
SUMMARY RECORD OF THE 6th MEETING

Chairman: Mr. PIRSON (Belgium)

Chairman of the Advisory Committee on Administrative
and Budgetary Questions: Mr. MSELLE

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The meeting was called to order at 10.30 a.m.

AGENDA ITEM 103: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS: REPORT OF THE COMMITTEE ON CONTRIBUTIONS (continued) (A/34/11 and Add.1)

1. Miss MUCK (Austria) said that the Committee on Contributions had dealt effectively with a very sensitive and complex matter. It had adhered to the criteria for the assessment of Member States on the basis of the principle of capacity to pay, with due regard to the particular situation of low per capita income countries. Only a continued application of that principle would in the long run produce the most equitable results possible.
2. Although the increase of slightly more than 10 per cent in its assessment was a substantial additional burden on it, Austria, prompted by its traditional adherence to its obligations under the Charter, and in order to express its solidarity with respect to the situation prevailing in many Member States, would support the draft resolution submitted in the report of the Committee on Contributions (A/34/11).
3. Mr. RAHIZY (Egypt) said that the scale of assessments was of fundamental importance and was a fine illustration of the principle of collective financial responsibility embodied in the Charter. His delegation congratulated the Committee on Contributions on the exactitude and quality of its work. While accepting the scale proposed by the Committee, it wished to make a few comments and recommendations.
4. With respect to the methods used, the Committee on Contributions should continue its efforts to find a more realistic indicator of capacity to pay, and also a unit of account which would more accurately reflect the purchasing power of currencies. His delegation strongly supported the principle of capacity to pay and its universal application. The General Assembly, which had already set certain limits on the application of that principle, should in future refrain from imposing any additional ones.
5. In establishing future scales, the Committee on Contributions should not adhere too rigidly to a given base period. In the case of the scale of assessments proposed by the Committee the seven-year base period seemed to be realistic, in view of the upheavals which had occurred in the world economy in recent years. On the other hand, it would be unfortunate to choose too short a base period, which might coincide with the cycles of economic activity.
6. His delegation was happy to note that the Committee on Contributions, in accordance with the resolutions adopted by the General Assembly, had changed the gradient of relief for low per capita income countries. Its efforts in that regard should be continued, not only to take account of special circumstances but also to correct past imbalances.
7. He welcomed the attitude adopted by China, which had agreed to pay more than its share, thus expressing its solidarity and sympathy with the developing countries.

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(Mr. Ranzy, Egypt)

8. In reply to those delegations which considered that Article 17, paragraph 2, and Article 19 of the Charter did not apply to expenses resulting from peace-keeping operations, he recalled the advisory opinion given by the International Court of Justice at the request of the General Assembly. The Court had taken the view that the expenses incurred by the Organization for peace-keeping operations in the Congo in 1960-1961 and in the Middle East (in connexion with UNEF) from 1956 to 1960 were expenses of the Organization within the meaning of Article 17, paragraph 2, of the Charter. In the Court's opinion, even though, under the terms of the Charter, the Security Council bore primary responsibility for the maintenance of international peace and security, the General Assembly also had competency in those matters. The Charter did not contain any provision excluding such competence.

9. Mr. RICHTER (German Democratic Republic) thanked the Committee on Contributions for its efforts in drawing up a new scale of assessments for the period 1980-1982. It was not, of course, easy to determine assessments solely by the criterion of capacity to pay. However, experience had shown that it was impossible to take into consideration all aspects relevant to the particular situation of every Member State. Per capita national income should therefore be retained in the future as the criterion for measuring capacity to pay. The introduction of additional aspects would only make the work of establishing the scale more complicated. The use of statistical data relating to a seven-year period assured the necessary balance of subsequent scales of assessments. The opinion expressed by the Committee on Contributions in paragraph 77 of its report (A/34/11) therefore seemed to be baseless.

