

RESOURCE REQUIREMENTS FOR HUMAN RIGHTS MANDATES¹

Introduction: Programme budget implications

The principle

The United Nations programme budget, approved by the General Assembly, is now prepared annually. The intergovernmental bodies of the United Nations, such as the Human Rights Council, take decisions throughout the year, outside of this budgetary planning process. These decisions, particularly if they establish new mandates, can have financial consequences. As any such new activities should be financed from the regular programme budget, they will thus raise “programme budget implications” that will have to be approved by the General Assembly.

Under the rules of procedure of the General Assembly (rule 153), before any decision or resolution that creates financial implications can be adopted, the intergovernmental body proposing the resolution must be informed of those implications. In the case of the Human Rights Council, these are presented in an “Oral Statement of Programme Budget Implications” (commonly referred to here as a “PBI statement” or simply a “PBI”). These statements are prepared by the Office of Programme Planning, Finance and Budget in New York, with inputs from OHCHR and the other departments concerned, and will either indicate that additional resources are required to implement the additional activities or that those activities will be undertaken (or “absorbed”) within existing resources. That determination is made based upon a consideration of the magnitude of the additional requirements and the perceived capacity of the Secretariat to do the work with the staff or other resources already approved for the year(s). Any allocation of new resources, however, must be presented to the General Assembly for approval.

A more detailed explanation of the relevant rules and procedures governing the issuance of statements of programme budget implications is provided in the annex to this paper.

The process

The Human Rights Council is a subsidiary organ of the General Assembly and as such, the rules of procedure of the General Assembly apply.

When the Human Rights Council adopts a resolution establishing a mandate, with or without financial implications, the Secretariat is obliged to implement that mandate. However, the financial implications are only considered by the General Assembly – through the Advisory Committee on Administrative and Budgetary Questions (ACABQ) and then the Fifth Committee – in the context of the annual report of the Secretary-General on the revised estimates resulting from the resolutions and decisions adopted by the Human Rights Council at the end of each year. This implies that potential additional resources, if approved, are often only released at a considerably later date.

The one exception is when extraordinary resources are needed for new mandates of recognized urgency and magnitude, such as the establishment of a Commission of Inquiry to investigate alleged human rights violations. In such cases, the Secretary-General can under certain conditions present a request for

¹ Note: In addition to the general examples of past financial implications provided in this document, delegations are encouraged to refer to the PBI statements issued at the last several sessions in order to familiarize themselves with the outcome / implications of similar discussions. Past PBI statements are available on the [HRC Extranet](#) for each given session, under the corresponding draft resolutions for which they were issued. The amounts cited below should be considered as indicative only.

“unforeseen and extraordinary expenses” to the ACABQ, to authorize spending under a commitment authority to enable immediate implementation of the resolution.

The Fifth Committee is the only intergovernmental body with authority over budgetary and administrative matters. Consequently, any indication in a Human Rights Council resolution of an expected total cost or a preferred source of funding, or a requirement that a new activity should be undertaken “within existing resources”, is irrelevant and the PBIs will be presented as applicable.

The mandate

Statements of PBIs are only presented in respect of a draft resolution that establishes a new mandate (or extends an existing mandate). They are based on the Secretariat’s assessment of the resources that will be required to implement the mandated activities as specified in the text of the draft resolution. Accordingly, the terminology and details employed in the draft resolution are extremely important.

Mandates are established only when the draft resolution clearly requires action, and this has been determined to reside in essentially two words: the resolution must either “decide” upon an action or “request” the Secretary-General to take an action. Other formulations, such as “invites” or “encourages” or “calls upon”, are not considered to oblige the Secretariat to take that action, and thus will not generate a mandate. Any new activity that may be proposed using these latter formulations would not therefore be considered as generating any PBIs, nor would its implementation be necessarily considered as binding.

Insofar as the Secretariat must determine the requirements to implement a new mandate, the more specific the description of the activity or expected outcome in the draft resolution, the better the likelihood that it will be achieved in line with the expectations of the sponsors of the resolution. In all instances, however, consultation with the Secretariat at an early stage of drafting the resolution will help to ensure a common understanding and the most effective formulation of the mandate.

