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PROGRAMME PLANNING

Statements of programme budget implications

Report of the Secretary-General

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I. INTRODUCTION

1. The provision of statements of programme budget implications was first formally requested by the General Assembly in its resolution 32/197 of 20 December 1977 on the restructuring of the economic and social sectors of the United Nations system. In paragraph 49 of the annex of the resolution it is stated that:

"... To the extent possible, a statement of programme-budget implications should be available in writing during the consideration of proposals ... Such statements shall indicate, as appropriate, related programmes already included in the relevant medium-term plan, the percentage increase in the expenditures of the Secretariat units concerned and the resources which could be released from any programme elements which have become obsolete, of marginal usefulness or ineffective."

The purpose was to convert the statements of administrative and financial implications that were mandated by the Financial Regulations and Rules of the United Nations and reflected in the rules of procedure of the General Assembly into programme budget statements that would subject all additional activities requested by intergovernmental bodies after the adoption of the programme budget to the same programming requirements as those governing the initial programme budget proposals. During the next few years, the methodology and procedures of the programme planning process underwent extensive review, the results of which were laid down in the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/PPBME Rules/1 (1987)) adopted by the General Assembly in resolution 37/234 of 21 December 1982. At the same time regulation 13.1 of the Financial Regulations and Rules was amended in line with regulation 4.9, which states:

"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."

2. Subsequently, after extensive deliberations in the Committee for Programme and Co-ordination at its twenty-second and twenty-third sessions and the General Assembly at its thirty-eighth session, rules, methods and procedures were developed to implement regulation 4.9. In section II of its resolution 38/227 A of 20 December 1983 on programme planning, the General Assembly laid down provisions to be included in the statements of programme budget implications (the relevant paragraphs of this resolution are annexed to the present report) and urged the Secretary-General to issue as soon as possible the rules corresponding to the provisions adopted the year before. Concerning the rule for the implementation of regulation 4.9, the Committee for Programme and Co-ordination recommended at its twenty-third session that "the programme budget statement referred to under regulation 4.9 should be an integrated report merging programme, financial and

administrative implications of draft resolutions". 1/ This is reflected in rule 104.9 of the regulations and rules governing programme planning, which also specifies the type of information that should, as appropriate, be included in statements of programme budget implications on modifications of the work programme, related work in the Secretariat and the United Nations system, and financing through redeployment of existing resources.

3. Since the adoption of resolution 38/227 A, two reports on the experience gained in providing statements of programme budget implications to the General Assembly were submitted to the Assembly at its fortieth session in 1985 (A/40/262) and at its forty-first session in 1986 (A/41/226), both through the Committee for Programme and Co-ordination. Upon consideration of the second report, the Committee recommended at its twenty-sixth session 2/ that the Economic and Social Council should be also provided with such statements, in the format established for such statements submitted to the General Assembly, for a trial period of two years (1987 and 1988). The Council welcomed this recommendation in its resolution 1986/51 of 22 July 1986.

4. The present report is presented in response to two requests. The first pertains to the experience gained in providing the Economic and Social Council with statements of programme budget implications of draft resolutions under its consideration during 1987 and 1988. The second request was also made by the Committee for Programme and Co-ordination, which, when considering at its twenty-eighth session the proposed revisions to the medium-term plan for the period 1984-1989, recalled section II, paragraph 7, of General Assembly resolution 38/227 A mentioned above and "requested that the Secretary-General present a report to the Committee at its twenty-ninth session on how full application of these provisions would operate, including methodology and their implications". 3/ The General Assembly endorsed this request in its resolution 43/219 of 21 December 1988 on programme planning.

II. STATEMENTS OF PROGRAMME BUDGET IMPLICATIONS SUBMITTED TO THE ECONOMIC AND SOCIAL COUNCIL IN 1987 AND 1988

A. Volume and distribution of statements

5. During this two year period, a total of 28 resolutions out of 171 (16.0 per cent) and 34 decisions out of 183 (19.0 per cent) were accompanied by written statements of programme budget implications. The breakdown by session given in table 1 shows that in 1987, 25 of the 191 resolutions and decisions adopted by the Economic and Social Council were accompanied by such statements. In 1988, there were 37 statements for 163 resolutions and decisions. This increase in the number and proportion of such statements - from 13.0 per cent of the resolutions and decisions adopted in 1987 to 23 per cent in 1988 - occurred only in the first regular session of the Council, which is devoted primarily to social and human rights issues. Almost half of the decisions taken in 1988 by the Council at its first regular session were accompanied by a statement of programme budget implications.

