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Administrative, financial and institutional matters

Financial and budgetary matters

An overview of structures and bodies within the United Nations system that may inform Parties in making the budget process more efficient and transparent

Note by the Executive Secretary

Summary

This document contains an overview of structures and bodies involved in budget processes within the United Nations system. It explores the process associated with the United Nations regular budget and the alternative but similar budget processes of selected organizations with budgets supported by indicative contributions. It includes examples of criteria that could be considered for the potential assessment of the efficiency and transparency of the existing UNFCCC budget processes.

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I. Introduction

A. Mandate

1. The Subsidiary Body for Implementation (SBI), at its forty-second session, requested the secretariat to provide an overview of possible structures and bodies within the United Nations system that may inform Parties in making the budget process more efficient and transparent, for consideration at SBI 44.¹

B. Scope of the note

2. The focus of this document is the UNFCCC core budget process funded by indicative contributions provided by all Parties to the Convention. It explores the process associated with the United Nations regular budget and the alternative but similar budget processes of selected organizations with budgets supported by assessed (indicative) contributions. It provides information on the budget processes from the issuance of budget preparation instructions through to final approval by the governing bodies. Furthermore, in view of the mandated objective, referred to in paragraph 1 above, of making the UNFCCC budget process more efficient and transparent, this document includes examples of criteria that could be considered for the potential assessment of the efficiency and transparency of the existing budget processes.

3. The information contained in this document has been drawn from documentation published by relevant authorities, including the Joint Inspection Unit (JIU) of the United Nations and the United Nations Secretariat Office of Programme Planning, Budget and Accounts (OPPBA). The review of that material was complemented by consultations with OPPBA staff.

C. Possible action by the Subsidiary Body for Implementation

4. The SBI is invited:

- (a) To take note of the overview of United Nations budget structures and bodies presented;
- (b) To consider the efficiency and transparency of the UNFCCC budget process and to take any necessary action.

II. Background

A. Funding of UNFCCC activities

5. Pursuant to Article 7, paragraph 2(k), of the Convention, the Conference of the Parties (COP) adopted financial rules for itself, the secretariat and the subsidiary bodies.² They provide for a two-year financial period, of which the first year must be an even-numbered year, in line with United Nations practice. Every two years, the UNFCCC Executive Secretary proposes a programme budget to the SBI, setting out the proposed

¹ FCCC/SBI/2015/10, paragraph 143.

² The financial procedures are contained in annex I to decision 15/CP.1.

activities and budget of the secretariat for the coming two years. The SBI considers the proposal and recommends a decision on the biennial programme budget for consideration and adoption by the COP, which adopts the budget by consensus. Rule 10(e) requires the COP to consider the proposed budget as well as all questions pertaining to the accounts and financial arrangements. The resources of the COP comprise contributions made by Parties according to an indicative scale, voluntary contributions made by Parties and the uncommitted balance of appropriations from previous financial periods and miscellaneous income.

6. In accordance with the financial rules referred to in paragraph 5 above, the United Nations Secretary-General established two trust funds to bear costs related to the Convention, namely:

(a) The Trust Fund for the Core Budget of the UNFCCC, which receives contributions from Parties according to an indicative scale based on the United Nations scale of assessments and United Nations General Assembly resolution 55/5 of 22 January 2001;

(b) The Trust Fund for Participation in the UNFCCC Process, which receives voluntary contributions and supports the participation of eligible representatives of developing country Parties and Parties with economies in transition in sessions of the COP and its subsidiary bodies.

7. Subsequently, two additional trust funds were established, in line with the provision contained in the financial rules that, subject to the approval of the COP, the United Nations Secretary-General may establish other trust funds, provided that they are consistent with the objectives of the Convention, namely:

(a) The Trust Fund for Supplementary Activities, which receives funding provided by Parties that are additional to their indicative contributions to the core budget;

(b) The Trust Fund for the Special Annual Contribution from the Government of Germany (the Bonn Fund), which consists of an additional annual contribution from Germany, the host of the secretariat, and primarily supports the convening of conferences and other meetings in Bonn.³

8. The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP), at its first session, authorized the Executive Secretary to collect fees from operational entities under the clean development mechanism (CDM) and users of the international transaction log (ITL) as additional income for the Trust Fund for Supplementary Activities. Since the biennium 2008–2009, the CDM and the ITL have relied on income from outside the core budget as the primary source of funding for their operating and administrative costs. The types of fees and the modalities for their calculation and collection are different for each entity in accordance with the relevant decisions of the COP and the CMP. CMP 3 requested the secretariat to take the steps necessary to establish separate trust funds for the receipt of fees and shares of proceeds for the administration of the CDM and the ITL.⁴

9. Administrative operations including human and financial resources management, procurement, travel and general services, as well as the cost of audits, payroll services, investment treasury services, staff training and development, services related to the administration of justice, the costs of common United Nations services and the costs of

³ Decision 16/CP.3.