A new mandate can have financial implications for multiple parts of the Secretariat, including for example UNOG’s Division of Conference Management (budget section 2) and Division of Administration (budget section 29E), as well as for Human Rights (budget section 24). OHCHR, as the substantive secretariat for the Human Rights Council, takes the lead in developing PBI statements, in consultation as needed with UNOG. It should be noted that conference servicing is subject to various General Assembly resolutions, setting out the principle of multilingualism, setting word limits on documents, etc. Documents originating in the Secretariat are limited to 8,500 words, while documents prepared by independent experts (or otherwise originating outside of the Secretariat) are limited to 10,700 words. As a rule, documentation and interpretation for the Council are provided in all six official United Nations languages. During field missions and regional consultations, interpretation is provided as appropriate for the location and the composition of the team.

It is also important to note that, in recent years, the Human Rights Council programme of work has grown considerably, making it very difficult for its sessions to be completed within the allocated time (and budget). Successive President’s statements (PRSTs) have been adopted with a view to making the Council more efficient and avoid a proliferation of activities and mandates. Even though the Council may decide at the initiative of a sponsor or a group of sponsors to establish a new mandate or conduct a new activity with a corresponding request for resources/PBIs, this does not ensure that it will be possible in practical terms. In the context of a continuing expansion of mandates, this would apply both to the Secretariat and the Human Rights Council, given the pressures on its programme of work and the efficiency measures adopted.

It should be noted that the Secretariat can provide general information about potential financial implications of proposed new activities, but cannot provide specific details of the PBIs until a draft resolution has been formally tabled. The following examples of recent resolutions and PBIs will nevertheless provide a reasonable indicator of the potential implications of a new mandate, bearing in mind that specific details will, of course, continue to change over time to reflect current costs.

Types of mandates:

1. Panel discussion
2. Technical report / comprehensive study
3. International workshop / seminar
4. Regional consultations
5. Technical assistance
6. Fact-finding Mission / Commission of Inquiry / Team of international experts
7. Special procedure mandate – Special Rapporteur / Independent Expert
8. Special procedure mandate – Thematic Working Group
9. Intergovernmental Working Group

1. Panel discussion²

Panel discussions are typically held during Human Rights Council sessions, where they do add to the meeting time for the session (which can be very difficult to accommodate) but do not create additional conference servicing requirements (unless specific additional services, such as sign language interpretation, are requested). Intersessional panels, held outside of the existing Council session schedule, would however require all of the standard conference services, including interpretation. Other costs are associated with the participation of experts to guide the panel discussion; normally three experts are provided for. Specific requests for high-level experts (including Special Rapporteurs or Human Rights Treaty Body members) or additional numbers of experts will accordingly increase the cost estimates. Depending upon the topic, the timing or the nature of the request, it may also be necessary to provide for additional consultant or temporary staff support to prepare a background study to guide the panel discussion. Even when the Secretariat has available substantive capacity to undertake such a study, the provision of a report, study or summary report (as opposed to an “informal” or “oral” report) will require conference services for translation and processing.

Panel discussion (half-day) without report	11,500
Travel of experts	11,500
Panel discussion (half-day) with summary report	70,500
Post-session documentation	27,700
Temporary P-3 staff assistance, 2 months	31,300
Travel of experts	11,500
Accessible high-level expert panel discussion (half-day) with summary report	93,800
Accessibility requirement	11,100
Post-session documentation	27,700
Temporary P-4 staff assistance, 2 months	37,700
Travel of high-level experts	17,300
Intersessional panel discussion (half-day) with summary report	83,300
Simultaneous interpretation	12,100
Post-session documentation	27,700
Temporary P-3 staff assistance, 2 months	31,300
Travel of experts	11,500
Sound technician/recording	700

² Note: Updated by FBS on 12th September 2022

2. Technical report / comprehensive study

The Secretariat may be requested to produce a technical report or comprehensive study on a particular topic. Depending upon the topic, the timing and whether the Office of the High Commissioner has staff either directly engaged or experienced in that area, it may be necessary to engage a consultant or temporary staff to assist with the research and preparation of the report. Costs are therefore associated with staff support, if required, and in respect of conference services for translation and processing of the report. In some cases the requested report or study may already be within the plans of the Secretariat, in which event there would be no new financial implications associated with the resolution.

