United Nations GENERAL ASSEMBLY FORTIETH SESSION

**Official Records**\*



# SUMMARY RECORD OF THE 14th MEETING

### Chairman: Mr. TOMMO MONTHE (Cameroon)

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

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## The meeting was called to order at 11 a.m.

AGENDA ITEM 122: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS: REPORT OF THE COMMITTEE ON CONTRIBUTIONS (continued) (A/40/11 and Add.1)

1. <u>Mr. DOLJINTSEREN</u> (Mongolia) said that his delegation was in principle in favour of the proposed new scale of assessments, which reflected the views of the main groups of countries as expressed in the debate on that subject at the previous session. The new scale was a balanced one which duly took account of the particular situation of the developing countries and the need to relieve the burden which they bore in the financing of the United Nations. In fact, 94 Member States or 59 per cent of the membership of the Organization had thus been assessed at or below 0.03 per cent.

2. Clearly, an ideal scale was virtually impossible to achieve and a reasonable compromise was required in order to take a substantive decision. His delegation endorsed the conclusion reached by the Committee on Contributions that the method of comparing statistical data on national income in current prices must remain the basis for determining future scales of assessments. It was worth recalling, however, that each year the General Assembly made a number of recommendations to the Committee on Contributions which were at times contradictory and often made its work more complex. His delegation favoured reducing the number of recommendations to a minimum and advocated strict observance of the established principle of capacity to pay, as determined by a number of factors such as the per capita national income, level of industrialization, exports and imports and the particular situation of a country. On that basis, his delegation was prepared to join in the consensus on the proposed new scale of assessments.

3. Lastly, he observed that a dissonant note had been struck at earlier meetings by the demands of some of the countries which paid the largest contributions for greater rights in deciding on budgetary questions. Such demands, which failed to take into account the economic potential of individual Member States, were inconsistent with the fundamental principles of equity and fairness and represented an attempt to exert pressure on the United Nations for selfish purposes. His delegation rejected that approach and reaffirmed its support for the essential criterion of capacity to pay.

4. <u>Mr. RAMHA</u> (Oman) observed that General Assembly resolution 39/247 B had reconfirmed real capacity to pay of Member States as the fundamental criterion for determining the scale of assessments. However, the proposed new scale failed to reflect that principle to the full extent, as shown by the decrease in the rates of assessment for OECD countries and countries with centrally planned economies, whose potential could in no way be compared with that of developing countries lacking in the necessary basic economic infrastructure. Greater consideration should be given to that situation and to the problem of Member States whose national income was mostly generated by the export of one or a few products. If the Committee on Contributions had properly taken into account those factors, and in particular a

(Mr. Ramha, Oman)

decline in oil prices that had depressed export revenues, then it should have been possible, from the standpoint of real capacity to pay, for that Committee to reach a more appropriate solution than it had done in increasing Oman's assessment by 100 per cent.

5. The problem of determining the scale of assessments was as old as the United Nations, but a solution had always been found through understanding and solidarity among Member States. His delegation had no doubt that such an approach to the question of the new scale would generate a similar consensus to the one that had enabled the General Assembly to adopt resolution 39/247 B.

6. <u>Mr. FARHAT</u> (Lebanon) said that the scale of assessments was an index of the commitment of Member States to the Organization and he was confident that no slight increase or decrease in assessed contributions would result in economic disaster or impose an intolerable burden on any individual country. His delegation had no objection to the proposed new scale of assessments, which it regarded as fair and balanced, and he hoped that a decision could be taken on the matter by the Committee in a spirit of co-operation.

7. <u>Mr. MOJTAHED</u> (Islamic Republic of Iran) said that the recommendations contained in the report of the Committee on Contributions were, for his delegation and apparently many others, far from satisfactory. The determination of the scale of assessments was a very difficult task, especially bearing in mind the heterogeneous nature of Member States' economies and developmental status, but the application of more equity and fairness to the scale ought not to be impossible. Under the Charter, Member States each had an obligation to contribute to the expenses of the United Nations. However, rates of assessment should not be compared to the membership dues of a club but rather to a tax system with a progressive structure, and differences in the assessments of States should not compromise their sovereign equality.

