The programme budget for 2022 was the third since Member States had approved, on a trial basis, the biggest change in the Organization’s planning and budgeting processes for decades. The move from a biennial to an annual programme budget was a major step towards more realistic budgeting and a greater focus on results. It had improved the accuracy of resource estimates, enabled the United Nations to adapt more quickly to changes in mandates, and allowed the Organization to adjust its planning based on actual programme performance, thereby improving mandate delivery and accountability for results. The annual cycle also allowed Member States to provide more frequent direction on resource allocation and to align such decisions with recent or sudden events, such as the pandemic. Indeed, the Organization had been able to adjust its programme planning and incorporate lessons from the response to the pandemic into the budget for 2022. Under the biennial budget system, such adjustments would have had to wait until 2024–2025.

11. In 2020, he had told Member States that the reforms would be an ongoing process and that he looked forward to receiving guidance on areas for improvement. The proposed programme budget for 2022 reflected the guidance received from Member States, such as the inclusion of over 1,000 examples of the benefits that the United Nations had helped to bring about through its global operations. While change always posed challenges, positive signals continued to

be received from all stakeholders. Both of the committees advising the Fifth Committee had shifted their attention away from the presentation format of the budget, thereby allowing for a greater focus on resource and programmatic discussions. He was encouraged by the positive reactions and the momentum the annual budget was generating towards a more results-oriented culture. As part of that new culture, over 1,000 programme managers continued to engage in the formulation of planning and budget proposals, assessing their work and performance.

12. In Part A of the proposed programme budget document, the Organization reported on the performance of its programmes in 2020. In instances where the Organization's performance had fallen short, adjustments had been made to ensure better results in 2022, rather than 2024–2025. The programme budget for 2022 included a multi-year account of measurable results, including measurable planned results for 2021 and 2022 and measurable actual results in 2018, 2019 and 2020 for each of the 350 result frameworks, offering a comprehensive picture of programme delivery over the previous three years.

13. The Secretariat's self-evaluation policy had taken effect in 2021. Each department and office was required to carry out at least one evaluation a year and report the results through the budget process. The Office of Internal Oversight Services (OIOS) and the Department of Management Strategy, Policy and Compliance were collaborating to provide training and support to all programme managers and evaluation focal points. Such efforts would instil a culture of learning, with programme managers continuously assessing performance in order to improve programme delivery.

14. In response to the request made by Member States in 2019, during the introduction of the proposed programme budget for 2020, for greater access to electronic information on the budget, the Secretariat had provided two sets of electronic information. The results.un.org portal provided information on programmatic results, which could be filtered by programme and subprogramme, type of result and geographical location, with hyperlinks to the relevant document for more detailed information. The Umoja budget information pilot provided detailed resource information to the Committee, including monthly updates of expenditures and liquidity ratios. As part of his efforts to increase transparency in the Organization, the Secretariat would continue to work closely with Member States to improve access to information.

15. The presentation format of Part B of the proposed programme budget, concerning post and non-post

resource requirements for 2022, had been aligned with the recommendations made previously by the Advisory Committee. To fully implement the mandates entrusted to it, the Organization would require a total of \$3.12 billion before recosting, a net reduction of 2.8 per cent compared with 2021, despite additional activities and mandates. A total of 10,005 posts was proposed, a net increase of 46 posts.

16. He wished to highlight four key drivers, the first of which was strengthening the development pillar. The proposals included an increase of \$2.8 million for development, including for programmes in support of the development of Africa, land-locked countries and small island developing States. For the third time during his tenure, he was seeking an increase in the level of the regular programme of technical cooperation to support capacity development in Member States.

17. The second driver was strengthening support for human rights. The proposal included the conversion of 16 general temporary assistance positions into professional posts, and \$4.4 million to implement the resolutions and decisions of the Human Rights Council.

18. The third driver was supporting the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) in the face of its chronic funding gap. He was proposing an increase of \$6.1 million, which included 43 additional posts to support education, health care and general assistance to Palestine refugees.

19. The fourth driver was investing in infrastructure and resilience. The budget proposal included \$6.3 million to upgrade the ageing security infrastructure of United Nations premises, adapt the Organization's security posture to emerging threats, and improve accessibility.

20. Currently, estimates amounting to approximately \$37 million in response to new resolutions from the General Assembly, the Economic and Social Council and the Human Rights Council were expected, although additional legislative mandates might emerge in the months to come. Another \$22 million might be needed for the recently expanded mandates of the United Nations Verification Mission in Colombia and the United Nations Integrated Transition Assistance Mission in the Sudan; the requirements for the United Nations Support Mission in Libya were yet to be determined. Approximately \$95 million was required for construction, including \$69 million for the strategic heritage plan of the United Nations Office at Geneva. Subvention requests for the Extraordinary Chambers in the Courts of Cambodia, the Residual Special Court for Sierra Leone and the Special Tribunal for Lebanon were expected to amount to approximately \$19 million.

21. The budget proposals were built on the assumption that the trajectory of the pandemic response and the development and deployment of vaccines would allow for a return to normal, albeit a new normal, in 2022. Recent surges in COVID-19 cases and multiple waves of differing intensity around the world suggested that the Organization's plans and delivery modalities needed to remain flexible. He was confident in the Organization's ability to continue to adapt to the changes it might face.

22. Indeed, the United Nations had responded quickly and well to the sudden onset of the pandemic, despite being at the height of a financial liquidity crisis, with a record level of arrears, exacerbated by increasing fluctuations in payment patterns. Only by exercising careful control over fiscal expenditure had the Organization been able to minimize the inevitable negative impact on programme delivery. Such cash management efforts had allowed the Organization to adjust its expenditure in order to undertake life-saving medical evacuations and procure and distribute core medical supplies and equipment, allowing United Nations personnel to stay and deliver throughout the world.

23. The year 2021 had started poorly, with arrears of \$808 million and collections in the first quarter trailing estimates by nearly \$199 million. The Organization had responded to the crisis less drastically than in 2020, primarily owing to assurances from Member States about their plans to pay their contributions. In April 2021, \$1 billion had been collected, bringing total contributions to 76 per cent of the annual assessment, an early collection record. However, the Organization must not be lulled into complacency. The overall total masked fluctuations in collections each month, which made planning budget implementation a challenge. The Organization's fair-weather regulatory framework left much to be desired. He hoped that Member States would see the need for full and predictable funding so that the Organization could focus on the delivery of its mandates, guided by the budgets and not by cash on hand.

24. The recent more positive indications had allowed the Organization to lift most of the temporary cash-management measures. He had asked senior managers to advance gender parity and strive for equitable geographical representation when filling vacant posts. While gender parity in senior management had been achieved two years ahead of target, across the rest of the Secretariat increased efforts were needed. Efforts must also be increased to recruit more from unrepresented and underrepresented countries for geographical posts, and from a wider geographical base for other posts. The

Organization's staff must better reflect the international and universal character of the United Nations.

25. **Mr. Buttigieg** (Malta), speaking in his capacity as Chair of the Committee for Programme and Coordination (CPC) and introducing the report on the work of CPC at its sixty-first session (A/76/16), said that CPC had examined 28 programmes of the proposed programme budget for 2022 and made specific recommendations on 18 of them. With regard to the remaining 10 programmes, CPC recommended that the General Assembly, at its seventy-sixth session, under the agenda item entitled "Programme planning", review the programme plans of programme 1, General Assembly and Economic and Social Council affairs and conference management; programme 3, Disarmament; programme 4, Peacekeeping operations; programme 6, Legal affairs; programme 7, Economic and social affairs; programme 14, Gender equality and the empowerment of women; programme 20, Human rights; programme 23, Humanitarian assistance; programme 24, Global communications; and programme 28, Safety and security.

26. CPC had considered the biennial report of OIOS on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives. CPC had expressed concern regarding the findings in the report on shortfalls such as highly uneven evaluation practice, weak evaluation use and tracking systems and the long-standing lack of evaluation capacity in the Secretariat, and recommended that the General Assembly request the Secretary-General to take further action to strengthen the role of evaluation in order to improve programmes, enhance performance and strengthen accountability, transparency and internal control. CPC had also recommended that the Assembly endorse the results, conclusions and recommendations of OIOS, including those contained in paragraphs 85–88 of its report.

27. CPC had also considered six entity-specific OIOS evaluation reports and made recommendations on three of those reports, namely the evaluation of United Nations support for the New Partnership for Africa's Development (NEPAD) provided by programme 9 through the Office of the Special Adviser on Africa, the Economic Commission for Africa (ECA) and the Department of Global Communications; the evaluation of the Department of Economic and Social Affairs; and the inspection of the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women).