Technical report requiring no additional expertise		28,200
	Pre-session documentation	28,200
Technical report requiring additional expertise		70,900
	Temporary P-3 staff assistance, 3 months	42,700
	Pre-session documentation	28,200
Accessible report (in plain language and easy-to-read format)		74,100
	Temporary P-3 staff assistance, 3 months	42,700
	Pre-session documentation	28,200
	Individual contractor, 2 weeks, to produce accessible report	3,200
Comprehensive study		81,600
	P-4 Consultant 6 months	53,400
	Pre-session documentation	28,200

3. International workshop / seminar³

The Secretariat may be requested to convene an expert workshop or seminar on a particular topic, with the participation of governments, regional and international organizations, and/or civil society organizations, possibly indicating specific participants or experts, and accompanied by a preparatory and/or subsequent report. Depending upon the topic, and whether the Office of the High Commissioner has staff either directly engaged or experienced in that area, it may be necessary to engage a consultant or temporary staff to assist with the research and preparation of the report and workshop. Costs are therefore associated with staff support, if required, and in respect of conference services for simultaneous interpretation during the workshop and for the translation and processing of the report(s). In cases where the workshop or seminar is not located in Geneva, additional resources to secure the venue may also be required. Whereas the travel costs of Government representatives are not generally included, costs for other categories of participants, in addition to the experts, may be included. Accessibility services could also be considered, if required.

1-day expert seminar in Geneva, with 7 international academic experts and 3 mandate holders, and report	182,100
Travel of experts/mandate holders	43,100
Temporary P-4 staff assistance, 3 months	51,700
Temporary GS staff assistance, 2 months	23,800
Simultaneous interpretation	12,100
Accessibility requirement	11,100
Pre-session documentation	34,800
Individual contractor, 3 weeks, to produce accessible report	4,800
Sound technician/recording	700
2-day expert workshop in Geneva, with 12 international experts, and preparation of 3 reports	321,800
Travel of experts/participants	60,500
Temporary P-4 staff assistance, 3 months	51,700
Temporary GS staff assistance, 3 months	43,000
Simultaneous interpretation	24,200
Accessibility requirement	22,200
Pre-session documentation	104,400
Individual contractor, 3 weeks, to produce accessible reports	14,400
Sound technician/recording	1,400
2-day workshop in Geneva, with 35 participants and report	344,900
Travel of participants	160,700
Temporary P-4 staff assistance, 3 months	51,700
Temporary GS staff assistance, 3 months	43,000
Simultaneous interpretation	24,200
Accessibility requirement	22,200
Post-session documentation	34,800
Individual contractor, 3 weeks, to produce accessible report	4,800
Other conference costs	1,600
Sound technician/recording	1,900

³ Note: Updated by FBS on 22nd February 2022

4. Regional consultations

The Secretariat may be requested to organize consultations with States, regional intergovernmental bodies and/or civil society organizations, in one or more regions, possibly indicating specific participants or experts, and accompanied by a preparatory and/or subsequent report. Depending upon the topic, and whether the Office of the High Commissioner has staff either directly engaged or experienced in that area, it may be necessary to engage a consultant or temporary staff to assist with the research and preparation for the consultations. Costs are therefore associated with staffing support, as required, and in respect of conference services for simultaneous interpretation during the workshop and for the translation and processing of the report(s). In cases where the workshop or seminar is not located in Geneva, additional resources to secure the venue and related services may also be required. For such consultations, the travel costs of Government representatives as well as other categories of participants, in addition to the experts, would normally be included.

3-day consultations in 5 regions, with 26 States officials and 4 experts, with report		484,000
	Travel of participants	121,100
	Travel of staff	32,300
	General operating expenses	60,000
	Simultaneous interpretation	181,800
	Temporary GS assistance, 1 month per event	59,400
	Pre-session documentation	28,200
	Sound technician/recording	1,200
Two 2-day regional consultations, with 4 mandate holders/Committee members and 11 participants, with report		405,300
	Travel of participants	81,700
	Travel of staff	15,000
	Temporary P-4 staff assistance, 12 months	206,700
	Temporary GS assistance, 2 months	23,800
	Simultaneous interpretation and services	49,900
	Pre-session documentation	28,200

