

Drafting of General Assembly Resolutions on Budgetary Matters

Joint Swiss-UNITAR Briefing on United Nations Budgetary Matters

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UN resolutions

- ❑ UN resolutions are the collective expression of sentiment, intent, views opinions, decisions and requests of Member States, which are agreed and documented and in the context of an intergovernmental process.
- ❑ UN resolutions may contain mandates to the Secretariat and or other UN entities.
- ❑ UN resolutions are issued by the General Assembly, the ECOSOC, the Security Council.
- ❑ UN resolutions on budgetary matters are issued only by the General Assembly, and only upon recommendation of its Fifth Committee.

Role of the Fifth Committee

- ❑ **Drafts resolutions** on administrative and budgetary matters after considering:
 - ❑ Relevant reports, including reports of the Secretary-General, OIOS, BoA, JIU, IAAC
 - ❑ The conclusions and recommendations of the ACABQ; the CPC
 - ❑ Formal and informal statements from Member States
 - ❑ Statements/supplementary information from the Secretariat.

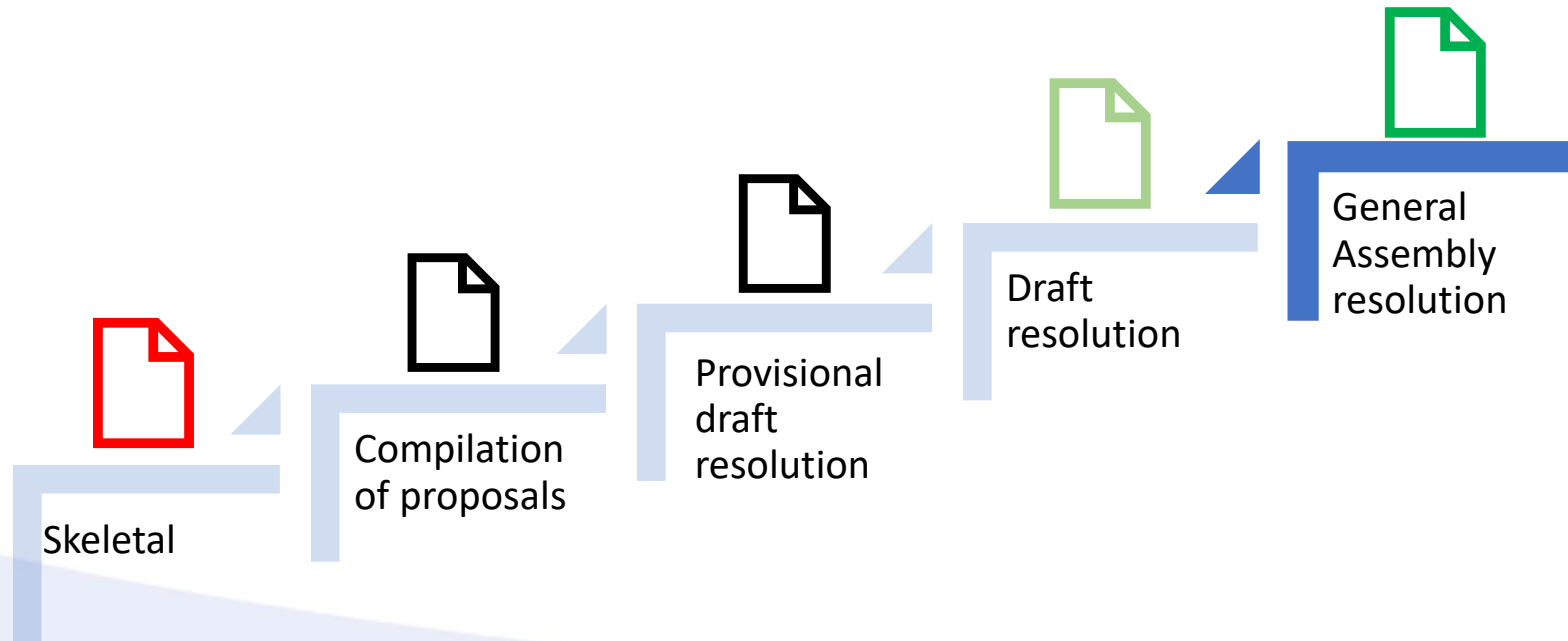
- ❑ **Recommends adoption of draft resolutions** on administrative and budgetary matters to the General Assembly.