10. His delegation believed that the change in the gradient for low-income countries to 75 per cent and the new method of computing their contributions corresponded to the special conditions of developing countries, particularly the least developed countries. It would therefore vote in favour of the draft resolution contained in paragraph 78 of the Committee's report.

11. Mr. SPETSIOS (Greece) said that his delegation considered the question of the scale of assessments for the apportionment of the expenses of the United Nations one of the most important items on the agenda of the current session. A constructive exchange of views would give all Member States the opportunity to better understand the multifarious character and complexity of the task entrusted to the Committee on Contributions.

12. The Committee had based the recommendations in its report (A/34/11) on a number of criteria, within the framework of its terms of reference. In formulating a scale of assessments for the years 1980, 1981 and 1982, it had taken into account estimates of national income and per capita national income of Member States, on the basis of national income statistics, but had recognized some additional factors in order to offset to some extent the absolute effect of the basic criterion. That had proved of particular importance for the relief of developing countries.

13. His delegation noted with satisfaction that, in the scale of assessments recommended by the Committee on Contributions, 70 States were assessed at the floor level of 0.01 per cent and 89 States, or approximately 60 per cent of the

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(Mr. Spetsios, Greece)

membership, were assessed at rates of between 0.01 and 0.03 per cent. None the less, the scale provided for higher assessments for certain individual developing and developed countries, and the recommended contributions of industrialized countries as a group would be significantly higher. His delegation wished to express its appreciation to those States with higher assessments in the proposed scale which had already expressed their support for it. His delegation was also gratified that a larger number of Member States than in previous years had responded promptly to the requests of the Secretary-General and the Statistical Office and had provided more complete national income data, mostly of higher quality. That trend reflected the confidence of Member States in the competence and integrity of the Committee on Contributions, whose authority it was important to safeguard, as several delegations had remarked. His delegation also concurred with the view that the proceedings of the Committee must retain their present form. On the other hand, the fact that the Committee functioned on the basis of broad geographical representation could not be ignored.

14. His delegation would vote in favour of the scale of assessments recommended by the Committee on Contributions, as it considered it the most equitable solution, taking into account the terms of reference given to the Committee by the General Assembly.

15. Mr. SEKYI (Ghana) said that he had studied with interest the report of the Committee on Contributions (A/34/11) and had noted that the Committee had made every effort to formulate a scale of assessments that was as equitable as possible, taking account of the special situation of the low per capita income countries. His delegation noted that the Committee had recommended an increase in his country's assessment; without arguing that particular point, he wished to make several comments on the manner in which the scale was formulated.

16. It was obvious that a country's per capita income was not the only criterion by which its capacity to pay could be determined. It was therefore surprising that no one had commented on the opinion of one member of the Committee, reproduced in paragraph 80 of the report, that "The only indicator employed in determining the capacity to pay has been the per capita income of Member States." According to the statistics of the World Bank, on which the Committee had relied, Ghana's per capita income was \$580. He noted, however, that a number of countries whose per capita income was at least twice that figure had been assessed at a lower rate than Ghana. Nevertheless, the proposed scale appeared on the whole to be equitable, particularly since an allowance formula was being applied for the benefit of the less advanced countries.

17. The Committee proposed in its report that the assessments of a number of developed countries, including certain permanent members of the Security Council, should be reduced. When the Committee called for reducing one country's assessment and increasing that of another country, that should mean that the first country's economic situation had been less favourable than that of the second country. What was involved was the whole problem of evaluating the economic situation of a given country. For example, his delegation had the

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(Mr. Sekyi, Ghana)

impression that economic conditions in Ghana were not as favourable as one might suppose from reading the reports prepared by the World Bank on the Ghanaian economy in the last two years. His delegation found it difficult to understand why it was recommended that the assessment of the United Kingdom, for example, should be reduced but that the assessment of a country like Ghana should be increased.