5. Technical assistance

The Secretariat may be requested to assess the human rights situation in a State or region and conduct an evaluation of the needs for technical assistance and capacity-building, or to provide specific or general technical assistance in respect of the strengthening the State's capacity to fulfil its human rights obligations and commitments. Costs are associated with staffing to engage with the State and conduct the assessment, as well as to organize appropriate technical assistance activities in coordination with other Secretariat entities, and any necessary related travel. Conference service requirements would also arise for the translation and processing of the requested report(s). Resources to secure meeting venues, or to provide related services may also be required. It may be noted that all specific requirements arising from the resolution would be supplementary to any planned activities in the country or region under the overall programme of technical assistance and capacity-building of the Secretariat.

Technical assistance and capacity-building, with report and enhanced interactive dialogue	121,800
Temporary P-3 staff assistance, 6 months	86,100
Travel of 2 high-level stakeholders	7,500
Pre-session documentation	28,200
Identification and implementation of technical assistance to strengthen Government capacity to fulfil its human rights obligations, with report	309,600
Temporary P-4 staff assistance, 15 months	224,800
Travel of staff with interpreter	21,600
Local operating costs	35,000
Pre-session documentation	28,200
Establishment of a country presence to provide technical assistance and capacity-building support	1,375,700
Posts	864,100
Travel of staff	47,200
Temporary P-3 staff assistance, 1.5 month	19,700
Contractual services	4,000
General operating expenses	144,000
Supplies and materials	22,500
Furniture and equipment	241,000
Grants, contributions, meeting participants	33,200

6. Fact-finding Mission / Commission of Inquiry / Team of international experts

In response to a critical situation involving alleged violations of human rights, the Secretariat may be requested to establish an independent Fact-finding Mission or Commission of Inquiry or to investigate the allegations and to establish the relevant facts so as to ensure appropriate accountability. In certain cases, the Secretariat may be requested to establish a team of international experts to monitor, evaluate, provide support and report on the human rights situation in a country, or the implementation of previous recommendations made by another entity on the human rights situation in a specific country, in particular with regard to the fight against impunity and the measures to promote reconciliation.

In some cases, the Fact-finding Mission or Commission of Inquiry is also requested to engage with the government(s) concerned to provide technical assistance and/or capacity-building assistance, with a view to supporting national or regional efforts to promote accountability for human rights violations and abuses.

These operations are generally of an urgent nature, requiring a sizeable commitment of staffing and related resources to enable the timely assessment of all available evidence and testimonies, before reporting to the Human Rights Council and/or the General Assembly. While the Commissioners and experts are independent and therefore provide their services pro bono, their travel and per diem costs are covered by the Organization. The largest element of costs are associated with staffing to establish a secretariat of the mission/commission, comprising human rights investigators; legal, political and military advisers and experts; and logistical/administrative support and security staff. Travel costs may also be substantial, to enable the mission/commission to visit the affected areas (or neighbouring areas, if access to the area/country in question is not possible) to collect evidence and to interview witnesses and victims. Various costs will also arise for local transportation, communications, equipment and supplies. Conference service requirements would also arise for interpretation services during the course of the investigations, and for the translation and processing of the requested report(s). In most instances, new mandates of this nature would be presented to the ACABQ immediately following adoption in order to request the necessary resources under the General Assembly's arrangements for "unforeseen and extraordinary expenses".

Fact-finding mission for one year (new mandate) based in the field		2,727,600
Temporary staff (15) of secretariat	1, 974,500	
Travel of experts	164,600	
Travel of staff	141,700	
General operating expenses	205,700	
Supplies and materials	3,600	
Furniture and equipment	122,200	
Grants contributions, meeting participants/witnesses	41,500	
General temporary assistance (administration): 1 P-3 for 3 months	39,300	
Pre-session documentation	34,500	