- ❑ **Considers the budgetary implications** resulting from draft resolutions of the committees and the plenary of the General Assembly.

Legislative framework

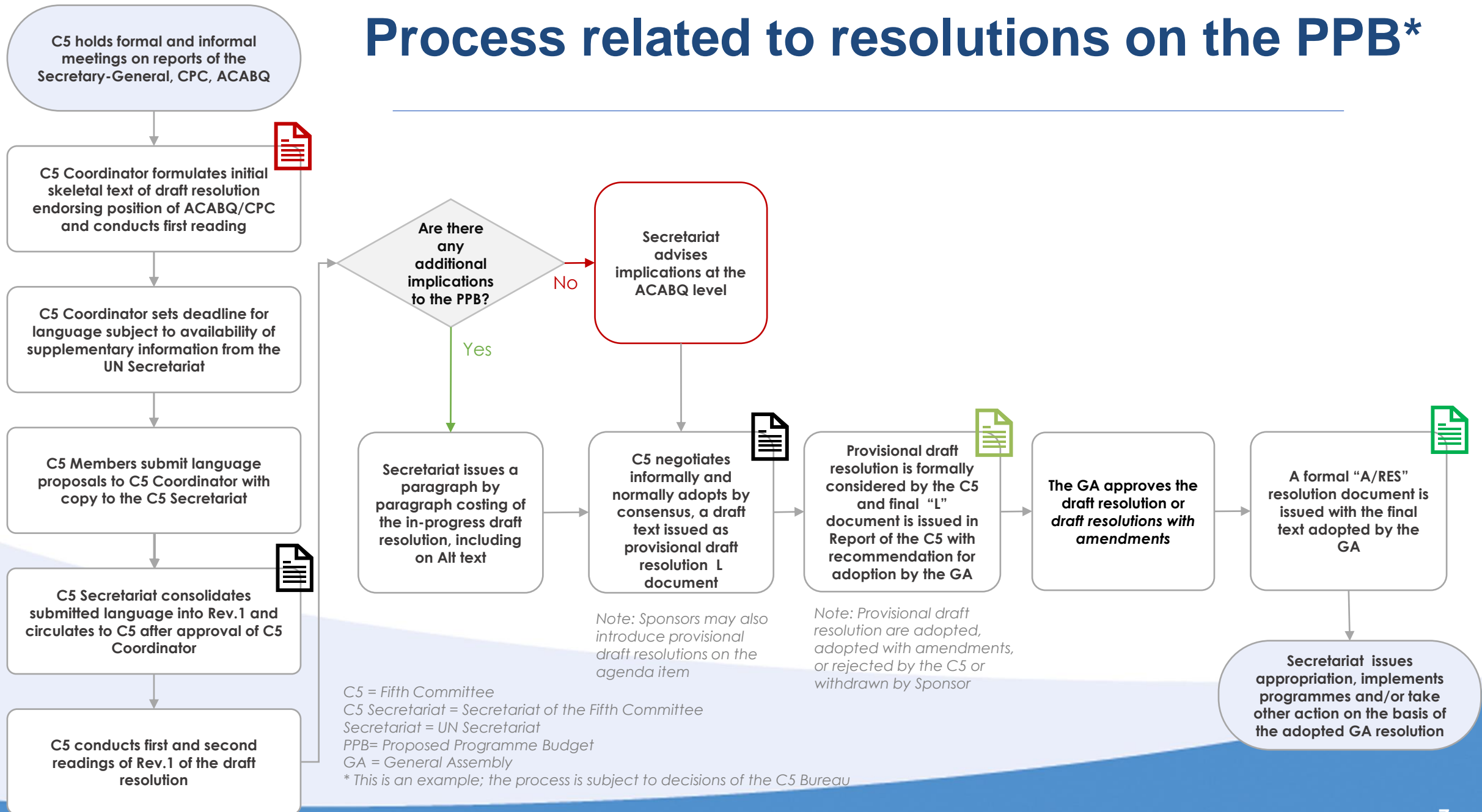
- ❑ **The Charter of the United Nations:** set out the guiding principles of the budgetary process.
- ❑ **General Assembly RoP 96-133:** guide the functioning of the Main Committees of the General Assembly, including the Fifth Committee
 - ❑ RoP 125: Decisions/resolutions shall be made by vote; in practice, the Fifth Committee aims to reach decisions by consensus => many layers of consultations.
- ❑ **General Assembly RoP 153:** No resolution with anticipated expenditures shall be voted on until the Fifth Committee examines the budgetary effect.
- ❑ **PPBME** (*ST/SGB/2018/3*) and the **FRR** (*ST/SGB/2013/4*) guide the planning, programming, review and approval process of assessed budgets.
- ❑ **Various GA resolutions.**

