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PROGRAMME PLANNING

Rules governing programme planning, the programme aspects
of the budget, the monitoring of implementation and
methods of evaluation

Report of the Secretary-General

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* A/38/50.

I. INTRODUCTION

1. Pursuant to section I, paragraph 2 (a), of General Assembly resolution 36/228 A, the Secretary-General submitted to the twenty-second session of the Committee for Programme and Co-ordination (CPC) a set of proposed regulations governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation (A/37/206).
2. The Committee discussed the draft regulations and, as a result of its deliberations, formulated a revised set of regulations for review and adoption by the General Assembly at its thirty-seventh session.
3. The General Assembly, at its thirty-seventh session, considered the draft regulations as revised by the Committee together with the set of intended rules in implementation thereof, prepared by the Secretary-General (A/37/206/Add.1) and a report by the Joint Inspection Unit (JIU) on the elaboration of regulations for the planning, programming and evaluation cycle of the United Nations (A/37/460) prepared in response to the request of CPC. 1/
4. In the course of its deliberations on programme planning, the General Assembly was informed that the Secretary-General did not have sufficient time to submit written comments on the report of JIU. Representatives of the Secretary-General, however, commented orally on it. The General Assembly was also informed that the Secretary-General, in response to a request contained in section I, paragraph 2 (b), of General Assembly resolution 36/228 A, had established a Central Monitoring Unit in the Secretariat. 2/
5. As a result of its deliberations, the General Assembly adopted resolution 37/234, including as an annex an approved set of Regulations. In section II, paragraph 2, of the same resolution, the Assembly also noted that the draft set of rules submitted by the Secretary-General did not conform fully with the regulations in all their stipulations; and, as a consequence, in the ensuing paragraph 3, it requested the Secretary-General to issue rules in implementation of and in conformity with those Regulations and the CPC recommendations at its twenty-second session, taking into consideration comments made in the Fifth Committee during its review of the draft Regulations, and to submit those Rules to CPC at its twenty-third session and to the General Assembly at its thirty-eighth session.

A. Intended rules on programme planning

6. The present report contains the revised set of rules that the Secretary-General intends to promulgate in implementation of the Regulations adopted by the General Assembly in its resolution 37/234. The Regulations are also provided, for ease of reference, along with the corresponding intended revised rules. Also annexed are a set of definitions of programming terms, as indicated in annex I of document A/37/206/Add.1.

7. The rules which differ from the draft in A/37/206/Add.1 are: 103.6; 104.4; 104.9; 105.2; 106.1; 106.2. Under article VI, two new rules 106.3 and 106.4 are being added.

B. Comments on the report of the Joint Inspection Unit

8. In section III, paragraph 2, of resolution 37/234, the General Assembly also requested the Secretary-General to comment on those recommendations of JIU on the regulations for planning, programming and evaluation in the United Nations which have not yet been reflected in the Regulations for consideration by CPC at its twenty-third session.

9. The comments below are submitted in response to the request of the General Assembly. In recommendations 1, 2, 3 and 4 of its report (A/37/460) JIU proposes modifications to the text recommended by CPC for Regulations 3.6, 3.7, 4.4, 6.1 and 6.2. The General Assembly introduced some of the modifications to Regulation 3.6 recommended by JIU, which it adopted. It did not support the proposals detailed in paragraphs 80 to 84 of the report concerning formal distinction between programme categories. The report proposes to establish three categories of activities: plannable, partly plannable and unplannable. The Secretary-General recognizes the wide variety of activities entrusted to the United Nations, and concurs in the view that some of these activities are less amenable to planning than others. He also agrees with the statement in paragraph 50 of the JIU report that some programmes of the Organization "may include activities with a bearing on all three categories". While it is recognized that activities differ in the degree to which they can be meaningfully planned, it does not seem possible to envisage formal distinctions between such activities at all levels.

10. In the opinion of the Secretary-General, the suggested classification highlights the very real difficulty of planning or evaluating activities in the political and related areas pertaining to the maintenance of international peace and security that are occasioned by events outside the Organization's control, and whose "output" in many instances cannot be objectively measured. Under the Charter of the United Nations, many of these activities are placed under the primary responsibility of the Security Council; this would tend to limit the full applicability to them of planning and programming procedures that were primarily conceived in relation to the economic and social activities of the Organization. The General Assembly has recognized the special characteristics of activities of this kind by adopting, biennially, a resolution for the financing of unforeseen and extraordinary expenses.

11. It is the view of the Secretary-General that the inherent limitations in the planning and evaluation of certain United Nations activities shall be taken into consideration, as in the past, in the planning and evaluation process.

12. Regulation 3.6, as adopted by the General Assembly, stipulates that "the presentation and format of the analysis provided [in the medium-term plan] shall vary according to the type and nature of activities; to this end a distinction shall be made between substantive and servicing activities". The Secretary-General, in rule 103.6, proposes to implement Regulation 3.6 by recognizing the

existence of continuing functions, in substantive areas and by establishing a different methodology for the planning of servicing activities.

13. The General Assembly decided to adopt draft Regulation 3.7 as recommended by CPC and also amended the draft Regulations 4.4, 6.1 and 6.2 along the lines recommended by JIU. Since these Regulations have been adopted by the General Assembly at its thirty-seventh session, and for the reasons explained above, the Secretary-General would not recommend further revisions at this stage, so soon after their adoption.

14. Recommendation No. 5 that there should be a preamble to the Regulations was followed by the General Assembly.

15. Recommendation No. 6 proposed to elaborate, in appropriate rules, on the JIU redrafted Regulations 3.6, 3.7 and 6.3. Rules in implementation of Regulations 3.6 and 6.3 have been redrafted to conform to the text of Regulations adopted by the General Assembly. Since the Assembly adopted Regulation 3.7 as recommended by CPC, the draft Rule 103.7 as drafted in document A/37/206/Add.1 seems appropriate. In paragraph 88 of its report, JIU recommended that a rule should prescribe how the various categories of output users are to be described in the programme budget. Guidelines to that effect have been issued in the report of the Secretary-General (A/C.5/35/2) and are routinely annexed to the Secretary-General's instructions for the preparation of the proposed programme budget.

