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### PROGRAMME PLANNING

Draft regulations and rules governing programme planning, the  
programme aspects of the budget, the monitoring of implementation  
and methods of evaluation

Review of the Financial Rules and Regulations in the light  
of the restructuring of the economic and social sectors of  
the United Nations

Report of the Advisory Committee on Administrative  
and Budgetary Questions

1. The initial comments and recommendations of the Advisory Committee on this matter are contained in paragraphs 46 to 48 of its first report to the General Assembly at its thirty-seventh session (A/37/7). In paragraph 48 of that report, the Committee stated that it would submit its report to the General Assembly on the draft programme regulations after it had seen the report by the Joint Inspection Unit (JIU) and the related comments of the Secretary-General.
2. The report of JIU on the elaboration of regulations for the planning, programming and evaluation cycle of the United Nations was transmitted by the Secretary-General to the General Assembly on 20 September 1982 (A/37/460). In its report, JIU recommends a number of amendments to the draft programme regulations. On 18 November 1982, the Advisory Committee was informed that the Secretary-General did not intend to submit written comments on the report of JIU. In the meantime, the Secretary-General had issued a report on draft rules for implementing the draft regulations as revised by the Committee for Programme and Co-ordination (CPC) (A/37/206/Add.1), and a report on the review of the Financial Rules and Regulations of the United Nations in the light of the restructuring of the economic and social sectors of the United Nations (A/C.5/37/25).

3. The Committee met with representatives of the Secretary-General to discuss the draft programme regulations and rules, the report of JIU and the review of the Financial Regulations and Rules. In view of its terms of reference, the Committee concentrated on the budgetary aspects of those matters. References in the paragraphs below to draft programme regulations are to those revised by CPC as contained in the report of CPC on the work of its twenty-second session 1; proposed rules are those set forth in the Secretary-General's report in document A/37/206/Add.1 (which also contains the text of the revised draft regulations).
4. Proposed rule 103.5 attempts to categorize the various activities of the United Nations into substantive services, common services and conference services. The Advisory Committee points out that conference services, shown separately in the proposed rule, have always been considered a common service. Moreover, if conference services are to be treated separately and be reviewed by the Committee on Conferences, a similar procedure could very well be adopted for public information, which could be reviewed by the Committee on Information, together with the Advisory Committee.
5. With reference to draft regulation 3.14, which deals with consideration of the medium-term plan by the General Assembly, the Committee notes that the proposed medium-term plan for 1984-1989 has been submitted to the Main Committees of the General Assembly at its thirty-seventh session; the observations of the Committees can be found in document A/C.5/37/53.
6. Proposed regulation 4.3 provides, inter alia, that "in the proposed programme budget, requested resources shall be justified in terms of the requirements of output delivery". It would be useful for the review and approval of programme budgets if a precise definition is given of what is meant by the term "output delivery".
7. Draft regulation 4.4 deals with the form of the proposed programme budget. However, this area is already regulated by financial regulation 3.3, the proposed revision of which would make it identical to draft programme regulation 4.4. The Advisory Committee does not believe that the same thing should be covered in two different sets of regulations. In the opinion of the Committee, if it is deemed necessary to mention the format of the programme budget in the programme regulations it should be done by cross-reference to the relevant financial regulations.
8. The first sentence of draft regulation 4.8 states that "the Committee for Programme and Co-ordination shall prepare a report on the programme budget, containing its programme recommendations and its assessment of the related resource proposals." The Advisory Committee assumes that "assessment of the related resource proposals" means that CPC will determine whether resources have been allocated in accordance with priorities set by the General Assembly (as is contemplated in proposed programme regulation 3.18), and not that such an assessment will lead to a determination by CPC of actual resources required for any particular programme or programme element, a function which is performed by the Advisory Committee under its terms of reference. In this connexion, the Advisory Committee points out that relative priorities do not by themselves necessarily determine the actual level of resources to be allocated.

9. Draft regulation 4.9 and proposed rule 104.9 deal with decisions of councils, commissions, or other competent bodies which involve either a change in the approved programme budget or the possible requirement of expenditure. The Committee notes that revisions proposed by CPC for financial regulation 13.1 would make this regulation identical to draft programme regulation 4.9. The comments of the Committee in paragraph 7 above with regard to draft regulation 4.4 are also applicable in this instance. As for proposed rule 104.9, which is supposed to implement draft regulation 4.9, the Committee is not convinced that the complicated procedures envisaged are in fact called for by the regulation. In the opinion of the Advisory Committee, the requirements of proposed rule 104.9, if carried out, will result in much additional work and in delays in both the Secretariat and intergovernmental bodies, especially the General Assembly.

10. In paragraph 8 of his report on the review of the Financial Rules and Regulations (A/C.5/37/25), the Secretary-General indicates that his review has raised two issues: (a) the status of the programme narratives in the programme budget; and (b) the treatment of the programme aspects of supplementary programme budget proposals.

11. In paragraph 9 of his report (A/C.5/37/25), the Secretary-General states his understanding that the adoption of the programme budget by the General Assembly as provided for in financial regulation 3.7 applies to the programme narratives referred to in revised financial regulation 3.3 proposed by CPC. In the opinion of the Advisory Committee such an understanding raises serious questions, since the Assembly resolution on the programme budget appropriates funds but does not specifically incorporate into its resolution the entire contents of the Secretary-General's proposed programme budget. Codifying the programme narratives through incorporation by reference into a resolution of the Assembly will, in the opinion of the Advisory Committee, lead to undesirable rigidities whereby all changes, including changes in the narratives, would require legislative action.

12. With regard to paragraph 10 of the Secretary-General's report (A/C.5/37/25), which deals with the possible impact of the revised regulations on the treatment of supplementary proposals, the Advisory Committee understands that the programmatic aspects of the statements of programme budget implications will be taken up by the relevant Main Committees of the General Assembly, which is the situation at present in respect of the statements of administrative and financial implications of the decisions of these bodies.

13. The foregoing observations of the Advisory Committee make it clear that there are several areas where fundamental concepts have not been adequately translated into practical guidelines for action.

14. The Committee inquired whether the views of the Office of Legal Affairs had been obtained as had been recommended in paragraph 47 of document A/37/7. It was informed that the Office had reviewed the draft programme regulations and rules and had found a number of difficulties involving ambiguity of terminology, and the lack of specificity with regard to what is being regulated. According to the Office of Legal Affairs, this latter problem may often make it difficult to determine whether certain obligations prescribed by the rules and regulations have been complied with

or not. The Office of Legal Affairs informed the Advisory Committee that such shortcomings may be unavoidable because of the special nature of the subject of programme planning and the inherent limitations with regard to its legal regulation.

15. Further to paragraph 48 of its report (A/37/7), the Advisory Committee also inquired whether the draft programme regulations and proposed rules could have an impact on the proposed programme budget for 1984-1985. The Committee was informed that the proposed programme budget was already in an advanced state of preparation as the final document had to be ready by April 1983 for submission to CPC and the Advisory Committee. For that reason the proposed programme regulations and rules would have a limited impact on the 1984-1985 programme budget proposals.

16. The General Assembly may wish to keep the foregoing considerations in mind when it takes up the questions of programme regulations and rules and revisions to the Financial Regulations of the United Nations.

Notes

1/ Official Records of the General Assembly, Thirty-seventh Session, Supplement No. 38 (A/37/38).

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