28. In discharging its function to assist the Economic and Social Council in the performance of its coordination functions within the United Nations system, CPC had considered the annual overview report of the United Nations System Chief Executives Board for Coordination (CEB) for 2020, recommended that the General Assembly take note of the report, and made additional specific recommendations. CPC had also considered the report of the Secretary-General on United Nations system support for NEPAD and recommended that the Assembly endorse the conclusions and recommendations contained in paragraphs 68–72 of the report.

29. CPC had considered the report of the Joint Inspection Unit (JIU) entitled “Review of management and administration in the Economic Commission for Latin America and the Caribbean” and recommended that the General Assembly endorse the four recommendations contained therein and request the Secretary-General to ensure their timely and full implementation.

30. **Mr. Bachar Bong** (Chair of the Advisory Committee on Administrative and Budgetary Questions), introducing the first report of the Advisory Committee on the proposed programme budget for 2022 (A/76/7), said that the Secretary-General had proposed a budget for 2022 amounting to \$3,119.7 million before recosting, including \$730.7 million for special political missions, representing a reduction of \$88.4 million, or 2.8 per cent, compared with the appropriation for 2021. Additional elements, such as the requirements for ongoing construction projects, to be considered later in the session, would affect the overall level of resources required for 2022.

31. The Advisory Committee commended the efforts of the Secretary-General to adapt to the pandemic and provide support to Member States. The Advisory Committee had been informed that the budget proposal was based on the assumption that the Secretariat’s activities would no longer be restricted by the pandemic in 2022. The Advisory Committee was unconvinced and was of the view that the pandemic would likely continue to have an impact on certain activities. The Advisory Committee therefore recommended reductions under certain objects of expenditure, including information and communications technology (ICT), supplies and materials, and furniture and equipment, as well as under section 36, Staff assessment, and income section 1, Income from staff assessment. The Advisory Committee noted that the budget proposal was also based on the assumption that the challenges posed by the liquidity situation would not recur in 2022 and trusted that an

update in that regard would be provided to the General Assembly.

32. The Secretary-General, in his report requesting the concurrence of the Advisory Committee to transfer credits between budget sections in relation to the budget performance for 2020, had described overexpenditure under nine sections; the transfer of credits was sought to meet that overexpenditure. In its related report, the Advisory Committee had noted the trend of increasing transfers between sections in recent years, owing to the liquidity situation and the pandemic, and had concluded that the Secretary-General should present a revised estimate when additional expenditure significantly exceeded the appropriation approved by the General Assembly, in particular when specific adjustments had been made by the Assembly. The Advisory Committee recommended that the Assembly consider establishing a ceiling on transfers between sections in the form of a percentage of the appropriation.

33. The Advisory Committee recommended that the General Assembly request the Secretary-General to include in future budget submissions a consolidated list of new initiatives for its consideration and approval. Standards and norms should govern the creation of organizational structures. Following any change to organizational structures and initiatives, there should be a period of stability to facilitate implementation. The Advisory Committee trusted that future programme budget submissions would include comprehensive, consolidated and user-friendly organizational charts, for individual budget sections and the Secretariat as a whole.

34. The Advisory Committee reiterated the paramount importance of the equality of the official languages. Efforts should be strengthened to ensure the equal and adequate treatment of all six languages, including on virtual platforms. The Advisory Committee recommended that the General Assembly request the Secretary-General to propose concrete measures to improve multilingualism in his next programme budget submission.

35. The Advisory Committee recommended that the General Assembly request the Secretary-General to include, in future regular budget submissions, comparative tables setting out, by category of expenditure, by section and by funding source, the appropriation and expenditure for the previous budget period; the appropriation and latest available expenditure for the current period; and the proposal for the upcoming period, together with detailed analyses of variances. The Advisory Committee also recommended that the Assembly consider setting the contingency fund

for 2023 at 0.75 per cent of the approved programme budget for 2022.

36. A total of 10,069 posts (10,005 under expenditure sections and 64 under income section 3) was proposed for 2022, a net increase of 45 posts compared with 2021. The proposed staffing changes included the establishment of 34 posts, the conversion of 37 posts and the abolishment of 26 posts. The Advisory Committee was not fully convinced that the difference in actual vacancy rates in individual sections of the programme budget was justified and was concerned about the difference in recruitment efforts in individual sections. Detailed explanations should be provided to the General Assembly, together with information on the recruitment process, including the average timeline from the date on which a post was established or became vacant to onboarding and how that corresponded to the vacancy rates. The Advisory Committee trusted that the Secretary-General would provide the Assembly with a detailed update on vacant posts, of which there were 1,190 as at 30 June 2021. Certain vacant posts had been encumbered through the granting of special post allowances, including for periods longer than one year. The Secretariat should conduct an assessment of long-term vacancies, the use of special post allowances, and the use and duration of liens on posts in order to improve the management of vacancies, including by potentially amending the relevant policies.

37. With regard to the rejuvenation of the Secretariat, the Advisory Committee was concerned at the reduction in entry-level posts and the increase in high-level posts, and recommended that the General Assembly request the Secretary-General to take measures to increase the number of entry-level posts and decrease the number of high-level posts across all sections. The Advisory Committee also recommended that the Assembly request the Secretary-General to strengthen his efforts to improve geographical representation, including from unrepresented or underrepresented Member States. While advances had been made in relation to gender parity across the Secretariat, both as a whole and at the Under-Secretary-General and Assistant Secretary-General levels, female representation was highest at the P-1, P-2, G-6 and G-7 grades. More efforts should be made to recruit female staff to high-level Professional posts.

38. The Advisory Committee was concerned at the lack of information on the proposed ICT-related resources for 2022, the expenditure data for 2018–2019 and 2021, and the investments made to adapt to the new working methods introduced as a result of the pandemic. The Advisory Committee recommended a reduction of \$1 million to the proposed amount of ICT-related

resources and reductions of 10 per cent to the total amount of resources proposed under supplies and materials and under furniture and equipment.

39. The total estimate for extrabudgetary resources for 2022 was \$12.8 billion, a net decrease of \$17.9 million compared with the estimates for 2021. The Advisory Committee recommended that the General Assembly request the Secretary-General to include, in future proposed programme budgets, detailed information on the use of extrabudgetary resources. The Advisory Committee trusted that an update on the harmonization of cost recovery activities within the Secretariat would also be provided in the next programme budget submission.

40. **The Chair** drew attention to the OIOS reports entitled “Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives” (A/76/69) and “Audit of the activities, performance and results of staff support provided to the human rights treaty body system by the Office of the United Nations High Commissioner for Human Rights” (A/76/197); the report of the Independent Audit Advisory Committee entitled “Internal oversight: proposed programme budget for 2022” (A/76/81); the JIU reports entitled “United Nations common premises: current practices and future prospects” (A/75/730) and “Blockchain applications in the United Nations system: towards a state of readiness” (A/76/325); and the comments of the Secretary-General and CEB thereon (A/75/730/Add.1 and A/76/325/Add.1). He also drew attention to the related introductory statements of OIOS, JIU and the CEB secretariat, which would be made available on the Fifth Committee website following the current meeting.

41. **Mr. Diallo** (Guinea), speaking on behalf of the Group of 77 and China, said that the Committee was yet again faced with a violation of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The Group was troubled by the fact that the programme budget had been prepared by the Secretariat, analysed by the Advisory Committee and presented to the Fifth Committee without an intergovernmentally agreed programme plan as a basis, as stipulated in the Regulations and Rules.

42. With the Organization entering the final year of the trial period for the annual programme budget and the time approaching for Member States to decide on how future budgets should be presented, the Group wished to underscore the importance of preserving programme planning as the cornerstone of the programme budget

process. In order for intergovernmentally agreed mandates to be translated into implementable programmes, sufficient time must be allocated to allow staff and programme managers to prepare the proposed strategic framework and to enable the proper intergovernmental process of review and adoption to take place. Programme managers and the Organization at large must not be in a constant cycle of programme budget preparation. The Group looked forward to the Committee's deliberations on the appropriate sequence for the formulation, review and adoption of the programme plan and budget, and hoped that the rest of the Committee would see the benefits of ensuring that the programme budget was projected on the basis of a solid, consensus-based programme plan.