⁴ Decision 11/CMP.3.

premises are funded by a provision from all trust funds, in accordance with the financial rules referred to in paragraph 5 above.

10. Finally, a special account for conferences and other recoverable costs financed by voluntary contributions is used to finance costs associated with the hosting of the sessions of the COP.

11. It should be noted that an end-of-service and post-service employee benefits fund is not currently financed but is on a 'pay as you go' basis.

B. Defining efficiency and transparency in the context of budget processes

12. In order to foster a clear understanding of and lay a framework for this overview of budget processes, definitions of efficiency and transparency taken from United Nations JIU sources are provided below for ease of reference.

13. **Efficiency** is the productivity of an activity's implementation process, namely how well inputs are converted into outputs.⁵ It is the ability to do or produce something without wasting materials, time or energy.

14. **Transparency**⁶ is the provision of accessible and timely information to stakeholders and the opening up of organizational procedures, structures and processes to their assessments. Doing so enables stakeholders to monitor an organization's activities and hold it to account for its commitments, actions and decisions.

15. It may prove useful, as outlined in the above definitions of efficiency and transparency, to focus, in particular, on the usage of time, materials and cost versus benefit in terms of evaluating efficiency and on the open exchange of information and inclusiveness in terms of evaluating transparency in relation to budget processes.

III. Overview of United Nations budget processes

16. This chapter provides an overview of United Nations budget processes that include a scale of assessments (indicative) for the contributions of Member States. The processes take two basic forms:

- (a) Entities receiving funding via the United Nations scale of assessments for contributions of Member States to the regular budget of the United Nations;
- (b) Entities funded from modified scales of assessments (indicative) for their unique set of Member States.

17. The three complementary annexes are designed to facilitate comparison of the different budget-related United Nations processes, structures and bodies:

- (a) Annex I provides information on elements of the budget processes of selected United Nations and related organizations, including the volume of official budget

⁵ JIU glossary of evaluation terms, contained in United Nations General Assembly document A/34/286.

⁶ 2007 *Global Accountability Report*, page 11, available at <http://www.asoif.com/pdfs/Governance/Global_Accountability_Report_2007.pdf>; 2011 JIU report *Accountability Frameworks in the United Nations System*, see document JIU/REP/2011/5, pages 7 and 8.

documents, the overall budget amounts, the bodies involved in the budget processes, the number of review body members and the costs of the review bodies;

(b) Annex II provides an overview of budget review bodies and their functions;

(c) Annex III provides a comparison of selected budget cycles, including the milestones and bodies involved in the processes of the UNFCCC, the United Nations Convention to Combat Desertification (UNCCD) and the regular budget of the United Nations. It also includes the budget process of the International Criminal Court, an independent international organization.

A. The United Nations regular budget

18. There is a well-documented sequence of events associated with the United Nations regular budget process. The process typically requires 16 months, beginning with the issuance of budget instructions in September and ending with final approval in late December of the following year, just prior to the implementation of the biennial budget. Comparing and contrasting the lengths of budget preparation processes is one possible way of assessing them with regard to efficiency.

19. The United Nations regular budget for the biennium 2016–2017 covered 36 sections and amounted to approximately USD 5.7 billion. The regular budget process for the biennium 2016–2017 began with the issuance of budget preparation instructions by OPPBA in September 2014, with a deadline for budget submissions to OPPBA of early December 2014. In December 2014 and January 2015, OPPBA conducted an internal review of the budget submissions and requested and received clarifications as required. From mid-February to mid-March 2015, joint OPPBA and programme management reviews were conducted in order to finalize the budget fascicles. The fascicles were then finalized and published by mid-April 2015.

