Changes to programme planning and budgeting

Note by the secretariat

Summary

The Secretary-General presented his management reform in his reports on shifting the management paradigm in the United Nations, entitled “Ensuring a better future for all” and “Improving and streamlining the programme planning and budgeting process” at the seventy-second session of the General Assembly in October 2017. The proposed measures and changes to the management of the United Nations are intended to make the organization more nimble, effective and efficient. One of the major changes proposed was the streamlining of programme planning and budgeting aimed at enhancing the performance and responsiveness of the United Nations. After considering the reports, the Assembly, in its resolution 72/266, adopted various changes in relation to programme planning and budgeting, which will be implemented starting from 2020.

The adopted changes in programme planning and budgeting are summarized in the present note.

The Commission may wish to take note of these changes to inform its deliberations.

* A/72/492 and A/72/492/Add.1.

Decisions of the General Assembly on programme planning and budgeting to be implemented starting 2020

1. The General Assembly, in its resolution 72/266, endorsed the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions on the proposed management reform, and made the following decisions:

(a) To change the budget period from biennial to annual on a trial basis, effective from the programme budget for 2020;
(b) To request the Secretary-General to conduct a review of changes to the budgetary cycle in 2022;

(c) To review, at its seventy-seventh session, with a view to making a final decision, the implementation of the annual budget;

(d) That the programme budget shall consist of:
   (i) Part I: the plan outline, which shall be prepared once every three years, containing the long-term priorities and objectives of the Organization, similar in scope to the current plan outline (namely, part I of the biennial strategic framework);
   (ii) Part II: the programme plan, including, in a single integrated report, an annual plan and performance information at the programme and subprogramme levels;
   (iii) Part III: the post and non-post requirements for the programmes and subprogrammes;

(e) That the sequential nature of the review process should be maintained by the Committee for Programme and Coordination, tasked with reviewing parts I and II, and that the Advisory Committee would examine Part III;

(f) That any changes to the budget methodology and budget procedures and practices or to the financial regulations are subject to the review and approval of the Assembly prior to their implementation.

2. The first annual programme budget will be prepared for 2020 and will be examined by the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions within the period from May to July 2019, in accordance with their respective mandates, and by the Fifth Committee during the main part of the seventy-third session of the General Assembly. Member States of the Economic and Social Commission for Asia and the Pacific will be consulted on the strategic framework and programme plan elements during the seventy-fifth session of the Commission. The diagram below depicts the expected process for the 2020 proposed programme budget preparation and approval.

3. The programme budget will be prepared based on further guidance and formal instructions from the Programme Planning and Budget Division of the Secretariat.