43. The Group reaffirmed its support for CPC as the main subsidiary organ of the General Assembly and Economic and Social Council for planning, programming, evaluation and coordination. While some national experts had been able to participate in the sixty-first session of CPC, the Group hoped that future sessions could be fully attended and provided with interpretation services, so that CPC could provide better guidance on the interpretation of legislative mandates and the development of evaluation procedures to improve programme design and avoid overlap and duplication.

44. With regard to the programme plan and the report of CPC, the Group appreciated the improvements made by the Secretariat to the format of programmes and subprogrammes in the light of General Assembly resolution 74/251, although it had noted that intergovernmentally approved terminology had not been used consistently. The Group was disappointed that CPC had not reached consensus on cross-cutting recommendations on the format of programmes and believed that further guidance was needed, particularly with the approaching end of the trial period for annual programming and budgeting.

45. While CPC had made recommendations on most of the programme plan, as well as on the findings of a number of reports focusing on the United Nations system and a number of reports from oversight bodies, it had not provided recommendations on 10 programmes, owing to a lack of consensus. During the CPC session, many members of the Group had recommended that the relevant Main Committees consider those programmes, in accordance with paragraph 9 of resolution 75/243, but consensus on that matter had once again been blocked. It was baffling that some Member States felt that paragraph 9 was unclear or left room for interpretation. The mandate was clear: if CPC could not provide conclusions and recommendations on a given

programme, the plenary or the relevant Main Committee would consider the programme in order to provide any conclusions and recommendations to the Fifth Committee, at the earliest opportunity. In no way did that undermine the pivotal role of CPC, whose work the Group was committed to supporting and strengthening.

46. On the basis of that mandate, which upheld the fundamental principle that every programme should reflect objectives and activities agreed upon by Member States, the 10 programmes must be considered as soon as possible by the plenary or the relevant Main Committee, in order to achieve a successful outcome on the proposed programme budget. The Group was pleased that informal consultations on the programme plan had been scheduled to take place in advance of the consideration of the corresponding budget sections. Discussions on the programme plan and the programme budget, though closely related, were not one and the same thing. No agreement was possible on the budget sections of the 10 programmes not covered by CPC recommendations without prior agreement on the programmes themselves.

47. The programme budget, which provided the resource base for the Organization to fulfil its role and implement its mandates, was not simply a financial and accounting tool, but a reflection of the strategic vision of the Secretary-General for delivering the priorities and mandates agreed by the Member States. The Group was therefore committed to ensuring that the budget was finalized in a timely fashion. The Secretariat and all Member States should abide strictly by the decisions of the General Assembly. No changes to the established budget methodology, procedures and practices or to the financial regulations should be implemented without prior review and approval by the Assembly.

48. For the third year running, there was a lack of adherence to key established budgetary procedures and practices, in particular the sequential nature of the review by CPC and the Advisory Committee. As the proposed resource requirements were based on a programme plan that had not yet been approved by the General Assembly, the link between resource proposals and the Organization's mandated activities was being undermined. While the Group acknowledged the Secretary-General's efforts to improve the presentation of the programme budget, there was scope for further improvement with respect to the presentation of deliverables. In addition, technical terminology should be used, particularly when justifying proposed resources, and comprehensive charts for individual budget sections and the Secretariat as a whole should be included to facilitate understanding of the proposed resources.

49. When examining the proposed programme budget, the Group had noted variations in actual vacancy rates between budget sections. It was concerned about variations in recruitment efforts and the constraints placed on recruitment by the Organization's liquidity situation. Vacant posts should be filled expeditiously, taking into consideration equitable geographical representation.

50. With the target date for achieving the Sustainable Development Goals less than a decade away, the Group was concerned that the proposed programme budget contained cuts to resources for bodies that were integral to the development pillar, including the Department of Economic and Social Affairs, the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, and the regional commissions. The Group would seek detailed explanations for the proposed cuts during informal consultations.

51. The continued reliance on voluntary contributions was concerning. The Group firmly rejected any manipulation of the fulfilment of the Organization's mandates through the skewing of priorities towards areas that received more voluntary funding, and reiterated its long-standing position that adequate resources must be provided for the fulfilment of those mandates. Extrabudgetary resources must be used in accordance with the policies, aims and activities of the Organization, and all posts funded from such resources must be administered with the same rigour as posts funded from the regular budget.

52. **Mr. von Schwerin** (Representative of the European Union, in its capacity as observer), speaking also on behalf of the candidate countries Albania, Montenegro, North Macedonia, Serbia and Turkey; the stabilization and association process country Bosnia and Herzegovina; and, in addition, Andorra, Georgia, Monaco, the Republic of Moldova and Ukraine, said that although it was challenging for programme managers to implement the Secretary-General's reform agenda while also fulfilling new and old mandates swiftly and in accordance with the relevant regulations and rules, the reforms would help the United Nations to respond to unprecedented global challenges in a flexible and yet integrated way. Indeed, the annual budget cycle had given the Organization much-needed agility during the pandemic. The European Union commended the Secretary-General's efforts to make the budget more effective, efficient, results-oriented, transparent and focused on the people the Organization served. The European Union supported the Secretary-General's call for sustainable financing, as contained in his report entitled *Our Common Agenda*, and was committed to

providing the Organization with the resources necessary to fulfil its mandates.

53. The planning and budgeting process should provide enough flexibility for the Secretary-General to strategize and manage for results. Results, however, could be expected only if the Organization had adequate liquidity. The current financial situation was detrimental to the performance of the Organization and hampered mandate delivery. The temporary solutions introduced to date had merely alleviated the consequences of the liquidity crisis. The European Union supported the Secretary-General's efforts to make the budget process more transparent and efficient, called for innovative and sustainable solutions to the crisis, and urged all Member States to pay their contributions in full, on time and without conditions, in order to avoid making the overly rigid budget process even more inflexible.

54. Certain Member States wished to re-enact CPC discussions in the Main Committees. While that was for the Main Committees to decide, such a move must not undermine the key role of CPC, affect consensus-based decision-making or challenge the primary responsibility of the Fifth Committee for planning. Discussions in the Main Committees should not preclude the related agenda items from being considered in parallel by the Fifth Committee. The outcome of any such discussions must be shared with the Fifth Committee as soon as possible to avoid jeopardizing the timely adoption of the budget.

55. The European Union would endeavour to ensure that the Committee's decisions on the Secretary-General's budget proposals enabled the Organization to address threats to international peace and security and foster inclusive and green development. The European Union would pay particular attention to the financing of mandates relating to human rights, the rights of women and girls, and humanitarian assistance, the fundamental importance of which had been highlighted during the pandemic. The European Union was concerned that the United Nations was not fully delivering on those mandates and was determined to protect and improve the related programmes.

56. **Ms. Chua** (Singapore), speaking on behalf of the Association of Southeast Asian Nations (ASEAN), said that geopolitical tensions and the pandemic had exacerbated existing global challenges. ASEAN supported the Secretary-General's efforts to equip the United Nations to address those challenges. In order to be effective and responsive, the Organization needed a realistic and results-oriented budgeting procedure. In addition, its mandates must be adequately funded. Member States could not expect the United Nations to

do more while giving it less. Arbitrary cuts to the proposed budget and the deliberate withholding of contributions undermined the United Nations; unfortunately, such practices had been a reality for years. If left unchecked, such artificial constraints would set the United Nations up for failure. The Secretary-General had expressed his commitment to producing results on the ground and the Member States must support his efforts through their words and actions. At the same time, the efficient and responsible utilization of resources and full transparency and accountability to Member States were essential.

57. Although the Secretary-General had improved the presentation of the programme budget in line with the directions given by the General Assembly, there was scope for further improvement. ASEAN noted the comments of the Advisory Committee regarding the presentation of deliverables and justifications for proposed resources. ASEAN looked forward to having access to the suite of dashboards and analytics capabilities that the Secretariat was currently developing, which would enhance transparency on such issues as geographical representation and gender parity.

58. The initial estimates for the financing of special political missions amounted to more than \$730 million, over 23 per cent of the proposed budget for 2022. It was time that the General Assembly had a serious discussion on the funding arrangements for special political missions and compared those arrangements to those for other development priorities. Such a review was pertinent given the ongoing reform of the peace and security architecture. ASEAN looked forward to further deliberations on the matter during the Committee's consideration of special political missions later in the session.

