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SUMMARY RECORD OF **THE** 4th MEETING

Chairman: Mr. **MAYCOCK** (Barbados)

Chairman of the Advisory Committee on Administrative and  
Budgetary Questions: Mr. MSELLE

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The meeting was called to order at 10.25 a.m.

AGENDA ITEM 116: FINANCIAL REPORTS AND AUDITED **FINANCIAL** STATEMENTS, AND REPORTS OF **THE** BOARD OF AUDITORS (A/45/5 and **Corr.1**, vols. I, II and III, and **Add.1**, Add.2 and **Corr.1**, **Add.3-5**, Add.6 and **Corr.1**, Add.7 and Add.8; A/45/457, 509, 537 and 570)

1. **Mr. PREMPEH** (Chairman, Board of Auditors), introducing the reports of the Board of Auditors for the year ended 31 December 1989, noted that the Board had presented its recommendations and comments in accordance with the requests addressed to it in paragraphs 7 and 8 of General Assembly resolution **44/183**. It had also continued to present its reports in two parts for the sake of clarity. With regard to the request that it conduct its reviews as stipulated in regulation 12.5 of the Financial Regulations of the United Nations in a more comprehensive manner, it was the Board's belief that it had always done so. By that, it meant that its reviews included traditional compliance and financial auditing, as well as the comprehensive examination of records and systems to ensure that funds were used economically and efficiently, and for the purposes intended. With regard to programmatic aspects, the Board continued to believe that a comprehensive audit of the effectiveness of **programmes** required the utilization of a variety of skills and disciplines for which the Board currently lacked the necessary **resources**. If, however, the phrase "**in a** more comprehensive manner" implied the questioning of policies established by the General Assembly in relation to its programmes, then all members of the Panel of External Auditors were of the opinion that their current mandate did not allow **for** such an exercise.

2. The Board had complied with the requests contained in paragraphs 22 and 24 of resolution **44/183** and submitted, in accordance with paragraph 9 of that resolution, a concise document (A/45/457) **summarizing** its principal findings, conclusions and recommendations of common interest, classified by audit area.

3. During the past year, the Audit Operations Committee had maintained a continuing dialogue with the administrations of the various audited entities and had issued 69 management letters as a result of the audits undertaken. The **findings** reported in those letters formed the substance of the Board's reports to the General Assembly. Members **of** that Committee had also maintained close co-operation with various internal audit services and the Joint Inspection Unit and had met with the Advisory Committee on Administrative and Budgetary Questions on 5 September 1990 to discuss the Board's reports.

4. In the United Nations Development Programme (**UNDP**) and the United Nations Population Fund (**UNFPA**), significant improvements had been noted in 1989 with respect to the timely audit of programme expenditure. However, the proportion of unaudited programme expenditure to total programme expenditure remained too high to allow for the expression of an unqualified audit opinion. Increased **efforts were** required to obtain audited statements of **UNDP** and **UNFPA** programme expenditures **incurred** by executing agencies in time to allow for the issuance of **an** audit opinion on their financial statements. As for the United Nations Children's Fund (**UNICEF**), expenditure incurred on the Emergency Reserve Fund during the biennium

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1988-1989 was not disclosed separately in statement VI but distributed among general resources programme expenditure in the respective countries to which allocations from the Fund were made. Expenditures on programme activities in beneficiary countries were thus overstated. In order to improve transparency, UNICEF would in future present all Emergency Reserve Fund commitments and expenditures separately in its financial statements.

5. United Nations expenditure controls in relation to allotments and total appropriations were not exercised effectively: as a result, it had become customary to seek approval for transfers between sections of the budget in order that no section finally exceeded its appropriations. It was the opinion of the Board that further improvement of techniques for estimating expenditures, especially in the final **performance** report, could minimise the incidence of transfers between budget sections. Although the recording of unliquidated obligations by **UNDP**, **UNFPA** and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (**UNRWA**) continued to differ from generally accepted accounting principles in the case of purchases of equipment, the Board's review had not disclosed serious abuses. In the case of **UNRWA**, a new obligation **system** introduced in 1989 should enhance transparency **in** financial reporting.

6. The Board's review of UNICEF programme execution indicated much room for improvement in project delivery, particularly in Africa and Asia. There was also a **need** for caution **in** the reallocation of funds from slow-moving projects to fast-moving ones, so that the policy did not result in the unconscious neglect of projects located in "difficult" areas **with** perennial implementation problems.

