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Monday, 16 October 1989  
at 3 p.m.  
New York

SUMMARY RECORD OF THE 12th MEETING

Chairman: Mr. AL-MASRI (Syrian Arab Republic)

later: Mr. VAHER (Canada)

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

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The meeting was called to order at 3.15 p.m.

AGENDA ITEM 123: PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991 (continued)

AGENDA ITEM 124: PROGRAMME PLANNING (continued)

AGENDA ITEM 38: REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS (continued)

General debate (continued) (A/44/6/Rev.1, A/44/7, A/44/16 and Add.1, A/44/222 and Corr.1, A/44/233, A/44/234, A/44/272; A/C.5/44/CRP.1)

1. Mr. WILKINSON (United States of America) said that the proposed programme budget for 1990-1991 was the first one to be prepared in accord with the new process approved by consensus in General Assembly resolution 41/213. It exceeded the level agreed upon by the General Assembly in resolution 43/214 by \$1.3 million. While that amount was relatively small, such a departure endangered the credibility of the whole budget process. In its report, the Committee for Programme and Co-ordination (CPC) had recommended that the Secretary-General should adhere to the provisions of resolution 43/214. His delegation supported that recommendation and expected that the Assembly's decision on the budget estimates would provide further evidence that the new process was being respected.

2. The rate of growth in the proposed budget for 1990-1991 was 0.4 per cent less in real terms than in the approved 1988-1989 budget. That reduction had been accomplished without a negative impact on the Organization's activities, thus proving that the United Nations could deliver mandated programmes while applying strict budgetary discipline. The Advisory Committee on Administrative and Budgetary Questions (ACABQ) had recommended reductions of \$6.9 million in the Secretary-General's estimates. The proposed reductions were less in dollar terms than in previous years, reflecting efforts made by the Secretariat to eliminate waste and marginal activities. His delegation would address many of the Advisory Committee's proposals during the detailed review of the budget; it did, indeed, support all of the recommended reductions.

3. In resolution 41/213 and subsequent resolutions, the General Assembly had mandated a 15-per-cent staff reduction, with a view to rationalizing operations and eliminating duplication. A major reason for the inability to reach the target to date, in the Secretary-General's view, had been the failure of Member States to agree on rationalizing the calendar of conferences and restructuring the economic and social sectors. None the less, considerable flexibility had been given to the Secretariat, and decisions on where to cut back had been left to programme managers. The proposed budget did not represent significant further progress beyond the 12-per-cent reduction approved for 1988-1989. His delegation was aware that progress had been made but was concerned about the failure of the Secretary-General to absorb the costs associated with 50 conference servicing posts restored by the General Assembly at its forty-third session. It hoped that the representative of the Secretary-General would provide further details on that matter. In order to meet the goal of a 25-per-cent reduction in posts at the level of Under-Secretary-General and Assistant Secretary-General, 14 such posts should have been abolished, instead of the 10 posts envisaged in the proposed programme

(Mr. Wilkinson, United States)

budget. His delegation was prepared to work with the Secretariat and other delegations in order to meet that modest target.

4. None the less, the proposed programme budget did reflect progress in other areas, particularly with regard to recommendation 44 of the Group of 18, which called for an increase in appointments at the junior professional level. His delegation hoped that that trend would continue. The budget also included savings in a number of non-staff objects of expenditure. However, his delegation had expected much larger savings in the area of rental and maintenance of premises, and would address that issue in greater detail under budget section 28.

5. The Secretary-General had also made efforts to establish priorities, as requested in General Assembly resolution 41/213. Thus, international narcotics control and the United Nations Programme of Action for African Economic Recovery and Development had been identified as major objectives for 1990-1991. However, his delegation was disappointed that the Secretary-General had chosen to allocate only temporary posts rather than permanent staff to those programmes, whose magnitude warranted the transfer of permanent posts from lower priority functions.