Table 1. Number of resolutions and decisions of the Economic and Social Council with or without accompanying statements of programme budget implications

Session of the Council	Resolutions	Resolutions accompanied by statements of programme budget implications	Decisions	Decisions accompanied by statements of programme budget implications
1987-Organizational	1	-	12	-
First regular	63	10	47	13
Second regular	29	1	29	-
Resumed	<u>1</u>	<u>1</u>	<u>9</u>	<u>-</u>
Total	<u>94</u>	<u>12</u>	<u>97</u>	<u>13</u>
1988-Organizational	2	-	6	-
First regular	46	13	45	20
Second regular	29	3	32	1
Resumed	<u>-</u>	<u>-</u> a/	<u>3</u>	<u>-</u>
Total	<u>77</u>	<u>16</u>	<u>86</u>	<u>21</u>
Total for two years	<u>171</u>	<u>28</u>	<u>183</u>	<u>34</u>

a/ The statement of programme budget implications arising from the report of the Committee for Programme and Co-ordination on the work of its resumed twenty-eighth session (A/43/16 (Part II) Add.1) did not go to the Economic and Social Council but to the General Assembly directly owing to time constraints.

6. Concerning the distribution of statements of programme budget implications considered by the Council according to the body in which they originated table 2 below shows that during these two years only 4 of the 62 statements came from the Council itself. The others originated in eight subsidiary bodies, including the Committee for Programme and Co-ordination and the United Nations Conference on the Standardization of Geographical Names. Thus, most of the statements - 87 per cent - before the Economic and Social Council in 1987 and 1988 were attached to draft resolutions and decisions of commissions and committees dealing with human rights and social issues, and within these, the Commission on Human Rights itself was at the origin of 58 per cent of all statements of programme budget implications.

Table 2. Statements of programme budget implications for resolutions and decisions adopted by the Council according to the body in which they originated

	<u>1987</u>		<u>1988</u>	
	Resolution	Decision	Resolution	Decision
By the Council	2	-	1	1
By the subsidiary bodies:				
Commission on Human Rights	3	13	3	17
Commission on the Status of Women	1	-	3	1
Commission on Narcotic Drugs	3	-	5	1
Committee for Programme and Co-ordination	1	-	1 a/	-
Commission on Transnational Corporations	-	-	1	-
Committee on Economic, Social and Cultural Rights	-	-	1	-
Fifth United Nations Conference on the Standardization of Geographical Names	-	-	-	1
Committee on Crime Prevention and Control	1	-	-	-
Committee on the Elimination of Discrimination against Women b/	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total	<u>12</u>	<u>13</u>	<u>16</u>	<u>21</u>

a/ See table 1, footnote a/.

b/ Although not a subsidiary body of the Council, the Committee on the Elimination of Discrimination against Women, under its terms of reference (art. 21), "... shall, through the Economic and Social Council, report annually to the General Assembly on its activities and may make suggestions and general recommendations based on the examination of reports and information received from the States Parties ...". The Committee receives financial implications statements.

7. It should be noted that regulation 4.9 of the rules and regulations governing programme planning calls for the provision of statements of programme budget implications to all bodies of the United Nations and that both rule 31 of the rules of procedure of the Economic and Social Council and rule 28 of the rules of procedure of the functional commissions of the Economic and Social Council are in line with regulation 4.9. However, regulation 4.9 refers to "a change in the programme budget approved by the General Assembly or the possible requirement of expenditure", while rule 28 of the rules of procedure of the functional commissions of the Council refers to "an estimate of the programme budget implications of implementing the proposals". In addition, if a commission recommends a programme budget proposal, it must be stated in terms of the objectives to be achieved. But the rules of procedure of the regional commissions are different. Those for the Economic and Social Commission for Asia and the Pacific, the Economic Commission for Latin America and the Caribbean, the Economic Commission for Africa and the Economic and Social Commission for Western Asia - respectively, rules 23, 26, 29 and 24 - call only for an estimate of the cost of the proposal, while the rules of procedure for the Economic Commission for Europe do not explicitly require the provision of statements of financial implications.