7. The Board had noted a need to improve the monitoring of cash advances released to executing agencies. In **UNFPA**, many projects showed significant outstanding advance balances at the end of 1989 but little expenditure reported by the participating Governments. Similar problems had been noted in **UNDP** and UNICEF. Noting the explanation that funds might have been utilised without being reported on a timely basis, the Board emphasised that financial statements should indicate project expenditures more accurately. In the Office of the United Nations High Commissioner for Refugees (**UNHCR**), limitations on the monitoring of project expenditures were due in part to resource constraints and a **lack** of adequate control **arrangements**.

8. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the report of the Advisory Committee contained in document **A/45/570**, said that for the first time, the Advisory Committee had met with representatives **of** the Panel of External Auditors and exchanged views on the development of generally accepted accounting principles to be applied by United Nations **organizations**; development of a fraud awareness programme; security of computer **systems**; full disclosure, by reserve or by note in financial statements of United Nations organisations, of the liability existing **in** connection with termination benefits; and arrears of assessments of Member States. **Their** discussions had been timely and **most** productive, and the Advisory Committee hoped to continue to **meet** with representatives of the Panel in the future. For the

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reasons stated in paragraphs 6 to 10 of its report, the Advisory Committee had decided that priority should be given to the question of developing generally accepted accounting principles specific to the needs of the United Nations and its **specialized** agencies and recommended, accordingly, that the General Assembly request the Panel of External Auditors to commission a study on that question. It was the Advisory Committee's understanding that there would be no impediment to the Panel's utilizing the services of the International Accounting Standards Committee.

9. With respect to budgetary control and administration of the allotment system in the United Nations, the Advisory Committee noted with concern that weaknesses previously pointed out by the Board remained largely unresolved. It might be necessary in the future to determine whether such persistent shortcomings resulted from human error or should be ascribed to excessively complicated United Nations reporting and control procedures. On a related question, the Advisory Committee was recommending that the practice of overtime payment referred to in paragraph 16 of its report be discontinued immediately and had requested that **the** Board follow up the implementation of that recommendation.

10. The application of financial regulation 4.4 in the context of the new budgetary process had caused a number of problems: the Advisory Committee was therefore recommending that the Secretariat submit an appropriate amendment to that regulation. With respect to the examination by the Auditors of the application of the regulations and rules governing programme aspects of the budget, the monitoring of implementation and the methods of evaluation, the Advisory Committee believed that adequate account should be taken of the technical problems inherent in the current United Nations system of planning, programming, evaluation and monitoring. Since the system was still evolving, it was not always possible to define output accurately either in the programme budget **or** in the performance reports. The costing of output should therefore be seen as the ultimate goal once technical and other problems had been resolved.

11. The Advisory Committee welcomed the observations made by the Board with respect to the United Nations Office at Vienna and drew the Fifth Committee's attention to its own views as expressed in paragraphs 22 and 23 of its report. Further to its **remarks** in paragraph 24 of the report, a **new** table showing the liquidity position of the United Nations had been issued. It was the Advisory Committee's view that future liquidity tables for the United Nations and the other agencies and programmes should be improved and standardised.

12. The Advisory Committee would continue to stress the importance of the Board's findings and **recommendations** concerning the role of Governments in executing technical co-operation projects for **UNDP**, UNFPA and UNICEF. The audit had once again revealed serious weaknesses and operational problems with respect to funds advanced to Governments for project activities. Previously noted shortcomings also remained largely unresolved. For UNDP alone, such a small percentage of government-executed programme expenditure had been audited that the Board had been unable to express an unqualified opinion. The Advisory Committee had commented on problems concerning operating funds provided to Governments in the context of **UNDP**,

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UNFPA and UNICEF and noted that such flaws also occurred in other organizations. Future audits of such bodies should therefore also focus on those problems. Meanwhile, the Advisory Committee believed that the various administrations should vigorously address the weaknesses identified by the auditors. It welcomed the Board's comments and recommendations in that regard and in particular endorsed the recommendation contained in paragraph 64 (a) of the Board's report on UNFPA. However, it did not agree with the recommendation that interest should be paid by Governments on that portion of the funds advanced which had not been used as **programme** expenditure. Finally, the Advisory Committee recommended that the provisions of UNICEF Financial Circular No. 15 be adhered to without exception.

13. The Advisory Committee welcomed the Board's special **studies** on the management of trust funds, particularly with respect to **UNDP** and UNECR. It recommended that UNDP should establish a mechanism to ensure that the administration and management of trust funds did not become too complex and costly and also that a fair share of **the** cost of administration and management was charged to the funds. With respect to UNECR, it noted that the term "trust fund" should be used in a manner consistent **with** its usage in **other** entities of the United Nations. Funds channelled **through UNHCR** should be governed by certain guidelines, including those recommended in paragraph 54 of the Advisory Committee's report.

