



United Nations Regular Budget PBI process

Briefing to the Second Committee

28 September 2023

Office of Programme Planning, Finance, and Budget (OPPFB)

Programme Planning and Budget Division (PPBD)

Programme Budget Implications (PBI) defined

- A PBI is a **supplementary budget** issued to request additional resources to implement mandates not included in the current approved budget or the proposed budget.
- A PBI is **drafted in response to a draft resolution** with mandates to the Secretariat to do new activities or provide new deliverables.
- A PBI is **approved by the GA** upon recommendation of its Fifth Committee along side approval of the relevant resolution.



Legislative framework (1/2)

Regulation 2.9. The Secretary-General shall prepare supplementary programme budget proposals in a form consistent with the approved programme budget and shall submit such proposals to the General Assembly. The Advisory Committee shall review the supplementary proposals and report thereon.

Regulation 2.10. 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 of the Secretary-General on the programme budget implications of the proposal.

Regulation 2.11. Where, in the opinion of the Secretary-General, a proposed expenditure cannot be made from existing appropriation, it shall not be incurred until the General Assembly has made the necessary appropriation unless the Secretary-General certifies that the expenditure can be made under the provisions of the Assembly resolution relating to unforeseen and extraordinary expenses.



Legislative framework (2/2)

- **General Assembly RoP 153:** No resolution with anticipated expenditures shall be voted on until the Fifth Committee examines the budgetary effect.
- **A/RES/77/262:** Reaffirms that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters, and also reaffirms the role of the Fifth Committee in carrying out a thorough analysis and approving human and financial resources and policies, with a view to ensuring full, effective and efficient implementation of all mandated programmes and activities and the implementation of policies in this regard;



Structure of a UN resolution

- **Name of the adopting organ**
- **Preambular paragraphs (PP)**
 - Present the background or motive for the resolution; name the reports considered
 - Normally begin with an italicized verb ending in -ing (e.g. Recalling...)
 - Usually factual, are not numbered, end with a comma.
- **Operative paragraphs (OP)**
 - Express opinions, decisions or request action; may give mandates
 - Usually begin with italicized verb in the present tense (e.g. Recalls ...Requests)
 - May reaffirm the relevant regulatory framework
 - Are action oriented, numbered, end with a semicolon.
- **Annexes**
 - Resolutions may have annexes with additional information.