6. The 1990-1991 budget would be the first to provide for a contingency fund, for which the General Assembly, by resolution 43/214 had approved a level of \$15 million. That amount was sufficient to cover any new programmes authorized at the forty-fourth and forty-fifth sessions. The Secretariat should ensure scrupulous implementation of those procedures in all Main Committees; should the level of budget add-ons for new activities exceed the resources of the fund, existing programmes should be terminated or implementation of the new programmes deferred until the following biennium. In view of the Secretary-General's statement, in his introduction, that some 20 per cent of the outputs in the budget were discretionary, rather than strictly mandated, his delegation saw no reason why the reprogramming proposals were not feasible. It could be that the Secretariat might not propose in all cases the termination of lower priority programmes. For example, in the report contained in document A/C.5/44/5, the Secretary-General only proposed deferral of new activities in the event that contingency fund resources were not available. His delegation hoped that the Secretariat would assure stricter observation of the procedures for the operation of the contingency fund as approved by the General Assembly.

7. Since careful consideration would have to be given to the Secretary-General's report on the establishment of the reserve fund to cover additional requirements due to currency fluctuation, non-staff cost inflation and statutory cost increases for staff, his delegation hoped that that report would be submitted as soon as possible. With regard to salary costs, his delegation could not take a definitive position on an increase until it had seen the recommendations of the International Civil Service Commission (ICSC) and their estimated budgetary implications, but it must in any case express reservations about any increase in salaries beyond the approved margin.

(Mr. Wilkinson, United States)

8. His delegation agreed with the Secretary-General that implementation of resolution 41/213 was not a finite process but rather an ongoing one aimed at contributing to a more effective and efficient Secretariat. Indeed, rigorous reviews such as those called for in the resolution should be a normal part of the Organization's operation.

9. The report of the Secretary-General contained in document A/44/222 indicated that substantial progress had been made in implementing many of the recommendations of the Group of 18, and the benefits thereof were already evident. However, more needed to be done. Member States had not moved quickly enough in implementing those recommendations with which they had been entrusted, particularly with regard to the calendar of conferences, restructuring the economic and social sectors and improving the intergovernmental decision-making process. The process of restructuring the economic and social sectors was a complex undertaking which would probably require several years of negotiation. It was essential to begin it immediately; the Secretariat should be requested to provide Member States with recommendations on how best to proceed.

10. The Secretary-General said that no further staff reductions could be made in the Department of Conference Services until the calendar of conferences and meetings was simplified. That was only partly true, for it seemed that some more posts could be deleted without waiting for the intergovernmental machinery to be restructured. As the Advisory Committee recommended, work-load and productivity statistics also urgently needed review: that should be an absolute priority at the current session. Member States, for their part, should make a special effort to streamline the calendar of conferences. The number of meetings and volume of documents had hardly been reduced at all. The negotiating process had become too complicated. His delegation was convinced that meetings would be more useful if there were fewer of them, conducted to more focused agenda.

11. As the three-year period set for implementing of the recommendations of the Group of 18 reached its end, many reforms had been only partly applied and no action at all had been taken on some. Considerable progress had been made, thanks to the actions of the Secretary-General and Member States, but the reform process was not over. The world expected much of the United Nations in many important areas - the environment, drug control, human rights, peace-keeping and so forth. The needs were great, but resources were limited. It was thus most important to apportion resources optimally.

12. Mr. BLANC (France), speaking on behalf of the member States of the European Community, welcomed the consensus on the reform process but pointed out that although the three-year period set for implementing the recommendations of the Group of 18 was coming to an end, not all its targets had yet been met. The job must go on, and the Secretary-General should continue to report to Member States on the follow-up to the guidelines adopted by the General Assembly. The Twelve, for their part, had been unstinting in their political and financial support for the Secretary-General; they paid their contributions to the regular budget, which together amounted to almost one third of the total, in full and extremely promptly.

(Mr. Blanc, France)

13. The Secretary-General had had to execute an unprecedented programme of reform against a background of acute financial crisis, whilst Member States had not always been able to move forward with the restructuring of the intergovernmental machinery. Some structural reforms had been carried out in the administrative and political sectors of the Secretariat; others were encountering internal resistance. The Twelve believed that where the organization and structure of the Secretariat were concerned everyone should respect the authority of the Secretary-General, and the measures adopted must be applied.