8. The principles of collective responsibility and fairness should continue to be the fundamental criteria in the apportionment of the expenses of the Organization, and the scale of assessments should reflect real capacity to pay. Under the new scale, however, the contributions of developed countries, the permanent members of the Security Council and countries with centrally planned economies would decrease, while those of countries belonging to the Group of 77 would increase. In his view, the use of national income as the sole criterion for determining capacity to pay had led to such unfairness, particularly in failing to reflect the lack of basic economic infrastructure in the developing countries. Superficial reliance on national income statistics could result in meaningless conclusions which in no way took account of the real economic position of the developing countries, whose economies were often based on the export of one or a few products. While General Assembly resolution 39/247 B recognized that problem, the Committee on Contributions had not allowed sufficiently for the situation of OPEC countries, which were suffering from the decline in oil prices. Market conditions and price evaluation should be taken into account in the case of countries relying on one or a few products as their main source of income.

### (Mr. Mojtahed, Islamic Republic of Iran)

9. In the proposed new scale, his country had received a four-point relief deduction but its rate of assessment had been increased by 5 points compared with the scale for 1983-1985. His Government had informed the Committee on Contributions that all the national income figures which it had supplied were calculated in current prices regardless of inflation and that aggregate data on gross national product in no way reflected the human and economic losses incurred because of an imposed war or the fact that massive investment would soon be required for reconstruction. In addition, as a result of a number of devastating earthquakes and other natural disasters, his country had undertaken the burden of hosting almost 2 million Afghan and about half a million Iraqi refugees. If those factors had been included in the calculations, the figure for per capita national income would have been considerably lower.

10. In spite of the unjustified increase in the rate of assessment for the Islamic Republic of Iran, his delegation would take a constructive approach towards the item under consideration. At the same time, it hoped that the Committee on Contributions, as an expert body, would be able to help in re-establishing the precise meaning of the principle of capacity to pay in the light of the concerns expressed by many Member States.

11. <u>Mr. BOKHARI</u> (Pakistan) said that he fully associated himself with the views expressed by the representatives of Bangladesh, Nigeria and Austria. The Committee on Contributions was an independent body of experts and must be allowed to function as such. He was confident that it would continue to discharge its mandate in the most appropriate manner and appealed to delegations to remember that it was impossible to devise a scale of assessments that would be completely satisfactory to all Member States. The fact that different delegations held different views on the issue should not be allowed to affect the financial health of the Organization.

12. <u>Mr. MURRAY</u> (United Kingdom) said that the implication of the criticism voiced at a previous meeting by the representative of Singapore concerning the actions of States, particularly the permanent members of the Security Council, in withholding their assessed contributions was that all permanent members of the Council had been guilty of such withholding at some time or another. The fact that the name of the United Kingdom did not appear on the list of States contained in document A/C.5/40/16, annexes IV A and IV B was not due to any oversight. His country had never withheld any part of its contributions.

13. <u>Mr. CHUA</u> (Singapore) said that he had simply wanted to point out that the bulk of the blame for the financial emergency of the United Nations should be laid on the majority of permanent members of the Security Council since their combined withholdings amounted to hundreds of millions of dollars. Given the special privileges accorded to them, they should be made to bear a greater share of the financial burden of the Organization. As the representative of Japan had pointed out, their combined share of the assessments had declined from 70 per cent in 1946 to 47.2 per cent in the scale currently being proposed.

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AGENDA ITEM 121: PATTERN OF CONFERENCES: REPORT OF THE COMMITTEE ON CONFERENCES (A/40/32) (continued)

14. <u>Ms. SHEAROUSE</u> (United States of America) commended the Department of Conference Services for its fine work during the preceding year in effectively and efficiently administering conference resources.