20. In June 2015, two separate bodies, as per standard practice, reviewed the regular budget submittal. The Committee for Programme and Coordination (CPC) and the Advisory Committee on Administrative and Budgetary Questions (ACABQ) examined the proposed programme budget in accordance with their respective mandates and submitted their conclusions and recommendations to the General Assembly, through its Fifth Committee,⁷ for final approval of the programme budget.⁸

21. The CPC reviews any programmatic changes in the proposed programme budget arising from new or revised mandates and reports on its findings to the Fifth Committee. The committee reviews the programmes of the United Nations as defined in the strategic framework; its work entails reviewing the strategic framework in off-budget years and the programme budget in budget years. In reviewing the strategic framework, the committee examines the totality of the work programme proposed by the Secretary-General, paying particular attention to programme changes arising from decisions adopted by intergovernmental bodies or those suggested by the Secretary-General. In the examples provided in chapter III.B below of non-regular budget review processes, this function is normally undertaken by one committee responsible for budget review.

⁷ Information on the current membership of the Fifth Committee is contained in United Nations General Assembly document A/C.5/70/INF/1.

⁸ See United Nations document ST/SG/2000/8, Regulation 3.2, paragraph 6.

22. The CPC is composed of 34 Member States of the United Nations, elected for three-year terms on the basis of equitable geographical distribution, as follows:⁹

- (a) Nine seats for African States;
- (b) Seven seats for Asia-Pacific States;
- (c) Seven seats for Latin American and Caribbean States;
- (d) Seven seats for Western European and other States;
- (e) Four seats for Eastern European States.

23. ACABQ, a subsidiary organ of the General Assembly, consists of 16 members appointed by the Assembly in their individual capacity. Members are selected on the basis of broad geographical representation, personal qualifications and experience, and serve for a period of three calendar years. Members retire by rotation and are eligible for reappointment. The General Assembly appoints members of ACABQ at the regular session immediately preceding the expiration of the term of office of the existing members or, in the case of vacancies, at the next session. The functions and responsibilities of ACABQ, as well as its composition, are governed by the provisions of General Assembly resolutions 14 (I) of 13 February 1946 and 32/103 of 14 December 1977 and rules 155 to 157 of its rules of procedure. The major functions of ACABQ are to:

- (a) Examine and report on the budget submitted by the Secretary-General to the General Assembly;
- (b) Advise the General Assembly concerning any administrative and budgetary matters referred to it;
- (c) Examine on behalf of the General Assembly the administrative budgets of the specialized agencies and any proposals for financial arrangements with such agencies;
- (d) Consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies.

24. Programme management and finance staff of the respective sections of the United Nations regular budget appear before ACABQ for a question and answer session of usually one or two days. Documentation submitted in advance of the ACABQ question and answer session includes the budget fascicle and a document containing supplementary budget information that further elaborates on the summary data provided in the budget fascicle.

25. The Fifth Committee may accept, curtail or reject the recommendations of ACABQ. The conclusions and recommendations of ACABQ often form the basis of the draft resolutions and decisions recommended by the Fifth Committee.

26. The Fifth Committee typically reviews the proposed programme budget from October to December, by which time it will have the ACABQ report and, as applicable, the CPC report.

27. On the basis of the reports of the Fifth Committee, the General Assembly considers and approves the United Nations budget, in accordance with Chapter IV, Article 17, of the Charter of the United Nations. This function was reaffirmed by the General Assembly in resolution 45/248, Chapter B, Section VI, of 21 December 1990.

28. The work programme of the Fifth Committee begins with a general discussion of the United Nations budget. Once the general discussion of the budget has finished in formal

⁹ United Nations General Assembly decision 42/450 of 17 December 1987.

meetings, the committee holds informal consultations (with interpretation) under the chairmanship of a designated coordinator. Informal consultations begin with questions and answers with the relevant United Nations Secretariat officials. The coordinator then distributes a skeletal draft proposal for consideration by Member States.

29. The coordinator requests delegations to provide their contributions for inclusion in the draft proposal by a deadline. The committee subsequently considers the draft prepared by the coordinator – who compiles all contributions received from groups and delegations – in informal consultations. Some items require lengthy negotiations and, where difficulties arise, the committee resorts to ‘informal informals’ (without interpretation). Once consensus is reached, it is ‘adopted’ in an informal meeting and only thereafter issued in an ‘L’ series document for action by the committee. After draft resolutions or decisions are issued as ‘L’ documents, they are adopted at a formal meeting of the committee, before being taken up at the plenary of the General Assembly.