16. The General Assembly took no action on Recommendation No. 7 to combine financial regulations and planning regulations. As a result of the adoption of the Regulations governing programme planning, the programme aspect of the budget, the monitoring of implementation and the methods of evaluation, the Secretary-General has undertaken to propose correlative amendments to the Financial Regulations and Rules. As a first step, it is proposed to attach, where relevant, cross references to the appropriate Financial and Programme Planning Regulations and Rules.

17. The report in Recommendation No. 8 calls for a consultation with programme managers on the final text of the rules. The proposed rules as contained in A/37/206/Add.1 had been finalized after consultations with heads of department and offices.

II. REGULATIONS AND RULES GOVERNING PROGRAMME PLANNING, THE PROGRAMME ASPECTS OF THE BUDGET, THE MONITORING OF IMPLEMENTATION AND METHODS OF EVALUATION

18. The Regulations adopted by the General Assembly in its resolution 37/234 and the revised corresponding rules to be promulgated in implementation of these Regulations are set forth below.

PREAMBLE

1. The planning, programming, budgeting, monitoring and evaluation cycle established in the United Nations by decisions of the General Assembly aims at the following:

(a) To subject all programmes of the Organization to periodic and thorough reviews;

(b) To afford an opportunity for reflection before choices among the various types of action possible are made in the light of all existing conditions;

(c) To associate in that reflection all participants in the Organization's actions, especially Member States and the Secretariat;

(d) To assess what is feasible and derive from this assessment objectives which are both feasible and politically acceptable to Member States as a whole;

(e) To translate those objectives into programmes and work plans where the responsibilities and tasks of those who are to implement are specified;

(f) To indicate to Member States the resources needed to design and implement activities and to ensure that those resources are utilized according to legislative intent and in the most effective and economic manner;

(g) To provide a framework for setting priorities among activities;

(h) To establish an independent and effective system for monitoring implementation and verifying the effectiveness of the work actually done;

(i) To evaluate periodically the results achieved, with a view either to confirming the validity of the orientations chosen or to reshaping the programmes towards different orientations.

2. In pursuance of the above aims, the following instruments are to be utilized in the Organization:

(a) The introduction to the medium-term plan and the medium-term plan itself, whereby orientations are given to the Organization's activities;

(b) The programme budget and the programme performance report, where the Secretariat is committed to precise work plans involving delivery of output and where implementation thereof is monitored and reported;

(c) The evaluation system, which allows for continuing critical review of achievements, collective thinking thereon and formulation of subsequent plans.

Article 1

APPLICABILITY

Regulation 1.1. These regulations shall govern the planning, programming, monitoring and evaluation of all activities undertaken by the United Nations, irrespective of their source of financing.

Proposed rule 101.1

(a) These rules are promulgated in accordance with the provisions of the Planning and Programming Regulations. They shall govern the planning, programming, monitoring and evaluation of the United Nations activities, except as may otherwise be provided by the General Assembly or specifically exempted by the Secretary-General. The Programme Planning and Budgeting Board shall be responsible for the oversight of the application of these rules, on behalf of the Secretary-General.

(b) Planning for activities to be partially or fully financed from extrabudgetary funds shall be provisional and such activities will be implemented only if adequate funds are made available.

(c) Due consideration shall be given in the planning, programming, monitoring and evaluation process to the specific nature of the varied activities of the Organization, some of which may arise from events that cannot be foreseen or planned, bearing in mind, in particular, the responsibilities of the Security Council under the Charter.

Article 2

INSTRUMENTS OF INTEGRATED MANAGEMENT

Regulation 2.1. Activities undertaken by the United Nations shall be submitted to an integrated management process reflected in the following instruments:

- (a) Medium-term plans;
- (b) Programme budgets;
- (c) Reports on programme performance;
- (d) Evaluation reports.

Each of these instruments corresponds to one phase in a programme planning cycle and, consequently, shall serve as a framework for the subsequent phases.

No rules needed.

Regulation 2.2. The planning, programming, budgeting and evaluation cycle shall form an integral part of the general policy-making and management process of the

organization. The instruments referred to in regulation 2.1 above shall be used to ensure that activities are co-ordinated and that available resources are utilized according to legislative intent and in the most effective and economic manner.

No rules needed.

Article 3

MEDIUM-TERM PLAN

Regulation 3.1. A medium-term plan shall be proposed by the Secretary-General.

Proposed rule 103.1

Instructions shall be issued in accordance with the present regulations and rules for the formulation of the medium-term plan proposals. Heads of departments (in accordance with Financial Rule 101.2 (c)) shall submit to the Secretary-General proposals for the programmes falling within their area(s) of competence, in such detail, at such time and through such channels as he may require.

Regulation 3.2. The medium-term plan shall be a translation of legislative mandates into programmes. Its objectives and strategies shall be derived from the policy orientations and goals set by the intergovernmental organs. It shall reflect Member States' priorities as set out in legislation adopted by functional and regional intergovernmental bodies within their spheres of competence and by the General Assembly, on advice from the Committee for Programme and Co-ordination. In this context, subsidiary intergovernmental and expert bodies should, accordingly, refrain from making recommendations on the relative priorities of the major programmes as outlined in the medium-term plan and should instead propose, through the Committee, the relative priorities to be accorded to the various subprogrammes within their respective fields of competence. The medium-term plan shall clearly identify new activities.

Proposed rule 103.2

(a) Requests and directives to the Secretary-General contained in resolutions or decisions of relevant intergovernmental organs constitute legislative mandates for proposed activities. Legislation establishing an organizational unit or providing the general mandate for work in the area should not be cited unless it is the only mandate for the activities proposed.