The effectiveness of the Committee on Conferences had diminished over the 15. years because it had been unwilling to take decisive action and because other subsidiary bodies had failed to adhere to its recommendations. The draft resolution recommended for approval by the General Assembly and contained in document A/40/32 only perpetuated that cycle. It had taken the Committee on Conferences two years to complete the codification of the conference-servicing provisions contained in General Assembly resolution 31/140, a process that had been continuously challenged and delayed by Member States seeking further to dilute the principles governing conference servicing. While her delegation had joined in the consensus on that resolution, it would have preferred more stringent regulations governing bodies wishing to meet away from their headquarters. In that respect, her delegation considered that there was no justification for the exception contained in paragraph 4 (f) of the draft resolution allowing regional commissions to meet away from their headquarters; that paragraph should be deleted.

16. With regard to section II of the draft resolution, she noted that the Committee on Conferences had been unwilling to challenge those bodies which historically had underutilized their available conference resources, blatantly ignoring the mandates of the General Assembly. Her delegation also questioned the need for planning missions undertaken by the Secretariat in respect of meetings held away from Headquarters. Much of the work of a planning mission, if not all, could be accomplished more economically by utilizing United Nations staff located throughout the world. The Committee on Conferences had, however, rejected an initiative which would have reduced or eliminated planning missions that were deemed unnecessary, and thus again had proved unwilling to support a proposal which ultimately would have resulted in a more efficient use of resources and manpower.

17. With a view to keeping the number and duration of conferences and meetings to a manageable level, the Committee on Conferences had adopted a biennial cycle of work and had encouraged other bodies to do the same. Her delegation endorsed that approach.

18. The Committee on Conferences must be prepared to assume a much more aggressive role in identifying measures to enforce the mandates of the General Assembly. Unless its members concentrated on the global impact of escalating conference-servicing resources, she could only express scepticism about the future usefulness of the Committee in managing those resources.

19. <u>Mr. KASTOFT</u> (Denmark), speaking on behalf of the Nordic countries, said that they whole-heartedly supported the proposed limitation on the number of special conferences allowed at one time or in any given year and the principle that United Nations bodies should meet at their respective headquarters. Excessive travel of United Nations personnel did not enhance the implementation of programmes and

## (Mr. Kastoft, Denmark)

conferences held away from headquarters created substantial difficulties for delegations with limited resources. They also supported the proposals contained in section I, paragraphs 11 and 12 of the draft resolution.

20. They deplored the fact that some subsidiary bodies repeatedly overestimated their conference-servicing needs and expressed regret that substantial resources were wasted due to the late start, early ending or last minute cancellation of meetings; they also reiterated their support for General Assembly resolution 39/68 B, which requested subsidiary bodies to submit realistic requests for conference services. They urged all United Nations bodies to provide realistic estimates of their needs and stressed the importance of ample advance warning of meeting cancellations so that conference-servicing resources could be reallocated.

21. They supported the proposals concerning planning missions for, while recognizing the need for such missions in places where no United Nations conference had been held for several years and where there were no United Nations local staff, they failed to see the need for missions to be sent to such places as Rome, London or Bangkok. Likewise, they supported the request to the Secretary-General to review the conditions and frequency of planning missions.

22. They supported the proposal to extend the experimental arrangements for summary records established in General Assembly resolution 37/14 C and looked forward to the Committee's review of that experiment and of the overall documentation service to be undertaken in 1986. They also looked forward to the report covering all conferences and meetings at United Nations Headquarters, including meetings of non-United Nations bodies and non-governmental bodies. While the latter could play an important part in the fulfilment of the objectives of the United Nations priority must be given to the meetings of United Nations bodies and other intergovernmental bodies. They whole-heartedly supported the draft resolution presented by the Committee.

23. <u>Mr. KHALEVINSKIY</u> (Union of Soviet Socialist Republics) said that the Committee on Conferences had the principal task of improving conference services while containing expenditures and many of its useful recommendations, endorsed by the General Assembly, had helped to streamline conference servicing, shorten the number of sessions held by United Nations bodies and reduce the volume of documentation. The Department of Conference Services had often played an important role, too, in generating new ideas and proposals with a view to improving cost-effectiveness and efficiency.