14. Recommendation 15 of the Group of 18 was difficult to implement but efforts must continue, with due regard for the recommendations made by CPC in paragraph 66 of its report (A/44/16). The restructuring of the intergovernmental machinery in the economic and social sectors should result in a reorganization of support services and, among other benefits, allow better use to be made of available resources. The Twelve also noted that, despite laudable efforts, the reduction in senior posts had not yet reached the 25 per cent recommended by the Group of 18; further cuts would be necessary.

15. The Twelve were pleased that, as called for under the new budgetary procedure, the budget proposals had already been the subject of extensive consultations. The extension of the consultative process to cover more subsidiary bodies should allow the programmatic content of the budget to be improved and priorities to be set more easily among the various budget elements. The emergence of broad agreement on the outline was proof that the new procedure was viable and effective and had gone beyond the experimental stage. It would take on its final form when the Assembly decided how to deal with inflation and exchange-rate fluctuations and when certain shortcomings had been put right. In that connection, he drew the attention of the Secretariat to the need to remain within the total value of the outline adopted by the Assembly. The projected excess stretched the rules set by resolution 41/213 and repeatedly confirmed by the Committee. The Twelve were not convinced by the Secretariat argument that the cost of the 50 posts restored by the General Assembly under resolution 43/213 sufficed to explain the excess. It would have been easy, for example, to propose cuts in expenditure on equipment. The Twelve hoped that the steps recommended by the Advisory Committee would bring the total budget back down to an acceptable level.

16. Despite some improvements, the presentation of the budget did not yet entirely answer to the comments of the Advisory Committee and CPC. Differences from previous budgets should be clearly shown, indicating changes in programme content, identifying new programme elements and spelling out their costs. The method used to calculate the rate of growth should also be refined to take account of, among other things, non-renewable activities. Furthermore, the temporary non-renewable posts that were requested did not always appear on the staffing table.

17. The proposed budget did not suggest overall priorities as had been done in 1987. Very few activities had been classified as obsolete or marginal. In programmatic terms, the content of the budget was very close to that of the

(Mr. Blanc, France)

preceding one. When, however, the international community was agreed that the United Nations had a role to play in finding solutions to new problems, it was important that the Organization should investigate every means of mobilizing its forces and resources in support of a number of priority lines of action. The Twelve had spelt out their general priorities: peace-keeping activities, disarmament, the promotion and protection of human rights, drug control, environmental protection and international economic co-operation. They reserved the right to comment in detail on the proposed figures and the programmatic content of the budget during the section-by-section review.

18. Ms. MUSTONEN (Finland), speaking on behalf of the five Nordic countries, remarked that the new budget process adopted by the General Assembly in resolution 41/213 and first applied in full in the proposed programme budget for 1990-1991 was not designed to limit the resources of the Organization, but to allow the United Nations to plan its activities on a more orderly basis in order to carry out effectively the political decisions of the General Assembly. Overall, the proposed budget contained no real surprises, either in the rate of real growth of -0.4 per cent or in programme content, which necessarily showed a large element of continuity. The Secretary-General was proposing a net budget of \$1.6 billion for the forthcoming biennium, or \$800 million a year. The Advisory Committee had recommended reductions amounting to \$6.9 million, including \$1.5 million pending further information from the Secretariat. Extrabudgetary funds were put at \$2.5 billion, meaning that the regular budget accounted for roughly 39 per cent of the total resources available to the Organization.

19. The proposed budgetary package represented an increase of \$1.3 million over the figure indicated in the outline. The Nordic delegations did not consider the difference to be too alarming; they stressed the preliminary nature of the forecasts in the outline which, moreover, reflected budget paring made necessary by the financial crisis. The new budget process clearly needed to be broken in; with experience, its various elements would become easier to master and the way in which the outline related to the proposed budget would become easier to grasp. As things now stood, the proposed budget as presented was in keeping with the spirit of resolution 43/214.