(b) Only United Nations intergovernmental organs are competent to provide a legislative mandate. Decisions or conclusions of intergovernmental organs that are not organs of the United Nations may become a mandate after they are endorsed by an intergovernmental organ of the United Nations.

(c) Unless it mandates continuing functions of the Organization, a legislative mandate adopted more than five years before the medium-term plan review should be accompanied by an explanation justifying its retention as a mandate.

(d) New activities which may be proposed by the Secretary-General in fulfilment of the general objectives of the Organization shall be given a legislative mandate by the adoption of the medium-term plan by the General Assembly.

Regulation 3.3. After adoption by the General Assembly, the medium-term plan shall constitute the principal policy directive of the United Nations which:

- (a) States the medium-term objectives to be attained in the plan period;
- (b) Describes the strategy to be followed to that effect and the means of action to be used;
- (c) Gives an indicative estimate of the necessary resources.

Proposed rule 103.3

In the subprogrammes of the proposed medium-term plan:

(a) The objectives for Governments or for intergovernmental action shall be presented separately from the objectives for Secretariat action.

(b) Objectives for Secretariat action shall be, to the greatest extent possible, concrete and time-limited; achievement of the objectives should be verifiable either directly or through evaluation.

(c) When an objective for Secretariat action cannot be achieved by the end of the plan period, both this longer-term objective and more specific objective(s), to be achieved within the plan period shall be set.

(d) The strategy for the subprogramme shall describe the course of action which can be expected to result in the partial or complete fulfilment of its objective.

(e) The strategy shall briefly describe the situation that is expected to have been reached at the beginning of the plan period and the approach that will be taken during the plan period to achieve the objective.

(f) The strategy shall indicate the type of activities (research, technical assistance, support of negotiations, etc.) that will be undertaken and, to the extent possible, their sequence.

(g) The continuing activities of the Secretariat shall be identified as such.

(h) The strategy shall provide the programme framework within which the programme budgets for the biennia covered by the plan will be prepared; the programme elements and outputs in these biennial programme budget proposals shall be derived from the plan strategy.

(i) The objectives and strategy shall encompass all activities proposed within a subprogramme.

(j) At the major programme level, the medium-term plan shall include indicative estimates of its resource implications, by stating alternative-growth assumptions; the estimates shall include assumptions on the availability of extrabudgetary funds.

(k) Where an entire subprogramme, or an entire identifiable segment thereof, is expected to be financed from extrabudgetary resources this shall be indicated.

Regulation 3.4. The medium-term plan shall serve as a framework for the formulation of the biennial programme budgets within the period covered by the plan.

No rules needed.

Regulation 3.5. The plan shall cover all activities, substantive and servicing, including those to be financed partially or fully from extrabudgetary resources.

Proposed rule 103.5

Medium-term plan proposals:

(a) For substantive services shall be submitted to the General Assembly through the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions.

(b) For common services shall be submitted to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions.

(c) For conference services shall be submitted to the General Assembly through the Committee on Conferences and the Advisory Committee on Administrative and Budgetary Questions.

Regulation 3.6. The plan shall be presented by programme and objective and not by organizational unit. It shall emphasize the description of objectives and strategies; the presentation and format of the analysis provided therein shall vary according to the type and nature of activities; to this end a distinction shall be made between substantive and servicing activities; objectives shall be time-limited as far as possible, and the plan shall be objective-based in all programmes where that is feasible. The medium-term plan shall identify:

(a) Major programmes, consisting of all activities conducted in a sector;

(b) Programmes, consisting within a major programme, of all activities in a sector which are under the responsibility of a distinct organizational unit, normally at the division level;

(c) Subprogrammes, consisting, within a programme, of all activities that are directed at the accomplishment of one medium-term objective or several closely related objectives.

Proposed rule 103.6

- (a) Each major programme in the plan shall be presented in a separate chapter.
- (b) Submissions shall be made in accordance with a common set of major programme categories.
- (c) The subprogramme structure of the programme budgets for the biennia covered by the plan shall be identical to that of the plan so that each programme element of the budget can be derived from a subprogramme of the plan.
- (d) For substantive activities:
- (i) Each major programme shall contain an introductory narrative describing the relation of planned activities to the overall strategy reflected in the decisions of the General Assembly for the medium-term period. The narrative shall describe the actions expected from both Member States and international organizations, as well as the linkages with other major programmes.
- (ii) Each programme shall contain an introductory narrative describing general orientation and main features and, where available, the recommendations of intergovernmental organs regarding the relative priorities of its constituent subprogrammes.
- (iii) Unless provided otherwise in subparagraph (v) below, the subprogramme shall be the main unit of analysis, review and evaluation in the United Nations planning and programming system.
- (iv) The subprogramme structure shall be based on objectives, rather than on the internal administrative structure of the Secretariat unit responsible for the programme.
- (v) Activities in fulfilment of continuing functions of the Organization, arising from provisions of the Charter, in particular in the political and related areas pertaining to the maintenance of international peace and security or recognized as such in their original mandates, or in the Secretary-General's Bulletin establishing the terms of reference of the competent Secretariat Unit, may not necessarily require planning at the subprogramme level. They may be adequately planned along the lines provided for in subparagraph (e) concerning servicing activities.
- (e) For servicing activities:
- (i) The format of the medium-term plan proposals shall be by organizational unit and by function; a list of established functions shall be provided in the instructions issued by the Secretary-General as referred to in rule 103.1.

- (ii) The functions shall be such as to allow for a clear definition and measurement of their resource input and the corresponding delivery of services.
- (iii) The planned objectives shall indicate:
 - a. Expected changes in nature, quality and quantity of services to be delivered;
 - b. Expected changes in the methods and technology of production of the services;
- (iv) Changes in quantity of services expected to be delivered shall be related whenever possible and relevant to changes in substantive activities to be serviced.

