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Twenty-sixth session
FIFTH COMMITTEE
Agenda item 82

IMPLEMENTATION OF THE RECOMMENDATIONS OF THE
AD HOC COMMITTEE OF EXPERTS TO EXAMINE THE
FINANCES OF THE UNITED NATIONS AND THE
SPECIALIZED AGENCIES

Form of presentation of the budget

The representative of India has submitted the following text to be included in the report of the Fifth Committee on this item:

"The Fifth Committee regrets that owing to various practical considerations it was not possible to consider the question of the form of presentation of the United Nations budget. The Fifth Committee decided to postpone consideration of this item until 1972 on the understanding that a final decision will be taken at the twenty-seventh session. In order to aid it in its consideration of this item the Fifth Committee recommends that:

"(a) The Advisory Committee should present to it at the beginning of the twenty-seventh session detailed comments and recommendations on the mock-up and the alternative form of presentation submitted to the Committee for Programme and Co-ordination;

"(b) The Secretary-General should present to it through the Advisory Committee on Administrative and Budgetary Questions (i) a miniature mock-up covering a small segment of the 1973 estimates, and (ii) a report setting out the probable legal, institutional and organizational implications of switching to programme budgeting, bearing in mind the possibility of adoption of a biannual budget cycle;

/(c) The Secretary-General's reports in (b) above should be transmitted to the Economic and Social Council and its Committee for Programme and Co-ordination for comments and suggestions, in order that the Advisory Committee on Administrative and Budgetary Questions can take them into account."
