The attached document "Review of Process by which the Regular Programme Budget of the International Trade Centre UNCTAD/GATT is Prepared and Approved" sets out how the regular programme budget of the International Trade Centre UNCTAD/GATT is elaborated.

It will be recalled that since 1967: "The Centre's regular budget [is] shared between the United Nations and GATT, it being recognized that the share of the United Nations would be included in the budget of the United Nations and the share of GATT would be included in the GATT budget estimates." (Proposal of the Working Party on the Centre created by the CONTRACTING PARTIES and adopted by them on 22 November 1967, document L/2932 and SR.24/14). This principle of sharing the Centre's regular budget is also contained in Resolution 2297 (XXII) adopted by the General Assembly of the United Nations on 12 December 1967.
REVIEW OF PROCESS BY WHICH THE REGULAR PROGRAMME BUDGET
OF THE INTERNATIONAL TRADE CENTRE UNCTAD/GATT
IS PREPARED AND APPROVED

Contents

I. THE UNITED NATIONS MACHINERY

A. The legislative organ 3
B. The Secretariat 5

II. PREPARATION, REVIEW AND APPROVAL OF THE PROGRAMME
BUDGET OF ITC 7

A. Form and content of the programme budget 7
B. Methodology of budget presentation 8
C. Policy for the preparation of the programme budget 8
D. Review and approval of the proposed budget 8
E. Performance reports 9
F. Financial statements 10
G. External and internal audit 10

Appendices

1. Graphic presentation of the review of the Medium Term Plan 11
2. Graphic presentation of the review of the Regular Programme Budget 12
3. Mandates of selected administrative and budgetary bodies of the General Assembly 13
REVIEW OF PROCESS BY WHICH THE REGULAR PROGRAMME BUDGET
OF THE INTERNATIONAL TRADE CENTRE UNCTAD/GATT
IS PREPARED AND APPROVED

I. THE UNITED NATIONS MACHINERY

1. In accordance with Article 17 of the Charter, the principal organ of the United Nations responsible for budgetary matters is the General Assembly which "considers and approves the budget of the Organization". The budget is prepared by the Secretariat under the authority of the Secretary-General in his capacity as Chief Administrative Officer of the Organization. The Secretariat is also responsible for the implementation of the budget once it is approved. Obligations are incurred and payments made for the purposes for which the appropriations were voted and up to the amounts authorized by the General Assembly.

A. The legislative organ

2. In practice, the budgetary functions of the General Assembly are performed by one of its main committees, the Administrative and Budgetary Committee (Fifth Committee). All Member States are present in the Fifth Committee, as in the other main committees. The Fifth Committee carries out its work during the annual regular sessions of the General Assembly, that is, from the end of September to mid-December. That work includes, inter alia, the establishment of the financial regulations of the organization, and the review and approval of the Medium-Term Plan and of the proposed biennial programme budget in alternate years.

3. The Fifth Committee is assisted in its task by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) consisting of sixteen experts serving in their personal capacity and selected on the basis of broad geographical representation, personal qualifications and experience. The ACABQ is, inter alia, responsible for expert examination of the proposed programme budget of the United Nations. At the beginning of each regular session at which the proposed programme budget for the following biennium is to be considered, it submits to the General Assembly (for consideration by the Fifth Committee) a detailed report on the proposed programme budget for the biennium.

4. The Committee for Programme and Co-ordination (CPC), which is the main subsidiary organ of the Economic and Social Council (ECOSOC) and of the General Assembly for planning, programming and co-ordination, also reviews the Medium-Term Plan and the proposed programme budget in alternate years. The CPC is an intergovernmental body consisting of thirty-four members nominated by ECOSOC and elected by the General Assembly on the basis of equitable geographical distribution (nine seats for African States, seven for Asian States, seven for Latin American and Caribbean States, seven for Western European and other States and four seats for Eastern European States). It convenes in the spring of each year for sessions of four to six weeks. The CPC, in the course of its review, is particularly concerned with the substantive content of the major programmes
of the organization; the determination of priorities and major programmes of the organization; the determination of priorities and of obsolete, marginally useful or ineffective programmes, sub-programmes or programme elements which ought to be curtailed or terminated; and the assessment of the degree of substantive co-ordination within the United Nations system.

5. It should be borne in mind that apart from the Fifth Committee, no commission, body or main committee of the General Assembly is competent to take budgetary decisions.

6. In its review of planning and budgetary procedures in the United Nations, the Group of High-Level Intergovernmental Experts made a number of recommendations concerning, inter alia, the related and separate responsibilities of the ACABQ and the CPC.