59. **Mr. Fifield** (Australia), speaking also on behalf of Canada and New Zealand, said that the three delegations welcomed the Secretary-General's efforts to make his third annual budget more results oriented. They were pleased that the proposed budget contained meaningful support for human rights, small island developing States, and the oversight functions of the United Nations, to ensure that the Organization remained accountable, transparent and fit for purpose. They would give careful consideration to the proposals to increase regular budget funding for certain entities primarily funded through voluntary contributions. While adequate and sustainable resourcing was essential to mandate delivery, not everything could be funded from the regular budget and innovative financing mechanisms should be encouraged.

60. With all Member States facing increased fiscal constraints as a result of the pandemic, the three delegations were committed to identifying savings in certain areas of the budget to offset increases in other areas. They appreciated the financial discipline shown by the Secretary-General in maintaining a budget bottom line similar to that of 2021. The lessons learned from the pandemic had led to efficiency gains, including the holding of more virtual meetings and training sessions, which reduced the need for travel and enabled broader participation.

61. The three delegations were concerned at the lack of consensus on 10 of the programmes in the programme plan, and would be interested to hear other Member States' views on how to ensure that CPC was able to complete its mandated work. If the relevant Main Committees did consider those 10 programmes, they must do so early and provide any conclusions and recommendations to the Fifth Committee in a timely manner. Otherwise, the adoption of the programme budget for 2022 risked being delayed, creating an unwelcome precedent that could undermine the role and the value of CPC.

62. The Secretary-General deserved congratulation on the effectiveness of his management, development and peace and security reforms, which had enabled the United Nations to adapt and respond to the pandemic. In addition to allowing the Organization to be more responsive to emerging needs, the annual budget cycle had improved engagement with programme managers and enhanced accountability and results.

63. The Organization's liquidity problems, caused by the late payment or non-payment of assessments by some Member States, remained the biggest challenge to mandate delivery. The hiring freeze and delayed procurement by the Secretariat had hampered mandate delivery and resulted in the United Nations returning unspent balances to Member States, not because the funds were not needed but because they had come too late. The three countries' long-standing record of paying their assessments in full, on time and without conditions indicated their commitment to the United Nations. The Organization must have the resources it needed to deliver the mandates set by Member States. Budgets negotiated by Member States, rather than the cash available, should guide spending.

64. **Mr. Kariuki** (United Kingdom) said that the Member States had a duty to the Organization and the people it served to ensure that it had the right level of resources to carry out its mandates. The United Kingdom would evaluate the budget proposals to ensure that programmes used resources efficiently and

effectively, utilizing innovation and data to enhance performance and mandate delivery. The United Nations must demonstrate how it was using taxpayers' money to achieve tangible results and make a real difference, and his delegation would hold the Organization to account.

65. The reforms implemented by the Secretary-General had helped the Organization to respond to the pandemic. His delegation looked forward to seeing how the Secretariat had factored lessons learned from the new ways of working into the budget for 2022, as requested by the General Assembly. The United Nations must continue to modernize. His delegation welcomed the Organization's efforts to build back better, including by identifying more cost-effective ways of implementing mandates, and encouraged it to go even further so that every dollar spent had the greatest impact on the ground.

66. While the United Kingdom supported the Secretary-General's call for more predictable and sustainable funding for the United Nations, simply shifting more activities to the regular budget was not the solution, given the current pressure on national budgets due to the pandemic and the systemic budgetary shortfalls the Organization had faced for decades. All Member States must pay their assessed contributions on time and in full. The work of the United Nations should be focused on the areas that needed it most. The Organization must be allowed to prioritize and use its resources more flexibly. The United Kingdom supported the Secretary-General's reforms, including the move to an annual budget. During the review of the changes to the budgetary cycle to be held in 2022, the Secretary-General should present a robust, evidence-based case for making the annual budget permanent and make any necessary proposals for further improving the budget process.

67. **Mr. Agyeman** (Ghana), speaking on behalf of the Group of African States, said that the pandemic had had dramatic consequences for the economies of developing countries. The response to the pandemic and the recovery effort in many African countries had been mixed, due to the lack of solidarity and inequities in access to vaccines. The Secretary-General, when outlining his priorities for the year 2021, had said that the great moral test of the year was to make vaccines available and affordable to all, treating them as a global public good. He urged the Secretary-General to enhance the Organization's support for vulnerable countries, including at the regional, subregional and national levels.

68. The United Nations must be provided with the resources necessary to fulfil the mandates set by the General Assembly, particularly at a time when the

Organization was being called upon to do more. During the Committee's deliberations on the proposed programme budget, the Group would make every effort to ensure that adequate resources were approved for ECA, least developed countries and landlocked developing countries, NEPAD, economic and social development in Africa, and construction and property management. The Group also wished to see adequate human and financial resources approved for the Office of the Special Adviser on Africa, to enable it to carry out its mandate effectively and be a strategic tool for the development of Africa in the context of the 2030 Agenda for Sustainable Development and Agenda 2063 of the African Union. The Group was concerned about the decreasing share of the overall budget allocated to the development account, to which it attached great importance, and encouraged the Secretary-General to transfer savings resulting from efficiency measures to the account, in accordance with General Assembly resolution 52/12 B.

69. It was regrettable that, to date, the Committee had failed to provide special political missions with adequate financial and human resources. Special political missions were the most effective tools for sustaining international peace and served as early warning mechanisms in conflict situations. The allocation of adequate resources for such missions would lessen the need to fund peacekeeping operations and would ultimately help to save lives and prevent conflict.

70. The Group reiterated its support for CPC as the main subsidiary organ of the General Assembly and Economic and Social Council for planning, programming, evaluation and coordination. Emphasizing the fundamental role of CPC and denouncing the politicization of its work, the Group noted with concern the increase in the number of programmes on which CPC had not been able to provide recommendations owing to a lack of consensus. The implementation of resolution 75/243, paragraph 9, was vital to ensuring the effective and efficient conclusion of the programme budget negotiations. The programmes not covered by CPC recommendations should be reviewed by the plenary or the relevant Main Committees as soon as possible to enable the Fifth Committee to approve the budget in a timely manner.

71. More in-person meetings must be held, in particular for budget discussions. The Group's involvement in the work of the Committee was seriously hampered by the use of virtual platforms without interpretation services, which excluded a significant number of the States members of the Group. The Committee must utilize every possible slot in the

programme of work to hold in-person meetings, in particular for the introduction of agenda items, question-and-answer sessions and discussions on draft resolutions.

72. **Mr. Ishikane** (Japan) said that his delegation strongly supported the overall direction of the Secretary-General's reform initiatives. The current session, some three years into the reform process and ahead of the 2022 review of the changes to the budgetary cycle, was a good opportunity to apply the benefits of the reforms to further improve the budget, including with respect to efficiency, responsiveness and accountability. The reforms had aided the Organization's response to the pandemic by enabling the rapid mobilization of resources and the adoption of new working methods to ensure business continuity. The budget proposal for 2022 should reflect the impact of COVID-19.

73. What were termed "add-ons" undermined the transparency and predictability of the budget, and their use should be minimized. His delegation looked forward to discussing how to improve the budget methodology, including the issue of add-ons, ahead of the 2022 review of the changes to the budgetary cycle. The level of the programme budget had increased continuously, with the total proposed budget for 2022, including add-ons, expected to exceed the approved budget for 2021 by some \$100 million. Given the impact of the pandemic on Member States' economic situations, accountability to national fiscal authorities and taxpayers was more critical than ever. His delegation would carefully assess the proposed budget, based on technical evidence and budgetary discipline, to determine what level of resources was sufficient to implement the Organization's mandates.

74. His delegation would pay particularly close attention to post resources and carry out a thorough review of posts, in particular long-vacant posts. While some departments had optimized their staffing structures, the proposed budget for 2022 included 48 additional posts. The Organization's rejuvenation strategy did not always appear to have been taken into account.

75. Regardless of whether or not the other Main Committees decided to consider the programmes not covered by CPC recommendations, the Fifth Committee should proceed promptly with discussions on the related agenda items, given its responsibility to approve the programme plan and budget in a timely manner.

76. **Mr. Kennedy** (United States of America) said that his delegation would thoroughly review the proposed programme budget to ensure that it enabled the Organization to deliver on its mandates effectively, use

its resources more efficiently, measure its performance better, and increase transparency and accountability to Member States and the people it served. The United States supported greater transparency in budgeting and financing. The current presentation of the regular budget presented an incomplete picture of the costs that factored into the budget. The proposed budget for 2022 was \$3.1 billion before recosting, which appeared to be a decrease from the 2021 budget. However, ongoing construction projects and easily anticipated add-ons would increase the 2022 budget to \$3.3 billion before recosting. The budget presentation should be improved so that Member States could make well-informed decisions on how best to resource the Organization.

