



# Economic and Social Council

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## Committee for Programme and Coordination

Sixty-second session

31 May–1 July 2022

### Draft report

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### Addendum

### Programme questions: proposed programme budget for 2023

(Item 3 (a))

### Plan outline and review of the proposed programme plan by sectoral, functional and regional bodies

1. At its 3rd meeting, on 31 May 2022, the Committee considered the plan outline of the proposed programme budget for 2023 ([A/77/6 \(Plan outline\)](#)). The Committee also had before it a note by the Secretariat on the review of the proposed programme plan by sectoral, functional and regional bodies ([E/AC.51/2022/13](#)).
2. The Chef de Cabinet introduced the plan outline and, together with the Assistant Secretary-General for Programme Planning, Finance and Budget, Controller, and other representatives of the Secretary-General, responded to questions raised by the Committee during its consideration of the programme.

### Discussion

3. A delegation, speaking on behalf of a group of delegations, recalled that, in accordance with General Assembly resolution [72/266 A](#), entitled “Shifting the management paradigm in the United Nations”, the plan outline and programme plans were the principal policy directives of the United Nations, which served as the basis for programme planning, budgeting, evaluation and monitoring, and expressed full support for all eight priorities indicated in the plan outline, while attaching importance to the fact that the programmatic activities of the United Nations and related performance and results related clearly to those eight strategic priorities. The delegation welcomed the clear and concise presentation of the priorities in the plan outline and the efforts of the Secretary-General to focus on the most important information and indicated that it was important that both the format and content of



the plan outline be kept up-to-date and adjusted to take account of changes in the world.

4. A delegation expressed its support for the core role of the United Nations in global governance, in particular on global issues, such as the coronavirus disease (COVID-19) pandemic, resilient economic recovery efforts and climate change. The delegation cited the long-term priorities of the Organization, including those set out in the declaration entitled “Gearing up for a decade of action and delivery for sustainable development: political declaration of the Sustainable Development Goals Summit”, and observed that the continued spread of the COVID-19 pandemic had put Member States, especially developing countries, under greater strain in achieving the 2030 Agenda for Sustainable Development. The delegation also expressed its support for the focus on the development pillar, especially with regard to advancing post-pandemic economic recovery, ensuring no one was left behind and enhancing development at the global, regional, subregional and country levels.

5. A delegation commented upon the significant progress made in the format and presentation of the plan outline as compared with the previous outline, presented during the fifty-ninth session of the Committee, and stressed that the long-term goals and priorities of the Organization should be approved by the General Assembly. Furthermore, any initiatives and concepts that the Secretary-General planned to implement in the short and long term should also be agreed upon by intergovernmental bodies. The view was expressed that in the overall review of the content of the plan, it was implied that some areas of the activities of the Organization would be approved, confirmed or modified in 2023. In that regard, the delegation recalled that the Committee operated on the basis of existing mandates and that its role was not to prejudge the future discussion of the General Assembly, but to make sure that, at that stage, the Secretariat correctly interpreted the instructions addressed to the Secretary-General by Member States. Clarification was therefore sought as to how the Secretariat had identified and prioritized the elements included in the plan outline.

6. Another delegation, speaking on behalf of a group of delegations, recalled the important role played by the Committee in examining the plan outline in accordance with the provisions of resolution [72/266 A](#) and stressed that the Committee fully carried out that role. The view was expressed that the Committee should approach the plan outline in a technical manner, focus on objectives and key performance indicators without bringing political arguments to the fore and submit its programmatic conclusions and recommendations to the General Assembly for its consideration as part of its final approval of the programme budget. The same delegation indicated that the Committee, in considering the plan outline, should examine the proposed programme budget in accordance with its mandate and the sequential nature of the review process and submit its programmatic conclusions and recommendations, without undermining or impinging on the role of the Fifth Committee of the Assembly.

7. The view was expressed that, since the adoption of management reform in 2017, there had been a change in the sequence of budgetary procedures and practices, but the matter had not been fully addressed by the General Assembly. The delegation noted that, in accordance with paragraph 13 of resolution [72/266 A](#), neither the budgetary methodology, nor the established budgetary procedures and practices should be modified without prior review and approval. The view was expressed that the Advisory Committee on Administrative and Budgetary Questions dealt with programmes for which the programme plans had not been reviewed by the Committee nor approved by the Assembly. The delegation underlined the importance of resolving the matter of the sequencing of budgetary procedures and practices to facilitate the smooth intergovernmental review of the proposed programme budget.

8. Delegations noted the request by the General Assembly for engagement with Member States and other relevant stakeholders on the review of the changes to the budgetary cycle, including on the sequence of budgetary procedures and practices, as called for in paragraph 10 of its resolution 76/236. In that regard, a delegation noted that the Assembly, in its resolution 72/266 A, had approved the proposed change from a biennial to an annual budget period on a trial basis, beginning with the programme budget for 2020, and had requested the Secretary-General to conduct a review of changes to the budgetary cycle in 2022, following the completion of the first full budgetary cycle. The delegation therefore questioned why the Committee was considering the proposed programme plan for the year 2023 and not for the biennium 2023–2024. Clarifications were also sought regarding the impact of the annual budget cycle on the Organization, including its advantages and disadvantages and any eventual additional burden on and workload for the Secretariat. Another delegation requested clarification on the impact on programme planning should the Member States decide to revert to the biennial budget cycle.

9. The role of management in programme planning was noted, as were the efforts of the Secretariat to improve programme performance, accountability and transparency, and the hope was expressed that the Secretariat would further enhance its efforts in fulfilling the mandate given to it by the Member States, including setting concrete deliverables that contribute to visible outcomes for Member States.

10. A delegation expressed that, with the efforts made under management reform to decentralize by bringing decision-making closer to the point of delivery, there was a continued need to improve performance and enhance manager accountability for the use of public funds. The delegation sought clarification on the role of such tools as the Comprehensive Planning and Performance Assessment System, senior management compacts and results-based budgeting in achieving that aim.

11. With regard to paragraph 10 of resolution 76/236, in which the General Assembly had requested the Secretary-General to engage with Member States and other relevant stakeholders when preparing the report on the review of the changes to the budgetary cycle, including on the sequence of budgetary procedures and practices, a delegation sought clarification as to the assessment of the sequencing problem that had been made by the Secretariat. Another delegation emphasized that consultations with Member States conducted by senior Secretariat officials that were aimed at improving the quality and clarity of the proposed programme budget should be in accordance with Assembly resolutions on programme planning.

12. A delegation reiterated the importance of ensuring that the terms and expressions referenced in the proposed programme plan had been intergovernmentally agreed, in accordance with paragraph 14 of resolution 76/236.

13. With regard to results-based management and the objective of the effective functioning of the Organization, several delegations recalled that the General Assembly, in its resolution 76/235, had reiterated its request that the Secretary-General and the executive heads of the funds and programmes ensure that the recommendations of the Board of Auditors were promptly and fully implemented and that a detailed explanation of any delays in implementing those recommendations be provided.

### **Conclusions and recommendations**

14. **The Committee recommended that the General Assembly approve the eight priorities for the period 2023–2025, set out in paragraph 42 of the plan outline (A/77/6 (Plan outline)).**