30. The General Assembly usually adopts the budget recommended by the Fifth Committee at a session in late December.

31. It is important to note that, should Parties wish to follow the same process as for the United Nations regular budget, several procedural hurdles would have to be overcome. Currently, the mandate of ACABQ would not permit it to review the UNFCCC budget, and to extend the mandate of ACABQ to address the UNFCCC budget would require both a COP decision and a United Nations General Assembly resolution, as well as revisiting the linkage of the secretariat to the United Nations. Such decisions and resolutions would need to clarify, *inter alia*, the role of the COP with respect to ACABQ, including reporting lines and accountabilities to the COP and the provision of guidance by the COP to ACABQ.

32. An additional consideration is the increased complexity that would be introduced into the budget process by introducing external United Nations budget structures and processes to the UNFCCC budget review process; in particular, there would be a significant learning curve involved with external bodies being introduced into the process, which could affect efficiency.

33. Finally, the cost associated with adopting the United Nations budget process is another consideration, in that travel and associated costs for representatives of the UNFCCC to travel to New York for ACABQ meetings and possible charges for ACABQ work to the UNFCCC would need to be factored into any decision taken during these times of austere budgets.

B. Non-regular budget funded entities

34. In the case of non-regular budget funded entities, a different set of bodies and structures are used that are unique to each budget process but which are, in many ways, similar¹⁰ to those involved in the United Nations regular budget process. In some cases, budgets are presented to an intermediate body covering ACABQ- and CPC-type functions, which issues a report to a body composed of Party representatives, which in turn makes recommendations on the budget to a conference or assembly of Parties for budget adoption. In other instances, the budget is presented directly to a body composed of Party representatives that incorporates the functions of ACABQ, CPC and the Fifth Committee in

¹⁰ The United Nations regular budget process lasts 16 months, while specialized agency and related organization budget processes last between 15 and 19 months for biennial budget cycles, as per United Nations JIU document JIU/REP/2003/2, endnote 18.

one body. That body then recommends the budget for adoption by the conference or assembly of Parties, as the case may be.

35. An example of a budget process using an intermediate body is that of the Organisation for the Prohibition of Chemical Weapons,¹¹ which presents its budget to the Advisory Body on Administrative and Financial Matters, composed of 16 members,¹² who advise and report to the Executive Council (41 members from five regional groups), which reports to the Conference of the States Parties.

36. The budget of the International Criminal Court is presented to the Committee on Budget and Finance, composed of 12 members,¹³ for recommendation to the Assembly of States Parties.

37. The International Seabed Authority¹⁴ presents its budget to the Finance Committee, composed of 15 members,¹⁵ which advises the Council of the International Seabed Authority (36 members elected by the Assembly) for recommendation to the Assembly.

38. Examples of entities using the budget process in which one body incorporates the functions of ACABQ, CPC and the Fifth Committee and reports directly to its governing body include the UNFCCC and UNCCD.

C. The UNFCCC budget process

39. The UNFCCC budget process requires 18 months from beginning to end. However, the budget process is essentially 12 months of effort, as the six-month period after the SBI session in May or June is simply used to finalize budget resolutions for COP approval. An exception to this would be the rare case of when budget discussions at SBI 38 were carried over to COP 19. In that case, extensive budget preparations continued until December 2013 and were less efficient in terms of time and cost than the usual budget process. Overall, the time spent in preparation and approval of the UNFCCC budget is timely when compared with that of other United Nations organizations in that only 12 months of actual effort is involved versus a range of 15–19 months for most United Nations programmes and agencies.

40. For the biennium 2016–2017, the UNFCCC budget preparation process started with the issuance of budget support and guidance instructions in July 2014. The due date for programme budget submissions was September 2014. Normally, all budget submissions are received by the end of September, then consolidated and reviewed internally by the budget section and a draft budget is prepared. The initial budget submissions are then reviewed by management during the fourth quarter. During January and February, joint meetings are held with programmes and the Executive Secretary to discuss and revise the programme

¹¹ The Organisation for the Prohibition of Chemical Weapons (OPCW) is an independent, autonomous international organization with a working relationship with the United Nations. More details on the budget processes of the OPCW, the International Criminal Court and the International Seabed Authority are contained in the annexes.