Evolution of a resolution document



-  Fifth Committee process
-  General Assembly process

Process related to resolutions on the PPB*



C5 = Fifth Committee
 C5 Secretariat = Secretariat of the Fifth Committee
 Secretariat = UN Secretariat
 PPB= Proposed Programme Budget
 GA = General Assembly
 * This is an example; the process is subject to decisions of the C5 Bureau

Structure of a 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.

Preambular text

EXAMPLES

<i>Affirming</i>	<i>Having considered</i>
<i>Bearing in mind</i>	<i>Keeping in mind</i>
<i>Confident</i>	<i>Noting with concern</i>
<i>Convinced</i>	<i>Observing</i>
<i>Deeply concerned</i>	<i>Reaffirming</i>
<i>Emphasizing</i>	<i>Recalling</i>
<i>Expressing appreciation</i>	<i>Recognizing</i>
<i>Fully alarmed</i>	<i>Taking into account</i>
<i>Guided by</i>	<i>Taking note</i>
<i>Having examined</i>	<i>Welcoming</i>

Operative text

EXAMPLES*

<i>Affirms</i>	<i>Reaffirms</i>
<i>Approves</i>	<i>Recalls</i>
<i>Authorizes</i>	<i>Regrets</i>
<i>Calls upon</i>	<i>Requests</i>
<i>Decides</i>	<i>Resolves</i>
<i>Emphasizes</i>	<i>Strongly condemns</i>
<i>Endorses</i>	<i>Supports</i>
<i>Encourages</i>	<i>Takes note</i>
<i>Mandates</i>	<i>Trusts</i>
<i>Notes</i>	<i>Welcomes</i>

*Examples in red are examined for possible budgetary implications

Tips for drafting resolutions

- ❑ Using previously approved text may facilitate consideration of proposal; refer to text of the related previously approved resolution, as applicable.
- ❑ Consistent use of operative text supports interpretation: “*Takes note*” of a report may be neutral but “*Takes note*” of paragraph may convey disagreement.
- ❑ Expressing each new idea in a separate paragraph may facilitate consideration.
- ❑ Text with possible budgetary implications; e.g. “*Requests* the Secretary-General to ...”; “*Decides* not to approve the request for abolition of posts..” may have to be costed.
- ❑ Clarity is important but non-specific text has a place in resolutions.
- ❑ The Secretariat will ensure adherence to the many editorial rules.

Terms for taking action on reports

- ❑ **SG report:** *“takes note of”* an SG report is generally a neutral term that constitute neither approval nor disapproval - indicates report has been seen and is no longer on the list of documents to be considered by the Assembly.
- ❑ **ACABQ report:** *“endorses”* the conclusions and recommendations contained in a report ... *“subject to the provisions of the present resolution”* indicate that the Assembly agrees with the bolded observations and recommendations contained in the referenced ACABQ report, except for as stated in the resolution.
- ❑ **OIOS report:** when the GA *“takes note”* of an OIOS report, which contains the comments of the SG, the GA is effectively requesting the SG to implement the recommendations of OIOS, taking into account the comments of the SG. As a result, *“takes note”* is equal to *“endorses”* but any departure from the comments of the SG would need to be articulated in the resolution.