77. His delegation was concerned that the Advisory Committee had called for an upgrading of posts in its own secretariat, despite the fact that the Secretary-General had made no such proposal. He recalled that the expansion of the Advisory Committee had been achieved through a vote in the plenary rather than through the adoption of a consensus resolution in the Fifth Committee, and that Member States had already agreed to increase the size of the Advisory Committee secretariat by 20 per cent. The merits of reclassifying posts should be reviewed before reclassifications were proposed. At the same time, the Advisory Committee's rationale for rejecting two additional posts for OIOS was weak. The establishment of the posts was supported by the Independent Audit Advisory Committee. The purpose of subprogramme 2, Inspection and evaluation, was to improve the relevance, efficiency, effectiveness and impact of the Organization's work, and his delegation fully supported that goal.

78. In 2021, the United States had committed over \$360 million to various programmes in support of the Palestinian people and had been the single largest donor to UNRWA. The General Assembly, in its resolution [65/272](#), had called on UNRWA to continue its management reform process in order to enhance its ability to efficiently utilize resources, reduce operational and administrative costs, and implement changes for more effective delivery of services to beneficiaries. Accordingly, his delegation wished to see more reform efforts alongside any proposals to increase assessed financing for UNRWA.

79. Programme planning was an essential element of the budget process. His delegation looked forward to engaging with all Member States to find a consensus-based approach to addressing the 10 programmes not covered by CPC recommendations and to ensure that the 2022 programme budget was approved in an expeditious manner. Given the breadth and complexity of the issues before the Fifth Committee, his delegation was prepared

to begin discussing the 18 programmes on which CPC had made recommendations, in the hope that the remaining 10 would come before the Fifth Committee as soon as possible. With the review of the annual budget cycle due to take place in 2022, the current session was the appropriate time to come up with a long-term solution with respect to the essential work of CPC.

80. **Mr. Francis** (Trinidad and Tobago) said that Trinidad and Tobago, like many small island developing States, was facing a maelstrom of crises due to the pandemic, which was undermining the country's ability to implement fully the SIDS Accelerated Modalities of Action (SAMOA) Pathway and the 2030 Agenda. The proposed programme budget was an authoritative statement of intent that outlined the modalities by which the United Nations would respond effectively to those crises and the needs, priorities and challenges of Member States. The Bureau should ensure that adequate time was allocated to the consideration of the proposed programme budget.

81. His delegation welcomed the allocation of additional resources to the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States to better support the expanded mandates of the Samoa Pathway. The allocation of resources to the small island developing States units located within the Office of the High Representative and the Department of Economic and Social Affairs must be predictable and reliable; overdependence on voluntary contributions presented a real challenge to the effective execution of their mandates.

82. He commended the work of the Economic Commission for Latin America and the Caribbean, in particular the Subregional Office for the Caribbean, located in Port of Spain. Trinidad and Tobago relied heavily on the regional commissions for their policy leadership and substantive research. The regional commissions should continue to be adequately resourced through the regular budget to ensure they could provide a tailored response to the specific needs of their constituents.

83. His delegation reaffirmed its support for the global network of United Nations information centres, including the Centre for the Caribbean Area, also located in Port of Spain, which worked closely with Governments and key stakeholders to promote the work of the United Nations throughout the Caribbean. His delegation noted with interest the Secretary-General's proposal for expansion of the Centre, which would be a welcome development provided it did not undermine the Centre's capacity or strain its limited resources. Indeed,

the Centre should be strengthened to enable it to discharge its expanded mandate more effectively.

84. Trinidad and Tobago was a member of the Working Group on the Financing of UNRWA and was of the view that the proposal to fund certain UNRWA posts from the regular budget would help to address the Agency's precarious financial situation by ensuring that funding was more predictable and sustained for the duration of its mandate.

85. **Mr. Mahmoud** (Egypt) said that, during the general debate, many world leaders had emphasized the need to strengthen multilateralism and the United Nations. To ensure that the Organization was relevant, effective and impactful, it must be provided with the resources required to fulfil the mandates approved by Member States. With developing countries, in particular African countries, facing complex challenges owing to the multifaceted impacts of the pandemic, a functional Organization was more important than ever. The United Nations system, including the resident coordinators and the regional commissions, had a critical role to play in helping countries to address unprecedented challenges.

86. The resource requirements under the proposed programme budget for 2022 should be approved in full to enable the United Nations to execute its mandates, in particular in support of the recovery of African countries. Political mandates must be respected and adequately resourced. His delegation would make every effort to ensure that all three pillars of the Organization received the required funding.

87. The trial of the annual budget had revealed both positive aspects and areas requiring adjustment. His delegation remained supportive of the Secretary-General's approach and trusted that the lessons learned during the trial would be applied in order to further enhance the budget process. His delegation would be interested to hear the views of the Secretary-General on the trial period.

88. With regard to CPC, due process must be ensured, in line with paragraph 9 of resolution [75/243](#). His delegation had taken a practical approach to the issue and proposed a way out. Those Member States that had not felt able to accept his delegation's proposal should come up with their own suggestions for dealing with the issue, instead of staying silent and hoping that the problem would disappear. His delegation was open to discussing any suggestions. Nevertheless, it would not accept a fragmented approach that led to the weakening of CPC over time. The supervision by Member States of the programmes was just as important as their supervision of the programme budget. Despite the heavy programme of work, he was confident that Member

States would be able to find middle ground and adopt consensus resolutions in a timely manner, all while respecting differences in position.

89. **Ms. Al-Thani** (Qatar) said that the United Nations had an important role to play in helping Member States to address the pandemic. Her delegation supported the Secretary-General's efforts to make the United Nations more flexible and effective, and welcomed the progress achieved to date across all three pillars of reform. Her delegation supported the proposed programme budget for 2022, which sought to improve mandate delivery, transparency and accountability. In particular, her delegation supported the proposals under programme 6, Legal affairs, for the provision of the necessary financial resources for the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011, which would enable the Mechanism to implement its mandate on a solid and predictable financial basis and improve its credibility. Her delegation also welcomed the proposed increase in regular budget funding for UNRWA, which would enhance financial predictability and address the funding shortfalls the Agency had experienced in previous years, thereby improving mandate implementation. Qatar, which worked closely with the United Nations to promote equity and justice and increase prosperity at the local, regional and international levels, was committed to upholding its financial obligations.

90. **Mr. Velázquez Castillo** (Mexico) said that the proposed programme budget for 2022, the Secretary-General's third annual budget, was realistic and would help the Organization to fulfil its mandates in an agile, consistent and effective manner. His delegation welcomed the efforts of the Secretary-General to prepare a budget that reflected the legislative mandates approved by Member States, while incorporating the lessons learned from the response to the pandemic. The pandemic had highlighted the importance of working in a strategic, system-wide and coordinated manner to ensure that, in an ever-changing world, the Organization remained efficient and able to deliver timely results and address new challenges. His delegation agreed with the Secretary-General that the pandemic had put the reforms to the test and helped to entrench a results-based management culture, and urged him to continue to make progress in that direction.

91. The budget approved for 2022 must be realistic and balanced to ensure that the Secretariat had the resources it needed to implement in timely manner the mandates entrusted to it by Member States. At the same

time, it should also reflect the principles of austerity, efficiency savings, transparency and accountability that responsible budgeting required. His delegation was pleased that the Secretary-General had improved the format and narrative of the programme plan in accordance with the directions given by the General Assembly in resolutions [75/243](#) and [75/252](#). It was unfortunate that CPC had been unable to provide recommendations on a significant number of the programmes, a situation that would complicate the discussion of programme planning and put further pressure on the Fifth Committee's workload. He hoped that a mutually satisfactory solution would be found as soon as possible to enable the Committee to consider and adopt the budget on time and to ensure the implementation of the substantive mandates contained in the programmes.

92. Mexico valued the recommendations of the Advisory Committee regarding the proposed programme budget, believing that they would help the analysis and shaping of a responsible, realistic and balanced budget that provided the Secretariat with the means to fulfil the Organization's mandates on time and in the manner intended.

93. **Ms. Rodrigues-Birkett** (Guyana) said that the programme budget, the that vital resource that enabled the Organization to carry out its functions and implement its mandates, was also a statement by Member States on the enduring relevance of multilateralism and a demonstration of their commitment to the 2030 Agenda and the core values of the Organization.