14. The Advisory Committee endorsed the Board's criticism of the UNDP practice of hiring consultants, establishing project posts at headquarters, charging temporary assistance to established posts and issuing Special Service Agreements. It also agreed with the Board that the UNFPA administration should not stretch the definition of projects to cover activities which ought to be included in the administrative and programme support services budget.

15. The results of the Board's recent in-depth examination of the Area Staff Provident Fund of **UNRWA**, which had been the object of adverse comment by the Board on a number of occasions, were explained in paragraphs 93-138 of its current report on **UNRWA**. The Advisory Committee recommended that remedial action should be taken **immediately** to correct serious shortcomings in the Fund's management and administration. It had held extensive discussions in New **York** with representatives of the Commissioner-General of UNRWA and exchanged views with members of the Audit Operations Committee on the Board's special study. It had become **clear** that the Fund, which had grown from **\$341 million** in 1986 to about \$550 million in 1990, required enhanced administrative, management and investment services which could not be provided through **the current arrangements**. The representatives of the Commissioner-General had indicated that UNRWA was ready to implement the Board's previous and current recommendations, that steps had already been **taken towards** establishing a secretariat unit to administer the Fund, and that the establishment of an investment advisory committee **was** being actively considered. The Advisory **Committee** stressed **the** importance of **establishing a secretariat** Unit to administer the Fund and the investment advisory committee recommended by the Board. It also, recommended that the investment advisory committee should submit its recommendations directly to the **Commissioner-General**.

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16. The **Advisory Committee** had not commented on every recommendation in the reports of the Board of Auditors to the General Assembly, nor had he touched on every point raised in the **Advisory Committee's** report. He emphasised, however, that auditing was an essential element in the financial life of the Organisation, designed to assure Member States that their assessed contributions or the funds they gave voluntarily were spent efficiently and effectively. It was essential, therefore, that **administration** should take the Board's recommendations seriously. The **Fifth Committee** and the other legislative bodies responsible for overseeing the programme covered in the audit report before the General Assembly should continue their recent practice of paying more attention to audit findings and the related recommendations.

17. Mr. GARRIDO (Philippines) said that it was indeed important for the United Nations and all the intergovernmental organisations to take into account the recommendations of the Board of Auditors. In the Philippines, the government equivalent of the Board of Auditors acted as a disciplinary agency, seeking to ensure that all disbursements and expenditure were contained within the amounts authorised by the Congress. In the same way, the United Nations and other international agencies should make disbursements only within the limitations authorized by their respective governing bodies.

18. The matter of cash advances continued to be a problem. The practice of making cash advances to projects or individuals before previous advances had been liquidated should be stopped. The inclusion of information on the liquidation of cash advances in financial reports, as the Board of Auditors recommended, might lead to greater discipline. The practice of reallocating funds was also undesirable. Authority should be sought from the governing bodies concerned before any allotment was exceeded. The Secretary-General and the executive heads of the specialised agencies could not simply continue to make transfers between sections of the budget and thus exceed authorized expenditure. Ultimately, Member States would have to pay. There were already many problems in regard to assessed contributions and matters should not be made worse by the practice of exceeding appropriations.

**AGENDA ITEM 124: PATTERN OF CONFERENCES (A/45/32; A/C.5/45/8)**

19. Mr. BAZAN (Chairman of the Committee on Conferences), introducing the report of the Committee on Conferences (A/45/32), said that at its organizational session in 1990, in response to the General Assembly's request in resolution 44/196 A that it should adopt a more comprehensive programme of work, the Committee had adopted a biennial programme whereby items relating to documentation would be considered in even years and those relating to meetings in odd years. Some items, such as the calendar of conferences, would be considered on an annual basis.

20. Annex II of the Committee's report contained the draft revised calendar of conferences and meetings for 1991 as recommended for adoption by the General Assembly. The Committee also recommended that the Assembly should authorise it to make any adjustments that might be necessitated by action and decisions taken at the forty-fifth session. Since proposals might be made during the consideration of

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draft resolutions of the Main Committees that could affect the calendar, the Committee would meet during the session to discuss the possible effect on the programme for 1991 and advise the Assembly accordingly.

21. As part of its review of the draft revised calendar, the Committee had considered information received from the Human Rights Committee and the Legal Sub-Committee of the Committee on the Peaceful Uses of Outer Space in response to General Assembly resolution 44/201 B (sect. III, para. 2) and in both cases had endorsed New York as the venue for 1991.