Terms for taking action on reports ⁽²⁾

- ❑ **BOA report:** the GA *“takes note”* of the audit opinion and findings and *“endorses”* the recommendations of the BoA; *“except for”* those contained in paragraphs
- ❑ **CPC report:** The GA *“endorses”* the conclusions and recommendations of the CPC as contained in each chapter of its report.
- ❑ **IAAC report:** the GA *“takes note”* of recommendations of the IAAC related to the OIOS and may *“request”* the Secretary-General to implement them; *“endorses”* is used if IAAC proposes changes in the mandate of OIOS.
- ❑ **ICSC report:** the GA *“takes note”* of the report and ICSC decisions; *“approves”* the recommendations of ICSC.

Costing resolution language

The default position is ACABQ

Language proposal	Costing Interpretation
<i>Decides</i> to reduce resources for by 5 per cent ...	Reductions will be made from the SG-level (and/or ACABQ if ACABQ agrees with SG)
<i>Decides</i> to reduce resources for by 1.5 million ...	
<i>Decides</i> to further reduce resources for by 5 per cent...	Reductions will be made from the ACABQ-level (where ACABQ has already proposed cuts)
<i>Decides</i> to further reduce resources for by 1.5 million ...	
<i>Takes note of paragraph xx</i> of the report of the Advisory Committee	Resource will be kept at the SG-level (where ACABQ has proposed cuts)
<i>Takes note of paragraph xx</i> of the report of the Advisory Committee <u>and decides to</u> ...;	Taking note of a recommendation of ACABQ means that resources would be kept at SG-level. If an adjustment to the SG amount is required a decision also needs to be added.
<i>Recalls</i> paragraph xx of the report of the Advisory Committee;	Resource will be kept at the ACABQ-level.
<i>Recalls</i> paragraph xx of the report of the Advisory Committee <u>and decides / decides to further</u> ...;	Recalling of a recommendation of ACABQ means that resources would be kept at ACABQ-level. If an adjustment to the ACABQ amount is required a decision also needs to be added (use further if adjustment is in addition to the ACABQ-level)

Resolutions: PPB 2022

Resolutions relating to the Proposed Programme Budget 2022

- ❑ Programme planning: [A/RES/76/236](#)
- ❑ Questions relating to PPB 2022: [A/RES/76/245](#)
- ❑ Special subjects: [A/RES/76/246](#)
- ❑ Financing of appropriations: [A/RES/76/247](#)
- ❑ Working Capital Fund: [A/RES/76/249](#)
- ❑ Unforeseen and extraordinary expenses: [A/RES/76/248](#)

Case Study: Resolution 76/245

United Nations

A/RES/76/245



General Assembly

Distr.: General
6 January 2022

Seventy-sixth session

Agenda item 138

Proposed programme budget for 2022

Resolution adopted by the General Assembly on 24 December 2021

[on the report of the Fifth Committee (A/76/633, para. 60)]

76/245. Questions relating to the proposed programme budget for 2022

The General Assembly,

Reaffirming its resolutions 41/213 of 19 December 1986, 42/211 of 21 December 1987, 45/248 B, section VI, of 21 December 1990, 55/231 of 23 December 2000, 56/253 of 24 December 2001, 58/269 and 58/270 of 23 December 2003, 59/276, section XI, of 23 December 2004, 60/283 of 7 July 2006, 61/263 of 4 April 2007, 62/236 of 22 December 2007, 63/262 of 24 December 2008, 64/243 of 24 December 2009, 65/259 of 24 December 2010, 66/246 of 24 December 2011, 68/246 of 27 December 2013, 70/247 of 23 December 2015, 71/272 A of 23 December 2016, 72/261 and 72/266 A of 24 December 2017, 72/266 B of 5 July 2018, 73/281 of 22 December 2018, 74/262 of 27 December 2019, 75/252 and 75/253 A of 31 December 2020, 75/253 B of 16 April 2021 and 75/253 C of 30 June 2021,

□ [Resolution 76/245](#) on Questions relating to the proposed programme budget for 2022 sets out:

- The collective expression of sentiment, intent, views, opinions, requests of Member States as regards the proposal made by the Secretary-General for the level of post and non-post resources that will be funded by the regular budget for the year 2022.
- The staffing table authorized for 2022 for the entities funded by regular budget.

