

### 1631 (LI). Mobilization of financial resources

*The Economic and Social Council,*

*Recalling* its resolution 1271 (XLIII) of 4 August 1967 on tax reform planning and General Assembly resolution 2562 (XXIV) of 13 December 1969 on the same question,

*Bearing in mind* the recommendations of the Expert Group on Tax Reform Planning,<sup>37</sup>

*Noting* the work programme of the Secretariat concerning foreign private investments and, in particular, the interest aroused by regional and international symposia on foreign investments,

*Conscious* of the need to increase private and public national savings in the developing countries,

*Recognizing* that an increase in total savings is essential to accelerate the rate of development in the developing countries,

1. *Notes with satisfaction* the Secretary-General's report on taxation, mobilization of resources and income distribution in developing countries;<sup>38</sup>

2. *Invites* the Secretary-General to undertake a study on the most suitable ways and means of promoting the mobilization of financial resources for the developing countries in an appropriate framework, within which an effort would be made:

(a) To consider and evaluate the programmes and activities of United Nations bodies and specialized agencies regarding the mobilization of national and external financial resources, and propose to the Council measures for improving them;

(b) To study problems relating to the mobilization of resources at the sub-regional, regional and international levels;

(c) To examine certain questions relating to the mobilization of financial resources submitted by the Council or the Executive Heads of the specialized agencies;

3. *Requests* the Secretary-General to submit a further report to the Council at its fifty-fifth session;

4. *Requests* the Secretary-General, the regional economic commissions and the United Nations Economic and Social Office in Beirut to continue their technical assistance activities relating to the mobilization of financial resources, in co-operation with the International Bank for Reconstruction and Development, the International Monetary Fund, the specialized agencies and the Governments concerned.

*1799th plenary meeting,  
30 July 1971.*

### 1632 (LI). Tax reform planning

*The Economic and Social Council,*

*Recalling* its resolution 1271 (XLIII) of 4 August 1967 on tax reform planning,

<sup>37</sup> United Nations publication, Sales No.: E.71.XVI.1.

<sup>38</sup> E/4988 and Corr.1.

*Having examined* the report of the Expert Group on Tax Reform Planning,<sup>39</sup>

*Convinced* that long-term continuous and dynamic tax planning is essential for development,

1. *Appreciates* the note by the Secretary-General on tax reform planning;<sup>40</sup>

2. *Notes with appreciation* the general findings and views expressed by the Expert Group on Tax Reform Planning in its report;

3. *Requests* the Secretary-General, in consultation with the International Monetary Fund and any other interested organization, to formulate and undertake a programme of work in this area based on the report of the Expert Group and the views expressed by the Council,<sup>41</sup> particularly with a view to creating capacity for tax planning in developing countries through the organization of training programmes and for exchange of experiences at the regional and sub-regional levels, paying attention to the need to take account of local situations in various developing countries;

4. *Invites* the United Nations Development Programme, within its country programming procedures, to extend the fullest support possible for training and technical assistance activities in this area.

*1799th plenary meeting,  
30 July 1971.*

### 1633 (LI). Budget policy and management

*The Economic and Social Council,*

*Having considered* the report of the United Nations Inter-regional Seminar on Government Accounting and Financial Management,<sup>42</sup>

*Recognizing* the importance of good government budgetary systems for the efficient management of public sector programmes and for the implementation of development plans,

*Aware* of the potential contribution which efficient enterprises, whether State-owned or with State participation, can make towards the pace of development,

*Recalling* its resolution 1360 (XLV) of 2 August 1968 on this subject,

1. *Takes note with appreciation* of the progress made by the Secretariat in this area;

2. *Requests* the Secretary-General to continue to undertake work on techniques of budget policy and management in developing countries;

3. *Further requests* the Secretary-General to undertake studies on the financing of investment of enterprises,

<sup>39</sup> United Nations publication, Sales No.: E.71.XVI.1.

<sup>40</sup> E/5002.

<sup>41</sup> See *Official Records of the Economic and Social Council, Fifty-first Session*, 1799th meeting; E/AC.6/SR.535-537.