¹² Members are experts of recognized standing in financial and administrative fields appointed by the Executive Council.

¹³ Members are elected by the Assembly of States Parties to serve three years.

¹⁴ The International Seabed Authority is an autonomous international organization established under the 1982 United Nations Convention on the Law of the Sea and the 1994 Agreement relating to the Implementation of Part XI of the United Nations Convention on the Law of the Sea.

¹⁵ Members are elected by the Assembly for a period of five years, taking into account equitable geographical distribution among regional groups and representation of special interests, and have a central role in the administration of financial and budgetary arrangements.

budget submissions. Once agreement is reached on the budget, a final document is drafted for submission by early April for the May or June session of the SBI.

41. The consideration of the budget by the SBI begins with a formal presentation of the budget by the Executive Secretary and general discussion by Parties. A typical budget review session would include five or six informal meetings or ‘informal informals’ of Parties. During these meetings, the secretariat answers questions both orally and in writing,¹⁶ and Parties consider a skeletal draft proposal distributed by the designated coordinator, which is subsequently completed by Parties during the budget discussions. The budget discussions are concluded by Parties reaching a consensus agreement for recommendation to the COP. On the basis of the budget recommendations resulting from the May or June session of the SBI, the budget is adopted by the COP at its session in November or December.

42. With regard to the documentation required for the UNFCCC budget process, there has been a standard set of information provided, namely a proposed biennial budget and three addenda containing the proposed work programme, activities to be funded as supplementary activities and the proposed budget for the Trust Fund for the International Transaction Log. In addition, COP 21 requested the Executive Secretary to facilitate the consideration of future programme budget proposals by including in the official budget documents budget scenarios, including zero nominal growth, together with information on the implications of the implementation of the secretariat’s work programme and the estimated impacts on the level of Parties’ indicative contributions, and by submitting at least 15 days in advance of the relevant session of the SBI the latest unaudited financial statements and an update on the implementation of the approved core budget.¹⁷ However, there has been no prescribed document or set of documents to be provided in terms of supplementary information, as is standard practice in the case of the United Nations regular budget. Without a clear understanding between the secretariat and the Parties concerning additional information to be provided, there is the potential for misunderstandings when, for example, changes to financial regulations and rules take place, such as the application of the International Public Sector Accounting Standards.

43. The efficiency of the budget review processes conducted by Parties, for example under the UNFCCC and UNCCD, may be compared with processes that involve various additional review bodies. For example, the Organisation for the Prohibition of Chemical Weapons, the International Seabed Authority and the International Criminal Court, which employ intermediate review bodies reporting to a committee of the Parties, require approximately one week of deliberations by the intermediate review body. The intermediate review bodies involve additional costs associated with assembling their members and providing support arrangements.¹⁸ The United Nations regular budget process requires more time and cost, as two review bodies (ACABQ and CPC) must provide reports prior to the Fifth Committee’s consideration of the budget. During the deliberations of ACABQ and the Fifth Committee, budget owners are required to travel to New York to present and defend their budget proposals.

¹⁶ The secretariat normally answers in excess of 100 questions in writing and provides numerous oral responses to Parties’ inquiries.

¹⁷ Decision 22/CP.21, paragraph 22.

¹⁸ Venue arrangements, travel costs and administrative support.

IV. Possible criteria for considering structures and bodies within the United Nations system that may inform Parties in making the budget process more efficient and transparent

44. This chapter is designed to facilitate consideration of the structures and bodies described in chapter III above in terms of their efficiency and transparency. It provides two non-exhaustive lists of criteria that could be used for considering the efficiency and transparency of budget processes.

A. Efficiency criteria

45. While keeping in mind the maximization of inputs such as materials, time, energy and money needed to convert inputs into outputs, the following are offered as possible criteria for assessing the efficiency of budget processes:

- (a) Cost of process versus benefit achieved (i.e. travel, daily subsistence allowance, etc., related to additional review bodies); rationale: cost efficiency;
- (b) Length of time spent in meetings and discussions (number of meetings both formal and informal required to achieve results); rationale: time, cost and material efficiency;
- (c) Size of review body; rationale: time and energy efficiency;
- (d) Level of expertise of review team; rationale: time efficiency;
- (e) Clarity of understanding of documentation to be produced to assist review teams and Parties; rationale: time, energy and material efficiency.