Commission of inquiry for one year (mandate extension) based in the country	4,951,400
Temporary staff (17) of secretariat	2,867,000
Travel of commissioners	301,900
Travel of accompanying staff	474,200
Local operating costs	485,600
Contractual services	20,000
Supplies and materials	5,000
Furniture and equipment	466,700
Grants and contributions, meeting participants/witnesses	162,100
General temporary assistance (administration): 1 P-3 for 4 months	53,500
Interpretation services	80,000
Pre-session documentation	35,400
Commission of inquiry for one year (mandate extension) based in Geneva	6,093,300
Temporary staff (26) of secretariat	4,248,000
Travel of commissioners	211,900
Travel of accompanying staff	376,000
Consultants	129,000
Contractual services	35,000
General operating expenses	197,900
Interpretation services	593,700
Supplies and materials	23,300
Furniture and equipment	142,700
Grants and contributions, meeting participants/witnesses	16,000
General temporary assistance (administration): 1 P-3 for 1 month	12,900
Pre-session documentation	104,800
Sound technician / recording services	2,100
Investigative body for one year (mandate extension) plus capacity-building and technical assistance, based in the field	4,372,400
Mandate extension	3,747,100
Temporary staff (22) of secretariat	2,565,300
Travel of experts	214,000
Travel of accompanying staff	346,700
Contractual services	2,700
General operating expenses	532,300
Supplies and materials	5,200
Grants contributions, meeting participants/witnesses	45,500
Pre-session documentation	35,400
Capacity-building and technical assistance	625,300
General temporary assistance	254,300
Travel of staff	22,000
General operating expenses	72,000
Supplies and materials	5,000
Furniture and equipment	130,900
Grants and contributions, meeting participants/witnesses	141,100

7. Special procedure mandate – Special Rapporteur / Independent Expert

The human rights special procedures include Special Rapporteurs or Independent Experts on specific thematic issues or on individual country situations. The standard mandate for a thematic issue is for a period of three years, whereas country-specific mandates are generally for one-year periods (though they may be longer). Mandate holders are independent, and thus receive no salary or remuneration from the United Nations apart from their travel-related expenses. Standard entitlements for the work of the mandate holders include annually two field missions, three trips to Geneva for briefings, meetings and presentation of an annual report to the Human Rights Council and, in some cases, travel to New York to report to the General Assembly. Additional travels, meetings or consultations may also be specified in the resolution, for which related costs would be included. Other associated costs include staffing support, travel of staff to accompany them on field visits, for simultaneous interpretation services as required during their field visits, and for the translation and processing of their annual report. PBI statements for new mandates include the full staffing requirement to support the mandate holder throughout the year, whereas for mandate extensions only the associated costs are reflected. In this respect, mandate extensions will take into consideration where appropriate more specific cost estimates for travels based on the actual location of the mandate holder, and will generate no additional resource requirements (as the resources for the mandate are already included in the approved programme budget).

Thematic Special Rapporteur / Independent Expert (new mandate, per year)	651,100
Travel of mandate holder: 3 to Geneva, 1 to New York and 2 country visits	50,800
Travel of one staff to accompany the mandate holder on country visits	11,500
General operating expenses during country visits	16,000
One established post at P-3 level	176,200
General temporary assistance: 1 P-3 for 6 months	85,500
General temporary assistance: 1 GSOL for 6 months	69,300
Consultant at P-3 level for 4 months	25,600
Simultaneous interpretation	69,900
Pre-session documentation	146,300
Thematic Special Rapporteur / Independent Expert (mandate extension, per year)	474,900
Travel of mandate holder: 3 to Geneva, 1 to New York and 2 country visits	50,800
Travel of one staff to accompany the mandate holder on country visits	11,500
General operating expenses during country visits	16,000
General temporary assistance: 1 P-3 for 6 months	85,500
General temporary assistance: 1 GSOL for 6 months	69,300
Consultant at P-3 level for 4 months	25,600
Simultaneous interpretation	69,900
Pre-session documentation	146,300
Country-specific Special Rapporteur / Independent Expert (mandate extension, per year)	448,800
Travel of mandate holder: 3 to Geneva, 1 to New York and 2 country visits	50,800
Travel of one staff to accompany the mandate holder on country visits	11,500
General operating expenses during country visits	16,000
General temporary assistance: 1 P-3 for 6 months	154,300
Simultaneous interpretation	69,900
Pre-session documentation	146,300