22. The Committee had once again had before it utilisation statistics for a core sample of United Nations organs that had been meeting on a regular basis for the past eight years. The overall performance shown during 1989 was encouraging and the improved utilisation of conference services by a number of United Nations organs had been noted. Letters were to be sent to 14 bodies, on the basis of the statistics reviewed during the Committee's 1990 session, with a view to achieving further improvements. In response to the Assembly's request that it should review the methodology on conference-servicing utilisation rates, the Committee had developed a revised methodology that would, on an experimental basis, run parallel to the existing methodology for the next three years. The Committee had agreed that, at the end of that experimental period, it would decide on the most appropriate methodology and make recommendations to the General Assembly,

23. A new item on the Committee's agenda for the biennium 1990-1991 was consideration of the improved organisation of work and effective use of conference resources as they related to the review of existing conference resources, services and facilities within the United Nations. The Committee had decided to study the matter further in 1991 on the basis of a more detailed report from the Secretariat which would provide additional information on all conference centres, including the regional commissions. Detailed analysis by the Committee of the sub-item on the possibility of central planning and co-ordination of all organisational aspects of conference-servicing had been delayed by the need to await the outcome of the deliberations of the General Assembly and the Economic and Social Council on the review of the administrative and financial functioning of the Organisation in the economic and social fields and issues pertaining to the revitalization of the Council. There was, however, evidence of increasing co-operation and co-ordination at many levels throughout the Organization. For example, the Committee had been invited by the General Assembly (resolution 44/194, sect. I, para. 3) to take action with a view to assisting the functional, sectoral and regional bodies in playing a more effective role in the planning, programming and budgeting process. In 1991, the Committee would review a report on the matter which would include information on the current status of co-operation between the Committee and the Economic and Social Council.

24. Under its biennial programme of work, the Committee had concentrated at its 19'30 session on the question of documentation. In the course of the deliberations, it had become clear that, in some instances, action by Member States or decisions of intergovernmental organs played a major role in the timing and length of

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**documentation. A prime example was the sovereign right of Member States to request the circulation of communications as United Nations documents and the Committee had recommended that the General Assembly should renew its appeal to Member States to exercise restraint in their requests for such circulation.**

**25. The Committee had also reviewed a report (A/AC.172/139) which revealed a tendency towards decreased compliance with the 32-page limit for reports of subsidiary organs to the General Assembly. Letters were to be addressed to the chairmen of subsidiary bodies whose reports to the General Assembly exceeded the 32-page limit, seeking their views and stressing the need for compliance. The Committee had also requested the Secretariat to prepare a study evaluating the overall concept of establishing a page limit for such reports and had recommended that the Assembly should request the secretariats of subsidiary organs to bring the recommendations on the 32-page limit to the attention of those organs at the start of their substantive sessions.**

**26. On the question of the provision of summary records for subsidiary organs of the General Assembly, the Committee had recommended that the Assembly should formalize the discontinuance of summary records for all but a few subsidiary organs of the Assembly and that summary records should continue to be provided to regular and special sessions of the governing bodies of the United Nations Children's Fund (UNICEF), the United Nations Development Programme (UNDP) and the Programme of the Office of the United Nations High Commissioner for Refugees (UNHCR). In 1991, the Committee on Conferences would consider the question of meetings of organs and programmes not funded from the regular budget of the United Nations and would at that time consider the provision of meetings services, including records, to those governing bodies, in more detail.**

**27. In connection with the timeliness of documentation, the Committee had begun a review of the implementation of all rules and regulations relating to the control and limitation of documentation, concentrating on Secretariat compliance with the six-weeks rule for pre-session documentation. The Secretariat had drawn attention to a number of factors that affected its ability to issue documentation sufficiently in advance of sessions, including the receipt of input from Member States. The Committee had accordingly recommended that the General Assembly should renew its appeal to Member States to respond in a timely manner to requests for information for inclusion in documents.**

**28. With regard to the Organization's printing requirements, the Committee had requested the Secretariat to develop an internal manual which would clearly establish rules and regulations on the Organisation's printing policy that would enhance the ability of all departments to benefit fully from the various systems currently in place.**

**29. In accordance with its expanded mandate, the Committee had continued to monitor the Organisation's publications policy, with the assistance of the Publications Board. It had continued its review of practices in respect of recurrent publications and requested an evaluation of their readership, and had**



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decided to recommend that the General Assembly should request intergovernmental organs to exercise restraint in authorizing recurrent publications,

30. On the application of new technology to conference-servicing, the Committee had requested the Secretariat to further develop its system of interdepartmental co-operation and to report thereon to the Committee in 1991. In 1991 the Committee would also consider a report on the application of new technologies, current and planned, for all conference centres of the United Nations, including those at the regional commissions.