20. The budget proposal did not include many examples of the redeployment of resources. Yet it might have been possible, using the work-load analyses of the various departments, to indicate the sectors where redeployment was a possibility. The evaluation of the Department of Conference Services referred to in document A/44/222 ought to provide more explicit information on the Department's work-load and therefore on the resources which it actually needed.

21. Priority-setting was another important aspect of the budget process which deserved attention, in particular in the context of the consideration of the medium-term plan for the period 1992-1997. The Secretary-General's report on the subject (A/44/272) contained concrete proposals for improving the system of priority-setting at all levels.

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(Ms. Mustonen, Finland)

22. The Nordic delegations had repeatedly emphasized the need to involve the intergovernmental bodies more closely in the planning and programming process. Such involvement was now all the more essential in view of the need to identify alternative solutions, especially in connection with the use of the contingency fund. The table which appeared in paragraph 70 of the Advisory Committee's report showed that the degree of involvement of specialized bodies in programme planning had been uneven to say the least.

23. With regard to the financing of activities as such, it must be stressed that between 1980-1981 and 1990-1991 extrabudgetary resources had increased by 116 per cent, as against 74 per cent for regular-budget resources. It might be asked whether the administrative and budgetary reform had not contributed to that increase. It was moreover probable, as the Advisory Committee pointed out, that the creation of 261 additional posts financed from extrabudgetary funds - in fact, on the basis of the initial estimates for 1988-1989, the increase was 637 posts - would partly offset the reduction in the number of regular-budget posts.

24. The increasing practice of using extrabudgetary resources, in particular in areas of activity normally financed from the regular budget, raised many questions. In view of the growing importance of that mode of funding, it would be useful to have more detailed information about the number and the amount of trust funds and "sectoral" funds, the volume of extrabudgetary resources in the various areas of activity, their growth rate compared with the increase in regular-budget resources, and the role played by intergovernmental organs in determining their use. It was extremely important to know the extent to which voluntary contributions, and especially the trust funds, affected the setting of priorities and the implementation of the Organization's programmes - an issue which the CPC also touched on in its report. The Advisory Committee had also indicated the practical problems of the management of such funds owing to the lack of approval, control and forecasting mechanisms. The Nordic delegations fully supported the ACABQ's recommendation that the General Assembly should be furnished in good time with accurate information on the volume of extrabudgetary resources forecast for the biennium in question. It was essential to make a thorough study of the whole question, so that Member States could assess in particular the extent of the sliding-away from the principle of collective responsibility in the financing of United Nations activities. The CPC and ACABQ must take part in the study, for it was important to define precisely the role of extrabudgetary funding in the Organization's financial structure and to assess its impact on programme content.

25. For the Nordic delegations the draft programme budget demonstrated that the reform process had produced tangible results and they were therefore ready to approve it.

26. Mr. Vaher (Canada) took the chair.

27. Mrs. HAGA (Norway), speaking on behalf of the five Nordic countries, said that, although the report submitted by the Secretary-General (A/44/222) in response to recommendation 71 of the Group of 18 made it possible to assess the

(Mrs. Haga, Norway)

implementation of the various provisions of resolution 41/213, it was nevertheless necessary to wait for the analytical report to be submitted to the forty-fifth session of the General Assembly before drawing up a final balance sheet of the reform process. At the present stage, however, the Nordic delegations were relatively satisfied with the follow-up of resolution 41/213, in particular with respect to the new planning and budgetary procedures, the restructuring of the policy and administrative sectors, the reductions in the costs of travel and the use of consultants and the staff cut-back of approximately 12 per cent.

28. On the other hand, the results of the restructuring of the economic and social sector were very disappointing, with respect to the intergovernmental machinery as well as the Secretariat. It was regrettable that the work done by the Special Commission had not led to the adoption of any recommendations. The question must be taken up again and the Secretariat should contribute to the resumption of the process by making concrete proposals. Furthermore, although Member States had not reached an agreement on the intergovernmental machinery, it did seem that a start could now be made on the restructuring of the economic and social sectors of the Secretariat.