B. Contents of the statements of programme budget implications

8. The contents of the statements of programme budget implications presented to the Economic and Social Council can be summarized in terms of the three basic requirements given, although in slightly different terms, in both rule 104.9 of the regulations governing programme planning and paragraph 7 of section II of General Assembly resolution 38/227 A, namely, (a) the funding of the proposed activities, (b) the changes in the work programme and (c) the indications on related activities.

1. Funding of the proposed activities

9. Of the statements of programme budget implications reviewed by the Council in 1987, 7 indicated additional expenditure in conference servicing (one for 1987 and the biennium 1988-1989 and six for the biennium 1988-1989); 12 indicated additional expenditure for items other than conference servicing (all for the biennium 1988-1989) and 6 indicated additional expenditure in both conference servicing and other items (one for 1987, one for 1987 and the biennium 1988-1989 and four for the biennium 1988-1989). Of the statements submitted to the Council in 1988, 8 indicated additional expenditure in conference servicing, 17 indicated additional expenditure for items other than conference servicing and 11 indicated additional expenditure in both conference servicing and other items for the biennium 1988-1989.

10. These estimated costs were presented on a full cost basis, for information purposes. Whenever the proposals included intergovernmental meetings, the relevant implications statements indicated the need to include them in the United Nations calendar of conferences. The actual additional costs for conference servicing for 1987 were reported to the General Assembly in the context of the final performance report on the programme budget for the biennium 1986-1987 under section 29 (Conference and library services) (A/C.5/42/40/Add.29). In so far as estimates for conference servicing for 1988-1989 were concerned, the relevant statements of

programme budget implications recalled that the current appropriations for conference servicing under section 29 of the programme budget for the biennium 1988-1989 contained provisions not only for meetings that were known at the time of the budget preparation but also for a number of meetings that were expected to result from resolutions and decisions of intergovernmental bodies, including those of the Economic and Social Council. In accordance with past practice, any actual additional cost will be reported to the Assembly in the context of the final performance report on the programme budget for the biennium 1988-1989. With respect to estimates for items other than conference servicing, the statements submitted to the Council indicated either that the Secretariat would attempt to absorb the additional cost or that there was no potential for absorbing part or all of the additional net cost. Three statements submitted to the Council in 1988 indicated that, should it adopt the draft resolution concerned, the Secretary-General would request the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions as provided in Assembly resolution 42/227 of 21 December 1987 on unforeseen and extraordinary expenses for the biennium 1988-1989.

11. Revised estimates resulting from resolutions and decisions adopted by the Council during its regular sessions in 1987 and 1988 were submitted in reports of the Secretary-General to the Fifth Committee at the forty-second and forty-third sessions of the Assembly, respectively. The treatment of these costs, which covered both conference-servicing and other requirements, was summarized in each of the two reports and details were provided only for those resolutions and decisions for which additional appropriations were being requested. When there were implications that went beyond the current biennium, it was indicated that those would be included in the Secretary-General's proposed programme budget for the relevant biennium.

12. Lastly, during this two year period, only three statements of programme budget implications, submitted with draft resolutions of the Commission on Narcotic Drugs, referred to funds to be provided by or to be sought from extrabudgetary resources.

2. Changes in the work programme

13. Rule 104.9 (a) states that statements of programme budget implications should include information on "modification of the work programme necessitated should the proposed draft resolution, recommendation or decision be adopted, listing additions, changes or deletions to programmes, subprogrammes and programme elements", and also that "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 consequence" be provided. In paragraph 8 of section II of its resolution 38/227 A, the General Assembly decided that the adoption of new resolutions, by the Assembly itself, "will not imply the elimination of existing activities or programmes carried out as a result of legislative mandates, nor the elimination or reduction of resources appropriated to them" unless the Assembly itself "expressly decides otherwise". Further, the guidelines for statements of programme budget implications provided by the Assembly

in paragraphs 7 (b) and 7 (c) of the same resolution state that "each statement should indicate how the activities proposed in the draft resolution fulfil or reinforce the objectives and strategies of the current legislative mandate" and, secondly, that each statement should provide, for decision by the Assembly, "further indications of clear implications of the draft resolution with regard to the existing programmes within the relevant section of the programme budget, in the case of possible funding through existing resources".