18. Having expressed those reservations, his delegation endorsed the contents of the report and would vote for the draft resolution which it contained; however, he would like some clarification of the points which he had raised in his statement.

19. Mr. SERBANFSCU (Romania) said that countries always awaited the report of the Committee on Contributions with a great deal of interest, particularly since the United Nations budget had grown to substantial proportions, and they expected the Committee to recommend a scale of assessments that was realistic and equitable. Although, in the present state of the world economy, the formulation of a new scale was an extremely complex and delicate task, his delegation felt that the Committee had, on the whole, discharged its mandate and that the draft resolution contained in the report represented an acceptable compromise which the Fifth Committee should recommend for adoption by the General Assembly.

20. That compromise was by no means ideal, but it must be recognized, in all objectivity, that it represented the only possible solution under the circumstances; its rejection would result in a stalemate which could not be accepted by the General Assembly, whose unusually heavy agenda included, inter alia, consideration of the budget estimates.

21. His delegation wished to draw attention to a number of positive elements in the Committee's report. First of all, the Committee had consistently relied on the official data provided by Member States. Secondly, it had given special attention to the low per capita income countries; in that connexion, he wished to commend the constructive attitude taken by the People's Republic of China, which, by agreeing to an increase in its assessment, had eased the burden of the developing countries and facilitated the work of the Committee. Thirdly, the Committee had not hesitated to draw attention to certain anomalies which distorted the application of the principle of real capacity to pay; he was referring in particular to the principle that no Member State should make a contribution which exceeded 25 per cent of the total. Finally, the Committee was to be praised for frankly indicating the difficulties encountered in the course of its work and the differences of opinion that had emerged as well as for submitting a report that could readily be understood by everyone. For all those reasons, the General Assembly should once again express its confidence in the Committee, as it had always done in the past.

22. His delegation had a number of recommendations to make concerning the Committee's future activities. The Committee should continue to give special attention to the developing countries, while improving the allowance criteria and taking an innovative, receptive attitude towards those countries. It should try to improve its method of determining Member States' real capacity to pay, taking

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(Mr. Serbanescu, Romania)

particular account of the situation of those countries which were most vulnerable to fluctuations in international economic conditions. In doing so, it should consistently take into consideration the magnitude of the development effort, as reflected in the ratio between development investment and national income, so as to take account of convertible currency requirements and not penalize those countries which made a consistent effort to promote development. It should also take into consideration the opportunities available for obtaining means of payments in convertible currency through foreign trade, invisibles, loans, etc.; the last of those factors, which the Committee had taken into account at the beginning of its work, had been somewhat neglected since then.

23. Mrs. DORSET (Trinidad and Tobago) congratulated the Committee on Contributions on its report. Without calling into question the principle of capacity to pay, her delegation wished to warn against the use of national income and per capita income statistics as the overriding determinant in fixing the assessments of Member States. Her delegation also recognized the need to give the seven-year base period formula a reasonable time to prove its value; that formula should make it possible to achieve a better long-term balance in assessments, which was particularly necessary in the case of small countries with a rural economy.

24. Her delegation wished to point out that per capita income might not be as valid a criterion in the case of developed countries as in that of developing countries and that the over-all notion of capacity to pay should not be viewed purely in the light of short-term financial capacity.

25. In conclusion, she wished to state that her delegation endorsed the report of the Committee on Contributions (A/34/11) and would vote for the draft resolution contained in that report.