24. Also praiseworthy was the rationalization of the work of the Committee on Conferences itself, which had achieved a reduction of 50 per cent in the number of its meetings and had further optimized the discussion of items placed before it for consideration. In his delegation's view, it would be logical for that Committee to submit its report to the General Assembly not on an annual basis but once every two years, to coincide with the consideration of the draft calendar of conferences and meetings for each biennium. Thought should, moreover, be given to devising a more rational form of presentation for the timetable of conferences, which could be

#### (Mr. Khalevinskiy, USSR)

issued in an annex to the Committee's report in a separate document rather than in the body of the report itself. The Committee on Conferences could pursue such an initiative jointly with the Department of Conference Services.

25. With regard to the actual timetable of conferences, his delegation welcomed the recommendations of the Committee on Conferences for a more even distribution of meetings of United Nations bodies between sessions of the General Assembly. However, the timetable for 1986-1987 should not have included organs for which the date and location of their meetings had still not been determined and for which there was only a decision in principle by the General Assembly regarding the possibility of their work. In conclusion, his delegation was prepared to support, on the basis of consensus, the draft resolution contained in the report of the Committee on Conferences. At the same time, it felt that expenditures for the holding of United Nations meetings and conferences in 1986 and 1987 should not exceed the budgetary appropriations for the previous biennium.

26. <u>Mr. YONIS</u> (Iraq) said that there were some errors in paragraphs 25, 33, 38 and 48 of the Arabic text of the Committee's report and that he would submit corrections. The draft calendar of conferences and meetings of the United Nations for 1987 also contained an error. The Committee on Economic, Social and Cultural Rights (entry No. 45) was not scheduled to meet in New York but in Geneva.

27. His delegation felt that the report was too brief and did not give the Fifth Committee a complete picture of the discussions of the Committee on Conferences. Rationalization should not be pursued at the expense of quality. If it appeared that the Committee on Contributions could not do its work properly in one-week sessions, it might be necessary to revert to two-week sessions.

28. Turning to the draft resolution, he said that the Committee on Conferences must continue its dialogue on the nine principles outlined in section I, paragraph 10, with a view to reaching a consensus. His delegation supported paragraphs 11 and 12 of section I and paragraphs 1 to 4 of section II. The main reason for the underutilization of conference-servicing resources was the cancellation, late start or early ending of meetings. Before any decision was taken on the matter the Committee should engage in further dialogue with the bodies concerned.

29. While understanding the concern of some Member States regarding the number of staff sent on planning missions and their desire to avoid waste, the main objective was to ensure that meetings and conferences were successful; efficient organization of meetings could contribute to their success. His delegation would await the Secretary-General's report and the views of the Committee on the subject before coming to any decision.

30. With reference to section III, he said that summary records of two to three pages would be unacceptable to his delegation since they could not accurately reflect deliberations. If summary records were compressed any further than they were at present, much information would be lost. He hoped that the views of the bodies entitled to summary records would be reflected in the Committee's next report.

## (Mr. Yonis, Iraq)

31. Making some preliminary remarks on the issue of the limitation of documentation, which the Committee was scheduled to consider at its next session, he said that his delegation was in favour of maximum cost-effectiveness provided that savings could be achieved without prejudice to quality. He hoped that the discussions of that subject would be clearly reflected in the Committee's next report. Any draft resolution must aim at the optimum use of United Nations resources, both human and material, not merely at achieving savings.

32. Finally he said that the draft resolution put forward by the Committee on Conferences in its report was acceptable to his delegation. He would be happy to join in a consensus on it.

AGENDA ITEM 116: PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1986-1987 (continued)

AGENDA ITEM 117: PROGRAMME PLANNING (continued)

GENERAL DEBATE (A/40/3, A/40/6, A/40/7, A/40/38 and A/40/262) (continued)

33. <u>Mr. GREGG</u> (Australia) said that the documentation concerning the 1986-1987 budget was well presented and comprehensive, although it lacked sufficient clarity. His delegation was pleased that the papers had been available to the specialist committees in good time, and would support the Secretary-General's call for a firmer consensus from the Committee.

