



AD HOC COUNCIL WORKING GROUP ON
THE ORGANIZATION'S STRATEGIC PLAN
11th session
Agenda item 2(c)

CWGSP 11/2(c)
17 March 2010
ENGLISH ONLY

REVIEW OF WORKING ARRANGEMENTS AND ASSOCIATED BUDGETARY FACTORS

(c) Alignment of planning and budgeting cycles

Note by the Secretariat

SUMMARY

<i>Executive summary:</i>	This document recalls discussions during CWGSP 10 on comments and suggestions submitted by the Secretariat for the possible alignment of the Organization's planning and budgeting cycles
<i>Strategic direction:</i>	4
<i>High-level action:</i>	4.0.1, 4.0.3
<i>Planned output:</i>	4.0.1.3, 4.0.3.1
<i>Action to be taken:</i>	Paragraph 4
<i>Related documents:</i>	C/ES.25/D (paragraph 3.2(v)), C/ES.25/3 (paragraphs 32 to 34) and CWGSP 10/6(a)

1 At its tenth session, the *ad hoc* Council Working Group on the Organization's Strategic Plan (CWGSP) considered document CWGSP 10/6(a)¹, providing initial proposals, based on discussions during the Council's 102nd session and earlier sessions of the Working Group itself, for the alignment of the Organization's planning and budgeting cycles.

2 In this respect, recalling the Council's request for the Working Group to prepare a draft time frame to align the aforementioned cycles, the Working Group noted, in particular:

- .1 the tables in the annex to aforementioned document providing graphical representations of:
 - .1 the existing time frame, through which budgeting for a subsequent biennium generally precedes the drawing up of work plans for that biennium;

¹ For reasons of economy, delegations are kindly requested to bring their own copies of this document.

- .2 an alternative time frame, through which budgeting would be based on preliminary work plans for a subsequent biennium;
 - .3 a further alternative time frame, through which budgeting would take place only after the finalization of work plans for a subsequent biennium; and
- .2 the suggestion by the delegation of the Bahamas that another way of achieving the goal was to decide that the budget for a subsequent biennium should remain equal to the budget for an ongoing biennium; to determine whether work plans for the subsequent biennium could be accommodated within that financial envelope; and, if not, to either increase the financial envelope or reduce the work plans so as to ensure a reasonable match between the two.

3 During discussion, delegations expressed support for one or more of the options indicated above. However, in view of the significant implications of aligning the budgeting and planning cycles, as summarized in document CWGSP 10/6(a) – in particular, the feasibility of delivering the biennial meetings programme over a reduced time frame – the Working Group decided to further consider the various proposals at its present session (C/ES.25/3, paragraph 34). In this context, it was also noted that, although any option recommended by the Working Group could only be fully implemented as of the next biennium, it would in principle be possible, during the current biennium, to prepare future work plans on which to build a results-based budget for the next biennium (thereby reversing the practice of budgeting preceding planning), subject to the Council approving that recommended option, at the latest at its 104th session.

Action requested of the Working Group

4 The Working Group is invited to reconsider the information provided in document CWGSP 10/6(a) and decide as appropriate, in particular in respect of paragraphs 7 to 10 and the annex to that document.
