

itself to a substantial financial contribution towards the Conference,

Reiterating its conviction that a world conference to combat racism and racial discrimination, held in an African developing country, would represent a high point of the Decade for Action to Combat Racism and Racial Discrimination,

1. *Reiterates* its total abhorrence of all forms of racism, racial discrimination and *apartheid*;

2. *Welcomes with appreciation* Ghana's continued interest in acting as host to the World Conference to Combat Racism and Racial Discrimination, in particular the substantial financial contribution which the Government of Ghana has pledged itself to make towards that end;

3. *Recommends* that the General Assembly consider favourably the request by the Government of Ghana that the United Nations defray half of the additional cost involved in holding at Accra the World Conference to Combat Racism and Racial Discrimination;

4. *Authorizes* the President of the Economic and Social Council, in consultation with regional groups, to appoint a committee of sixteen members of the Council, which, acting as the preparatory sub-committee of the Council:

(a) Shall complete, in consultation with the Secretary-General and the Government of Ghana, the preparations for the Conference, in particular the provisional agenda, rules of procedure, timing, cost, representation at the Conference and documentation;

(b) Shall submit a report to the Economic and Social Council at its sixty-second session;

(c) May, while carrying out the task entrusted to it, draw on the expertise of the Committee on the Elimination of Racial Discrimination, the Commission on Human Rights and the Sub-Commission on Prevention of Discrimination and Protection of Minorities and the *Ad Hoc* Working Group of Experts, the Special Committee against *Apartheid* and the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples;

5. *Requests* the Secretary-General to provide the preparatory sub-committee with all possible assistance;

6. *Recommends* to the General Assembly the adoption of the following draft resolution:

"The General Assembly,

"Recalling its resolution 3057 (XXVIII) of 2 November 1973, in which it reaffirmed its resolve to achieve the total and unconditional elimination of racism, racial discrimination and *apartheid*,

"Recalling also its resolution 3378 (XXX) of 10 November 1975,

"Taking note of the Economic and Social Council resolution 1990 (LX) of 11 May 1976,

"Having considered the request of the Government of Ghana that the United Nations defray half of the additional cost involved in holding the World Conference to Combat Racism and Racial Discrimination at Accra, and the recommendation of the Economic and Social Council in this regard,

"Recognizing that Ghana is one of the countries most seriously affected by the current world economic crisis and that, despite this, the Government of Ghana is making a substantial financial contribution towards the Conference,

"1. *Welcomes again and with appreciation* the offer of the Government of Ghana to act as host to the World Conference to Combat Racism and Racial Discrimination and takes note of the measures contemplated by the Government aimed at ensuring the success of the Conference;

"2. *Decides*, in conformity with paragraph 13 of the annex to its resolution 3057 (XXVIII), containing the Programme for the Decade for Action to Combat Racism and Racial Discrimination, to convene in Ghana the World Conference to Combat Racism and Racial Discrimination to mobilize world public opinion and adopt measures likely to secure the full and universal implementation of United Nations decisions and resolutions on racism, racial discrimination, *apartheid*, decolonization and self-determination;

"3. *Decides* to make exception to its resolution 2609 (XXIV) of 16 December 1969 on the pattern of conferences and agrees that half of the additional cost involved in holding the Conference in Ghana shall be defrayed from the regular budget of the United Nations;

"4. *Requests* the Secretary-General to maintain his contacts with the Government of Ghana concerning future arrangements for the holding of the Conference;

"5. *Decides* to consider at its thirty-second session, as a matter of high priority, the question of the World Conference to Combat Racism and Racial Discrimination."

*2000th plenary meeting
11 May 1976*

2006 (LX). Arrangements for the negotiation of an agreement between the United Nations and the International Fund for Agricultural Development

The Economic and Social Council,

Recalling General Assembly resolution 3503 (XXX) of 15 December 1975, whereby the Council was requested to arrange for the negotiation with the Preparatory Commission for the International Fund for Agricultural Development of an agreement with the Fund to constitute it as a specialized agency in accordance with Articles 57 and 63 of the Charter of the United Nations,

1. *Decides* that, for the purposes of negotiation with the Preparatory Commission for the International Fund for Agricultural Development, the Committee on Negotiations with Intergovernmental Agencies, established by Economic and Social Council resolution 11 (I) of 16 February 1946, should be composed of the representatives of the States members of the Council which have notified the Secretary-General of their intention to become members of the Committee by 21 June 1976, under the chairmanship of Mr. Rafael Rivas (Colombia), Vice-President of the Council;

2. *Invites* the Preparatory Commission for the International Fund for Agricultural Development to prepare and submit to the Committee on Negotiations with Intergovern-

mental Agencies proposals for bringing the Fund into relationship with the United Nations, taking into account the agreements previously concluded between the United Nations and the specialized agencies;

3. *Requests* the Committee on Negotiations with Intergovernmental Agencies to submit its report to the Council, including the text of a draft agreement for its approval, if possible at the resumed sixty-first session; the report may also include proposals concerning arrangements for the provisional application of that agreement, as appropriate.