Regulation 3.7. The plan shall be preceded by an introduction, which will constitute a key integral element in the planning process and shall:

- (a) Highlight in a co-ordinated manner the policy orientations of the United Nations system;
- (b) Indicate the medium-term objectives and strategy and trends deduced from mandates which reflect priorities set by intergovernmental organizations;
- (c) Contain the Secretary-General's proposals on priorities.

Proposed rule 103.7

The introduction to the plan shall highlight the policy orientations and priorities of the United Nations in the context of the United Nations system.

Regulation 3.8. In order to facilitate the planning process, the Secretary-General shall request the Executive Heads of the voluntary funds to indicate the likely future volume of extrabudgetary funds, sufficiently in advance for this information to be taken into consideration in the preparation of the medium-term plan.

No rules needed.

Regulation 3.9. The medium-term plan shall cover a six-year period and be submitted to the General Assembly one year before the submission of the proposed programme budget covering the first biennium of the plan period.

No rules needed.

Regulation 3.10. Sectoral, functional and regional programme-formulating organs shall refrain from undertaking new activities not programmed in the medium-term plan, unless a pressing need of an unforeseeable nature arises, as determined by the General Assembly.

No rules needed.

Regulation 3.11. The medium-term plan shall be revised as necessary every two years to incorporate required programme changes; revisions to the plan shall be considered by the General Assembly one year before the submission of the proposed programme budget providing for implementation of the changes. The proposed revisions shall be as detailed as required to incorporate the programme implications of the resolutions and decisions adopted by the intergovernmental organs or international conferences since the adoption of the plan.

Proposed rule 103.11

- (a) Revisions to the plan are required, inter alia:
- (i) When intergovernmental mandates passed after the adoption of the plan call for new or substantially modified subprogrammes;
 - (ii) When the programme mandates in the opinion of the Secretary-General have become obsolete;
 - (iii) When changes in the amount of voluntary resources available result in programme changes;
 - (iv) When the Secretary-General deems it necessary to propose new activities at the subprogramme level not covered by existing legislative mandates.
- (b) Proposed revisions submitted by Executive Heads to the Secretary-General should be identified as:
- (i) Completely new programmes or subprogrammes;
 - (ii) Substantive revisions of existing programmes or subprogrammes;
 - (iii) Other revisions.
- (c) Substantive revisions shall be those which propose a change in the objective(s) and/or the strategy of the programme or subprogramme.

Regulation 3.12. The chapters of the proposed medium-term plan shall be reviewed by the relevant sectoral, functional and regional intergovernmental bodies, if possible during the regular cycle of their meetings prior to their review by the Committee for Programme and Co-ordination, the Economic and Social Council and the General Assembly. The Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions shall consider the proposed medium-term plan in accordance with their terms of reference.

Proposed rule 103.12

(a) Programme managers shall prepare, in conformity with these regulations and rules and with the instructions issued by the Secretary-General and under the policy guidance of the heads of secretariats, departments and offices, a draft of their portion of the plan.

(b) Programme managers shall draft their portions of the plan in time for them to be reviewed by the organs referred to in regulation 3.13.

(c) When those organs are considering the proposed plan, the Secretariat shall draw their attention to the provisions of these regulations and rules.

(d) After this review has been completed, the submitting unit shall send the following documents, in the numbers and languages required, to the central secretariat units (i) the draft plan as presented to the relevant body, (ii) that part of the report of the body covering its review of the draft plan and its recommendations for changes, and (iii) the redrafted plan reflecting those recommendations where appropriate.

(e) When all specialized intergovernmental reviews have been completed and the documents mentioned above received, the plans will be adjusted to incorporate changes needed to ensure coherence, improve co-ordination and avoid overlap. The financial information required will be prepared by the Office of Financial Services.

(f) The proposed plan will then be issued in fascicles as a General Assembly document. Only the Secretary-General's proposed plan will be made available to the Committee for Programme and Co-ordination, the Economic and Social Council and the General Assembly.

(g) The plan, as approved by the General Assembly, will be printed in one document.

Regulation 3.13. The participation of sectoral, functional and regional organs in the formulation of the plan shall be achieved by means of an appropriate preparation period. To that end, the Secretary-General shall provide proposals for the co-ordination of their calendars of meetings.

The activities in the medium-term plan shall be co-ordinated with those of the concerned specialized agencies through prior consultations.

Proposed rule 103.13

(a) To ensure that all relevant intergovernmental organs are appropriately involved in the planning process, the Secretary-General shall make proposals to the Committee on Conferences with a view to co-ordinating the calendar of meetings of the intergovernmental organs concerned.

(b) Medium-term plan proposals shall be circulated to the specialized agencies in accordance with the agreed procedures for prior consultations, in time for their comments to be taken into account by the Committee for Programme and Co-ordination.

Regulation 3.14. The General Assembly shall consider the proposed medium-term plan in the light of the comments and recommendations of the Economic and Social Council, the Committee for Programme and Co-ordination and the Advisory Committee

on Administrative and Budgetary Questions. The Assembly shall decide to accept, curtail, reformulate or reject each of the subprogrammes proposed in the plan.

No rules needed.

Regulation 3.15. The establishment of priorities among both substantive programmes and common services shall form an integral part of the general planning and management process without prejudice to arrangements and procedures now in force or to the specific character of servicing activities. Such priorities shall be based on the importance of the objective to Member States, the Organization's capacity to achieve it and the real effectiveness and usefulness of the results.

No rules needed.

Regulation 3.16. Intergovernmental and expert bodies shall, when reviewing the relevant chapters of the proposed medium-term plan, recommend priorities among subprogrammes in their field of competence. They shall refrain from making recommendations on priority among major programmes. The Committee for Programme and Co-ordination, when making recommendations, and the Secretary-General, when making proposals on programme priorities, shall take into account the views of the above-mentioned bodies.

Proposed rule 103.16

The Secretary-General, on the basis of the recommendations of sectoral, functional and regional bodies as provided in regulation 3.16, shall indicate the subprogrammes in the proposed medium-term plan which he considers to be of the highest and lowest priority in the light of the criteria mentioned in regulation 3.15.