7. In 1986, the General Assembly introduced adjustments to the budget process, which, inter alia, have an impact on the work of the ACABQ. These new procedures include the following:

**Off-budget years**

(a) The Secretary-General shall submit an outline of the programme budget for the following biennium, which shall contain an indication of the following:

(i) preliminary estimate of resources to accommodate the proposed programme of activities during the biennium;

(ii) priorities, reflecting the general trends of a broad sectoral nature;

(iii) real growth, positive or negative, compared with the previous budget;

(iv) size of the contingency fund expressed as a percentage of the overall level of resources.

(b) The Committee for Programme and Co-ordination, acting as a subsidiary organ of the General Assembly, shall consider the outline of the programme budget and submit, through the Fifth Committee, to the Assembly its conclusions and recommendations.

(c) On the basis of a decision by the General Assembly, the Secretary-General shall prepare his proposed programme budget for the following biennium.

(d) Through this process, the mandate and functions of the Advisory Committee on Administrative and Budgetary Questions shall be fully respected. The Advisory Committee shall consider the outline of the programme budget in accordance with its terms of reference.
Budget years

(e) The Secretary-General shall submit his proposed programme budget to the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions in accordance with the existing procedures.

(f) The Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions shall examine the proposed programme budget in accordance with their respective mandates and shall submit their conclusions and recommendations to the General Assembly, through the Fifth Committee, for the final approval of the programme budget.

B. The Secretariat

8. The Under-Secretary-General for Administration and Management (USF/AM) is responsible, on behalf of the Secretary-General, for the administration of the Financial Rules of the Organization, including the preparation of the programme budget.

9. In turn, the USG/AM has delegated to the Controller the authority to act on his behalf on most budgetary matters. Under his authority, the Programme Planning and Budget Division (PPBD) performs inter alia the following tasks:

- It prepares, on the basis of submissions by departments and offices, the Secretary-General's biennial programme budgets and those chapters of the Medium-Term Plans which concern programmes other than those in the economic and social major programmes;

- It assesses the estimated costs of all new programmes considered by the General Assembly and its Committees, and by the Councils and their bodies, and submits the related statements of financial implications, as well as revised or supplementary programme budget proposals, as appropriate, to the General Assembly;

- It allots budgetary and extrabudgetary funds and issues staffing tables covering authorized posts.

10. The Director-General for Development and International Economic Co-operation is in charge, inter alia, of ensuring, within the United Nations, the coherence, co-ordination and efficient management of all activities in the economic and social fields financed by the regular budget or by extrabudgetary resources.

11. In that capacity, the Director-General is responsible for the drafting of the introduction to the Medium-Term Plan covering the economic and social sectors and the elaboration of the overall objectives to be included in the plan. In addition, the Director-General provides guidance for the harmonization of the planning programming and budgeting processes, for the translation of the substantive policies of the Medium-Term Plan into the biennial programme budgets, and for the evaluation exercises.
12. The PPBD, and in particular, its Programme Analysis Unit, assist in the preparation and co-ordination of the Medium-Term Plan. The PPBD is responsible for developing techniques and methodologies for medium-term planning, for programming within the context of programme budgeting, and for the monitoring and evaluation of the United Nations programmes in the economic and social sectors.

13. Lastly, in order to assist the Secretary-General in the exercise of his responsibilities in respect of planning, programming and budgeting, a Programme Planning and Budgeting Board has been established. The Board is chaired by the Secretary-General or, in his absence, the Director-General for Development and International Economic Co-operation.

14. The membership of the Board includes the Under-Secretary-General for Administration and Management; the Under-Secretary-General for International Economic and Social Affairs; the Assistant Secretary-General for Financial Services of the Department of Administration and Management; and the Assistant Secretary-General for Programme Planning and Co-ordination of the Department of International Economic and Social Affairs. Heads of other United Nations organizational units may be invited to participate in the meetings of the Board, depending on the issues under discussion.

15. The functions of the Board are:

(a) In respect of the Medium-Term Plan

(i) guiding the elaboration of objectives, strategies and priorities to be reflected in the plan, in the light of the goals and directives emanating from the competent intergovernmental organs, and providing, on that basis, guidance in the formulation of instructions for the plan;

(ii) dealing with policy issues that arise in the course of the central review of submissions for inclusion in the plan;

(iii) finalizing the plan (including its introduction) for submission by the Secretary-General to intergovernmental organs;

(iv) overseeing the process of adjustments to the plan, in accordance with established procedures.