8. Special procedure mandate – Thematic Working Group

The human rights special procedures also include Working Groups on specific thematic issues, to study the issues, including through country visits where appropriate, and to make recommendations on addressing them, inter alia. Depending upon their mandates, they may also address individual cases. As with Special Rapporteurs or Independent Experts, the standard mandate for a thematic Working Group is for a period of three years. Members of the Working Groups are similarly independent, and thus receive no salary or remuneration from the United Nations apart from their travel-related expenses. Costs associated with the Working Group mandate would include travel to Geneva for a specified number of sessions each year, for field visits to collect information and conduct research, and for the chair to present an annual report to the Human Rights Council. In some cases, it may include travel of the chair to New York to report to the General Assembly, or other additional travels, meetings or consultations as may be specified in the resolution. Other associated costs include staffing support, travel of staff to accompany them on field visits, for simultaneous interpretation services during their sessions and as required during their field visits, and for the translation and processing of documentation for their meetings and annual report. PBI statements for new mandates include the full staffing requirement to support the Working Group throughout the year, whereas for mandate extensions only the associated costs are reflected (regardless of whether the proposed staffing requirements were initially approved). In this respect, mandate extensions will take into consideration where appropriate more specific cost estimates for travels based on the actual location of the members, but will generate no additional resource requirements (as the resources previously approved for the mandate are already included in the programme budget and cannot be expanded without a specific request within the resolution).

Thematic Working Group including field missions (mandate extension, per year)	1,037,700
Travel of members: 3 (+2 for Chair) to Geneva and 2 field visits	191,700
Travel of 2 staff to accompany the working group on field visits	23,000
General operating expenses during field visits	16,000
Simultaneous interpretation	205,500
Pre-session documentation	122,200
In-session documentation	197,900
Post-session documentation	268,700
Sound technician/recording	12,700
Thematic Working Group (new mandate, per year)	1,634,000
Travel of Working Group members for meetings and field missions	199,800
Travel of accompanying staff	41,800
General operating expenses during field visits	16,000
4 supporting staff posts (P-4, P-3, P-2, GSOL)	718,500
Consultant at P-3 level for 9 months	57,600
Simultaneous interpretation and post-session documentation	592,500
Sound technician/recording	7,800

9. Intergovernmental Working Group

The Human Rights Council may establish an open-ended Intergovernmental Working Group to consider a particular issue, including to negotiate a draft declaration or convention on that issue. As such a Working Group is composed of Government representatives, no costs would arise in respect of their participation in its meetings. Costs would however be included if a resolution explicitly refers to the participation of other experts or mandate holders. Conference servicing costs will arise related to the provision of simultaneous interpretation and for the translation and processing of documentation for their meetings and reports. Staff support would also be required to assist the Working Group in the preparation and documentation of their meetings. As the mandates of such Working Groups are generally open-ended, there would be no subsequent need to extend their mandate, and the associated costs would be treated as a “perennial” item in the budget proposals, until such time as a decision is taken to end the mandate.

Intergovernmental Working Group (per year)		240,100
Travel of experts/mandate holders to support the IGWG	40,200	
General temporary assistance: 1 P-4 for 3 months	51,200	
General temporary assistance: 1 GSOL for 2 months	23,100	
Simultaneous interpretation	85,000	
Pre-session documentation	37,100	
Sound technician/recording	3,500	

ANNEX

Financial implications of resolutions by intergovernmental bodies

Within the prescribed rules and regulations detailed below, the Secretariat is obliged to inform the intergovernmental bodies before the adoption of a draft resolution or decision, of any financial implications that may arise in order to implement the new and/or extended mandates that would be established by the resolution or decision, through either: i) an oral statement of the programme budget implications, or ii) a formal statement of programme budget implications:

- (a) **Rule 153 of the rules of procedure of the General Assembly** states that “No resolution involving expenditure shall be recommended by a committee for approval by the General Assembly unless it is accompanied by an estimate of expenditures prepared by the Secretary-General. No resolution in respect of which expenditures are anticipated by the Secretary-General shall be voted by the General Assembly until the Administrative and Budgetary-Committee (Fifth Committee) has had an opportunity to state the effect of the proposal upon the budget estimates of the United Nations.”
- (b) **Rules of procedure of the Economic and Social Council. Rule 31 (para. 3).** “Before a proposal involving the expenditure of United Nations funds is approved by the Economic and Social Council, the Secretary-General shall prepare and provide to the Council an estimate of the programme budget implications on implementing the proposal.... In accordance with the proposal approved by the Council, the Secretary-General shall make appropriate recommendations in the biennial [now annual] programme budget and medium-term plan he subsequently presents to the General Assembly.”
- (c) **Decision 34/401 H:**
 - (i) A mandatory deadline, not later than 1 December, should be established for the submission to the Fifth Committee of all draft resolutions with financial implications;
 - (ii) The Fifth Committee should, as a general practice, consider accepting without debate the recommendations of the ACABQ on the financial implications of draft resolutions up to a prescribed limit, namely, \$25,000 on any one item;
 - (iii) Firm deadlines should be set for the early submission of the reports of subsidiary organs which require consideration by the Fifth Committee;
 - (iv) A minimum period of forty-eight hours should be allowed between the submission and the voting of a proposal involving expenditure in order to allow the Secretary-General to prepare and present the related statement of administrative and financial implications.
- (d) **Regulations and Rules Governing Programme Planning, the Programme Aspect of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8; GA res. 53/207), Regulation 5.9.** “No council, commission or other competent body shall take a decision involving either a change in the proposed programme budget approved by the General Assembly or the possible requirement of expenditure unless it has received and taken account of the report from the Secretary-General on the programme budget implications of the proposal.
Rule 105.8. It shall be the responsibility of the head of the department concerned, in consultation with the Office of Programme Planning, Budget and Accounts, to ensure that a report on programme budget implications, as required by regulation 5.9, is submitted to the General Assembly prior to its adoption of any resolution or decision. The report should integrate the programme, financial and administrative implications of draft resolutions”

Oral statement of programme budget implications – this is memorandum issued to the secretariat of the intergovernmental body for the expressed purpose of informing the intergovernmental body concerned of the financial implications of the draft resolution/decision before adoption. The oral statement is normally read out by the Secretary of the intergovernmental body concerned and oftentimes circulated to members of the body. *(This is the document that is prepared for the Human Rights Council and made available to Member States on the Council's Extranet, and referred to during the voting process as the "PBIs" – although in the General Assembly context it is simply an "oral statement".)*

An oral statement of programme budget implications is normally presented in the following scenarios:

- a) The financial implications to implement the terms of the draft resolution/decision fall in the forthcoming year(s). In this instance the intergovernmental body is informed of the estimate of expenditures and that these will be included in the context of the forthcoming budget(s) to be presented to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions (ACABQ);
- b) The financial implications to implement the terms of the draft resolution/decision have already been included in the approved appropriations for the current year; hence, the oral statement is issued for information purposes;
- c) The financial implications to implement the terms of the draft resolution can be done from within existing resources, i.e. absorbed by the respective approved appropriations of the current year;
- d) In the case of the Human Rights Council, oral statements are issued to inform the Council of the estimated financial resources required, indicating either that the resources are i) included in the programme budget of the current year, therefore no additional resources are required and/or ii) additional financial resources are needed in the current year and/or the forthcoming year(s). As indicated in the oral statements, these requirements, in accordance with established procedures, would be brought to the attention of the General Assembly, at its annual fall session, in the context of the annual report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council during the year. In preparing the revised estimates report, the Secretary-General will determine whether some of the additional requirements could be met within the approved appropriations of the current year. The balance of the additional requirements would be requested in the context of the contingency fund, established by the General Assembly in its resolutions 41/213 and 42/211.

Statement of programme budget implications *(in the context of the General Assembly in New York, this is the document referred to as a "PBI")* – this is issued when the terms of a draft resolution have financial implications for the current year, for which: i) no resources have been foreseen in the approved appropriations for the current year; and ii) none of the approved activities can be deferred or cancelled in order to absorb the implementation of the new and/or extended mandates. The Secretary-General will issue a formal report (which would be issued in the six official languages) on the additional financial resources that would be needed to implement the terms of the said draft resolution. This report will be submitted to the functional committee before it proceeds to adopt the draft resolution concerned; however, the said draft resolution will not be finally adopted by the plenary of the General Assembly until the proposed financial resource requirements contained in the PBI report are first reviewed by the ACABQ, and then approved by the Fifth Committee of the General Assembly.