

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,<sup>39</sup> 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;<sup>40</sup>

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,

<sup>39</sup> E/5761.

<sup>40</sup> *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;

(b) Recommend guidelines for the agencies of the United Nations system on their programmes and activities, taking into account their respective functions and responsibilities and the need for coherence and co-ordination throughout the system;

(c) Undertake from time to time, upon the recommendation of the General Assembly or the Economic and Social Council, a review and appraisal of the implementation of important legislative decisions, so as to determine the degree of co-ordinated effort undertaken throughout the United Nations system in certain priority fields designated as such by legislative bodies. The Committee shall perform this work, both independently and in consultation with the Administrative Committee on Co-ordination, and shall be required to report on the results of its review to the legislative body that requested that it be undertaken;

(d) The Committee shall study the reports of the Administrative Committee on Co-ordination, appropriate reports of United Nations organs, the annual reports of the specialized agencies and the International Atomic Energy Agency and other relevant documents.

#### B. Relationships with the Advisory Committee on Administrative and Budgetary Questions and the Joint Inspection Unit

4. The Committee shall establish useful co-operation with the Advisory Committee on Administrative and Budgetary Questions.

5. The members of the Joint Inspection Unit shall be free to participate in meetings of the Committee for Programme and Co-ordination and arrangements shall be made for periodic joint consultations. The Joint Inspection Unit shall also bring to the

attention of the Committee any problem which it may consider important within the scope of the Committee's responsibilities.

6. The reports of the Joint Inspection Unit concerning the economic, social and human rights programmes of the United Nations system, including the reports dealing with the United Nations Development Programme, the United Nations High Commissioner for Refugees and the United Nations Institute for Training and Research, shall be examined by the Committee for Programme and Co-ordination, which shall report thereon to the Economic and Social Council and the General Assembly. In its review, the Committee shall take account of any comments which the Secretary-General and the Advisory Committee on Administrative and Budgetary Questions may wish to make on these reports.

#### C. Membership, composition and pattern of meetings

7. The Committee shall consist of 21 members to be nominated by the Economic and Social Council and elected by the General Assembly for a term of office of three years on the basis of equitable geographical distribution as follows:

Five from African States;

Four from Asian States;

Four from Latin American States;

Three from socialist States of Eastern Europe;

Five from Western European and other States.

8. The Committee shall meet for six weeks in plan years and for four weeks in budget years.

## DECISIONS

### 144 (LX). Report of the Committee on Natural Resources on its first special session

At its 1990th plenary meeting, on 23 April 1976, the Council took note of the report of the Committee on Natural Resources on its first special session<sup>41</sup> and of the decisions of the Committee contained therein.

### 153. (LX). Arrangements for future consideration of the rationalization of the work of the Council

At its 2005th plenary meeting, on 14 May 1976, the Council decided:

(a) To take note of and transmit to the *Ad Hoc* Committee on the Restructuring of the Economic and Social Sectors of the United Nations System the documentation submitted under item 5 of the agenda of the sixtieth session, entitled "Restructuring of the economic and social sectors of the United Nations system";<sup>42</sup>

(b) To consider at its resumed sixty-first session, in the context of its consideration of the report of the *Ad Hoc* Committee on the Restructuring of the Economic and Social Sectors of the United Nations System, the terms of the report on the rationalization of the work of the Council requested by the General Assembly in resolution 3341 (XXIX) of 17 December 1974;

(c) To review at the earliest appropriate date in 1977, in the light of the conclusions and recommendations of the *Ad Hoc* Committee on the Restructuring of the Economic and Social Sectors of the United Nations System and of the

<sup>41</sup> Official Records of the Economic and Social Council, Sixty-first Session, Supplement No. 4 (E/5778) and E/5778/Add.1.

<sup>42</sup> E/5453/Rev.1 and Rev.1/Add.1, E/5476 and Add.1-3, Add.3/Corr.1 and Add.4-13, E/5524 and Add.1-4, Add.4/Corr.1 and Add.5, E/5633, E/5753, annex; E/5792. E/NGO/43, E/NGO/45 and Add.1.

deliberations of the General Assembly at its thirty-first session:

(i) The agreements between the United Nations and the specialized agencies and the IAEA;

(ii) The terms of reference of its subsidiary machinery, including the mandate of the Committee for Programme and Co-ordination;<sup>43</sup>

(d) To review, at its organizational session for 1977, the rules of procedure of its functional commissions so that they might conform to its revised rules of procedure<sup>44</sup> and, to that end, to request the Secretariat to prepare a draft revised text of the rules of procedure of the commissions;

(e) That, in accordance with its decision 137 (ORG-76) of 15 January 1976, at the first meeting of each session of a subsidiary body of the Council, the Chairman should propose, and the subsidiary body concerned should decide, on a limited number of substantive items for which summary records would be required.

### 154 (LX). Report of the Committee on Non-Governmental Organizations

1. At its 2005th plenary meeting, on 14 May 1976, the Council decided to reclassify the following non-governmental organization from the Roster to category II: Mutual Assistance of the Latin American Government Oil Companies (ARPEL).

2. At the same meeting, the Council decided:

(a) To approve the following applications for consultative status:

#### CATEGORY II

Ibero-American Institute for Aeronautic and Space Law and Commercial Aviation

<sup>43</sup> See Council resolution 2008 (LX) above.

<sup>44</sup> E/5715.