34. His delegation was pleased to note that progress towards budgetary restraint had been maintained in the current proposals. However, there was no room for complacency. The prospect of a substantial decrease in the value of the United States dollar would increase the rate of budget growth to an unacceptable level. In those circumstances, he particularly welcomed the Secretary-General's commitment to the most efficient and effective delivery of outputs, the careful determination of priorities, the redeployment of resources and the termination of ineffective, wasteful and obsolete activities.

35. The Secretariat and the agencies should have done more to control budgetary growth and enhance programme management efficiency. The Secretary-General should set examples in the area of general budgetary reform for the remainder of the United Nations system. If Member States were to play a role in the process, greater clarity in the budget, more information on programmes, more effective programme review mechanisms and consistent budget documentation standards were required. His delegation looked forward to the Secretariat's report at the current session on possible changes in the budget format.

36. His delegation's objective was not to reduce the level or scope of United Nations activities, but to lower the ratio of administrative expenditure to programme expenditure, obtain better programme delivery and encourage programme concentration. It was concerned at the evidence that a diminishing proportion of total budget allocation was being devoted to programme outputs while increasing resources were being absorbed by administrative overheads. A more concerted and rigorous approach, encompassing more than simple changes in methods and technology was required if the present trend was to be reversed.

### (Mr. Gregg, Australia)

37. Perhaps the greatest single weakness of the proposed budget was the failure to allocate priorities and to eliminate or scale down low-priority activities. It was not sufficient for the Fifth Committee to focus on the rate of budget growth; it must also assess the importance - intrinsic and relative - of the activities and programmes for which estimates were submitted. That judgement was increasingly demanded of the specialized agencies, and should also be reflected in the regular budget.

38. His delegation saw no evidence for the assertion in the introduction to the budget that fewer programme elements had been terminated during the biennium under review because of previous cuts. In the future the Committee should be provided with a detailed list of programmes terminated over the preceding four years, together with an estimate of the savings generated. The Committee for Programme and Co-ordination should play a more active role in identifying obsolete, ineffective and marginal activities, and the Board of Auditors and the Joint Inspection Unit could also make a valuable contribution to the process. Unless ways were found to improve the efficiency of the United Nations and to reduce the administrative cost burden, the Organization ran the risk of alienating public opinion in donor countries and in the many nations which looked to the United Nations for development assistance and various forms of aid.

39. He expressed his delegation's appreciation for the valuable analytical report prepared by ACABQ, for it provided some of the clarity needed in the regular budget documents to assist countries and the United Nations itself in evaluating programme delivery and assessing relative priorities. His delegation supported the recommendations contained in the report on the 1986-1987 budget. In particular, his delegation shared the Advisory Committee's concern over the inclusion of provisional estimates in the proposed programme budget. That left the submission incomplete and made general analysis and comparisons with previous budgets more difficult. His delegation had serious misgivings about the preliminary nature of the figures provided.

40. In addition to the possible effects of exchange-rate variations, provision should be made for some large non-recurrent items of expenditure, programme budget implications, Pension Board proposals and revised estimates, all of which were likely to add substantially to the final budget total. The provision of such figures would render more credible claims that real budget growth had been held to a certain percentage. Until his delegation knew precisely what the total estimates would be, it was unable to take a final position on the budget. If the additions were substantial, it might be necessary to look for compensatory savings.

41. Another area of concern identified by ACABQ was that of increased staff costs. While it was true that proposals for new positions were more restrained than in the past, further economies could be made by the adoption of a more aggressive policy of redeployment. It was perhaps significant that ACABQ had recommended rejection of all but 10 of the 34 additional established posts requested by the Secretary-General. ACABQ had accepted some of the upward reclassifications of posts in the professional category requested by the

#### (Mr. Gregg, Australia)

Secretary-General. His delegation urged ACABQ and other relevant bodies to resist the constant pressure for such reclassification. Close to 80 per cent of total projected budget expenditure in 1986/1987 would be devoted to personnel costs, a figure that was far too high.