29. Follow-up was also required with respect to the inter-institutional co-ordination machinery; and little had been achieved with respect to reduction of the duration of meetings and conferences and limitation of documentation. Member States had not done everything they could to make best use of the available time and conference services. It was disappointing that the Committee on Conferences, despite the strengthening of its mandate and the enlargement of its membership, had not been able to discharge its responsibilities as envisaged in the report of the Group of 18. On the other hand, it was satisfying to see that the trend for the demand for conference services to increase had not been maintained and that many bodies had adopted a biennial work programme. The efforts must be continued in that field and, there again, a concrete input by the Secretariat would be essential.

30. The measures to be used in the reform process had initially been conceived as a whole. Owing to the financial crisis the emphasis had been mainly on reductions of expenditure and staff, and there had been some neglect of the recommendations concerning personnel management, recruitment policy, training, job rotation, etc. The "human dimension" of the reform, which was the subject of recommendations 41 to 61 of the Group of 18, had not received sufficient attention. It was regrettable in particular that the staff reductions had not been carried out more rationally, on the basis of a work-load analysis of the departments, as suggested in recommendation 15.

31. The Nordic delegations were satisfied that the recommendations concerning monitoring, evaluation and inspection were being followed up, and they wished to recall the importance which they attached to the work of the Joint Inspection Unit; it was essential for the bodies which had been reported on by the Inspectors to ensure proper follow-up of the Inspector's recommendations.

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(Mrs. Haga, Norway)

32. The Nordic delegations believed that the implementation of resolution 41/213 had already led to more prudent management of the Organization's resources, a result which, of itself alone, showed that the reform had not been in vain. It had also led to a search for broader agreement on budgetary and administrative questions; at its last session, for example, most of the important decisions of the Fifth Committee had been taken by consensus.

33. Ms. OLDFELT (Sweden), speaking on behalf of the Nordic countries concerning item 124, referred first of all to the document on monitoring, evaluation and management information. Although it was gratifying that the Organization had a coherent system of regulations and rules relating to programme monitoring and evaluation, and that the Secretary-General himself urged the programme managers to bear in mind the importance of the interrelationship between evaluation and programming, the situation was nevertheless somewhat disappointing. In the period 1986-1991 only 54 per cent of the subprogrammes would be covered by self-evaluation, and in the years to come the proportion would not exceed 74 per cent. Yet one would have thought that all the subprogrammes should be covered by self-evaluation, at least once in a 6-year period. According to the JIU recommendation on programme performance reporting, each subprogramme should be the subject of a report analysing progress made and results achieved and the report should be submitted concurrently with the proposed programme budget. It was therefore surprising to read, in paragraph 24 of the Secretary-General's report: "The number of analytical summaries will be limited to those subprogrammes for which a recent self-evaluation report is available". Each subprogramme manager should be able to provide, on a biennial basis, the type of information shown in annex IV of the Secretary-General's report. Lower levels might have to be accepted, but it was imperative that the results of the evaluations should be taken into account at the planning stage.

34. Having already supported the introduction of an integrated management information system, the Nordic countries noted with satisfaction that the proposed system would provide both performance and financial information. It was important that the financial information in the subprogrammes should be provided from the accounting system in the same format as the performance information. It was a question not only of introducing computerized systems but also of establishing accounting rules and practices. It would be useful to include in the proposed training course on self-evaluation the utilization of accounting information for both financial and performance monitoring. In the light of paragraph 66 of the Secretary-General's report on application of evaluation findings (A/43/179), she stressed the importance of systematic training of staff to the sound functioning of the programme planning and financial management systems.

35. The report on statements of programme budget implications (A/44/234) dealt with complex issues and was most timely. The Nordic countries agreed that the current system was in need of major improvement and were pleased to note that the Secretary-General deemed it possible to achieve such improvement through increased co-operation between the units of the Secretariat concerned. The Nordic countries supported the recommendations and conclusions of CPC, which had considered the report in question at its twenty-ninth session.

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(Ms. Oldfelt, Sweden)

36. Priority-setting was a complicated process, but without it financial management lost much of its meaning. The proposed new system, which would mean setting priorities at the subprogramme level, would make the process less complicated inasmuch as it would be simpler to define objectives and means at that level than at higher levels. Furthermore, priority-setting at the subprogramme level was logical, since the subprogramme was the principal link between the medium-term plan and the programme budget. Accordingly, the Nordic countries had little difficulty in endorsing the introduction, on a trial-and-error basis, of the modified system proposed by the Secretariat and its evaluation at the end of the 1992-1993 budget period.

