

1646 (LI). Expenditures of the United Nations system in relation to programmes

The Economic and Social Council,

Recalling its resolution 984 (XXXVI) of 2 August 1963 concerning the preparation of a framework of functional classification for the activities of the United Nations system of organizations in connexion with the first United Nations Development Decade, and section I of its resolution 1090 D (XXXIX) of 31 July 1965, concerning the submission to the Council of a separate report containing a list of activities of the organizations in the United Nations system in the fields of interest to the Council, with an indication of the expenditures involved under both the regular budget and the extra-budgetary programmes of these organizations,

Recalling further that the Council at its forty-fifth session concluded that the headings used in the report of the Administrative Committee on Co-ordination on expenditures in relation to programmes, and the allocation of expenditures under each heading, needed to be reviewed in the light of the requirements of those bodies with responsibilities for co-ordinating the activities of the United Nations system in the economic, social and human rights fields,⁸⁶

Bearing in mind recommendation G in the final report of the Enlarged Committee for Programme and Co-ordination,⁸⁷ in which that Committee considered the

⁸⁶ See *Official Records of the Economic and Social Council, Forty-fifth Session, Supplement No. 1* (E/4561), p. 20.

⁸⁷ *Ibid.*, *Forty-seventh session*, document E/4748/Rev.1, paras. 82-88.

improvements that could be made in the existing framework of headings, particularly from the standpoint of the requirements of coherent programme review and co-ordination, and stressed the need for the establishment of mutually exclusive categories by excluding as far as possible cross-sectoral headings,

1. *Takes note* of the new format of the annual report of the Administrative Committee on Co-ordination on expenditures of the United Nations system in relation to programmes, which presents these expenditures broken down by programme sectors and sub-sectors;

2. *Welcomes* this new format as providing an over-all view of the activities of the system that will be helpful to the Council in carrying out its policy-making and co-ordinating roles

3. *Requests* the United Nations Development Programme, the Inter-Organization Board and other organs of the United Nations system concerned to utilize this framework as far as possible in their information system and reporting activities;

4. *Requests* the Administrative Committee on Co-ordination to consider the possibility of including cross-references, in the notes to table 4, to the corresponding parts of the budget documents of those organizations whose budgets are presented on a "programme" basis, so that it would be possible to relate the figures to the programmes they pay for.

*1799th plenary meeting,
30 July 1971.*

OTHER DECISION

Reports of the Joint Inspection Unit

At its 1799th meeting, on 30 July 1971, the Council took note with appreciation of the reports of the Joint Inspection Unit submitted to it⁸⁸ and drew the attention of all concerned to the comments of the Committee for Programme and Co-ordination at its eighth and ninth sessions, in particular in paragraph 37 of the report on the eighth session⁸⁹ and in paragraphs 68 and 69 of the report on the ninth session.⁹⁰

⁸⁸ E/4932, E/4935 and Add.1 and Add.1/Corr.1 and Add.2, E/4941/Rev.1, E/4941/Add.1-3, E/4941/Rev.1/Add.4-6, E/4951 and Add.1-4 and E/4957.

⁸⁹ *Official Records of the Economic and Social Council, Fiftieth Session, Supplement No. 5* (E/4989).

⁹⁰ *Ibid.*, *Fifty-first Session, Supplement No. 9* (E/5038).