94. Guyana, a small country susceptible to external and internal shocks, and still in the throes of the pandemic, was nevertheless committed to meeting its financial obligations. All Member States should do the same by paying their assessed contributions in full, on time and without conditions. Her delegation was pleased that the Organization's liquidity situation was expected to be better in 2022.

95. Guyana was concerned about arbitrary cuts to the programme budget, the result of which would be compromised mandates. At the same time, the Organization's resources must be used in an efficient, transparent and responsible manner. Her delegation was pleased that savings of \$4.5 million had been achieved as a result of more cost-effective mandate implementation. Guyana welcomed the increase of \$2.8 million to strengthen the development pillar and facilitate progress towards the achievement of the Sustainable Development Goals.

96. As the Organization entered the third and final year of the trial of the annual budget, the benefits and challenges of annual budgeting were becoming clearer. The Secretary-General should continue to improve the presentation of the programme budget to ensure that it was results-based and accurately reflected existing mandates and measures for achieving those mandates.

97. **Mr. Alam** (Bangladesh) said that, with regard to the proposed programme budget for 2022, his delegation welcomed the increase of \$13.8 million to provide resources for the implementation of new or expanded mandates, including \$6.1 million for UNRWA and \$4.4 million to implement the resolutions and decisions of the Human Rights Council. His delegation also welcomed the proposed increase of \$7.4 million for special political missions and the strengthening of the development pillar, including the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, the regular programme of technical cooperation and NEPAD. His delegation supported the conversion of 16 general temporary assistance positions to posts to support human rights mandates.

98. Bangladesh had given shelter to over 1.1 million Rohingya fleeing persecution in Rakhine State, Myanmar. His delegation welcomed the increase of \$420,500 in the regular budget resources proposed for the Independent Investigative Mechanism for Myanmar, which had been established by the international community to ensure that the incidents that had led to the crisis were independently investigated. Regrettably, owing to pandemic-related travel restrictions, the Mechanism had experienced challenges identifying potential information sources. It had also been unable to conduct remote interviews of witnesses due to the possibility of such persons being subjected to undue influence. His delegation also welcomed the resources proposed for the Office of the Special Envoy of the Secretary-General on Myanmar. Both the Office and the Mechanism were critical to ensuring justice and accountability.

99. Just as the United Nations had a responsibility to deliver on its mandates, Member States had a responsibility to provide the Organization with adequate resources, in accordance with their Charter obligations. The fluctuations in, and unpredictability of, assessed contributions in recent years were deeply concerning. Member States should bear in mind the impact of the pandemic and ensure that the Organization had sufficient resources for its pandemic-response efforts and to cover any emergency needs.

100. It was important to ensure equitable geographical representation at all levels of the United Nations. Enhanced efforts should be made to reconfigure and rejuvenate the Organization. A pragmatic and sensible programme plan and budget were important in order for the United Nations to deliver its mandated activities efficiently and effectively. The transition to annual budgeting was a significant step in establishing budgetary discipline in the Organization. The proposed programme budget for 2022 must be assessed objectively to ensure that it reflected the priorities of Member States and conformed with mandates.

101. **Mr. Costa Filho** (Brazil) said that his delegation attached great importance to the budget discussions and the intergovernmental process for approving the resources necessary for the United Nations to implement its mandates. The legitimacy of the Organization's budget rested on the principles of strict fiscal responsibility, transparency and good governance, particularly in times of economic hardship, such as during the current pandemic.

102. A critical step in the budget process was the approval of the programme plans, which must be reviewed thoroughly in order for the Organization to fulfil the mandates entrusted to it by Member States. Once again, CPC had not been able to reach consensus on all programmes, leaving the task of reviewing the remaining 10 to the General Assembly. The Main Committees should consider those programmes promptly and provide substantive expertise, in accordance with resolution [75/243](#), to ensure the successful and timely conclusion of the budget deliberations. The proposed programme budget for 2022 was particularly important as it was the final year of the trial of annual budgeting. The experience gained in 2019, 2020 and 2021 would give Member States the knowledge to review the results of the budget reform during the seventy-seventh session.

103. **Mr. Al-Mouallimi** (Saudi Arabia) said that the programme budget provided a strategic vision for the United Nations. Saudi Arabia, one of the top contributors to UNRWA, welcomed the proposal to increase regular budget funding for the Agency, a move that would provide more predictability and stability, thereby helping UNRWA to achieve its mandate. His delegation also welcomed the increase in resources for the development pillar, but was concerned about the cuts to the budgets of the regional commissions, including the Economic and Social Commission for Western Asia.

104. His delegation was encouraged by the improvement in the liquidity situation of the United Nations and was pleased that the hiring freeze had been lifted. Saudi Arabia welcomed the advances made as a

result of the System-wide Strategy on Gender Parity and the United Nations Disability Inclusion Strategy but was disappointed that the Geographical Diversity Strategy had not led to more progress, despite the fact that it predated the other two strategies. His delegation would seek clarification on the matter during informal consultations.

105. **Ms. Fangco** (Philippines) said that the programme budget reflected the collective priorities and aspirations of Member States. Member States should pay their contributions in full and on time to ensure that the United Nations had sufficient resources to implement all its mandates. Her delegation hoped that the proposed programme budget for 2022 of \$3.12 billion – a 2.8 per cent reduction compared with the appropriation for 2021 – would be sufficient to ensure the full, efficient and effective implementation of the Organization's mandates, particularly in the context of the pandemic.

106. The annual budgeting cycle was one of the key features of the Secretary-General's management reforms. The sequence of the review processes conducted by CPC and the Advisory Committee was of great importance. Her delegation looked forward to the General Assembly conducting a thorough review of that sequence during its consideration of the implementation of the annual budget at its seventy-seventh session.

107. Her delegation acknowledged the Secretariat's efforts to continue to improve the presentation of the programme budget and to seek the views of Member States. However, it was important to ensure the comparability of information provided in budget presentations. Member States should be given a reasonable amount of time to reflect on budget proposals. They should also be provided with timely written responses to written questions.

108. **Mr. Alshahin** (Syrian Arab Republic) said that his delegation attached great importance to the work of the United Nations and supported the provision of adequate and sustainable financial resources to achieve its goals. Such resources must not be squandered on funding politicized mechanisms that targeted certain countries. It was regrettable that since in 2019, some delegations had taken an unbalanced approach based on political and financial polarization in order to provide funding from the regular budget for the so-called International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011. His Government rejected the establishment of, and provision of funding for, the so-called Mechanism, and everything stated with regard to the Mechanism in

the reports of the Secretary-General, the Advisory Committee and CPC. He urged Member States to disassociate themselves from such illegal, politicized mechanisms that served the agendas of a handful of States.

109. His delegation had reservations about allocating any resources to the United Nations Monitoring Mechanism for the Syrian Arab Republic because the Monitoring Mechanism could not verify that humanitarian aid reached those in need. Indeed, most of the aid fell into the hands of terrorist organizations located in the north-west of the country, which used the aid to fund their criminal activities, make allies and recruit new terrorists. The Office for the Coordination of Humanitarian Affairs (OCHA) hub in Gaziantep, Turkey, should be closed. Instead of cross-border deliveries of aid, efforts and resources should be focused on increasing and facilitating the delivery of aid within the Syrian Arab Republic, in coordination and cooperation with the Government. The unilateral coercive measures imposed by the United States and the European Union had obstructed the access of the Syrian people to basic necessities and had limited his Government's ability to respond to the pandemic.

110. His Government supported the work of the United Nations Truce Supervision Organization (UNTSO) and rejected any politicization of the mission's work or attempt to change its mandate. The mandate of UNTSO would only come to a conclusion with the end of the Israeli occupation. The staffing level of UNTSO must be maintained and its budget increased so that the mission could implement its mandate in full.

111. His Government had always been open to genuine and impartial political efforts to end the crisis in the country. His Government supported the Special Envoy of the Secretary-General for Syria in his role as the facilitator of a Syrian-owned, Syrian-led political process, without foreign intervention, aimed at arriving at a political solution, ending the illegal foreign presence on Syrian territory and preserving the country's sovereignty, independence and territorial integrity.

112. **Mr. Hilale** (Morocco) said that the Secretary-General was to be commended for his efforts to ensure the continuity of the Organization's activities despite the challenges posed by the pandemic. His delegation fully supported the resources requested by the Secretary-General under the proposed programme budget for 2022. The budget was the cornerstone of the Organization and the Member States must provide the Secretary-General with the resources he needed to fulfil his mandate and the objectives set by Member States.