B. Transparency criteria

46. The following possible criteria for assessing the transparency of budget processes are offered for discussion, reflecting the principles of the provision of accessible and timely information to stakeholders and the opening up of organizational procedures, structures and processes to their assessments:

- (a) All required information is provided in an easy to understand format as per stipulated timelines; rationale: promoting accessibility;
- (b) The mandates, objectives and assumptions underpinning the budget are clearly set out;¹⁹ rationale: promoting the opening up of organizational structures, processes and procedures to assessment;
- (c) Discontinued mandates and objectives and their effect on the budget are clearly stated; rationale: promoting the opening up of organizational structures, processes and procedures to assessment;
- (d) Quantitative and qualitative performance against a prior budget is included as a point of reference as a standard part of the budget package; rationale: promoting accessibility;

¹⁹ The JIU review of the United Nations budgetary process contained in JIU document JIU/REP/2003/2 states in paragraph 29 when describing the Fifth Committee that “Member States focus on minute budgeting information (e.g. upgrading of posts, number of posts needed for a subprogramme, etc.) instead of focusing on strategic issues” as a criticism of the process.

(e) Inclusiveness of all Parties is enshrined in the process; rationale: promoting the opening up of organizational structures, processes and procedures to assessment.

C. Possible range of options for improving the efficiency and transparency of the UNFCCC budget process

47. Parties may wish to consider the following possible outcomes of the review of the UNFCCC budget process:

(a) No additional change to the budget process apart from the changes already requested at COP 21,²⁰ including no cost increase and no effect on timelines;

(b) Agreement on standard documentation requirements, including any information that was not contained in official budget documents in the past. The agreement may lead to increased transparency while limiting cost increases and avoiding effects on timelines. One example would be to adopt the supplementary data format used by ACABQ;

(c) Establishment of a budget review body of recognized experts to advise the SBI. This option would have financial implications and possibly increase the length of the budget process, but may be considered efficient in the sense that the body would be familiar with the UNFCCC process;

(d) Exploration of adopting the full United Nations regular budget process. This process is potentially the most costly and time-consuming and involves a steep learning curve for the review bodies. It would, however, ensure that recognized experts review the UNFCCC budget.

²⁰ Decision 22/CP.21, paragraph 22.

Annex I

Elements of the budget processes of selected United Nations and related organizations

Organization	Documents	Budget (regular or equivalent)		Bodies involved in process	Number of review body members	Cost of review body	Comments
		Approximate number of pages	Budget in millions				
United Nations	Programme budget and supplementary budget information	2 000	USD 5 401.8 for 2016–2017	CPC, ACABQ, Fifth Committee and General Assembly	ACABQ: 16	Each entity can send up to eight staff for ACABQ and Fifth Committee meetings	
UNEP	Programme budget and supplementary budget information	136	USD 35.3 for 2016–2017	CPC, ACABQ, Fifth Committee and General Assembly	ACABQ: 16	Travel and DSA for up to eight staff for ACABQ and Fifth Committee meetings (1–2 days)	Part of United Nations regular budget
UNFCCC	Programme of work and budget	114	EUR 54.6 for 2016–2017	SBI and COP	SBI: approx. 30	No additional cost as part of the SBI	
UNCCD	Programme of work and budget	26	EUR 16.2 for 2016–2017	COW and COP	COP: approx. 30	No additional cost as part of the COP	Presented directly to the COP in December
OPCW	Programme and budget Income and expenditure report	114	EUR 67.5 for 2016	ABAF, Executive Council and COSP	ABAF: 16	DSA and travel for 16 members (4–5 days)	Yearly process
ISA	Programme budget	9	USD 15.7 for 2015–2016	FC, ISA Council and Assembly	FC: 15	Extra days of DSA (3–4 days) for 15 members for pre-sessionals	
ICC	Programme budget	221	EUR 139.6 for 2016	CBF, ASP subcommittee and ASP	CBF: 12	DSA and travel for 12 members (5 days)	Yearly process

Abbreviations: ABAF = Advisory Body on Administrative and Financial Matters, ACABQ = Advisory Committee on Administrative and Budgetary Questions, ASP = Assembly of States Parties, CBF = Committee on Budget and Finance, COP = Conference of the Parties, COSP = Conference of the States Parties, COW = Committee of the Whole, CPC = Committee for Programme and Coordination, DSA = daily subsistence allowance, FC = Finance Committee, ICC = International Criminal Court, ISA = International Seabed Authority, OPCW = Organisation for the Prohibition of Chemical Weapons, SBI = Subsidiary Body for Implementation, UNCCD = United Nations Convention to Combat Desertification, UNEP = United Nations Environment Programme.