AGENDA ITEM 96: FINANCIAL REPORTS AND ACCOUNTS, AND REPORTS OF THE BOARD OF AUDITORS: (continued) (A/34/5/Add.1-5 and 7, A/34/406; A/C.5/34/L.3)

- (a) UNITED NATIONS DEVELOPMENT PROGRAMME
- (b) UNITED NATIONS CHILDREN'S FUND
- (c) UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST
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- (f) UNITED NATIONS FUND FOR POPULATION ACTIVITIES

26. Mr. BARTON (Canada) said that after a lengthy period of service in the Board of Auditors Canada would retire from the Board in 1980. A review of the

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(Mr. Barton, Canada)

role and responsibilities of the members of the Board of Auditors had been undertaken in 1976, when a number of changes in the functioning of the Board had been adopted unanimously by the Board and endorsed by ACABQ and the Fifth Committee. The changes had consisted in establishing an Audit Operations Committee at United Nations Headquarters, placing greater emphasis on reviewing financial control systems, and reviewing in depth the financial management and control systems at United Nations Headquarters and the Office at Geneva. Notwithstanding those measures, there were still some problems as far as continuity and uniformity in the execution of the audit were concerned. The Auditor-General of Canada therefore, with the concurrence of the Board, had commissioned a further report, the substance of which was to be found in document A/C.5/34/L.3.

27. Canada had concluded that there remained a basic contradiction between the type of audit the United Nations required and the ability of the Board to supply it under present arrangements. On the one hand, the activities and accounts of the United Nations had grown extremely complex and sophisticated, management responsibility was being decentralized and there was increasing computerization. In addition, contemporary audit techniques had been improved and emphasized the review and testing of the financial management and control systems. On the other hand, the primary way in which continuity of audit had been ensured to date had been through the re-election of the same members to the Board, a process which had hindered the broader participation of Member States. However, a simplistic solution of nominating a new member each year, as provided in the regulations, would create real problems in terms of consistency and continuity in the conduct of the audit. To ensure a quality of auditing commensurate with the importance and prestige of the United Nations, Canada had formulated the four recommendations contained in document A/C.5/34/L.3.

28. The size of the Board of Auditors had not changed since its creation 35 years earlier, although the membership of the United Nations had virtually tripled. In his delegation's view, the Board could and should be expanded, provided that the Board's role was changed from that of conducting the audit to that of reviewing the audit on behalf of the General Assembly. His delegation believed that the successful implementation of the other improvements proposed to the system of external audit depended on that fundamental change in the role of the Board of Auditors.

29. In his delegation's opinion, the actual audit responsibilities should be assigned in a way that would result in a unified audit of the highest quality. An outstanding individual with appropriate qualifications and experience should be appointed by the General Assembly, on the recommendation of the Board, for a specified term to a position designated as Auditor-General of the United Nations. The Auditor-General would be completely independent of the United Nations Secretariat.

30. The proposed role of the audit committee would relieve Board members of the obligation to provide staff resources but would continue to give them the opportunity of nominating candidates for audit positions at all levels.

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(Mr. Barton, Canada)

31. In order to facilitate continuity of audit, broader representation at the audit staff level and the application of the most modern audit techniques, a new and imaginative programme for training and developing staff of national audit services should be introduced. At the end of their tenure, the staff who had participated in the programme would be able to apply their expertise in their home countries. Initially, such training might be financed on a voluntary basis to enable developing countries to participate in United Nations audit operations. His delegation was pleased to announce that Canada would establish a five-year programme providing funding for up to 20 candidates a year at a cost of approximately \$25,000 each. Canada had acquired a considerable experience in developing new audit techniques, and his delegation hoped that the Canadian contribution to the upgrading of auditing on an international basis would be helpful to the Organization, until such time as it could itself provide that type of training.

32. As far as other financial implications were concerned, the proposals in document A/C.5/34/L.3 should not change the cost of conducting the actual audit. There would be some additional travel costs relating to the Board's annual sessions in New York, but that should not involve a substantial budget increase. None the less, the financial implications should be accurately determined and carefully considered.

33. His delegation was suggesting that the Committee should consider the matter during the coming year. It was proposing not the adoption of the recommendations contained in the Canadian paper but only the study of the problem. It hoped that the approach outlined would recommend itself to Member States and that a resolution might be adopted requesting the Secretary-General to seek the views of Member States and report at the thirty-fifth session, when the Committee could decide on any further follow-up action it might wish to take.

