



# General Assembly

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## Seventy-seventh session

Agenda item 136

### Review of the efficiency of the administrative and financial functioning of the United Nations

## Resolution adopted by the General Assembly on 30 December 2022

[on the report of the Fifth Committee ([A/77/673](#), para. 10)]

### 77/267. Shifting the management paradigm in the United Nations: review of changes to the budgetary cycle

*The General Assembly,*

*Recalling* its resolution [72/266](#) A of 24 December 2017,

*Having considered* the report of the Secretary-General entitled “Shifting the management paradigm in the United Nations: review of changes to the budgetary cycle”<sup>1</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup>

1. *Takes note* of the report of the Secretary-General;
2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;
3. *Recalls* paragraphs 6 and 7 of its resolution [72/266](#) A, in which it approved the change from a biennial to an annual budget period on a trial basis, decides to lift the trial period effective from 2023, and requests the Secretary-General to continue with the submission of the programme budget according to an annual cycle;
4. *Notes* that the change from the biennial to the annual budget period on a trial basis was not cost-neutral, and also notes the lack of an activity-based costing system to account for the workload and associated costs of preparing programme budget documentation;
5. *Recalls* paragraphs 19, 28 and 38 of the report of the Advisory Committee, and requests the Secretary-General to conduct a comprehensive review on the annual cycle, including its financial, administrative and procedural impact, its impact on the

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<sup>1</sup> [A/77/485](#) and [A/77/485/Corr.1](#).

<sup>2</sup> [A/77/7/Add.20](#).



implementation of mandates across sections of the programme budget and the workload and the associated costs, and to submit a report for consideration by the General Assembly at the main part of its eighty-third session, in 2028;

6. *Also recalls* regulation 3.2, paragraphs 4 and 5, of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation,<sup>3</sup> reaffirms that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters, and stresses the importance that the Fifth Committee make decisions on the programme budget in a timely manner;

7. *Reaffirms* that no changes to the budget methodology, established budgetary procedures and practices or the financial regulations may be implemented without prior review and approval by the General Assembly in accordance with established budgetary procedures;

8. *Recalls* paragraph 11 of the report of the Advisory Committee, and requests the Secretary-General to present any proposed changes to the Financial Regulations and Rules of the United Nations<sup>4</sup> and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation for the consideration of the General Assembly;

9. *Also recalls* its resolution 58/250 of 23 December 2003, reaffirms that there should be no exceptions to the rule that documents must be distributed in all official languages, emphasizes the principle that all official documents must be distributed simultaneously in all official languages before they are made available on United Nations websites, and reiterates its request to the Secretary-General to ensure that documents are available in accordance with the six-week rule for their distribution simultaneously in the six official languages;

10. *Reaffirms* that parts I and II of the proposed programme budget shall be submitted through the Committee for Programme and Coordination and part III through the Advisory Committee on Administrative and Budgetary Questions for the consideration of the General Assembly;

11. *Also reaffirms* the role of the Committee for Programme and Coordination as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and coordination, as well as in verifying that the programmes of activities of the Organization are implemented in line with the legislative mandates and that the full implementation of regulations and rules is ensured;

12. *Recommends* that the Committee for Programme and Coordination, in accordance with its mandate, provide recommendations on all programmes of the proposed programme budget;

13. *Recalls* that the Committee for Programme and Coordination shall consider the proposed programme plans in accordance with its terms of reference, and appreciates the continuous efforts of the Committee to reach consensus on all programmes of the proposed programme budget;

14. *Decides* to extend the length of sessions of the Committee for Programme and Coordination to five weeks, starting from the sixty-third session of the Committee;

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<sup>3</sup> ST/SGB/2018/3.

<sup>4</sup> ST/SGB/2013/4 and ST/SGB/2013/4/Amend.1.