42. He welcomed the recommendation by ACABQ that the proposed estimates for UNEP and HABITAT should be reduced by a significant 5 per cent. At a time of scarce resources and budgetary restraints, there was reason to wonder why some of the proposals had been put forward at all. He urged the responsible agency heads to exercise greater care in the preparation of budget estimates.

43. His delegation had reservations about the size of the proposed estimates for public information activities in part VI of the budget. It should be possible through the careful allocation of priorities, the use of offsetting savings and the redeployment of staff to generate real savings under that item. ACABQ should examine critically the additional information it had requested with a view to identifying low-priority activities which might be deleted.

44. His delegation found it particularly disturbing that Personnel Management Services (PMS), given its role and responsibilities, had presented confusing and poorly co-ordinated estimates, of which ACABQ had been highly critical. The cuts recommended by the Advisory Committee, amounting to 10 per cent of the proposed estimates, were more than justified.

45. Inasmuch as the International Civil Service Commission (ICSC) had for the second consecutive time failed to provide budget estimates despite a specific request that it do so in ACABQ's report on the 1984/1985 budget, it would be appropriate to reject any request for revised estimates from ICSC for 1986/1987.

46. He hoped that his comments would be viewed as constructive. By its very nature the process of budget review was largely an exercise in criticism, and he had highlighted those areas that must be addressed in order to ensure that effective budgetary reforms were achieved in a considered manner rather than being forced upon the United Nations by circumstances.

47. He regretted that there was insufficient time to comment in detail on the many aspects of the proposed budget which his delegation applauded. Those agencies and organs of the United Nations which had submitted carefully considered and reasonable estimates deserved recognition and support. As resources became increasingly scarce, their budgets were likely to suffer proportionately less from needed cuts and, indeed, well-managed, efficient agencies and offices engaged in high-priority operations could be expected to attract increasing resource allocations at the expense of those which consistently failed to meet the relevant performance criteria.

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AGENDA ITEM 114: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS (A/C.5/40/L.3) (continued)

- (a) UNITED NATIONS DEVELOPMENT PROGRAMME (continued)
- (b) UNITED NATIONS CHILDREN'S FUND (continued)
- (c) UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST (continued)
- (d) UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH (continued)
- (e) VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (continued)
- (f) UNITED NATIONS FUND FOR POPULATION ACTIVITIES (continued)

(g) UNITED NATIONS INDUSTRIAL DEVELOPMENT FUND (continued)

48. The CHAIRMAN drew the Committee's attention to draft resolution A/C.5/40/L.3, which he had already described in detail at an earlier meeting. He pointed out that the word "audited" in the second line of paragraph 1 of the English text should be replaced by the word "audit".

49. <u>Mr. DEVREUX</u> (Belgium), speaking on behalf of the States members of the European Economic Community, said that those States were pleased to join the consensus on the draft resolution. The improvements it contained over resolutions adopted in previous years, stressing improved follow-up and the review of financial reserves, demonstrated the Committee's interest in the work of the Board of Auditors. The States on whose behalf he was speaking were particularly pleased with the changes in paragraph 3 - which would permit the Board to play a more active role in enhancing management - and paragraph 4, which would provide the Fifth Committee with information essential to its work.

50. The views exchanged during the debate and the amendments to the draft resolution showed that the reports of the Board of Auditors provided the General Assembly with very valuable information.

51. The CHAIRMAN said that if he heard no objection he would take it that the Committee wished to adopt draft resolution A/C.5/40/L.3 by consensus.

# 52. It was so decided.

53. <u>Mr. YAKOVENKO</u> (Union of Soviet Socialist Republics) said that his delegation had not objected to the adoption of the draft resolution by consensus. However, he wished to express his delegation's support for the proposal by the Chairman of ACABQ that the reports of the Board of Auditors should be considered on a biennial basis, during non-budget years. He hoped that the matter would be positively resolved at the current session.

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54. <u>The CHAIRMAN</u> said that the Committee had thus concluded its consideration of agenda item 114. He requested the Rapporteur to report directly to the General Assembly.

The meeting rose at 12.40 p.m.