(b) In respect of the programme budget

(i) guiding the formulation of instructions for the preparation of programme budgets, within the framework of the relevant Medium-Term Plans;

(ii) dealing with policy issues that arise in the course of the central review of submissions for the programme budgets, including those relating to priorities and resources;
(iii) finalizing the programme budgets for submission by the Secretary-General to intergovernmental organs;

(iv) exercising overall guidance in the monitoring and evaluation of the implementation of the programme budgets;

(v) dealing with major policy issues that may arise during the programme-budget period, including those arising from redeployment of resources, and the consideration of programme and financial implications of resolutions adopted during that period.

(c) In respect of the programme-budgeting process

Keeping under review and adjusting as necessary, the procedures and arrangements concerning planning, programming and budgeting, with a view to ensuring overall consistency and coherence of approaches both within the Secretariat and in relation to concerned intergovernmental bodies.

II. PREPARATION, REVIEW AND APPROVAL OF THE PROGRAMME BUDGET OF ITC

A. Form and content of the programme budget

16. Following the administrative arrangements entered into in 1973 between UNCTAD, GATT and the United Nations, ITC submits its proposals in accordance with the "Instructions for the preparation of the Proposed Programme Budget" issued by the Assistant Secretary General for Financial Services, UNNY, for the next biennium during the first year of the current biennium. The budget instructions contain a general budget policy statement and detailed procedures, forms and deadlines for completion of the proposed programme budget.

17. The regular budget of the United Nations, and consequently that of ITC, covers a biennium - a period of two consecutive calendar years; the biennium begins with an even-numbered year.

18. The regular budget is prepared in a programme format; it contains a classification of estimated expenditures sub-divided into the sub-programmes proposed to be implemented by the Centre. It contains programme narratives which include a description of outputs and services. These outputs are described in such a way as to permit comparison between activities in different parts of the United Nations Secretariat and to facilitate performance reporting on the implementation of the approved programmes.

19. The programme budget estimates also include a secondary classification of expenditure within the programme structure by objects of expenditures such as salaries and common staff costs, travel, general operating expenses, supplies and materials, furniture and equipment, etc.
20. The proposed programme budget includes for each programme a staffing table which indicates established post requirements by category and within the professional category by grade; the principal level of the GS category is also distinguished. It also includes data on extrabudgetary resources and miscellaneous income.

B. Methodology of budget presentation

21. So as to permit useful comparisons, in particular at the section and programme levels, between the current and proposed budgets, the budget presentation rests on the following principles:

(a) Activities of a non-recurrent nature are identified separately.

(b) Regarding recurrent items, the presentation provides a detailed analysis of the difference between those resources that are contained in the proposed budget and the appropriations allocated to the same item in the current budget. This analysis rests on the concept of a maintenance base that corresponds to the recosting of the current appropriations.

(c) The resources relating to the proposed budget are expressed firstly in the same dollar terms as the maintenance base; the additional impact of inflation and currency fluctuations expected during the ensuing biennium is indicated separately.

C. Policy for the preparation of the programme budget

22. The Medium-Term Plan established for a period of six years, reviewed by the Joint Advisory Group (JAG) and CPC, then formally approved by the General Assembly, constitutes the principal policy directive for the biennial programme budget. Participation in JAG is open to Member States of both GATT and UNCTAD; JAG is attended also by representatives of both Secretariats. The Medium-Term Plan serves as a framework for the formulation of the programme budget in the sense that substantive programme proposals in the budget should be derived from the strategy statements in the plan.

23. Outputs of the various programme elements of the highest or lowest priority which represent, in each case, approximately 10 per cent of the resources requested for a substantive programme are identified. Programme budget proposals presented in the light of intergovernmental mandates also reflect the efforts made by ITC at introducing management improvements.

D. Review and approval of the proposed budget

24. The initial estimates are prepared, in accordance with the related instructions, by ITC. They are communicated to the liaison officers of the parent bodies, (representatives of the GATT Director-General and of the UNCTAD Secretary General) and sent to the United Nations for review by the Programme Planning and Budget Division, Office of Programme Planning, Budget and Finance. The Office ensures that the submission is made in
compliance with the Secretary-General's policy guidelines, particularly with regard to proposed budget increases, and with the United Nations Medium-Term Plan as approved by the General Assembly. After consultation with ITC, a presentation is made to the Programme Planning and Budgeting Board (PPBB).