31. The Committee had discussed the review of the Department of Conference Services envisaged by the Secretary-General in his final report to the General Assembly on the implementation of resolution 41/213, and, more specifically, its own role in that review. It had been decided that the Secretariat, in co-operation with the Bureau of the Committee, should *consider* the issues that might require review and report thereon to the Committee at its substantive session in 1991.

32. With regard to the review of the chapter of the medium-term plan for the period 1992-1997 relating to conference and library services, the Committee had recommended that the General Assembly should approve that part of the plan as presented by the Secretary-General, and had suggested a rewording of two paragraphs,

33. In conclusion, referring to the Committee's first two years as a permanent subsidiary body, he said that while 1989 had been a period of adjustment to a new status and expanded terms of reference, 1990 had seen the Committee make a start towards accomplishing the tasks set by the General Assembly.

34. Mr. WYZNER (Under-Secretary-General for Conference Services and Special Assignments) said that 1990 had been a remarkable year for the United Nations in which countries had come increasingly to regard the Organization as the best forum for dealing with the challenges of an interdependent world. Duty stations throughout the world were being used increasingly for consultations and negotiations, and the United Nations was at the epicentre of the great swirl of international activity. The staff of the Department of Conference Services (DCS) was proud to provide Member States with services that facilitated the communication necessary to multilateral accord and development. The Department remained resolved to meet all the demands placed upon it, but such demands were being increased by the enhanced role of the Organization at a time of adjustment to post reductions already in place. Success in meeting the challenge therefore depended upon managerial skills and technological innovations.

35. As the Chairman of the Committee on Conferences had just indicated, the Committee had continued to focus in 1990 on all aspects of conference and library services. The calendar of conferences and meetings served as a blueprint for the DCS work programme. Although the Department had little control over the volume or timing of its work, it used proven methods to cope with the demands for its services. It was often called upon to respond at short notice to changes in the

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meetings schedule, and it must be borne in mind that the consequent adjustments could not always be reflected in production statistics. Furthermore, the calendar contained only part of the meeting activities requiring services) many meetings simply did not appear in the calendar. Careful planning and responsible management were therefore prerequisites for the full use of available resources, a task made even more complex by the fact that statements of programme budget implications specified that additional requirements were expected to be met from within approved resources. The Department had an obligation to make it clear to the Fifth Committee that there were limits to those resources.

36. The Committee on Conferences had indicated that measures should be taken to secure more timely submission of succinct documents, so that they could be processed and issued in good time. Accordingly, he had already urged his colleagues in the Secretariat to try to comply with projected dates for documents and to enforce the regulations for the control and limitation of documentation. While every effort was made to work with substantive secretariats, the Department often had to bear the burden of meeting deadlines, taking costly emergency steps to do so. The Secretariat must work with the full co-operation of Member States if it was effectively to control and limit documentation, for it was by their decisions that, for example, communications were circulated as documents or reports were prepared by the Secretariat. The Secretariat recognised its responsibilities in the issue of documents, but it relied on Member States to ensure that requests for reports were carefully considered and were accompanied by the necessary resources for the many Secretariat services involved in the issue of documents within the prescribed deadlines. The Secretariat could make hasty adjustments to meet important deadlines but, where documentation was concerned, control and limitation was the key. If the interests of intergovernmental organs were to be best served, a joint effort was required: the exercise of restraint in requests for documentation, on the one hand, and the timely preparation of concise reports, on the other.

37. Under the guidance of the Publications Board, the Department was responsible for delivery of the Publications Programme authorised by legislative mandate. It was grateful for the growing attention given by Member States to that important area. The consideration by the Committee on Conferences of a follow-up report on the recurrent publications programme had afforded valuable insight into how Member States viewed the output of publications and the level of resources used therein. The Advisory Committee had also taken an interest in the programme in its review of the biennial budget. The Department welcomed that dialogue and was confident that current efforts would secure a further rationalisation of the programme.

35. The attention recently focused on the Organisation's printing requirements had in fact touched on the full span of printing and reproduction work. Publications did indeed form a large part of that work, but the processing of parliamentary documentation accounted for the bulk of internal printing. The Secretariat's policy had been guided by the ACABQ recommendation in its first report on the proposed programme budget for 1988-1989 (A/42/7, para. 74) that greater efforts should be made to print publications in-house. As indicated in the

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Secretary-General's analytical report on the implementation of General Assembly resolution 411213 (A/45/226), steps had been taken, not only at Headquarters, to reduce and make more efficient the recourse to external printing services. One example was the modernisation of the reproduction facilities at the Economic Commission for Africa proposed by the Secretary-General in his report on revised estimates under section 13 (A/C.5/45/2). The Department hoped that those proposals had been favourably reviewed by ACABQ.