34. Mr. SADDLER (United States of America) stressed the importance which his Government attached to effective financial management practices in the United Nations system. The executive head of each organization was accountable to Member States for all financial transactions and strict adherence to the financial regulations. Financial carelessness, negligence or incompetence simply could not be tolerated.

35. His delegation hoped that Member States would use to good advantage the excellent work done by the Board of Auditors and would submit constructive suggestions for improving the financial management of the organizations in the United Nations system. It was the responsibility of all Member States to monitor the efforts of the executive heads of those organizations and the various United Nations programmes and to insist that the recommendations of the Board were carried out in a timely and effective manner. The United States would co-operate fully with other Member States to that end.

36. As an example of the importance with which the United States Government viewed the issue, he said that the United States Comptroller General had prepared a report on improving financial management in the United Nations by strengthening audits

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(Mr. Saddler, United States)

and evaluations. That report pointed to the need for greatly improved financial management in the United Nations because of the rapid growth in its budget and stated that improved financial management would increase efficiency and economy in operations at all levels. The report also stated that improvement in financial management practices could be accomplished only with the active support of Member States and the most senior United Nations officials with financial responsibilities. The report advocated improvements in internal auditing, external auditing and evaluation. Copies of the report were available for all interested members of the Committee.

37. His delegation expressed its appreciation for the ACABQ report in document A/34/436. It was in complete agreement with the ACABQ findings and would support its recommendations.

38. The United States Government shared the concern of the Board of Auditors regarding the unacceptable security and control procedures for computer programmes and data, the need to co-ordinate fully cash management practices in some United Nations organizations and to enhance their effectiveness, and the necessity of improving procurement procedures and practices. It was disturbing that, despite some improvements in the financial systems, there had been so significant progress in implementing the key recommendations made by the Board in 1978 concerning the strengthening of the mandate of the United Nations Controller and the establishment of a systems group to deal exclusively with financial management and control systems. His delegation endorsed the views of ACABQ that the proper application of the United Nations Financial Regulations and Rules would go a long way towards rectifying any imbalance in the role of the Controller. His Government would view with concern any attempt to downgrade the functions and role of the Controller or to eliminate the use of his title. There had been a regrettable tendency recently to refer to the Controller as the Assistant Secretary-General for Financial Services.

39. Regarding the development of a comprehensive manual setting out the financial management control policies, responsibilities and procedures of the United Nations, the Secretary-General had been called upon to implement the Committee's proposals as quickly as possible. His delegation also emphatically urged that the Financial Management and Control Systems Unit should be provided with staff without delay and that the posts which had been approved by the General Assembly at its thirty-third session should be filled promptly. All necessary corrective action should immediately be taken to remedy the situation and the Advisory Committee on Administrative and Budgetary Questions should be kept fully informed about progress made in the implementation of the recommendations by the Board of Auditors.

40. Regarding the report on the United Nations Development Programme (A/34/5/Add.1), the United States unreservedly endorsed the thorough analysis of UNDP's accounts and accounting practices presented in the report. It understood why, given the situation, UNDP had used unaudited financial statements of 11 executing agencies in accordance with a previous recommendation of the Board of Auditors. Nevertheless, it expected UNDP to provide details of any subsequent adjustments required after the completion of the audit of the agencies accounts,

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(Mr. Saddler, United States)

and hoped that UNDP would promptly take all necessary steps to that end. If, however, UNDP could provide additional explanations or amplifications of the remarks contained in paragraphs 43 to 71 of document A/34/5/Add.1, it should provide them at the current session of the Fifth Committee as well as to the Governing Council at its twenty-seventh session, to be held in June 1980. It was particularly important to stress the need to strengthen the UNDP internal audit unit. Regarding the continuing problem of the use of accumulated non-convertible currencies, all donors should contribute to UNDP in fully convertible currencies or assist it to use non-convertible currencies to carry out projects benefiting recipient countries. In the view of his delegation, it was also vital that UNDP cash holdings should be kept in interest-bearing bank accounts providing the highest possible yield. UNDP and the New York Computing Service should work together to establish adequate controls and safeguards for computer records and facilities.