Regulation 3.17. On the basis of the Secretary-General's proposals and of the recommendations of the Committee for Programme and Co-ordination, the General Assembly shall designate, among the subprogrammes it accepts, those which are of the highest and lowest priority.

No rules needed.

Regulation 3.18. Priorities as determined by the General Assembly in the medium-term plan shall guide the allocation of budgetary and extrabudgetary resources in the subsequent programme budgets. After the medium-term plan has been adopted by the Assembly, the Secretary-General shall bring the decisions on priorities to the attention of Member States and the governing boards of the voluntary funds.

Proposed rule 103.18

(a) The allocation of resources proposed by the Secretary-General in the subsequent programme budgets shall be made in accordance with regulations 4.1 to 4.9 below and the attendant rules.

(b) The Secretary-General shall communicate the decisions of the General Assembly on plan priorities to the Member States and the governing boards of the voluntary funds not later than three months after these decisions have been taken.

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Article 4

PROGRAMME ASPECTS OF THE BUDGET

Regulation 4.1. The medium-term plan as approved and revised by the General Assembly shall serve as the framework for the formulation of the biennial programme budget. In order to facilitate this relationship, the programme budget shall have financial information corresponding to at least one of the three programming levels in the medium-term plan.

Proposed rule 104.1

As provided in rule 103.6 (g), the subprogramme structure of the programme budget shall be identical to that of the plan unless a change in the subprogramme structure has been authorized under a subsequent legislative mandate. Financial information shall be provided at the major programme level in an annex to the foreword of the proposed programme budget. As a rule, the detailed financial data in the proposed programme budget shall be linked to the medium-term plan at the programme level. At the subprogramme level, estimates of the required resources, expressed as a percentage of the programme resources, shall be provided.

Regulation 4.2. The programme proposals in the budget shall aim at implementing the strategy in the plan and, therefore, shall be derived from its strategy statements. Programme proposals that are not derived from the plan strategies shall be submitted only as a result of legislation passed subsequent to the adoption of the plan or its last revision.

Proposed rule 104.2

No activity shall be included in the proposed programme budget unless it is clearly in implementation of the plan strategy and likely to help to achieve the plan objectives, or in implementation of legislation passed subsequent to the approval or revision of the medium-term plan.

Regulation 4.3. In the proposed programme budget, requested resources shall be justified in terms of the requirements of output delivery. The highest-priority subprogrammes, as decided by the General Assembly, shall have first claim on resources, if budgetary needs are demonstrated, and, if possible, through redeployment in the event that low-priority activities are curtailed or terminated by intergovernmental decision.

Proposed rule 104.3

For substantive activities, programme budget submissions to the Secretary-General will provide, at the appropriate level, data on resources required such as professional workmonths, travel, consultants and other relevant items of expenditure. These data will be used in internal budget formulation procedures as a basis for proposals in the proposed programme budget submitted to the Committee for Programme and Co-ordination, the Advisory Committee on Administrative and Budgetary Questions and the General Assembly. The programme

narratives describing servicing activities shall include, wherever possible, quantitative indicators measuring the services rendered and showing any expected change in productivity during the biennium.

Regulation 4.4. The proposed programme budget shall be divided into parts, sections and programmes. Programme narratives shall set out subprogrammes, programme elements, output and users. The proposed programme budget shall be preceded by a statement explaining the main changes made in the content of the programme and the volume of resources allocated to them in relation to the previous biennium and indicating the progress envisaged for all activities with time-limited objectives in implementing the plan. The proposed programme budget shall be accompanied by such information, annexes and explanatory statements as may be requested by or on behalf of the General Assembly and such further annexes or statements as the Secretary-General may deem necessary and useful.

Proposed rule 104.4

1. The programme narratives for substantive activities shall conform to the following standards:

(a) A programme element shall consist of one activity or a cluster of a small number of related activities. Clearly identified final outputs to be delivered to Member States or other designated external users during the biennium shall be listed under each programme element.

(b) All outputs included in the proposed programme budget shall clearly contribute to the achievement of a subprogramme objective in the medium-term plan.

(c) Output citations shall conform to the following standard categories of output:

- (i) Organization of intergovernmental meetings including substantive support of negotiations and international years and conferences;
- (ii) Reports to intergovernmental bodies;
- (iii) Peace-keeping and humanitarian operations;
- (iv) Technical publications, including periodicals, computer print-out and tapes and ad hoc information services;
- (v) Public information services;
- (vi) Technical co-operation projects, including advisory services;
- (vii) Financial contributions, including grants and fellowships;
- (viii) Other final outputs.

(d) Each citation shall specify, inter alia:

- (i) Category of output;
- (ii) Content of the output;
- (iii) Primary user(s);
- (iv) Completion date as provided for in programme element information forms to be attached to the Secretary-General's instructions for the preparation of the programme budget.

(e) When a Secretariat activity under a programme element will not result in any final output during the budgetary period concerned, the activities expected to be carried out may be briefly described, if this is not clear from the title of the programme element.

2. The programme narratives for servicing activities shall identify the services to be delivered by nature and quantity. Wherever possible, standard categories of services shall be established.

Regulation 4.5. All activities for which resources are requested in the proposed programme budget shall be programmed.

Proposed rule 104.5

All activities, whether financed from regular budget or extrabudgetary resources, shall be programmed in the sense that:

(a) Output citations as stipulated under rule 104.4 above shall apply irrespective of the resources used for producing the output.

(b) Financial information as stipulated under rule 104.3 above shall be provided in internal budget formulation data for both categories of funds.

Regulation 4.6. Within the proposed programme budget the Secretary-General shall provide the General Assembly with:

(a) A list of programme elements and output included in the previous budgetary period which, in his judgement, can be discontinued and, as a consequence, have not been included in the proposed programme budget;

(b) An identification within each programme of programme elements of high and low priority, each category representing approximately 10 per cent of the resources requested.

