



## General Conference

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# apx

United Nations  
Educational, Scientific and  
Cultural Organization

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des Nations Unies  
pour l'éducation,  
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منظمة الأمم المتحدة  
للتربية والعلم والثقافة

联合国教育、  
科学及文化组织

### Commission APX

38 C/COM APX/DR.1<sup>1</sup>

3 November 2015

Original: English

### Item 3.1 of the agenda

## DRAFT RESOLUTION

Submitted by CANADA

### **Methods of preparing the budget, budget estimates for 2016-2017, and budgeting techniques**

*Having examined* the Draft Programme and Budget for 2016-2017 (38 C/5), prepared by the Director-General and submitted to the Executive Board in accordance with Article VI.3 (a) of the Constitution,

*Recalling* 195 EX/Decision 13 and 197 EX/Decision 17 regarding the revision of the constant dollar rate,

1. *Takes note* of the fact that the budgeting techniques applied to the preparation of document 38 C/5 are in accordance with 37 C/Resolution 92 and that some adjustments were made in response to the recommendations of the External Auditor regarding UNESCO's budgetary methods, tools and processes;
2. *Further takes note* of the progress accomplished towards the full implementation of Result Based Budgeting and that a new methodology has been applied to determine a realistic and manageable lapse factor level;
3. *Invites* the Director-General, when preparing the Budget for 2018-2019, to continue applying the approved budgeting techniques while implementing more significantly the recommendations of the External Auditor contained in document 193 EX 23 Part II and 195 EX/23 INF2 as described in document 197 EX/24.INF;

<sup>1</sup> This proposal was received by the Secretariat on 2 November 2015.

4. *Requests* the Director-General to prepare the draft budget based as closely as possible on actual staff costs, taking account of the compensation package changes which are foreseen as a result of ICSC decisions and recommendations.