2003rd plenary meeting
13 May 1976

2007 (LX). Progress report of the Secretary-General on the work of the Group of Experts on Tax Treaties between Developed and Developing Countries at its fifth and sixth meetings

The Economic and Social Council,

Taking note with satisfaction of the progress report of the Secretary-General on the work of the Group of Experts on Tax Treaties between Developed and Developing Countries at its fifth and sixth meetings,³⁹ brought to the attention of the Council in accordance with its resolution 1765 (LIV) of 18 May 1973,

1. *Commends* the useful work undertaken by the Expert Group on Tax Treaties between Developed and Developing Countries;

2. *Notes* that the Secretary-General is in agreement with the recommendations of the Group of Experts contained in his report;⁴⁰

3. *Recommends* that the Commission on Transnational Corporations take account of the work of the Group of Experts in relevant areas and consider utilizing its services, as appropriate.

2003rd plenary meeting
13 May 1976

2008 (LX). Terms of reference of the Committee for Programme and Co-ordination

The Economic and Social Council,

Having reviewed the terms of reference of the Committee for Programme and Co-ordination,

Noting that the economic and social sectors of the United Nations system are now under examination by the *Ad Hoc* Committee on the Restructuring of the Economic and Social Sectors of the United Nations System,

Aware of the need to consolidate existing legislative authority defining the terms of reference of the Committee for Programme and Co-ordination,

Recalling Council resolutions 920 (XXXIV) of 3 August 1962, 1171 (XLI) of 5 August 1966, 1472 (XLVIII) of 13 January 1970, 1768 (LIV) of 18 May 1973, and General Assembly resolution 3392 (XXX) of 20 November 1975, as well as Council decision 139 (ORG-76) of 15 January 1976,

³⁹ E/5761.

⁴⁰ *Ibid.*, paras. 12-15.

1. *Approves* the consolidated terms of reference for the Committee for Programme and Co-ordination annexed hereto;

2. *Decides* that these terms of reference, including the composition, based on equitable geographical distribution, of the Committee, shall be reviewed by the Economic and Social Council in the light of the recommendations of the *Ad Hoc* Committee on the Restructuring of the Economic and Social Sectors of the United Nations System.

2005th plenary meeting
14 May 1976

ANNEX

Terms of reference of the Committee for Programme and Co-ordination

A. Functions

1. The Committee shall function as the main subsidiary organ of the Economic and Social Council and the General Assembly for planning, programming and co-ordination.

2. In particular, the Committee shall:

(a) Review the programmes of the United Nations as defined in the medium-term plan. In performing this function, the Committee shall:

(i) Review the medium-term plan in the off-budget years and the programme budget in budget years;

In reviewing the medium-term plan, the Committee shall examine, in the light of its budgetary implications, the totality of the Secretary-General's work programme, giving particular attention to programme changes arising out of decisions adopted by intergovernmental organs and conferences or suggested by the Secretary-General;

The Committee shall concern itself with medium-term plans formulated for the organizational units involved in each programme of the United Nations and assess the results achieved from current activities, the continuing validity of legislative decisions of more than five years' standing, and the effectiveness of co-ordination with other units of the Secretariat and members of the United Nations family;

(ii) Recommend an order of priorities among United Nations programmes as defined in the medium-term plan;

(iii) Give guidance to the Secretariat on programme design by interpreting legislative intent so as to assist it in translating legislation into programmes. In this connexion, the memoranda on the implementation of resolutions, prepared by the Secretariat after each session of the General Assembly and the Economic and Social Council, shall be made available to the Committee, which, in the periods immediately following the sessions of those bodies, shall co-operate with the Secretariat departments concerned in integrating the new legislation into continuing programmes;

(iv) Consider and develop evaluation procedures and their use in the improvement of programme design;

(v) Make recommendations with respect to work programmes proposed by the Secretariat to give effect to the legislative intent of the relevant policy-making organs, taking into account the need to avoid overlapping and duplication.

(b) Assist the Economic and Social Council in the performance of its co-ordination functions within the United Nations system.

3. In discharging these responsibilities, the Committee shall:

(a) Consider on a sector-by-sector basis the activities and programmes of the agencies of the United Nations system in order to enable the Council effectively to perform its functions as co-ordinator of the system and ensure that the work programmes of the United Nations and its agencies shall be compatible and mutually complementary;