Proposed rule 104.6

In their budgetary submissions:

(a) Heads of organizational units shall provide the Secretary-General with a list of programme elements and outputs required by legislation or approved in a previous budgetary period which have not been included in the proposed programme

budget because they are considered obsolete, of marginal usefulness or ineffective, and which therefore could be proposed for termination by the General Assembly. The determination of such activities shall be made by applying, inter alia, the following criteria:

- (i) Programme elements derived from mandates five years old or older, unless an appropriate intergovernmental body specifically has reaffirmed the continuing validity of the mandate;
- (ii) Programme elements whose legislative basis has been superseded by new mandates;
- (iii) Programme elements which were programmed as new elements in the budget for the previous biennium but not begun in that biennium;
- (iv) Programme elements which, during the in-depth evaluation of a programme by the Committee for Programme and Co-ordination or a review of the programme by the relevant functional or regional intergovernmental organ, were found to be obsolete, of marginal usefulness or ineffective;
- (v) Programme elements of low priority that would have required a level of resources for their implementation so large that, in order to accommodate them, high-priority programme elements would have had to be restricted.

(b) Heads of organizational units shall provide in respect of each programme an indication of:

- (i) Those programme elements fully or partially financed from the regular budget which represent approximately 10 per cent of the regular budget resources requested in the proposed programme and to which the highest priority is to be assigned;
- (ii) Those programme elements representing approximately 10 per cent of the same resources and to which the lowest priority is to be assigned. Where the priority of individual outputs differs from that of the programme element as a whole, this should also be indicated.

Regulation 4.7. The Secretary-General shall provide the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions with advance copies of the proposed programme budget by the end of April of the year preceding the budgetary period.

Proposed rule 104.7

- (a) Heads of organizational units shall submit programme proposals and corresponding budget estimates at such time and in such detail as the Secretary-General may prescribe and in accordance with the present regulations and rules.
- (b) The submissions shall be reviewed by the Programme Planning and Budgeting Board. In the light of the deliberations of the Board, the Secretary-General shall decide on the programme content and resource allocation of the budget to be submitted to the General Assembly.

(c) The programmes of work submitted by programme managers to specialized intergovernmental organs should contain programme elements and output specifications identical to those in the programme portion of the proposed programme budget. This does not preclude the addition of further information and detail, if required by the specialized intergovernmental organs.

Regulation 4.8. The Committee for Programme and Co-ordination shall prepare a report on the proposed programme budget, containing its programme recommendations and its general assessment of the related resource proposals. It shall receive a statement by the Secretary-General on the programme budget implications of its recommendations. The report of the Committee for Programme and Co-ordination shall be communicated simultaneously to the Economic and Social Council and to the Advisory Committee on Administrative and Budgetary Questions. The Advisory Committee shall receive the report of the Committee for Programme and Co-ordination and study the statement by the Secretary-General. The reports of the Committee for Programme and Co-ordination and the Advisory Committee on each section of the proposed programme budget shall be considered simultaneously by the General Assembly.

No rule needed.

Regulation 4.9. No Council, Commission or other competent body shall take a decision involving either a change in the programme budget approved by the General Assembly or the possible requirement of expenditure unless it has received and taken account of a report from the Secretary-General on the programme budget implications of the proposal.

Proposed rule 104.9

It shall be the responsibility of the Head of Department or Office concerned in consultation, as required, with the Programme Planning and Co-ordination Office of the Department of International Economic and Social Affairs (DIESA) and/or the Office of Financial Services, to prepare and submit to the competent intergovernmental body the report required under regulation 4.9. Such report shall include the following information:

(a) Modification to the work programme necessitated if the proposed draft resolution, recommendation or decision were adopted, listing additions, changes or deletions to programmes, subprogrammes and programme elements.

(b) Indications, where applicable, of similar or closely related work carried out elsewhere in the Secretariat and, if possible, indications of related activities being conducted in the specialized agencies of the United Nations system.

(c) In cases where it is proposed to finance such additional activities totally or partly by redeployment of existing resources, an indication of the output, programme elements or subprogrammes in the current work programme that would be changed, curtailed or terminated in order to do this.

Article 5

MONITORING OF PROGRAMME IMPLEMENTATION

Regulation 5.1. The Secretary-General shall monitor the delivery of output scheduled in the approved programme budget through a central unit in the Secretariat. After the completion of the biennial budget period, the Secretary-General shall report to the General Assembly, through the Committee for Programme and Co-ordination, on programme performance during that period.

No rules needed.

Regulation 5.2. An entire subprogramme shall not be reformulated nor a new programme introduced in the programme budget without the prior approval of an intergovernmental body and the General Assembly. The Secretary-General may make such proposals for review by the relevant intergovernmental body if he considers that circumstances so warrant.

Proposed rule 105.1

(a) Under the guidance of the Programme Planning and Budgeting Board, the central monitoring unit shall:

- (i) Monitor changes made during the biennium in the programme of work in the programme budget approved by the General Assembly;
- (ii) At the end of the biennium, determine the actual delivery of final output in comparison with the commitments set out in the programme narratives of the approved programme budget and report thereon to the General Assembly through the Committee for Programme and Co-ordination. This monitoring and performance reporting shall cover all activities in the programme budget;

(b) Programme performance shall be reported under the following procedures:

- (i) Heads of departments or offices shall submit biennial programme performance reports for their departments at such time and in such detail as the Secretary-General may prescribe;
- (ii) A central monitoring unit shall be responsible for the determination of actual programme delivery and the preparation of the related report to the General Assembly.

(c) The Internal Audit Division shall conduct ad hoc detailed audits of output delivery.

(d) In the programme performance report, final outputs actually delivered during the biennium shall be listed according to the following categories:

- (i) Completed as programmed;
- (ii) Postponed to the following biennium, whether commenced or not;

- (iii) Completed while significantly reformulated;
- (iv) Terminated as obsolete, of marginal usefulness or ineffective;
- (v) Additional output required by a legislative decision subsequent to the approval of the programme budget;
- (vi) Additional output initiated by the programme manager.

