

Considering that the measures required to further strengthen and reorient government institutions and processes concerned with public finance and public enterprises need to be accorded a position of priority to increase the effectiveness of the formulation and implementation of appropriate government development plans and programmes,

Taking note of the findings of the Expert Group on the subject,

1. *Draws the attention* of Member States to the importance of early measures being taken to achieve these purposes, including, as appropriate:

(a) The fostering of institutional arrangements, methodologies and operations for enhancing the effectiveness of budgeting as an instrument of planned national development;

(b) The improvement of accounting and auditing systems and standards in order better to serve the purposes of national planning and policy, and also improvements in managerial accountability and performance evaluation;

(c) The strengthening of the administration of tax systems and major taxes to ensure their efficiency and productivity and their consistency with national planned development;

(d) The enhancement of the financial and managerial performance of public sector enterprises and their contribution to national development goals in general and specific objectives in particular;

(e) The promotion of the adequacy and effectiveness of national financial institutions in their participation in international economic relations and in the mobilization of external and internal financial resources for development;

2. *Requests* the Secretary-General, in consultation with the relevant organizations within the United Nations system, in particular the United Nations Development Programme:

(a) To formulate specific measures and programme proposals deemed necessary at the international level to assist the developing countries in meeting changing demands on their government budgeting, financial management, financial institutions and public enterprises stemming from new development requirements, and to submit the findings to the Council at its sixty-third session;

(b) To assist developing countries in the training of their personnel in government budgeting, accounting, auditing, tax administration, planning and public enterprise management by the establishment of new or the strengthening of existing national and regional training institutions, by the development of curricula and the organization of pilot training programmes, and by the organization of training courses and seminars for senior officials.

2030th plenary meeting
3 August 1976

2019 (LXI). Medium-term plan for the period 1978-1981

The Economic and Social Council,

Noting with satisfaction that the Committee for Programme and Co-ordination has considered in depth the medium-term plan for the period 1978-1981,⁹⁴

Noting the intention of the Committee for Programme and Co-ordination to continue this in-depth consideration, on a selective basis, in connexion with its consideration of the programme budget for the biennium 1978-1979 and in the context of its review of the medium-term plan for the period 1980-1983,⁹⁵

1. *Endorses* the conclusions and recommendations arrived at by the Committee for Programme and Co-ordination and commends them to the attention of the organs and institutions of the United Nations system that are concerned;

2. *Invites* the Committee for Programme and Co-ordination to investigate means of promoting the joint planning of programmes of common interest within the United Nations system and requests the organs and institutions concerned to give their full support in that task;

3. *Expresses its confidence* that the Secretariat will continue to do its utmost to improve the structure of the medium-term plan, taking into consideration the comments and recommendations of the Committee for Programme and Co-ordination and of the Council, and requests the Secretary-General, while keeping the existing presentation and range, to prepare as an introduction to the medium-term plan a short statement on the directions that United Nations activities should take in the medium term;

4. *Invites* the General Assembly, in considering the medium-term plan for the period 1978-1981, to take into account the conclusions and recommendations of the Committee for Programme and Co-ordination and the debates at the sixty-first session of the Council;

5. *Recommends* the General Assembly to allow the Committee for Programme and Co-ordination, whose terms of reference have been broadened by the Council in pursuance of General Assembly resolution 3392 (XXX) of 20 November 1975, sufficient time to enable it to fulfil its task and to ensure that the Committee is given adequate assistance to this end by all organs of the United Nations system.

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2021 (LXI). United Nations Children's Fund

The Economic and Social Council,

Having considered the report of the Executive Board of the United Nations Children's Fund on its session

⁹⁴ See the report of the Committee on the work of its sixteenth session (*Official Records of the General Assembly, Thirty-first session, Supplement No. 38 (A/31/38)*).

⁹⁵ *Ibid.*, paras. 44 and 45.