113. From the outset, his delegation had supported the bold and innovative decision to trial an annual budget, a huge step towards more realistic and streamlined budgeting, with a greater focus on results and accountability. The annual budget would reinvigorate the Organization by making it more effective, efficient, accountable and capable of fulfilling its mandates and responding rapidly to global challenges and the needs of Member States.

114. While his delegation welcomed the considerable increase in resources for international and regional cooperation for development, the level of resources for economic and social development in Africa should be further increased, in keeping with the importance placed by the United Nations and the Secretary-General on achieving the social and economic empowerment of Africa. His delegation also welcomed the proposal to fund a number of posts from the regular budget rather than from extrabudgetary resources, which would reduce the reliance on those resources and lead to efficiency gains.

115. **Mr. Cheng Lie** (China) said that programme planning – a concrete manifestation of the Organization’s mandates – must be a process owned by Member States. The programming and planning functions of CPC should be strengthened, not weakened, in the context of the management reform and the trial of the annual budget. The evaluation and monitoring of the implementation of programmes by Member States should be bolstered in order to improve efficiency, effectiveness, transparency and accountability.

116. Financial resources were the foundation of United Nations governance. The programme budget should therefore be maintained at a reasonable level. The process of formulating the programme budget must be made more scientific and more accurate. It should be reviewed on the basis of evidence and mandates, and cuts for the sake of cuts must be avoided. Development should be prioritized through the allocation of adequate and sustainable financial resources, with a view to helping developing countries to build back better in the wake of the pandemic and achieving the Sustainable Development Goals in advance of the target date. At the same time, the Secretariat should practise strict fiscal discipline by implementing comprehensive budgetary performance management and internal controls. Extrabudgetary resources should be better supervised and managed to ensure that their use was transparent, regulated, and in line with the Organization’s mandates and rules.

117. Programme planning and the programme budget were interlinked and indivisible. The programme plan

approved by the General Assembly lay the foundation for the programme budget, while the programme budget reflected the resources required to implement that plan. Together, they ensured that the United Nations accurately implemented the mandates set by Member States. His delegation supported the Assembly’s review of the 10 programmes on which CPC had made no recommendations, in accordance with resolution [75/243](#). The Main Committees should play their respective roles, facilitated by the Office of the President of the General Assembly and the General Committee.

118. China, as the second largest contributor to the regular budget and peacekeeping operations and the largest developing country, had made significant financial contributions to the United Nations over the years, paying its dues on time and in full. Other Member States, in particular the main contributors, should do the same. His delegation trusted that the Secretariat would take effective measures to increase the representation of developing countries among its staff.

119. **Mr. Chimbindi** (Zimbabwe) said that the provision of adequate resources was imperative in order for the United Nations to deliver on its ever-expanding mandates. Those resources should be used judiciously and in an accountable manner. His delegation fully supported the Secretary-General’s system-wide reforms. The reformed resident coordinator system had vastly improved relations between host countries and the United Nations country teams and enhanced mandate delivery.

120. The pandemic had wreaked social and economic havoc in developing countries, with recent gains wiped out or even reversed. During the general debate of the General Assembly, leaders from the developing South had bemoaned the disparities and inequities in access to and distribution of COVID-19 vaccines. The Organization’s mantra of “leaving no one behind” must be backed by adequate resources.

121. In addition to the pandemic, Zimbabwe was facing climate change-induced disasters, such as Cyclone Idai. Zimbabwe had also been subject to unilateral coercive measures for two decades, severely constraining the country’s economic recovery efforts and the implementation of the 2030 Agenda. His delegation supported the Secretary-General’s call for the suspension of debt and unilateral coercive measures to enable countries to build back better.

122. His delegation trusted that the twenty-sixth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change would result in decisive and ambitious nationally

determined contributions. It was imperative to match the scale of the crisis with adequate resources. His delegation was concerned about the spread of international terrorism into new frontiers on the continent and would be grateful if the Secretary-General could share some of the Organization's envisaged counter-terrorism responses.

123. **Ms. Baeriswyl** (Switzerland) said that her delegation welcomed the rapid implementation of the reform proposals adopted to date, which were aimed at making the Organization more efficient and effective. The move to an annual budget had shortened the budgetary processes of the United Nations, allowing it to respond more quickly to challenges. The disruption caused by the pandemic, coupled with the persistent liquidity crisis, had demonstrated the importance of having a management structure that enabled the Organization to respond to new challenges. Her delegation continued to welcome initiatives aimed at modernizing and reforming the Organization's budget structure. By paying their contributions in full and one time, Member States assumed their responsibility for ensuring that the United Nations could fulfil its mandates and goals.

124. Conflict prevention and mediation and accountability were crucial and must receive adequate attention and funding. Switzerland strongly supported efforts to ensure accountability for the most serious crimes and welcomed, therefore, the regular budget resources proposed for the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011. A robust human rights pillar was also key, and her delegation was committed to ensuring that the pillar and the related instruments received the necessary resources from the regular budget to fund the mandates conferred by Member States. She thanked the Member States for their commitment to supporting the strategic heritage plan of the United Nations Office at Geneva, which would make the Office more modern, effective and efficient, and respectful of its constituents, the environment and financial resources. The negotiations on the proposed programme budget should start as early as possible to ensure that the main part of the session did not conclude just days before the end of the budget year.

125. **Mr. Pieris** (Sri Lanka) said that programme planning must remain the cornerstone of the programme budget. To ensure the timely adoption of the proposed programme budget, the General Assembly and the relevant Main Committees must review the 10 programmes on which CPC had not been able to provide

recommendations, in accordance with paragraph 9 of resolution [75/243](#), adopted by consensus.

126. The United Nations must have adequate resources to deliver on the mandates approved by Member States. The Secretariat should ensure that the established budget methodology, procedures and practices and financial regulations were followed. At the same time, with the world still grappling with the impacts of the pandemic, those valuable resources must be used in a prudent manner, within the framework and jurisdiction of the Organization's rules, unless there was an urgent need to expend those resources. It was important to guard against the inappropriate appropriation of resources for collateral purposes without prior careful consideration by the Fifth Committee and the Advisory Committee. The development pillar must be strengthened and provided with sufficient resources, with a view to achieving the objectives of the 2030 Agenda and preserving peace and security in the world.

127. **Mr. Chumakov** (Russian Federation) said that it was regrettable that, in 2019, in a break with long-standing practice, the regular budget had not been adopted by consensus, owing to the inclusion in the budget of appropriations for the so-called investigative mechanisms for Syria and Myanmar, which a number of Member States did not recognize as a matter of principle. The inclusion in the proposed programme budget for 2022 of appropriations for those illegal structures would once again pose a challenge for the Committee's deliberations.

128. His delegation welcomed the proposed resources for UNRWA. He was surprised that one delegation had referred to a resolution adopted during the sixty-fifth session of the General Assembly as a justification for the provision of resources for the Agency; the relevant decision had in fact been adopted at the seventy-fifth session.

129. At the end of the trial period for the annual budget, a cost-benefit analysis must be carried out to enable Member States to make a balanced and informed decision about whether to keep the annual budget or return to a biennial one. His delegation's priority was to ensure the predictability and sustainability of funding for mandates. Once again, the proposed programme budget did not include estimates relating to construction projects; such estimates should be included in future budget proposals.

130. Human resources were the Organization's most important asset. His delegation welcomed the efforts of the Secretary-General to implement the System-wide Strategy on Gender Parity and the Geographical Diversity Strategy, but noted that additional efforts were

needed with regard to the rejuvenation of the Secretariat. The average age of United Nations staff had increased from 44.6 in 2016 to 46.2 in 2019, while the share of employees under the age of 35 was just 10 per cent. The Russian Federation had recently joined the Junior Professional Officers programme, an important tool for rejuvenating the Secretariat. However, the United States, in violation of the host country agreement, had not issued an entry visa to a Russian participant selected by the Secretariat, preventing that candidate from working at Headquarters. He urged the Secretariat to take action with a view to eliminating such obstacles to the participation of young professionals from the Russian Federation.