An implementation rate based on the above categories shall be assigned to each programme in the programme performance report. Explanations shall be provided in the programme performance report for low-implementation rates and, on request of Member States, for any other departures from programmed commitments.

Proposed rule 105.2

Programme implementation shall be monitored under the following procedures:

- (a) Heads of departments or offices shall establish internal programme monitoring procedures pursuant to guidelines established by the central monitoring unit.
- (b) Within any subprogramme, heads of departments or offices shall have the discretion to modify the approved programme budget by reformulating programme elements and final outputs, postponing delivery of outputs to the following biennium, or terminating programme elements or outputs, provided that such changes are in pursuance of the objective and strategy of the subprogramme as set out in the medium-term plan. Such proposed changes shall be reported through the central monitoring unit to the Programme Planning and Budgeting Board whose concurrence shall be required for changes affecting more than one third of the final outputs in the subprogramme.
- (c) The head of a department or office planning to reformulate an entire subprogramme by substantial changes of its objective or strategy, to terminate a subprogramme or to introduce a new subprogramme shall:
 - (i) Propose such changes through the central monitoring unit to the Programme Planning and Budget Board accompanied by a programme budget implications statement, as provided for in rule 104.9 (c);
 - (ii) Obtain approval by a competent intergovernmental organ prior to implementation.
- (d) Subject to the procedures established under (a), (b) and (c) above, changes in the programme of work mandated by a competent intergovernmental organ which can be implemented within existing resources may be implemented by the department or office concerned with the concurrence of the Programme Planning and Budgeting Board.
- (e) Changes in the programme of work requiring net additional resources may not be implemented before they are approved by the General Assembly.

Regulation 5.3. The Secretary-General shall transmit the biennial programme performance report to all Member States by the end of the first quarter following the completion of the biennial budget period.

No rules needed.

Article 6

EVALUATION

Regulation 6.1

The objective of evaluation is:

(a) To determine as systematically and objectively as possible the relevance, efficiency, effectiveness and impact of the Organization's activities in relation to their objectives;

(b) To enable the Secretariat and Member States to engage in systematic reflections, with a view to increasing the effectiveness of the main programmes of the Organization by altering their content and, if necessary, reviewing their objectives.

Proposed rule 106.1

(a) The intergovernmental objectives of a programme or subprogramme shall be the standards against which its relevance, effectiveness and impact will be assessed. As a necessary component of programme evaluation there shall be an assessment of the relevance, quality and usefulness of individual outputs, and the effectiveness of these outputs in achieving the time-limited subprogramme secretariat objective.

(b) Evaluation shall utilize baseline data and indicators of progress accomplishment to assess programme impact in terms of the intergovernmental objectives. An attempt shall be made to identify and analyse the factors associated with effectiveness and impact.

(c) Evaluation findings shall be communicated to Member States through intergovernmental bodies, and to heads of departments and offices in order to facilitate reconsideration of existing mandates, policies, strategies and objectives, the substantive content of programmes and its utility to end-users.

Regulation 6.2

All activities programmed shall be evaluated over a fixed time period. An evaluation programme as well as a timetable for intergovernmental review of evaluation studies shall be proposed by the Secretary-General and approved by the General Assembly at the same time as the proposed medium-term plan.

Proposed rule 106.2

(a) At the programme or subprogramme level, evaluation plans shall be linked to the medium-term plan and, at the programme element level, they shall be integrated with the programme budget cycle. The evaluation system shall include periodic self-evaluation of activities directed at time-limited objectives and continuing functions and selected programme areas or topics for ad hoc evaluations conducted internally or externally at the request of intergovernmental bodies or at the Secretariat's initiative.

(b) The timing, scope and other characteristics of a self-evaluation study shall be determined by the nature and characteristics of the activities programmed, and other relevant factors. Programme managers shall, at their initiative, undertake self-evaluation of all subprogrammes under their responsibilities at least once every six years. The results of such self-evaluation would be taken into account in determining whether an ad hoc internal evaluation would be carried out. Internal evaluation studies requested by the Committee for Programme and Co-ordination shall normally be completed within two years.

(c) Evaluation plans, which are required for each new and ongoing subprogramme, shall contain the following elements: a definition of the purpose(s) of the evaluation and the anticipated application of evaluation findings; the evaluation methodology to be employed; the characteristics of the evaluation (e.g., scope of coverage, period covered; participation of Member States); measures of change (e.g., nature of the progress and impact indicators to be employed); means of information collection; administrative arrangements and resource requirements.

Regulation 6.3

Evaluation shall be internal and/or external. The Secretary-General shall develop internal evaluation systems and seek the co-operation of Member States in the evaluation process, as appropriate. Evaluation methods shall be adapted to the nature of the programme being evaluated. The General Assembly shall invite such bodies as it sees fit, including the Joint Inspection Unit, to perform ad hoc external evaluations and to report on them.

Proposed rule 106.3

(a) Self-evaluation shall be conducted by programme managers in compliance with guidelines established by a central evaluation unit responsible for quality standards, methodology, the adaptation and transfer of evaluation information and ad hoc studies.

(b) The evaluation system shall use the United Nations programme categories as a reference, but primary focus shall be placed on the subprogramme and programme element levels.

(c) The evaluation system shall utilize all information collected during the implementation monitoring and programme performance reporting process, but shall remain separate and distinct from that process.

(d) The programme evaluation system is separate and distinct from the personnel performance evaluation system. Since the United Nations programme evaluation system is concerned with programme effectiveness and impact rather than the performance of individual staff members, no information shall be transmitted between the two systems.

Regulation 6.4

The findings of intergovernmental review of evaluations shall be reflected in subsequent programme design, delivery and policy directives. To this end, a brief report summarizing the conclusions of the Secretary-General on all evaluation studies conducted in the established evaluation programme shall be submitted to the General Assembly at the same time as the text of the proposed medium-term plan.