14. The above provisions do not refer explicitly to the medium-term plan, but paragraph 7 (b) of section II of resolution 38/227 A on how proposed activities "fulfil or reinforce the objectives and strategies of the current legislative mandate" clearly enables the Secretariat to include in statements of programme budget implications an analysis of the implications of the proposed resolutions and decisions on the programmes and subprogrammes embodied in the medium-term plan. Once adopted by the General Assembly, the plan constitutes a mandate given to the Secretary-General and it is in the plan that, in principle, objectives and strategies of the Organization are interpreted, put together within a coherent framework and linked to the type of activity to be pursued during the planned period.

15. Indeed, the majority of statements of programme budget implications submitted to the Council and its subsidiary bodies during the period under consideration - and the same applies to those statements considered by the General Assembly - formally linked the activities proposed with the relevant chapters, programmes and subprogrammes of the medium-term plan. A typical statement would indicate under which chapter, programme and subprogramme of the plan the proposed new output or activity would fall and would often cite the specific paragraph numbers of the relevant objectives and strategies. Beyond this, however, and apart from the recommendations made by the Committee for Programme and Co-ordination at its twenty-eighth session 4/ on the proposed revisions to the medium-term plan, which, by definition had to be precise, no statement of programme budget implications presented to the Economic and Social Council, or to the General Assembly, has included a substantive analysis of the implications of the proposed resolution or decision on the content of the medium-term plan. Such analysis could have indicated (a) whether the goals, objectives and major orientations of the proposed resolution, in its preambular as well as operative paragraphs, reinforced or modified the related provisions of the plan, (b) whether the strategy of the Secretariat needed to be modified to respond to the request made and (c) whether a formal revision of the plan would be required. Reasons for the lack of this type of analysis in implication statements are mentioned in section III below.

16. With regard to programmatic changes in the programme budget, the experience with statements of programme budget implications submitted to the Economic and Social Council is more complex. A number of statements, notably those presented in 1988 to the Commission on Human Rights and then to the Council, indicated that no modification to programme elements or outputs was required because the proposals pertained to activities of a perennial nature provided for in the 1988-1989 programme budget. Other statements - seven in 1988 - called for a modification of an output, the advancement of a completion date, the addition of a new output, or the modification of a programme element. One statement, which emerged from a

proposal of the Commission on the Status of Women, indicated that a redeployment of resources among subprogrammes, on the basis of priority designations, might be necessary. Another statement, for a draft resolution that originated in the Council itself, stated that the activity requested meant an addition to both the medium-term plan and the programme budget. None of the statements considered by the Council in 1987 and 1988 proposed the deletion of a programme element or output in order to accommodate the request for a new activity.

3. Indications on related activities

17. The statements of programme budget implications submitted to the Council and to the General Assembly during this period did not refer to related outputs, programme elements or subprogrammes that were carried out within a different programme executed either by the organizational unit concerned or by a different department. A fortiori, no mention was ever made of possible related activities of specialized agencies.

C. Time available for the preparation of statements of programme budget implications

18. In addition to the number, origin and content of the statements submitted to the Economic and Social Council, a pertinent issue is the time available to the Secretariat for the preparation of these statements. Paragraph 13 (d) of General Assembly decision 34/401 on the rationalization of the procedures and organization of the General Assembly, annexed to the rules of procedure of the Assembly, states the following: "A minimum period of 48 hours should be allowed between the submission and the voting of a proposal involving expenditure in order to allow the Secretary-General to prepare and present the related statement of administrative and financial implications". This rule has been applied to the preparation of statements of programme budget implications for the Assembly, the Council and their subsidiary bodies. This short time for preparation of statements has created difficulties for the Secretariat. Since, in accordance with rule 104.9 of the regulations and rules for programme planning, the responsibility for the submission of statements of programme budget implications lies with the head of the department concerned in consultation with the Office of Programme Planning, Budget and Finance, two offices have to develop a sometimes complex document, within a very limited time, on issues that are rarely amenable to a simple analysis or to a mechanical answer to the proposals before the intergovernmental bodies concerned. This time constraint is one of the reasons for the rather limited programmatic content of the statements.

III. FULL APPLICATION OF THE PROVISIONS CONTAINED IN PARAGRAPH 7 OF SECTION II OF GENERAL ASSEMBLY RESOLUTION 38/227 A

19. The experience with statements of programme budget implications summarized above suggests that the legislation governing this important aspect of the functioning of the Organization has yet to be fully implemented. Few

intergovernmental bodies received these statements when they consider a resolution. The decision to submit a statement appears to depend on a number of factors, including the importance and/or the sensitivity of the proposal, the political understanding among the member States concerned and sometimes between member States and the Secretariat, the time constraint, the work-load of the secretariat unit concerned, the awareness of the secretariat staff servicing the intergovernmental bodies in which proposals are made, and the communication between the secretariat units concerned.