Operative text¹ - examples

Affirms

Approves

Authorizes

Calls upon

Decides

Emphasizes

Endorses

Encourages

Mandates

Notes

Reaffirms

Recalls

Regrets

Requests

Resolves

Strongly condemns

Supports

Takes note

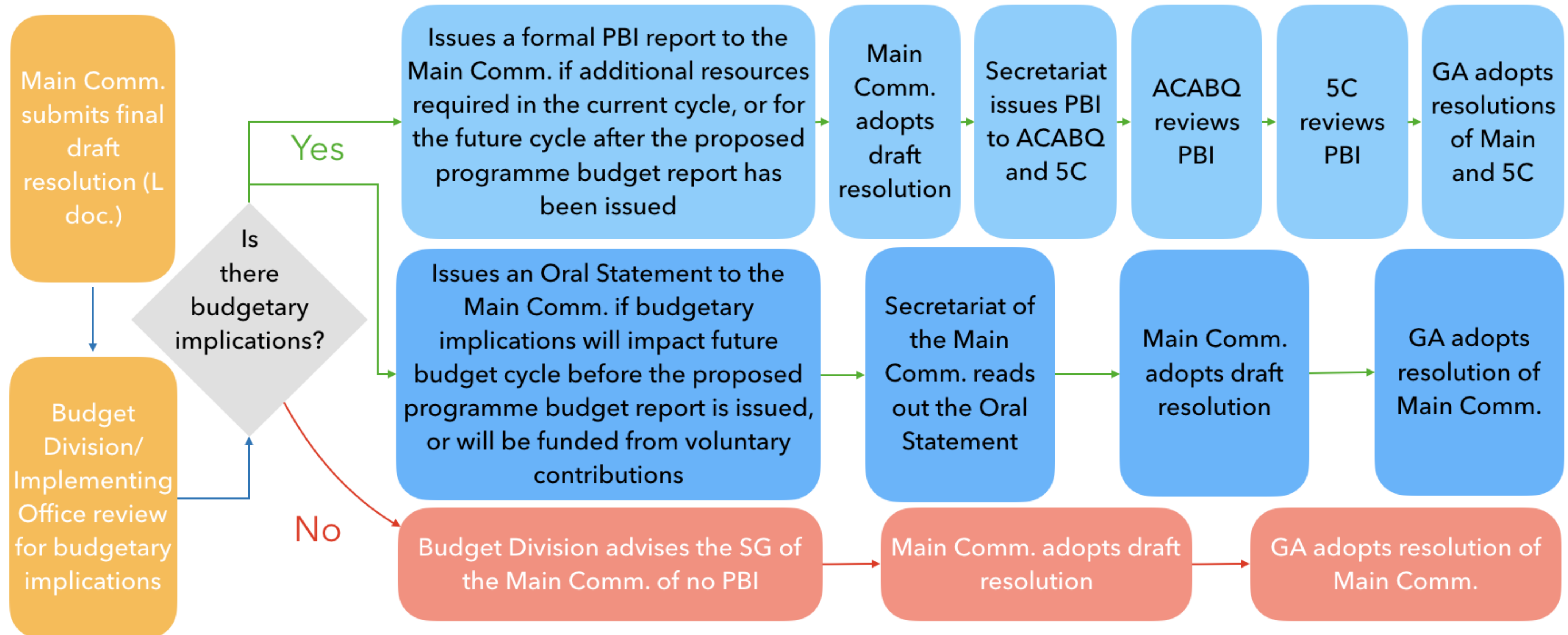
Trusts

Welcomes

1) Examples highlighted are examined for possible budgetary implications



Programme budget implications (PBIs) – Mandates not provided for in the programme budget



Budgetary implications influenced by nuances in language – case by case assessment continues to be required

Condition 1 Binding request for action	Condition 2 New/expanded activities
Decides...	A new report on...
Mandates...	New consultations...
Requests...	Additional meetings...

Illustrative examples

- Invites to explore... **N**
(no conditions met)
- Decides to maintain... **N**
(only condition 1 met)
- Encourages a report **N**
(only condition 2 met)
- Request a new report **Y**
(both conditions met; hence, budget implications)

In contrast to: encourage, call upon, invites, etc.

In contrast to: maintain, continue to, etc.



Programme Budgetary implications

Case Study (1/2)

A/C.2/77/L.11/Rev.1

- Request the Secretary-General to prepare a report analysing all relevant international legal instruments, other documents and recommendations that address international tax cooperation, considering, inter alia, avoidance of double taxation model agreements and treaties, tax transparency and exchange of information agreements, mutual administrative assistance conventions, multilateral legal instruments, the work of the Committee of Experts on International Cooperation in Tax Matters, the work of the Organisation for Economic Co-operation and Development/Group of 20 Inclusive Framework on Base Erosion and Profit Shifting, and other forms of international cooperation, as well as outlining potential next steps, such as the establishment of a Member State-led, open-ended ad hoc intergovernmental committee to recommend actions on the options for strengthening the inclusiveness and effectiveness of international tax cooperation;
- Request the Secretary General, when preparing the report, to consult with Member States, the members of the Committee of Experts on International Cooperation in Tax Matters, the Platform for Collaboration on Tax, and other international institutions and relevant stakeholders;



Programme Budgetary implications

Case Study (2/2)

E/2022/L.26

- **Decide to enhance** the institutional arrangements of the Committee of Experts on Global Geospatial Information Management as a subsidiary body of the Economic and Social Council in charge of all matters related to geospatial information, geography, land administration and related topics, in accordance with the terms of reference annexed to the present resolution;
- **Further decide to strengthen** the work of the Committee of Experts and request the Secretary-General in the context of his next budget proposal to identify options to do so, within existing resources, including the establishment of a secretariat for the Committee, dedicated to the Committee's normative and implementation work on global geospatial information management.





Thank You!