Proposed rule 106.4

(a) Evaluation findings of ongoing or continuing activities shall be directly and immediately fed back to those responsible for programme planning and management to permit mid-course correction if required.

(b) The evaluation system shall include the monitoring of the follow-up of evaluation conclusions and recommendations.

(c) Evaluation methods shall be made consistent and comparable so as to facilitate adaptation and transfer of evaluation findings between United Nations major programmes.

(d) The reporting of evaluation results shall include a statement on the comprehensiveness and rigour of the evaluation process; it shall clearly differentiate between objective evidence, professional technical judgement and political judgements by Member States such as those in response to questionnaires; all its conclusions and recommendations shall be supported by such evidence and judgements. The report's recommendations shall be unambiguous and readily implementable.

Notes

1/ Official Records of the General Assembly, Thirty-seventh session, Supplement No. 38 (A/37/38), paras. 40-44 and 300-302.

2/ ST/SGB/196 of 14 October 1982.

ANNEX

Definitions of programming and planning terms

Major programme: A major programme consists of all activities, regardless of organizational location, conducted by the United Nations in one of the sectors listed in the medium-term plan. For example, all work on transport conducted by the United Nations. The major programme on transport consists of the work in this sector conducted by UNCTAD, DIESA, ECA, ECE, ECLA, ECWA and ESCAP.

Programme: A programme consists of the activities within a major programme undertaken by a Department, Office or Division. For example, work in ESCAP on transport in Asia and the Pacific.

Subprogramme: A subprogramme consists of all activities within a programme aimed at achieving one or a few closely related objectives, as set out in the medium-term plan. For example, work in ECE directed towards traffic facilities in Europe.

Programme element: A programme element consists of activities, within a subprogramme, addressing a specific and well-circumscribed subject matter and is usually designed to produce one or a few final outputs per biennium such as a publication, a meeting, or services of an advisory nature. For example, within the traffic facilitation subprogramme in ECE, review of the implementation of the Convention on International Intermodal Transport.

Programme structure: The programme structure is the set of programmes within a major programme, of subprogrammes within a programme or programme elements within a subprogramme.

Programme manager: A programme manager is the Secretariat official responsible for the formulation and implementation of one or several programmes or subprogrammes as defined above, normally the head of an organizational unit.

Objective: An objective specifies a desirable future situation to be achieved by actions of the parties concurring in its desirability. A time-limited objective is one in which the desirable future situation is to be achieved by a given date or period.

Intergovernmental objective: An intergovernmental objective specifies a desirable future situation, the characteristics of which have been set out in agreements, declarations, resolutions or decisions of intergovernmental organs and which cannot be achieved by Secretariat action alone but requires action by Member States, individually or collectively.

Secretariat objective: A Secretariat objective specifies the contributions of the Secretariat to the achievement of an intergovernmental objective.

Priority: A priority is a preferential rating for the allocation of limited resources. Thus activities with highest priority are those which would be conducted even if total resources were significantly curtailed; activities with lowest priority are those that would be curtailed or terminated if all anticipated resources were not available or if activities with higher priority had to be commenced or expanded.

Final output: In the United Nations a final output is a product or service delivered by the Secretariat to users external to the secretariats of the organizations of the United Nations system. All Secretariat work needed to generate the final output is intermediate activity.

Delivery of output: An output is delivered when the service is completed or when the products resulting from a programme activity are made available to intended primary users. For example, in the case of services to a session of an intergovernmental meeting, when the final report of the session has been circulated to Member States; in the case of a report or a technical publication, when these have been circulated to Member States, interested governments or other primary users; in the case of a sales publication, when it is placed on sale; in the case of a technical assistance project, when the final report following completion of the project has been received by the recipient country; in the case of a grant, when the recipient has received the final payment; and in the case of a fellowship, when the recipient has completed the course of study.

Programme monitoring: Programme monitoring is the periodic determination by the head of a department or office, or a central monitoring unit, of the actual delivery of final output in comparison with the commitments for the delivery of output set out in the programme budget as approved by the General Assembly.

Means of action: Means of action are categories of Secretariat activities authorized by intergovernmental bodies to help in the achievement of intergovernmental objectives. The means of action used by the United Nations Secretariat have included the following:

- (a) Fact-finding and good offices;
- (b) Peace-keeping operations;
- (c) Support of international negotiations;
- (d) Support to the formulation of international economic and social policies;
- (e) Promulgation of international standards;
- (f) Monitoring the implementation of treaties and agreements;
- (g) Issuance of technical publications for general circulation;
- (h) Provision of technical advisory services to Governments;

- (i) Provision of resources, financial or in kind, to Governments and individuals;
- (j) Training of individuals;
- (k) Dissemination of information.

Programme strategy: A programme strategy is a sequence of means of action to be undertaken for the purpose of achieving an objective.

Central Secretariat unit: Any department, office or division in the Secretariat, regardless of geographic location, that, in substantive areas, is responsible for global as distinct from regional or subregional issues or, in administrative or managerial areas, has responsibilities involving more than one department.

Intergovernmental organ: An organ is intergovernmental if its membership consists of governments. Thus, United Nations bodies consisting of persons serving in their individual capacities are not intergovernmental organs, even if the persons concerned were nominated by governments or elected by an intergovernmental organ.

Legislative mandate: A legislative mandate is a request for action addressed to the Secretary-General or an executive head acting on his behalf in a resolution or decision adopted by a United Nations intergovernmental organ.

Competent intergovernmental organ: An intergovernmental organ is competent to provide legislative mandates to the Secretariat in the areas covered by its terms of reference as set out in intergovernmental resolutions or decisions, normally those establishing its existence. Such competence may be global, regional, sectoral or functional.

Common services: Common services are either conference services rendered to Member States or administrative services rendered by a single unit to more than one department or office.

Note: For purposes of evaluation, key terms are defined in the Joint Inspection Unit report entitled: "Glossary of Evaluation Terms" (A/34/286).