15. *Recalls* paragraph 12 of its resolution [31/93](#) of 14 December 1976, and continues to encourage Member States to be represented at a high level of expertise and to ensure the continuity of their representation in the Committee for Programme and Coordination, whose central role and overall responsibilities are recognized;

16. *Also recalls* paragraph 22 of the report of the Advisory Committee, and reiterates that the Committee for Programme and Coordination and the Advisory Committee should examine the proposed programme budget in accordance with their respective mandates and, preserving the sequential nature of the review processes, submit their conclusions and recommendations to the General Assembly for the final approval of the programme budget;

17. *Decides* that the sessions of the Committee for Programme and Coordination shall end no later than mid-June to ensure more time for substantial deliberation of the programmes and consultation with relevant United Nations bodies, starting from the sixty-fourth session of the Committee, in 2024;

18. *Requests* the Secretary-General to assess a procedure to inform the Advisory Committee of possible resource implications that may result from the recommendations of the Committee for Programme and Coordination, for the consideration of the General Assembly, to address the sequential nature of the review process under the annual cycle;

19. *Re-emphasizes* the role of the plenary and the Main Committees of the General Assembly in reviewing and taking action on the appropriate recommendations of the Committee for Programme and Coordination relevant to their work, in accordance with regulation 4.10 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

20. *Reiterates* that whenever the Committee for Programme and Coordination cannot provide conclusions and recommendations on a given subprogramme or programme of the proposed programme budget, the plenary or the relevant Main Committee or Main Committees of the General Assembly responsible for those mandates will consider the said subprogramme or programme at the very start of its session in order to provide any conclusions and recommendations to the Fifth Committee, at the earliest opportunity, and no later than four weeks after the start of the session, for timely consideration by the Fifth Committee;

21. *Decides* that the Fifth Committee will consider the report of the Committee for Programme and Coordination at the earliest opportunity during the main part of the sessions of the General Assembly, under the agenda item entitled “Programme planning”, and no later than the first week of November;

22. *Recognizes* the efforts of the President of the General Assembly and the Chair of the Fifth Committee in following up with the Chairs of the relevant Main Committees on the consideration of the programmes without recommendations from the Committee for Programme and Coordination, in accordance with paragraph 16 of its resolution [76/236](#) of 24 December 2021, and decides that incoming Presidents of the General Assembly and Chairs of the Fifth Committee shall reach out to and support the Chairs of the Main Committees to ensure that conclusions and recommendations are issued on time;

23. *Requests* the Secretary-General to ensure that all the Main Committees have access on their Committee Places of the e-deleGATE portal, for information purposes, before the start of the session, to the programmes of the proposed programme budget and the latest report of the Committee for Programme and Coordination;

24. *Decides* to extend the length of the first resumed session of the Fifth Committee to five weeks, starting from its seventy-eighth session;
25. *Notes* the increased workload on the Fifth Committee, the Committee for Programme and Coordination, the Advisory Committee on Administrative and Budgetary Questions and the Secretariat;
26. *Reiterates its request* to the Secretary-General to ensure that results and, where possible, performance measures actually reflect achievements and impacts in the implementation of the programmes of the Organization and not those of individual Member States;
27. *Recalls* paragraphs 33 and 46 of the report of the Advisory Committee, stresses that accountability is a central principle of management reform, and requests the Secretary-General to continue his efforts to ensure a strong culture of responsibility and accountability, compliance with regulations and rules, and the achievement of results;
28. *Expresses its support* for the efforts of the Secretariat to better engage and support programme managers with the aim of making the Organization more effective and results-oriented, and welcomes the commitment and ongoing efforts of the Secretariat to improve and update the programmatic aspects, including planned results, performance measures and external factors, of the programme budget;
29. *Stresses* that effective and efficient mandate delivery is the overriding factor in determining the Secretariat's resource requirements;
30. *Requests* the Secretary-General to ensure effective and efficient utilization of available resources and programme delivery by programme managers, including through clearly defined results-based performance indicators and benchmarks;
31. *Notes with appreciation* the cumulative improvements to the presentation format of the proposed programme budget resulting from the implementation of the guidance from the General Assembly during the annual budget trial period, and welcomes the submission of the proposed programme plan and programme performance alongside the proposed post and non-post resource requirements in a single document;
32. *Recalls* paragraph 45 of the report of the Advisory Committee, reaffirms the programmatic nature of the United Nations budget, and requests the Secretary-General to preserve the optimal functioning of all programmes by improving the presentation of and the link between proposed resources and programme delivery.

*56th (resumed) plenary meeting  
30 December 2022*