Skeletal Text: Preambular

The General Assembly,

- **Reaffirming its resolutions** its resolutions 41/213 of 19 December 1986, 42/211 of 21 December 1987, 45/248 B, section VI, of 21 December 1990, 55/231 of 23 December 2000, 56/253 of 24 December 2001, 58/269 and 58/270 of 23 December 2003, 59/276, section XI, of 23 December 2004, 60/283 of 7 July 2006, 61/263 of 4 April 2007, 62/236 of 22 December 2007, 63/262 of 24 December 2008, 64/243 of 24 December 2009, 65/259 of 24 December 2010, 66/246 of 24 December 2011, 68/246 of 27 December 2013, 70/247 of 23 December 2015, 71/272 A of 23 December 2016, 72/261 and 72/266 A of 24 December 2017, 72/266 B of 5 July 2018, 73/281 of 22 December 2018, 74/262 of 27 December 2019, 75/252 and 75/253 A of 31 December 2020, 75/253 B of 16 April 2021 and 75/253 C of 30 June 2021,
- **Having considered the proposed programme budget for 2022**, the report of the Independent Audit Advisory Committee on internal oversight: proposed programme budget for 2022 and the related report of the Advisory Committee on Administrative and Budgetary Questions,

Skeletal Text: Operative

1. **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;
2. **Also reaffirms** rule 153 of its rules of procedure;
3. **Further reaffirms** the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;
4. **Reaffirms** the established budgetary procedures and methodologies, based on its resolutions 41/213 and 42/211;
5. **Also reaffirms** the Financial Regulations and Rules of the United Nations;
6. **Further reaffirms** its resolution 76/236 of 24 December 2021;
7. **Endorses** the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, **subject to the provisions** of the present resolution;

Compilation of proposals

81. *Decides to further reduce resources for travel of staff by 1,200,000 dollars, and requests the Secretary General to apportion the reduction in light of efforts made by programmes to reduce their travel costs;*

Commented [UN125]: United Kingdom

81.alt.1 *Decides to further reduce the resources for travel of staff to 70 per cent of annual average expenditure levels for 2018-2019 for each budget section whose 2022 budget proposal for travel of staff is over 70 per cent of annual average expenditure levels for 2018-2019;*

Commented [UN126]: Republic of Korea

81.alt.2 *Takes note of paragraphs II.122, II.29, II.60, II.82, II.113, II.134, III.27, III.44, III.62, IV.12, IV.31, IV.65, IV.77, IV.105, IV.126, IV.152, V.13, V.32, V.50, V.65, V.79, VI.13, VI.68, VII.23, VIII.15, VIII.32, VIII.54, and IX.15 of the report of the Advisory Committee and decides to reduce resources for travel of staff by 10 per cent;*

Commented [UN127]: United States

81.alt.3 *Decides to reduce resources for travel of staff by 20 per cent;*

Commented [UN128]: Japan

Language with financial implications

- Submitted language with financial implications is costed by the Programme Planning and Budget Division (PPBD)

Posts

155. *Decides to abolish 4 P-3, 2 P-4, 2 P-5 and 1 D-1 posts that have been vacant for more than two years;*

Commented [UN240]:
CANZ
EU

155.alt.1 *Takes note of paragraph IV.5 of the report of the Advisory Committee, and decides to approve the reclassification of the post of Senior Programme Management Officer, Forest Affairs (P-5) to Deputy Director, Forest Affairs (D-1);*

Commented [UN241]: G77 and China

155.alt.1.bis *Takes note of paragraphs IV.12 and IV.13 of the report of the Advisory Committee;*

Commented [UN242]: G77 and China

155.alt.1.ter *Decides to reclassify the P-4 post in the UN Programme on Ageing unit to a P-5 post and establish a new P-3 post in the same unit;*

Commented [UN243]: G77 and China

155.alt.2 *Takes note of paragraphs IV.5 and IV.10 of the report of the Advisory Committee and approves the upward reclassification of the post of Senior Programme Management Officer, Forest Affairs (P-5) to Deputy Director, Forest Affairs (D-1);*