25. Once approved by the PPBB, the proposed programme budget document is submitted to the Committee for Programme and Co-ordination (CPC). The CPC is particularly concerned with the substantive content of the programme, the determination of priorities and the assessment of substantive co-ordination within the UN system. It reports to both the General Assembly and the ECOSOC.

26. It is also submitted to the Advisory Committee on Administrative and Budgetary Questions (ACABQ). The ACABQ submits a report to the General Assembly for consideration by the Fifth Committee. On the basis of this consideration the General Assembly approves the Programme Budget for the biennium, in plenary session by consensus.

27. The same document is presented to the GATT Committee on Budget, Finance and Administration, together with, if available, the related recommendation of the ACABQ.

28. The budget of the ITC becomes operational when it has been reviewed by the budgetary organs of both the United Nations and the GATT, and approved by both the General Assembly and the contracting parties.

E. Performance reports

29. Budget performance reports

ITC prepares two Budget Performance Reports for submission to the UN OPPBF, for submission to ACABQ and to the Administrative and Financial Division of GATT for submission to the Committee on Budget, Finance and Administration after eight months actual expenditure in the first year of the biennium and after eighteen months actual expenditure of the biennium. The first report presents an adjustment to the initial budget to the extent made necessary by the effects of inflation and rates of exchange while the second one might also include implications of decision of policy-making organs and other changes on the (revised) appropriations for the biennium. The Budget Performance Reports are then submitted to ACABQ and to the Fifth Committee. ACABQ submits a report to the Fifth Committee on its observations and recommendations in regard to the Budget Performance Report.

30. Programme performance reports

Six-monthly reports on programme performance during a given biennium are prepared by ITC. They show the actual delivery of outputs in comparison with the plans set out in the programme narratives of the approved programme budget, together with explanations of any departures from these plans. The reports are reviewed jointly by the OPPBF and approved by PPBB before consideration by CPC and the General Assembly.
F. Financial statements

31. Semi-annual, annual and biennial statements are prepared in accordance with Financial Rule III.4. The summary of significant accounting policies applied in the preparation of these statements is included as annex to the financial statements. The annex provides additional information and clarifications for the financial activities undertaken by the Centre during the period covered by these statements for which the Secretary General eventually has administrative responsibility.

32. These financial statements are submitted to the Board of Auditors and copies are transmitted to the Advisory Committee on Administrative and Budgetary Questions.

G. External and internal audit

33. Under the provisions of the UN Financial Rules and Regulations, the external audit of ITC's Regular Budget, Programme Support and Technical Co-operation project expenditures is undertaken by representatives of the UN Board of Auditors, a body appointed by the General Assembly and consisting of three members, each of whom shall be the Auditor-General (or officer holding an equivalent title) of a Member State.

34. Each biennium, the auditors carry out interim audits (two visits annually) and a final audit. Observations on particular transactions and/or procedures are referred to ITC in writing and on completion of each audit the auditors send a Management letter summarizing the main observations, which is commented upon by ITC.

35. The report of the Board of Auditors, featuring the main observations made during the biennium together with the Financial Report and Audited Financial Statements is submitted to the General Assembly through the ACABQ and the Fifth Committee. It is also submitted to the GATT contracting parties through the Committee on Budget, Finance and Administration.

36. In addition, ITC is subject to UN internal audit practices as applied by the Internal Audit Division of the Department of Administration and Management.
Appendix 1

Graphic Presentation of the Review of the Medium-Term Plan

The C P C

- Committee for Programme and Co-ordination
- Is an intergovernmental body consisting of 34 State Members of the UN nominated by the ECOSOC and elected by the GA for three-year terms on the basis of equitable geographical distribution
- Is the main subsidiary organ of the ECOSOC and the GA
- For planning, programming and co-ordination
- For reviewing the Medium-Term Plan and the proposed programme budget in alternative years
- Is particularly concerned with the substantive content of the major programmes of the UN, the determination of priorities and the assessment of the degree of substantive co-ordination within the system

The ECOSOC

- Economic and Social Council
- Is a principal organ of the United Nations
- Consists of 64 representatives of Member States
- Functions through a series of commissions and committees and other recurrent meetings
Appendix 2

Graphic Presentation of the Review of the Regular Programme Budget

The Review Process of ITC's Regular Programme Budget

UNCTAD Secretariat → ITC Secretariat → GATT Secretariat

UNNY Secretariat

ACABQ → CPC

Fifth Committee → ECOSOC

General Assembly → Contracting Parties

The ACABQ

- Advisory Committee on Administrative and Budgetary Questions
- Is a subsidiary organ of the General Assembly
- Consists of 10 members appointed by the GA in their individual capacity and selected on the basis of broad geographical representation, personal qualifications and experience
- Is inter alia responsible for expert examination of the proposed programme budget of the UN
- Its functions and responsibilities are governed by the provisions of GA Resolution 14(I) and Rules 155, 156 and 157 of the Rules of Procedures of the GA