Annex II

Overview of budget review bodies and their functions

<i>Budget review body</i>	<i>Functions</i>
Advisory Committee on Administrative and Budgetary Questions	<ul style="list-style-type: none"> • Examine and report on the United Nations budget submitted by the Secretary-General to the General Assembly • Advise the General Assembly concerning any administrative and budgetary matters referred to it • Examine on behalf of the General Assembly the administrative budgets of the specialized agencies and any proposals for financial arrangements with such agencies • Consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies
Advisory Body on Administrative and Financial Matters	<ul style="list-style-type: none"> • Examine and report on the draft programme and budget • Examine and report on the preliminary estimates for the following year's budget • Examine and report on any supplementary budgetary proposals • When feasible, consider and comment on any budgetary transfers, that is, on the shifting of funds from one part of the budget to another • If appropriate, examine and comment on the status of the investments of the Organisation for the Prohibition of Chemical Weapons • Where appropriate, examine and comment on the internal oversight and audit reports • Examine and report on the audited financial statements of the Organisation for the Prohibition of Chemical Weapons, including the external auditor's report and opinion thereon • Examine and report on the financial regulations, rules and amendments thereto, as submitted by the Director General • Advise and comment on any other administrative and financial matters, when appropriate
Finance Committee	Stipulated in the 1994 Part XI Agreement to oversee the financing and financial management of the International Seabed Authority. Consists of 15 members, elected by the Assembly for a period of five years, taking into account equitable geographical distribution among regional groups and representation of special interests, and has a central role in the administration of financial and budgetary arrangements
Committee on Budget and Finance	Composed of 12 members who are experts of recognized standing and experience in financial matters at the international level, it is responsible for the technical examination of any document submitted to the Assembly of States Parties that contains financial or budgetary implications or any other matter of a financial, budgetary or administrative nature as may be entrusted to it by the Assembly

Annex III

Comparison of selected budget cycles

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2014	Year	Day to day management of 2014-2015 budget, including issuing allotments and monitoring of expenditure, performance report issuance											
	Entity												
	UNFCCC						UNFCCC 2016-2017 budget instructions issued		UNFCCC deadline for 2016-2017 budget submissions	UNFCCC internal review of 2016-2017 budget submissions		UNFCCC joint review of 2016-2017 individual proposals with programme managers	
	United Nations (Regular Budget)								2016-2017 budget instructions issued			Deadline for 2016-2017 budget submissions	
2015	Year	Day to day management of 2014-2015 budget, including issuing allotments and monitoring of expenditure, performance report issuance											
	Entity												
	UNCCD		UNCCD budget instructions	Deadline for submission	Budget review		Budget proposal to COP						COW/COP approval
	ICC		ICC budget instructions issued	Deadline for 2016 budget submissions		Internal 2016 budget reviews	CBF review 2016 budget	2016 report ASP					ASP approval ICC budget
	UNFCCC		UNFCCC review by Executive Secretary and Management Committee	2016-2017 report to COP issued			SBI review and recommendation 2016-2017 UNFCCC budget						COP approval UNFCCC budget
	United Nations (Regular Budget)	Internal review of 2016-2017 budget submissions	Joint review of 2016-2017 individual proposals with programme managers	Review by Secretary-General and by designated committees		ACABQ review of 2016-2017 PPB		ACABQ ^e report issuance		Fifth Committee review of 2016-2017 PPB and General Assembly approval			

Abbreviations: ACABQ = Advisory Committee on Administrative and Budgetary Questions, ASP = Assembly of States Parties, CBF = Committee on Budget and Finance, COP = Conference of the Parties, COW = Committee of the Whole, CPC = Committee for Programme and Coordination, ICC = International Criminal Court, PPB = proposed programme budget, SBI = Subsidiary Body for Implementation, UNCCD = United Nations Convention to Combat Desertification.