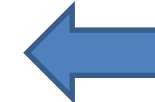
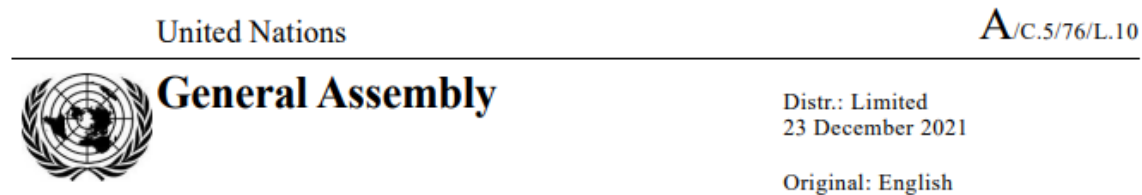
Commented [UN244]: Russian Federation

Non- posts

75. *Decides to further reduce non-post resources in programme support subprogrammes by 644,000 dollars;*

Commented [UN117]: United Kingdom

Provisional Draft



The Provisional draft resolution document is developed in English only and with a “limited” distribution, for formal consideration by the Fifth Committee.

This provisional draft was submitted by the Chair after informal consultations, but a provisional draft may be submitted by a sponsor; if so, the names of the sponsoring MS will appear at the top of the resolution.



Seventy-sixth session
Fifth Committee
Agenda item 138
Proposed programme budget for 2022

Draft resolution submitted by the Chair of the Committee following informal consultations

Questions relating to the proposed programme budget for 2022

The General Assembly,

Reaffirming its resolutions [41/213](#) of 19 December 1986, [42/211](#) of 21 December 1987, [45/248 B](#), section VI, of 21 December 1990, [55/231](#) of 23 December 2000, [56/253](#) of 24 December 2001, [58/269](#) and [58/270](#) of 23 December 2003, [59/276](#), section XI, of 23 December 2004, [60/283](#) of 7 July 2006, [61/263](#) of 4 April 2007, [62/236](#) of 22 December 2007, [63/262](#) of 24 December 2008, [64/243](#) of 24 December 2009, [65/259](#) of 24 December 2010, [66/246](#) of 24 December 2011, [68/246](#) of 27 December 2013, [70/247](#) of 23 December 2015, [71/272 A](#) of 23 December 2016, [72/261](#) and [72/266 A](#) of 24 December 2017, [72/266 B](#) of 5 July 2018, [73/281](#) of 22 December 2018, [74/262](#) of 27 December 2019, [75/252](#) and [75/253 A](#) of 31 December 2020, [75/253 B](#) of 16 April 2021 and [75/253 C](#) of 30 June 2021,

Reaffirming also the respective mandates of the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions in the consideration of the proposed programme budget.

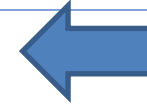
Amendment to Provisional Draft

- Amendments to the provisional draft are captured in the report of the Fifth Committee to the General Assembly: [A/76/633](#)

10. At its 9th meeting, on 23 December, the Committee had before it a draft resolution entitled “Questions relating to the proposed programme budget for 2022” ([A/C.5/76/L.10](#)), submitted by the Chair on the basis of informal consultations coordinated by the representative of Iraq.
11. At the same meeting, the representative of Slovenia (on behalf of the European Union and Albania, Montenegro and North Macedonia, as well as Andorra, Georgia, Monaco, the Republic of Moldova and Ukraine) orally proposed an amendment to the draft resolution [A/C.5/76/L.10](#), by which two new operative paragraphs would be inserted into the draft resolution, relating to
17. At the same meeting, the Committee adopted draft resolution [A/C.5/76/L.10](#), as orally amended, as a whole, (see para. 60, draft resolution I) by a recorded vote of 159 to 0, with 8 abstentions. The voting was as follows:...

Recommendation to adopt

In the report of the Fifth Committee to the General Assembly, the Committee recommends adoption of the draft resolution; the final text of the draft resolution is included in the report of the Fifth Committee.



A/76/633 Report of the C5 to the GA

A/76/633

III. Recommendations of the Fifth Committee

60. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

Draft resolution I Questions relating to the proposed programme budget for 2022

The General Assembly,

Reaffirming its resolutions 41/213 of 19 December 1986, 42/211 of 21 December 1987, 45/248 B, section VI, of 21 December 1990, 55/231 of 23 December 2000, 56/253 of 24 December 2001, 58/269 and 58/270 of 23 December 2003, 59/276, section XI, of 23 December 2004, 60/283 of 7 July 2006, 61/263 of 4 April 2007, 62/236 of 22 December 2007, 63/262 of 24 December 2008, 64/243 of 24 December 2009, 65/259 of 24 December 2010, 66/246 of 24 December 2011, 68/246 of 27 December 2013, 70/247 of 23 December 2015, 71/272 A of 23 December 2016, 72/261 and 72/266 A of 24 December 2017, 72/266 B of 5 July 2018, 73/281 of 22 December 2018, 74/262 of 27 December 2019, 75/252 and 75/253 A of 31 December 2020, 75/253 B of 16 April 2021 and 75/253 C of 30 June 2021,