The Fifth Committee

- Administrative and Budget Committee
- Performs the budgetary functions of the GA
- All Member States are represented
- Its work includes inter alia the establishment of the financial regulations of the UN, and the review and approval of the MTP and of the proposed biennial programme budget in alternate years
Appendix 3

Mandates of Selected Administrative and Budgetary Bodies of the General Assembly

A. Advisory Committee on Administrative and Budgetary Questions

1. In its Resolution 14A(I) of 13 February 1946, the General Assembly decided that an Advisory Committee on Administrative and Budgetary Questions should be appointed with the following functions:

(a) To examine and report on the budget submitted by the Secretary-General to the General Assembly.

(b) To advise the General Assembly concerning any administrative and budgetary matters referred to it.

(c) To examine on behalf of the General Assembly the administrative budgets of specialized agencies and proposals for financial arrangements with such agencies.

(d) To consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies.

2. While the functions set out in General Assembly Resolution 14A(I) may be considered its terms of reference, other basic texts relating to the Advisory Committee are the Rules of Procedure of the General Assembly, the Financial Regulations and Rules of the United Nations and the Regulations and Rules governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation.

Composition

3. According to Rules 155 and 156 of the General Assembly's rules of procedure, the Assembly shall appoint an Advisory Committee on Administration and Budgetary Questions consisting of sixteen members, including at least three financial experts of recognized standing.

4. The members of the Advisory Committee, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience and shall serve for a period of three years corresponding to three calendar years. Members shall retire by rotation and shall be eligible for reappointment. The three financial experts shall not retire simultaneously. The General Assembly shall appoint the members of the Advisory Committee at the regular session immediately preceding the expiration of the term of office of the members or, in case of vacancies, at the next session.

5. The Advisory Committee on Administrative and Budgetary Questions, as of 1 January 1991, is composed as follows: Lawrence O.C. Agubuzu
(Nigeria)*, Ahmad Fathi Al-Masri (Syria)*, Leonid E. Bidney (Russia)***, Carlos Casap (Bolivia)***, Evan Fontaine-Ortiz (Cuba)***, John Fox (United States)***, Yogesh Kumar Gupta (India)***, Tadanori Inomata (Japan)***, Ulrich Kalbitzer (Germany)***, Richard Kinchen (United Kingdom)***, Nhand Ladjouzi (Algeria)***, C.S.M. Mselle (United Republic of Tanzania)*, Irmeli Mustonen (Finland)***, Jozsef Tardos (Hungary)*, Louis A. Wiltshire (Trinidad and Tobago)*, Yang Hushan (China)**. In 1991, it will meet from 15 April to 15 July.

Functions

6. Rule 157 of the Assembly’s rules of procedure amplifies the provisions of Resolution 14A(I), stating, inter alia, that the Advisory Committee shall be responsible for expert examination of the programme budget of the United Nations and shall assist the Administrative and Budgetary Committee (Fifth Committee) of the General Assembly.

7. The principal financial regulations of the United Nations that relate to the functioning of the Advisory Committee are the following: Regulations 3.5 to 3.9, which include the Advisory Committee’s rôle in reviewing the proposed programme budget; Regulation 6.6 which deals with trust funds, reserve and special accounts; Regulation 9.1, relating to short-term investments of monies not needed for immediate requirements; and Regulations 12.7, 12.11 and 12.12, which address the Advisory Committee’s rôle in relation to the work of the Board of Auditors.

8. The principal regulations governing programme planning that involve the Advisory Committee are Regulations 3.12 and 3.14 regarding the proposed Medium-Term Plan and Regulations 4.7 and 4.8 concerning the proposed programme budget.

9. In addition, the Advisory Committee reports on administrative budgets and other matters to the governing bodies of the United Nations Development Programme, the United Nations Children’s Fund, the United Nations Population Fund, the Office of the United Nations High Commissioner for Refugees (voluntary funds), the United Nations Environment Programme (Environment Fund), the United Nations Habitat and Human Settlements Foundation, the United Nations Institute for Disarmament Research, the United Nations University, the World Food Programme, and the United Nations Institute for Training and Research.