39. The array of services delivered by DCS, often under stringent constraints, necessitated a blend of forward-looking strategies, technology and practicality. In that connection, the review by the Committee on Conferences of the proposed medium-term plan for the period 1992-1997 was particularly important, for it provided valuable feedback on the objectives set and the strategies and activities planned by the Department. The medium-term plan for conference and library services (A/45/6, programme 39) reflected the continuing commitment of DCS staff to provide efficient services for multilateral consultations and negotiations. On the basis of consultations within the Secretariat and of the reviews carried out by the Committee on Conferences, DCS had defined its objectives, identified difficulties and developed strategies to tackle the challenges in the forthcoming plan. The amended language proposed by the Committee in its report enhanced the texts on publishing activities and the automation and economic management of the dissemination of information and highlighted areas where the work already begun would require considerable efforts and resources,

40. The primary strategy of the Secretariat, reflected in each sub-programme of the medium-term plan for conference and library services, was a well-thought-out automation of functions wherever feasible and productive. The strategy aimed at facilitating a global approach to the allocation and use of available resources. Automation was not a goal in itself, but the Department hoped that the Fifth Committee would agree that the money spent and the efforts made were more than justified by the gains achieved in the quality of conference services. In some areas the introduction of new technology had already produced significant economies in staffing, overtime and temporary assistance, and the Department looked forward to a continued dialogue on the subject. A salient aspect of the technical innovations programme was the introduction of optical disc technology for the storage of conference documents, as requested by the General Assembly at its forty-fourth session. A progress report describing the implementation of the first phase of the project and the activities planned for subsequent phases would be submitted to the Assembly. The eventual goal was to establish the system in all major conference centres and to provide access for Member States and other users.

41. The blend of technological applications and a practical managerial approach had found its expression in the report by the Secretariat on work-load standards and statistics (A/C.5/45/1), which reviewed existing standards in the light of the effect of technical innovations on work methods. The report described not only the impact of new technologies, but also the effect of revised work methods on the work-load for various DCS functions, recommending productivity increases wherever feasible. It was encouraging that the work of the Advisory Committee had led to a

**(Mr. Wyzner)**

general understanding of the Secretariat's proposals for revision or maintenance of current work-load standards.

42. The General Assembly would also be considering a report on the reopened consultations on the Secretary-General's recommendation for a single conference-servicing facility at the Vienna International Centre. Before the end of the session, the Fifth Committee would have before it a report based on the further discussions held in 1990.

43. The increasing demands stemming from world political, social and economic issues had necessitated a hastened globalization of the assignment and use of conference resources. While telecommunications links and co-ordination among all duty stations were being undertaken, due regard must also be paid to the legislative authority for meeting venues set forth in General Assembly resolution **40/243**. With the new technologies and under the guidance of the Committee, the Department would seek to enhance efficiency and productivity by moving resources or applying technological innovations for processing documentation and publications and by strengthening co-ordination in the assignment and utilisation of resources throughout the system. Inter-agency consultations had already revealed a renewed commitment to the sharing of information on the system-wide scheduling and servicing of meetings. DCS welcomed the intention of the Committee on Conferences to delve deeper into those matters.

44. Recent history showed increasing recognition of the potential of the United Nations as an instrument of peace-making and peace-keeping, self-determination, economic and social development, and environmental preservation. Conference-servicing staff throughout the world were proud of their role in support of those **robble** endeavours: they were grateful for the expressions of support for their work and for the recognition that they formed an **integr: l** part of the whole system. Their skills and dedication were a constant in the work **of** the Organisation. It might be true that conference-servicing staff did their jobs best when invisible, but they were always there to assist Member States and to breathe life into the ideals embodied in the Charter. Just as Member States could rely on conference services, so the Department counted on the support **of** Member States in the provision of the necessary resources for it to serve as the instrument of their communication.

45. **Mr. SIGURDSSON** (Iceland), speaking also on behalf of Denmark, Finland, Norway and **Sweden**, said that the Nordic countries regarded meetings and documentation as an integral part of the Organisation's method of work. Since conference and library **services** accounted for almost one fifth of the regular budget, Member States must ensure their best possible utilisation. Utilisation of conference services had in fact improved in recent years, as could be seen from the Secretary-General's analytical report on the implementation of resolution **41/213 (A/45/226)**. Further improvements were, however, called for.