Reaffirming also the respective mandates of the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions in the consideration of the proposed programme budget,

Reaffirming further the role of the General Assembly, through the Fifth Committee, in carrying out a thorough analysis and approval of posts and financial resources, as well as of human resources policies,

Expressing deep concern about the detrimental effect of the withholding of assessed contributions on the administrative and financial functioning of the United Nations and its ability to implement mandates and programmes,

Having considered the proposed programme budget for 2022,¹ the report of the Independent Audit Advisory Committee on internal oversight: proposed programme budget for 2022² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

Having also considered the report of the Office of Internal Oversight Services on the audit of the activities, performance and results of staff support provided to the human rights treaty body system of the Office of the United Nations High Commissioner for Human Rights,⁴

Having further considered the notes by the Secretary-General drawing attention to the reports of the Joint Inspection Unit entitled “United Nations common premises: current practices and future prospects”⁵ and “Blockchain applications in the United Nations system: towards a state of readiness”⁶ and the notes by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination thereon,⁷

¹ A/76/6 (Introduction), sects. 1–36, income sects. 1–3 and corrigenda.

² A/76/81.

³ *Official Records of the General Assembly, Seventy-sixth Session, Supplement No. 7 and corrigendum (A/76/7 and A/76/7/Corr.1).*

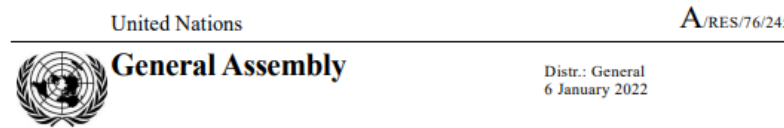
⁴ A/76/197.

⁵ A/75/730.

⁶ A/76/325.

⁷ A/75/730/Add.1 and A/76/325/Add.1.

General Assembly Resolution



The formal resolution carries the symbol **A/RES/session/sequential number**

This is the formal resolution on the PPB adopted by the GA, indicating that adoption was made based on the report of the Fifth Committee



Seventy-sixth session
Agenda item 138
Proposed programme budget for 2022

**Resolution adopted by the General Assembly
on 24 December 2021**

[on the report of the Fifth Committee (A/76/633, para. 60)]

76/245. Questions relating to the proposed programme budget for 2022

The General Assembly,

Reaffirming its resolutions 41/213 of 19 December 1986, 42/211 of 21 December 1987, 45/248 B, section VI, of 21 December 1990, 55/231 of 23 December 2000, 56/253 of 24 December 2001, 58/269 and 58/270 of 23 December 2003, 59/276, section XI, of 23 December 2004, 60/283 of 7 July 2006, 61/263 of 4 April 2007, 62/236 of 22 December 2007, 63/262 of 24 December 2008, 64/243 of 24 December 2009, 65/259 of 24 December 2010, 66/246 of 24 December 2011, 68/246 of 27 December 2013, 70/247 of 23 December 2015, 71/272 A of 23 December 2016, 72/261 and 72/266 A of 24 December 2017, 72/266 B of 5 July 2018, 73/281 of 22 December 2018, 74/262 of 27 December 2019, 75/252 and 75/253 A of 31 December 2020, 75/253 B of 16 April 2021 and 75/253 C of 30 June 2021,

Reaffirming also the respective mandates of the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions in the consideration of the proposed programme budget,

Reaffirming further the role of the General Assembly, through the Fifth Committee, in carrying out a thorough analysis and approval of posts and financial resources, as well as of human resources policies,

Expressing deep concern about the detrimental effect of the withholding of assessed contributions on the administrative and financial functioning of the United Nations and its ability to implement mandates and programmes,

Having considered the proposed programme budget for 2022,¹ the report of the Independent Audit Advisory Committee on internal oversight: proposed programme

¹ A/76/6 (Introduction), sects. 1–36, income sects. 1–3 and corrigenda.