37. Mr. MA Longde (China) observed that the Secretary-General attributed the difference of \$1.3 million between the amount in the proposed programme budget and the amount estimated in the budget outline to the restoration of a number of posts in the Department of Conference Services, at the request of the General Assembly. ACABQ saw the discrepancy as the result of a number of factors. So long as the budget outline and the proposed programme budget were based on different data (the initial estimates for the preceding biennium and the revised estimates, respectively), the two series of figures would never be exactly the same, especially as there were other variables. It would therefore not be realistic to regard the outline as the ceiling of the programme budget. Since the new budgetary procedure was still in a developmental phase, and since, therefore, flexibility was required, his delegation endorsed the conclusions and recommendations formulated by CPC at the end of its twenty-ninth session and recalled that, as it had proposed, CPC had suggested a future review of budgetary procedures in the light of the experience gained. At a time when the Organization was being asked to play an increasingly important role in safeguarding world peace and promoting international co-operation, it was essential for it to have the necessary resources to implement the programmes requested by the General Assembly. Accordingly, requirements and the allocation of resources should be arrived at following strict principles of economy and efficiency.

38. His delegation had noted the reductions which ACABQ had recommended for technical reasons. A number of matters which would have a direct impact on the overall level of the proposed programme budget had yet to be settled (reduction of posts at the Under-Secretary-General and Assistant Secretary-General levels, budgetary implications of the 1992 United Nations conference on environment and possible additional appropriations arising from proposals made by ICSC and the Joint Staff Pension Board). His delegation hoped that those problems would be solved on the basis of full consultation between Member States. Generally speaking, the success of the budgetary process would depend not only on the efforts of the Secretariat but also on the good will of Member States.

39. Given the importance of extrabudgetary resources, it was necessary to strengthen the management of extrabudgetary funds. His delegation appreciated the comments made on the subject by ACABQ, with which it concurred in considering that the Secretary-General should undertake a thorough review of the programmes financed with extrabudgetary funds. There should also be a clearly defined relationship

(Mr. Ma Longde, China)

between extrabudgetary programmes and regular budget programmes so as to ensure that mandated programmes, especially priority programmes, received sufficient funding.

40. His delegation had studied with great interest the report on priority-setting and shared the view expressed by the Secretary-General that that vital link in programme planning and budget preparation should be based on the medium-term plan and that priorities identified in the programme budget, including the outline, should derive from the priorities set in the plan. As to whether those priorities should be set at the subprogramme level in the plan, the answer would have to depend on the consultations between Member States regarding the new structure of the plan put forward by the Secretary-General. The proposal that they should be set at the output level in the case of the programme budget needed to be looked into more carefully.

AGENDA ITEM 121: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS (continued) (A/C.5/44/L.3)

41. Mr. VAHER (Canada), Vice-Chairman, introducing draft resolution A/C.5/44/L.3 said that in the English version there were a number of minor corrections to be made. In the fifth line of the fifth preambular paragraph, the words "standardization, presentation" should be replaced by "standardization of the presentation" and a comma should be added after "accounting policies". In the first line of paragraph 4 the word "recommendation" should be in the plural. In the eighth line of paragraph 6, the comma after the words "management issues" should be deleted. At the end of paragraph 10, the number of the decision should be 89/49, instead of 98/49. In the third line of paragraph 11, the words "the desire for" should be replaced by "the desirability of". In the fourth line of paragraph 15, the words "each entity with a view to" should be replaced by "each entity, and with a view to". In the third line of paragraph 23, "biennial" should be changed to "biennium". In the second line of paragraph 24, "instruction" should be in the plural.

42. Mr. DECLERCK (Belgium) suggested that the change made in paragraph 11 should be rendered by "qu'il est souhaitable de" in the French version.

The meeting rose at 5.25 p.m.