20. When statements are submitted, they can be considered as integrated in the sense that they generally mention programmatic, financial and administrative implications but these aspects are more juxtaposed than substantively related. Reference is made to the objectives and strategies of the medium-term plan, but the impact of the proposal on them is not analysed. When a statement indicated that the activity, output or outputs proposed would have "no financial implications" or that cost would be "absorbed", explanations were not given on how this would be achieved. In brief, the Secretariat recognizes that the analytical content of most statements of programme budget implications submitted to intergovernmental bodies is insufficient.

21. Some of the main reasons for this situation are the following:

(a) As noted above, the time given to the Secretariat for the preparation of statements of programme budget implications is too short; the Secretariat proposed in 1985 and 1986 a minimum of 72 hours, instead of 48 hours;

(b) The number of secretariat staff involved in the preparation of such statements has been limited and additional staff members would have to acquire the necessary skills and experience;

(c) The co-operation among the offices involved in the preparation of such statements needs to be improved, particularly for the provision of information on the relationship between ongoing and proposed activities and on the current situation with regard to the use of resources;

(d) The complexity of the medium-term plan does not facilitate the analysis of the relationship between the substantive provisions of draft proposals and the orientations, objectives and strategies embodied in this plan. First, a number of programmes pertain to the activities of more than one unit of the Secretariat. Secondly, objectives and strategies are often stated in imprecise terms and it is difficult to ascertain if a draft resolution implies their reinforcement or modification;

(e) The analysis of alternative solutions to the funding of proposed activities through existing appropriations, that is, the presentation in statements of programme budget implications of possible changes in the programme elements and outputs of the programme budget, is hampered, *inter alia*, by the difficulties attached to the costing of specific outputs, by the deficiencies of the priority setting system among subprogrammes and programme elements, and by the genuine complexity of the interpretation that has to be given by the Secretariat to certain

requests. The latter point is critical. Quite commonly, an intergovernmental body would request the Secretary-General to prepare and submit a report on a particular issue of a sectoral or global nature. To determine whether such an output can be added to the approved work programme without additional resources or deletion/postponement of another output or whether it will require a change in the programme outputs, the Secretariat has on many occasions to make a judgement on the type of report, the length, complexity, etc., that will respond to the intent of the legislator. Even if outputs were costed and if priorities in the programme budget were fully established, the need for such judgement would remain.

22. The need to overcome progressively these problems for a better application of General Assembly resolution 38/227 A is emphasized by the creation of the contingency fund. It will be recalled that paragraph 8 of annex I to Assembly resolution 41/213 of 19 December 1986 provides that the programme budget shall include a contingency fund expressed as a percentage of the overall budget level, to accommodate additional expenditures relating to the biennium derived from legislative mandates not provided for in the proposed programme budget or from revised estimates, excluding those arising from the impact of extraordinary expenses and from currency fluctuations and inflation.

23. Paragraph 9 of annex I to the same resolution provides that if the additional expenditures proposed exceed resources available within the contingency fund, such additional expenditures can only be included in the programme budget through redeployment of resources from low-priority areas or modifications of existing activities. Otherwise, these proposed activities would have to be deferred to a later biennium.

24. Subsequently, in the annex to resolution 42/211 of 21 December 1987, the General Assembly provided the criteria for the contingency fund and the various aspects of its operation. In resolution 43/214 of 21 December 1988, the Assembly set the level of the fund for the biennium 1990-1991 at 0.75 per cent of the preliminary estimates for the biennium 1990-1991 or \$15 million, to be appropriated as needed and in accordance with the procedures set in the annexes to its resolutions 41/213 and 42/211 and the relevant regulations and rules.