<sup>42</sup> ST/TAO/SER.C/117.

whether State-owned or with State participation, in developing countries, with a view to assisting them to improve their financial management practices and to play a greater role in the development process;

4. *Invites* the United Nations Development Programme, within its inter-country and country programming procedures, to continue to support inter-regional seminars and technical assistance requests from developing countries in this area;

5. *Further invites* the Secretary-General to submit periodically to the Council progress reports on the work in this area.

*1799th plenary meeting,  
30 July 1971.*

#### **1634 (LI). Report of the Industrial Development Board**

*The Economic and Social Council*

*Takes note* of the report of the Industrial Development Board on its fifth session<sup>43</sup> and transmits the report, together with the comments of delegations<sup>44</sup> to the General Assembly at its twenty-sixth session.

*1799th plenary meeting,  
30 July 1971.*

#### **1635 (LI). Report of the Special International Conference of the United Nations Industrial Development Organization**

*The Economic and Social Council*

*Takes note* of the report of the Special International Conference of the United Nations Industrial Development Organization<sup>45</sup> and transmits the report together with the comments of delegations<sup>46</sup> to the General Assembly at its twenty-sixth session.

*1799th plenary meeting,  
30 July 1971.*

#### **1640 (LI). Edible protein**

*The Economic and Social Council.*

*Feeling* that the Secretary-General's report on edible protein,<sup>47</sup> distributed too late to be the subject of detailed examination by the Council, deserves further and more comprehensive study by national Governments and all appropriate intergovernmental bodies of the United Nations system,

<sup>43</sup> ID/B/91; transmitted to the Council by a note of the Secretary-General (E/5041).

<sup>44</sup> See *Official Records of the Economic and Social Council, Fifty-first Session, 1799th meeting*; E/AC.6/SR.538 and 539.

<sup>45</sup> ID/SCU/4 and Corr. 1-3; transmitted to the Council under the symbols E/5042 and Corr. 1 and 2.

<sup>46</sup> See *Official Records of the Economic and Social Council, Fifty-first Session, 1799th meeting*; E/AC.6/SR.538 and 539.

<sup>47</sup> E/5018 and Corr.1.

*Concerned* at the critical edible protein situation in the developing countries.

*Convinced* that urgent and concerted effort is needed to avert a crisis.

*Recognizing* that in the United Nations system technical expertise at present exists in the FAO/WHO/UNICEF Protein Advisory Group.

*Further convinced* that the developing countries themselves must play a major role if a crisis is to be averted.

*Recognizing* that a basic problem is the question of spreading awareness of the acuteness of the problem, and of the means of dealing with it, at the appropriate governmental levels in both the developed and developing countries.

*Recognizing further* that the appropriate national policy-level representatives convene at present on a regular basis in the meetings of the legislative bodies of the United Nations Children's Fund, the Food and Agriculture Organization of the United Nations, the United Nations Educational, Scientific and Cultural Organization, the World Health Organization and other appropriate United Nations organizations.

1. *Commends* the Secretary-General for his report and the strategy statement of the high-level panel of independent experts, prepared in response to General Assembly resolution 2684 (XXV) of 11 December 1970;

2. *Requests* the Administrator of the United Nations Development Programme to circulate the substantive portions of the report (chapters I, II, III and the annex) to the resident representatives of the Programme, with a view to maximizing their efforts and collaboration with the various Governments, so that this very important problem can be brought more forcibly to the attention of the national development planning officials at the highest possible level;

3. *Urges* that greater emphasis in meeting this problem be placed on national development planning;

4. *Urges also* the Governments of developed countries Members of the United Nations to reinforce their support for programmes and projects dealing with the problem on bilateral and multilateral levels;

5. *Recommends* the appropriate United Nations organs and the specialized agencies to participate in the FAO/WHO/UNICEF Protein Advisory Group, in order to broaden its activities, and continues to urge the expansion of that Group to include all the organizations concerned;

6. *Requests* the legislative bodies of the United Nations Children's Fund, the Food and Agriculture Organization of the United Nations, the United Nations Educational, Scientific and Cultural Organization, the World Health Organization and other appropriate bodies of the United Nations family of organizations, including the Advisory Committee on the Application of Science and Technology to Development, to incorporate in their agendas as a major topic for consideration, at the earliest possible date, the discussion of the strategy statement for solving the protein gap as contained in chapters I, II