(Mr. Sigurdsson, Iceland)

46. The average utilization rate had fallen from 77 per cent in 1997 to 74 per cent in 1999, although there was a general trend to approach or exceed the utilization target of 75 per cent set in 1983, with a notable improvement in New York in 1989. It should, however, be possible for every United Nations organ to reach the target. The Secretary-General's report on improved utilization of conference-servicing resources (A/AC.172/88/Add.8) showed that 39 per cent of bodies utilized less than 75 per cent of their services, while 21 per cent used less than 54 per cent. Subordinate bodies must improve their utilization rate, and the Committee on Conferences should continue to urge all bodies to use conference facilities as effectively as possible. The current methodology on the use of conference services did not provide a clear picture of actual use and encouraged bodies to use facilities even if they had no need for them. The new methodology to be used during an experimental period was therefore welcome.

47. Equally welcome were the measures taken by DCS, in co-operation with the Committee on Conferences, to improve the calendar of conferences and meetings. With regard to the applicability of resolution 40/243 to treaty bodies, such bodies were indeed subject to the Assembly's budgetary and administrative authority, on the understanding that they must not be prevented from carrying out the provisions of the treaties and that General Assembly resolutions could not amend treaties. Accordingly, the question of holding the spring sessions of the Human Rights Committee in New York should be approached only from a technical point of view. The report by the Secretary-General on existing conference resources, services and facilities within the United Nations (A/AC.172/137) provided useful information, but future reports should reflect the understanding that the Secretariat was the co-ordinator of all the Organization's conference activities and should therefore furnish information also on duty stations other than New York, Geneva and Vienna. Since it was desirable for all United Nations conference servicing to be centrally planned and co-ordinated, the Nordic countries endorsed the continuing practice whereby the Committee on Conferences reviewed the draft calendar of conferences of the Economic and Social Council prior to its adoption by the Council. They looked forward to the debate on the topic when the report by the Secretariat was submitted in 1991.

48. With respect to the control and limitation of documentation, all organs should do their utmost to submit their documents on time and respect the established limits. It was a matter of concern that the reports submitted to the General Assembly by its subsidiary organs had generally exceeded the limits agreed in 1982. The Nordic countries agreed that the Committee on Conferences should continue to address letters to the chairmen of those bodies whose reports exceeded the 32-page limit, and supported its decision to request the secretariats of subsidiary bodies to draw attention to the General Assembly's recommendations at the beginning of a session. Future reports on the topic should explain the reasons for non-compliance with the limits; it might then be possible to devise measures to improve performance. The 32-page limit was, however, reasonable in most cases and a necessary means of saving resources and making the content of reports more accessible.

(Mr. Sigurdsson, Iceland)

49. Member States themselves could do much to control the volume of documentation by reducing their requests for documents and for communications to be circulated as official documents. With regard to the report on the review of the implementation of all rules and recommendations relating to the control and limitation of documentation (A/AC.172/141), the Nordic countries noted the endeavour by the Secretariat to abide by the 24-page limit for Secretariat documents. With regard to the six-week rule on the issue of documents, it should be remembered that late issue not only affected the pace of work but could also lead to waste of conference resources and even affect the substance of the work. The Secretariat must therefore comply with the rule when possible, and Member States should respond promptly to requests for information to be included in documents.

50. The Nordic countries supported the recommendation of the Committee on Conferences to extend the past practice with regard to the provision of summary records for subsidiary organs of the General Assembly. They had noted with interest the discussion in the Committee about bodies which were entitled to summary records but which did not comply with the 32-page limit for their reports.

51. Turning to the report of the Secretary-General on the printing requirements of the United Nations (A/C.5/45/8), he said that the improved methods for increasing the cost-effectiveness of internal printing were welcome, but more information was needed about the volume of work and the cost involved in internal and external printing before recommendations could be made to the General Assembly in response to resolution 44/196 B. More information was also needed about the control of the costs for external printing. In that connection, the Nordic countries supported the recommendation by the Committee on Conferences for the production of an internal manual establishing rules and regulations on the Organisation's printing policy. With regard to the implementation of paragraph 4 of resolution 43/222 B on publications policy, the effort to review and, where possible, discontinue recurrent publications was welcome, as was the new methodology designed to establish the cost of processing publications.

52. The conference room paper prepared by the Secretariat on the application of new technology to conference-servicing (A/AC.172/1990/CRP.3) had provided a good overview of the topic, and the steps taken for further technological innovation were welcome. Future reports should, however, provide information on innovations throughout the United Nations system and more information on how current and future applications could further enhance efficiency in conference-servicing and document production. The Nordic countries had noted the recommendation by the Committee on Conferences concerning requests for exceptions to section I, paragraph 7, of resolution 40/243 and they had noted with satisfaction the efforts made by the Secretariat in preparing for the review of the medium-term plan for the period 1992-1997 on conference and library services.