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Please recycle

Interpreting resolution language (1)

20. *Stresses* that results-based budgeting and results-based management are mutually supportive management tools and that improved implementation of results-based budgeting enhances both management and accountability in the Secretariat, and **encourages** the Secretary-General to continue his efforts in this regard;

21. *Emphasizes* the importance of comprehensive budgetary performance in the management of the programme budget, and **requests** the Secretary-General to clearly link the budget inputs to tangible results;

25. **Requests** the Secretary-General to **continue to** strengthen internal controls in programme planning, budgeting, implementation, monitoring and evaluation, and reporting;

- Interpretation: These are non-specific requests that carry no budgetary implications. These requests are to be implemented as much as possible within existing resources and structures.

Interpreting resolution language (2)

26. **Decides** that a vacancy rate of 10 per cent for Professional staff and 9.2 per cent for General Service staff shall be used as a basis for the calculation of the budget for 2022;

29. **Decides** that the staffing table for 2022 shall be as set out in the annex to the present resolution;

30. **Also decides** to reduce resources for consultants by 10 per cent ;

31. **Further decides** to reduce resources for travel of staff by 5 per cent;

- ❑ Interpretation: These are clear and specific decisions that must be implemented.
- ❑ **Decides**, **also decides** and **further decides** are used to convey similar sentiment on a group of items.
- ❑ Note that the General Assembly approves both the staffing table and resources, which may be in conflict due to the approved vacancy rate.

Interpreting resolution language (3)

- ❑ 16. *Notes* that organizational reforms should contribute to greater efficiency and effectiveness in delivering the Organization's mandated programmes and activities without negatively affecting their full implementation, and requests the Secretary-General to provide results and examples in this regard in the context of his next budget submission;
- ❑ Interpretation: The request has unclear language that may lead to subjective interpretations by the Secretariat that may differ from the intent of Member States; the Secretariat is expected to carry out some related actions within existing resources and structures.
- ❑ Non-prescriptive language is sometimes used to express a request without budgetary implications and/or to arrive at consensus text.

Interpreting resolution language (4)

32. *Takes note* of paragraph 70 of the report of the Advisory Committee, *and decides not to* reduce information and communications technology-related resources by 1 million United States dollars;

- ❑ Interpretation: The recommendation of the ACABQ to reduce information and communications technology-related resources by \$1 M is not supported and the General-Assembly decides not to reduce these resources.
- ❑ In resolutions on the reports of the Fifth Committee “*Takes note*” or “recalls” followed by “decides” or “requests” indicates lack of support.

Interpreting resolution language (5)

24. *Recalls* paragraph 24 of the report of the Advisory Committee, and requests the Secretary-General to continue to improve upon the common staff cost methodology and improve the accuracy of common staff cost forecasts;

- Interpretation: The ACABQ's analysis and recommendation to request the Secretary-General to provide a detailed explanation of the methodology in the next programme budget submission was considered, but not fully supported.
 - Note that in this case the word "*Recalls*" is used where the ACABQ's recommendation is not supported.

Interpreting resolution language (6)

50. *Takes note* of paragraph IV.124 of the report of the Advisory Committee;

- Interpretation: When “takes note” is used with a specific paragraph with no further operative text, the interpretation is that General Assembly does not agree with the entire paragraph referenced.

References/Resources

- ❑ Fifth Committee FAQs: <https://www.un.org/en/ga/fifth/faq.shtml>
- ❑ Drafting and editing GA resolutions: http://dd.dgacm.org/editorialmanual/ed-guidelines/types_documents/res_dec_draft_edit.htm
- ❑ Draft resolution [A/C.5/76/L.10](#)
- ❑ Report of the Fifth Committee [A/76/633](#)
- ❑ GA resolution [76/245](#)
- ❑ [Resolutions of the 76th Session - UN General Assembly](#)
- ❑ [GA Rules of procedures](#)
- ❑ UN Financial Rules and Regulations [ST/SGB/2013/4](#)
- ❑ Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation: St/SGB/2018/3 ([PPBME](#))