B. Board of Auditors

1. The Board of Auditors was established by the General Assembly in its Resolution 74(I) of 7 December 1946, which defined its original mandate as follows: *That the Board, subject to the budgetary provisions made by the General Assembly for the cost of auditor, and after consultation with the Advisory Committee on Administrative and Budgetary Questions relative to the scope of the audit, may conduct the audit under the provision of this

* Term of office expires on 31 December 1991
** Term of office expires on 31 December 1992
*** Term of office expires on 31 December 1993
Resolution in such a manner as it thinks fit and may engage commercial public auditors of international repute."

Composition

2. Under Article XII of the Financial Regulations of the United Nations, the Assembly shall appoint a Board of Auditors to perform the audit of the accounts of the United Nations. The Board shall consist of three members, each of whom shall be the Auditor-General (or officer holding the equivalent title) of a Member State.

3. The members of the Boards of Auditors shall be elected for a three-year term of office. The term of office shall commence on 1 July and expire on 30 June three years subsequent thereto. The term of office of one of the members shall expire each year. Consequently, the General Assembly shall elect each year a member to take office from 1 July of the following year.

Functions

4. The terms of reference of the Board are set forth in Regulations 12.4 to 12.12 and are elaborated upon in an annex to the Financial Regulations, according to which the Board of Auditors shall perform jointly and severally such audits of the accounts of the United Nations, including all trust funds and special accounts as it deems necessary in order to satisfy itself.

5. An Audit Operations Committee functions on behalf of the Board to ensure the implementation of the principle of joint and several responsibility as embodied in the terms of reference of the Board.

C. Committee for Programme and Co-ordination

1. The Committee was first established under the name "Special Committee on Co-ordination" by the Economic and Social Council in its Resolution 920(XXXIV) of 3 August 1962. It was renamed "Committee for Programme and Co-ordination" to reflect its dual responsibilities by the Council in its Resolution 1171(XLI) of 5 August 1966. The Committee's original terms of reference were outlined in the above-mentioned Resolutions and General Assembly Resolution 3392(XXX) of 20 November 1975. The Council, in Resolution 2009(LX) of 14 May 1976, approved the current terms of reference for the Committee, which were also approved by the General Assembly in its Resolution 31/93 of 14 December 1976.

Composition

2. The General Assembly, by its Decision 42/450 of 17 December 1987, increased the membership of the Committee to thirty-four Member States, elected for three-year terms on the basis of equitable distribution as follows: nine seats for African States; seven seats for Asian States; seven seats for Latin American and Caribbean States; seven seats for Western European and other States; and four seats for Eastern European States.

Functions

4. In accordance with Council Resolution 2008(LX), the Committee shall function as the main subsidiary organ of the Economic and Social Council and the General Assembly for planning, programming and co-ordination. In particular, the Committee shall:

(a) Review the programmes of the United Nations as defined in the Medium-Term Plan. In performing this function, the Committee shall:

(i) Review the Medium-Term Plan in the off-budget years and the programme budget in budget years:

In reviewing the Medium-Term Plan, the Committee shall examine, in the light of its budgetary implications, the totality of the Secretary-General's work programme, giving particular attention to programme changes arising out of decisions adopted by intergovernmental organs and conferences or suggested by the Secretary-General.

The Committee shall concern itself with Medium-Term Plans formulated for the organizational units involved in each programme of the United Nations and assess the results achieved from current activities, the continuing validity of legislative decisions of more than five years' standing, and the effectiveness of co-ordination with other units of the Secretariat and members of the United Nations family.

(ii) Recommend an order of priorities among United Nations programmes as defined in the Medium-Term Plan.

(iii) Give guidance to the Secretariat on programme design by interpreting legislative intent so as to assist it in translating legislation to programmes. In this connection, the memoranda on the implementation of resolutions, prepared by the Secretariat after each session of the General Assembly and the Economic and Social Council, shall be made available to the Committee, which, in the periods

* Term of office expires on 31 December 1991
** Term of office expires on 31 December 1992
*** Term of office expires on 31 December 1993
immediately following the sessions of those bodies, shall co-operate with the Secretariat departments concerned in integrating the new legislation into continuing programmes.

(iv) Consider and develop evaluation procedures and their use in the improvement of programme design.

(v) Make recommendations with respect to work programmes proposed by the Secretariat to give effect to the legislative intent of the relevant policy-making organs, taking into account the need to avoid overlapping and duplication.

(b) Assist the Economic and Social Council in the performance of its co-ordination functions within the United Nations system.