131. Programme planning was of great importance. His delegation had long pointed out the systemic issues affecting programme planning at the United Nations. The programme plan was the Secretariat's interpretation of the mandates agreed upon by Member States. CPC was doing its job well. Its role was particularly important at the current time, given the Secretariat's mendacious interpretation of certain requests by the General Assembly. At its sixty-first session, CPC had been unable to reach a consensus and provide recommendations on 10 programmes. In the past, that would have resulted in those programmes being sent to the relevant Main Committees for consideration, a procedure enshrined in resolution 75/243. However, some delegations had blocked the referral of the 10 programmes to the Main Committees, insisting instead that they be considered by the Fifth Committee. His delegation was displeased by the efforts to change the mandate of CPC. To ensure the implementation of resolution 75/243, the Secretariat should make preparations for the holding of a meeting of the General Committee on the issue of programmes not covered by CPC recommendations. Until Member States had agreed on how to deal with such programmes, the discussion of programme planning in the Fifth Committee was premature.

132. **Mr. Mmalane** (Botswana) said that the programme budget was one of the most important matters before the Committee, as it was the resource base upon which the United Nations fulfilled its role and mandates. Less than a decade remained until the target date for achieving the Sustainable Development Goals and much remained to be done. His delegation was concerned, therefore, that the budget proposal for 2022 not only represented a reduction compared with the appropriation for 2021, but also contained cuts to bodies that were integral to the development pillar, including the regional commissions, and related Secretariat departments. As the Secretary-General himself had

emphasized, the 2022 budget was critical to supporting Member States at a time when they faced numerous challenges, including the pandemic, climate crises, poverty and hunger. The Organization needed a budget that was sound and equal to those challenges.

133. The development of Africa was one of the Organization's top priorities. His delegation would like to know more about the Secretary-General's efforts in that regard, and his plans for Africa at the regional and subregional levels. His delegation would also be interested in hearing about how the Secretary-General's reforms of the three pillars had contributed to greater collaboration and coordination between the United Nations and the African Union. His delegation would welcome information on the Organization's efforts to support digital transformation and build a knowledge-based economy in Africa, in line with the Secretary-General's Road Map for Digital Cooperation and Agenda 2063.

134. Botswana attached great importance to the development of the most vulnerable countries, namely landlocked developing countries, least developed countries and small island developing States, and would appreciate more information on the utilization of the development account and the regular programme of technical cooperation. Increased coordination and collaboration with regional and subregional organizations was crucial in order to do more with less and achieve common goals. Member States should approve all the resources requested by the Secretary-General to ensure that the Organization had the necessary budget to help countries build back better after the pandemic.

135. **Ms. Yun** Jiyoung (Republic of Korea) said that her delegation strongly supported the Secretary-General's reforms and attached importance to the efficient, effective and accountable management of resources. The pandemic had imposed socioeconomic burdens on all, with Member States and the Organization alike facing financial challenges. To mitigate those difficulties, Member States and the Organization must work together efficiently and in a spirit of cooperation. The lessons learned from the response to the pandemic should be reflected in the proposed programme budget for 2022, with a view to improving the accountability of the Organization. Consideration should also be given to budgetary discipline, to ensure that the Organization's valuable resources were used efficiently and effectively.

136. With regard to programme planning, her delegation wished to reiterate that the Fifth Committee was the Main Committee responsible for administrative and budgetary matters. The Committee's core

responsibility during the main part of the session was to adopt the programme budget in a timely manner, to enable the United Nations to deliver on its mandates effectively in 2022. The Committee's mandate to do so should not be hindered or delayed. While the Republic of Korea fully respected the mandate of CPC, her delegation looked forward to working closely with all Member States to review the programme plans.

137. **The Secretary-General** said that he fully agreed with Member States that development, in particular the development of Africa, was a priority issue. Development was an essential aspect of the Organization's work and the United Nations must strengthen the various mechanisms for supporting developing countries in their struggle, particularly given the current difficult circumstances. He wished to reassure Member States that there had been a quantum leap in all areas of the Organization's cooperation with the African Union. Another issue raised by many Member States with which he fully concurred was the importance of achieving gender parity and equitable geographical representation and rejuvenating the Secretariat. Any obstacles to achieving those objectives should be removed. He agreed with many of the suggestions made by Member States and said that the Secretariat would do its best to fully incorporate them in the Organization's work.

138. One common concern raised by numerous delegations that required serious analysis and discussion was the possible contradiction between, on the one hand, the annual budget cycle and, on the other, the important work of CPC and the adequate sequencing of the review processes related to programme planning and the budget. While it was not yet time to analyse the results of the three-year trial of the annual budget cycle, he wished to remind Member States that the biennial budget cycle had been introduced in 1974. Time appeared to move much faster in the present day, as evidenced by the transformations witnessed over the previous two years. It would make no sense to go back to a biennial budget given how quickly things could change and how important it was for the United Nations to be able to react to such changes. The year 2020 had been extremely complex, owing to the pandemic and the Organization's difficult financial situation, and many lessons had been learned. The Organization had been able to incorporate those lessons into the programme budget for 2022. Under the biennial budget cycle, they would only have been incorporated into the budget for 2024–2025. It was very important to have a mechanism that linked performance with the elaboration of the new budget. Lessons from the realities of the world must be reflected in the way the United Nations implemented the

mandates defined by Member States, which were the Organization's only guidelines.

139. In 1974, the biennial budget had been accompanied by a medium-term plan, not a biennial one. While it made sense to have a medium-term plan guiding the implementation of strategies, there was a contradiction, because a biennium was neither medium-term, nor short-term, but somewhere in between. Accordingly, in 2004, a decision had been made to replace the medium-term plan with a biennial programme plan, not because two years was necessarily the right amount of time, but to simplify things. While he would be happy to discuss with Member States the advantages of having a medium-term plan if that was what they wanted, he firmly believed that the Organization needed annual programme plans and budgets in order to translate its mandates into action in a timely manner.

140. The annual budget cycle increased the importance of the work of CPC. The CPC recommendations made in 2021 would be incorporated, if approved by the General Assembly, into the programme budget for 2022. Under the previous system, those recommendations would not have been considered until 2022 and would only have been reflected in a programme budget for the biennium 2024–2025, making them far less relevant. He did not want to diminish the role of CPC; rather, he wanted to make it relevant to the work of the United Nations and to Member States, by ensuring that mandates were implemented and reviewed annually.

141. The recommendations of CPC were extremely important. He fully respected the concerns expressed by certain Member States over whether the current methodology was in line with General Assembly resolution 72/266 A and whether the sequence of the review processes was being undermined. In resolution 72/266 A, the Assembly had decided to preserve the sequential nature of the review processes. However, it had not stipulated that post and non-post resource requirements, part III of the proposed programme budget document, could only be prepared by the Secretariat or reviewed by the Advisory Committee after the programme plan, part II, had been approved by the Assembly. The Assembly had not changed the calendar of meetings approved for 2019–2020 and for 2021, and had retained the meeting schedule for CPC in June.

142. The Secretariat respected the sequential nature during the preparation of the proposed programme budget because it prepared part II of the document before it prepared part III. Programmes therefore continued to drive funding requirements. Resource requests were based on the Secretariat's best assumption

of the resources needed to fulfil mandates. If CPC made any recommendations that might result in additional resource requirements, the Secretariat would inform the Advisory Committee accordingly before it concluded its consideration of part III, which meant that the General Assembly would be aware of any such financial implications when it reviewed the proposed programme budget in October. CPC rarely made recommendations that had resource implications. In the previous 20 years, it had done so twice: once in relation to multilingualism and once in relation to building a system to improve costing for activities. The CPC mandate was unaltered: CPC was there to guarantee that the United Nations fulfilled the mandates defined by Member States. If CPC did make a recommendation that had resource implications, it would be reviewed by the Advisory Committee and then approved, or not, by the Assembly. Accordingly, he did not think that the sequential nature of the review process risked being lost.

143. Nevertheless, the Secretariat probably needed to improve the way in which it worked. The Secretariat stood ready to do what was necessary to facilitate the work of the various committees and create the conditions for that work to be effective. He wished to reassure the Member States that the Secretariat wanted mandates to be the source of plans, and plans to be the source of budget allocations. The sequential nature must be respected, but it should be adapted to current realities. While it might be necessary to improve various procedures, he urged the Member States not to lose sight of the enormous benefits of having an annual budget cycle. The Secretariat would work with Member States to ensure that solutions were found that preserved the *acquis* of the reforms while fully taking into consideration all their concerns. He wanted a system in which the Member States guided the activities of the United Nations in relation to both the programme plan and the programme budget.

The meeting rose at 1.10 p.m.