**AGENDA ITEM 125: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (continued) (A/46/11)**

**53. Mr. ABRASZEWSKI (Poland)**, speaking in reference to the revision of the current methodology for establishing the scale of assessments completed by the Committee on Contributions pursuant to General Assembly resolutions 43/223 and 44/197, said that, as always, Poland was aware of the difficulties and complexity of the task involved. The report of the Committee on Contributions (A/45/11) represented a genuine, positive response to the request of the General Assembly to consider alternative methods of assessing the capacity to pay of Member States, which had made the task of the Committee even harder. However, he wished to express several reservations on the substance of the report.

**54.** With respect to the Committee's recommendation to maintain the 10-year statistical base period, he wished to stress that for technical reasons, the statistics used in computing a scale were already two years out of date by the time it was implemented. That lag would create a distorted picture of the capacity to pay of countries that were experiencing considerable economic change, as was certainly the case of the countries of Eastern and Central Europe. However, Poland was also aware of the argument against reflecting short-term economic phenomena in the scale of assessments. For that reason and out of respect for the wisdom of the Committee on Contributions, it would go along with the Committee's proposal to retain the 10-year statistical base period for the 1992-1994 period. None the less, it did not consider the issue closed and would like to revert to it when circumstances permitted,

**55.** His delegation was not convinced by the statement in paragraph 39 of the report that the concept of debt-adjusted income represented a considerable improvement over the current formula. Regrettably, that the Committee had failed to back up its contention with actual figures that would make it possible to determine the practical implications of the new concept. Also, the figures for the repayment of debt principal used in the calculation of debt-adjusted income, while drawn primarily from the International Monetary Fund's Balance of Payments Statistics, had been supplemented by data from the World Bank, the Organisation for Economic Co-operation and Development and the Bank for International Settlements. The use of various data sources raised the issue of the lack of comparability of international data on external debt, noted by the Committee itself in its 1989 report (A/44/11). The study on the reconciliation of those data that it had expected would be completed by the fourth quarter of 1989 would now be available only in 1993; that meant that the Committee would not have a full set of reliable data at its disposal when calculating the revised scale in May 1991. Furthermore, his delegation had the impression that the new scale methodology reduced the number of points redistributed through the debt relief formula, thereby decreasing the weight of the debt relief factor in calculations. The debt-adjusted income concept also did not give adequate consideration to the plight of heavily indebted countries that were not in a position to repay the principal of the debt and could only pay a portion of the interest due. For all of those reasons, in the opinion of his delegation, the debt-adjusted income concept did not provide a satisfactory

**(Mr. Abraszewski, Poland)**

solution to the problem of how to reflect the external debt burden in the scale of **assessments**. Until such a solution could be found, it favoured retaining the current formula.

56. In resolutions **43/223 B** and **44/197 A**, the General Assembly had asked the Committee on **Contributions** to bear in mind **the** need to avoid duplication and **the** negative impact of individual elements of scale methodology in order to reflect capacity to pay. In the opinion of his delegation, the Committee had not responded adequately to that request. Specifically, it had chosen to counter such adverse effects purely through ad hoc adjustments. While ad hoc adjustments might be appropriate for correcting shortcomings such as those enumerated in paragraph 42 **(a)** of the report, they should not be used to counteract the defective methodology of the scheme of limits. His delegation did not understand why the Committee had not attempted to improve the scheme of limits or at least to provide Member States with options for its improvement. It wished to ask the Committee to reconsider the whole issue during the course of its next session in order to find a solution that **met** the requirements of General Assembly resolution 431223.

**57.** Indiscriminate application of the scale methodology had resulted in substantial over-assessment of Poland. For the 1989-1991 period, Poland had been assessed at seven points over its machine scale. Thus, despite the very serious problems that it was experiencing in the service of its debt, Poland had received no relief under the existing scheme of limits.

59. His delegation supported the Committee's decision to increase the upper limit of the low per capita income allowance formula to \$2,600. To its surprise, however, the contribution of **Poland**, which had had a national per capita income of \$1,695 for the years 1986 and 1987, had been **increased** rather than decreased. That increase was yet another instance of the negative impact of **various** elements of the methodology. However, since Poland was an interested party, it would abstain from making any specific suggestions on that particular problem.

**59.** In conclusion, his delegation wished to reiterate its support for the genuine effort of the **Committee** on Contributions to review and improve the scale methodology and encouraged it to continue in its efforts. During the previous two years, the General Assembly resolutions on the scale of assessments had been adopted by consensus. That was a welcome trend and his delegation would spare no effort to ensure that it continued.

**The meeting rose at 1.10 p.m.**