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Organización
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para la Educación,
la Ciencia y la Cultura

Организация
Объединенных Наций по
вопросам образования,
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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.1¹

3 November 2015

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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;

¹ 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.