25. These legislative directives for the contingency fund do in effect underline the role of the statements of programme budget implications, particularly with respect to the provision of alternative solutions to funding proposed new activities. The operation of the contingency fund will require that each statement for a draft proposal not contained in the 1990-1991 programme budget contain a precise indication of how the alternatives specified in paragraph 9 of annex I to General Assembly resolution 41/213 would be applied when financing part or all the additional resource requirements from the fund is not possible. At this point, for decisions of intergovernmental bodies having financial implications for the 1990-1991 programme budget, the Secretariat has brought to the attention of these bodies the provisions of the contingency fund and how they relate to the formulation of statements of the programme budget implications of draft resolutions. The provisional text that is included in the statements indicating financial implications is as follows:

- In the event that it would not prove possible to finance the proposed activities in draft resolution xx from the contingency fund, specify:
 - Alternative A: it is proposed to do so by modifying related (programme element xx) (output yy) contained in the proposed programme of work of the Division zz for 1990-1991 as follows (....);
 - Alternative B: it is proposed to do so by eliminating (programme element xx) (output yy) contained in the proposed programme of work of the Division zz for 1990-1991;
 - Alternative C: these activities will have to be deferred to the 1992-1993 biennium.

This approach may have to be revised in the light of experience.

IV. CONCLUSIONS

26. A fuller application of the provisions of paragraph 7 of section II of General Assembly resolution 38/227 A would essentially require a significant improvement in the programmatic content of statements of programme budget implications. This can be achieved, progressively, through increased co-operation of the units concerned within the Secretariat. To a large extent, the current perception that such statements ought to be prepared in order to justify the need for additional resources has to be replaced by the conviction that legislative bodies ought to be better informed on the programmatic consequences of draft resolutions and decisions. The appropriate balance between oral and written statements will have to be found in order not to overburden the legislative process.

27. The time given to the Secretariat for the submission of statements of programme budget implications should be extended to a minimum of 72 hours. Even if the current system of information on programmatic and budgetary matters were dramatically improved, the necessary consultations call for such a minimum time.

28. A greater emphasis on programme implications should lead to a progressive extension of the provision of statements of programme budget implications to all subsidiary bodies of the General Assembly and the Economic and Social Council, and, as appropriate, to revisions of their rules of procedure.

29. The statements should indicate whether revisions of the medium-term plan are needed. The Committee for Programme and Co-ordination would then be provided with revisions to the plan that identify clearly which are derived from proposals adopted with such statements and which are proposed by the Secretary-General at his own initiative. In addition, this information could, in some cases, assist the Secretariat when it prepares the outline of the proposed programme budget for the following biennium.

30. By its resolution 1988/77 on the proposed revitalization of the Economic and Social Council and specifically under subparagraphs (a) (ii) and (e) (iii) of that

resolution, the Council decided to consider thematic analyses to assist it in its co-ordinating and priority-setting functions and decided that these analyses are to be derived from the medium-term plan of the United Nations system. In the long run, these analyses may, in some instances, provide relevant information on the work of the specialized agencies for future implications statements. Such information is mentioned in rule 104.9 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation but not in General Assembly resolution 38/227 A.

31. Beside the experience gained with the submission of statements of programme budget implications to the General Assembly and to the Economic and Social Council, the nature of the contingency fund and the procedures set for its operation also clearly suggest that the programmatic content of these statements has to be improved. A review of the results achieved will be necessary during the implementation of the 1990-1991 programme budget.

Notes

1/ Official Records of the General Assembly, Thirty-eighth Session, Supplement No. 38 (A/38/38), para. 131.

2/ Ibid., Forty-first Session, Supplement No. 38 (A/41/38 and Corr.1 and 2), para. 155.

3/ Ibid., Forty-third session, Supplement No. 16 (A/43/16), part one, para. 106.

4/ Ibid., sect. H.

ANNEX

Paragraphs 7 and 8 of General Assembly resolution 38/22 A,
section II

7. Reaffirms its request to the Secretary-General to provide the General Assembly with programme implications of draft resolutions being considered by the Assembly in accordance with the following general guidelines:

(a) Each statement should be an integrated statement of programme, financial and administrative implications;

(b) Each statement should indicate how the activities proposed in the draft resolution fulfil or reinforce the objective and strategies of the current legislative mandate;

(c) Each statement should provide, for decision by the General Assembly:

(i) An analysis and recommendation by the Secretary-General for the funding of the proposed activities;

(ii) An analysis of alternative solutions to the funding of the proposed activities through existing or additional appropriations;

(iii) Further indications of clear implications of the draft resolution with regard to the existing programmes within the relevant sections of the programme budget, in the case of possible funding through existing resources.

8. Decides that the adoption of new resolutions by the General Assembly will not imply the elimination of existing activities or programmes carried out as a result of legislative mandates, nor the elimination or reduction of resources appropriated to them by the Assembly, unless the Assembly expressly decides otherwise;

...