41. In its report on UNICEF in document A/34/5/Add.2, the Board of Auditors again emphasized the problem of computer security and utilization, and the Secretary-General and the Executive Director of UNICEF should be urged to take whatever steps were necessary.

42. He wished to commend the Executive Director of UNITAR for his improved utilization of the funds donated by Governments. As the report in document A/34/5/Add.4 showed, the balance in the General Fund was less than half that held at the end of 1977. At the same time, the Board of Auditors had recommended the introduction of more effective procedures for the monitoring of cash balances to ensure optimum utilization of funds. The point gave rise to concern, and it was to be hoped that the recommendation would be followed up without delay.

43. His delegation was pleased to note from the report on UNRPA (A/34/5/Add.7) that the Fund's accounts were being kept in a competent manner. With regard to the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, which were considered in document A/34/5/Add.3, the administration had provided satisfactory explanations or taken appropriate action concerning the matters raised in the Board's 1976 report except for the question of internal audit which, the Board felt, was still not operating so effectively as it should for an organization of the size and complexity of UNRWA. It was to be hoped that UNRWA would give particular attention to the problems connected with internal auditing, procedures governing the ability readily to realize all investments of the Area Staff Provident Fund, which were made by professional money managers, and compliance with the procedures governing the award of contracts.

44. The last audit report to be considered concerned the voluntary funds administered by the United Nations High Commissioner for Refugees (A/34/5/Add.5). The Board had expressed appreciation for the manner in which the administration had dealt with those matters brought to its attention and the continuing efforts of the High Commissioner to improve financial management and control systems. His delegation was sure that the High Commissioner would heed the Board's recommendations to improve co-ordination and internal control over its procurement

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(Mr. Saddler, United States)

systems, to make timely collections of loans to refugees, which, as at 31 December 1970, had amounted to \$13 million, to speed up the submission of certified final financial statements and narrative reports and to improve controls over non-expendable properties such as equipment and machinery.

45. The United States was in agreement with many of the recommendations contained in the proposal submitted by the Canadian delegation (A/C.5/34/L.3), in the light of the importance it attached to improving United Nations auditing procedures and practices. Before sweeping changes were made in the present role of Board of Auditors, however, additional consideration of some of the practical problems and difficulties which might arise might be in order. His delegation would therefore support the Canadian proposal that the Secretary-General should seek comments from Member States and report to the General Assembly at its thirty-fifth session.

46. Mr. ITOYAMA (Japan) said that his delegation appreciated the work done by the auditors in auditing the UNDP accounts using a systems-based approach, and the fact that the UNDP audit included not only the headquarters offices in New York but also a number of field offices. The report of the Board of Auditors for 1977 had singled out a number of areas requiring improvement. According to the current report of the Board, several of those areas required further improvements, particularly with regard to the validity of the recorded value. His delegation was also surprised that there existed no procedure to ensure that the allocations reported by the participating agencies were reconciled with UNDP records, and it wished to be informed of the results of the discussions on that topic between UNDP and the representatives of all the agencies concerned (A/34/5/Add.1, chap. IV, para. 17). Whilst his delegation understood the complex nature of financial control and audit operations, in UNDP, it considered that a thorough review and analysis of the participating agencies' financial statements and audit reports would help to improve the situation, and it hoped that the Integrated Systems Improvement Project (ISIP) would make it possible to standardize accounting methods for the purposes of monitoring operating funds and, in general, improve the quality of accounting work in field offices.

47. Whilst his delegation endorsed a number of the comments put forward by the Canadian delegation, it wished to associate itself with those delegations which felt that a thorough study of the Canadian proposal should be conducted, given its implications for the United Nations system as a whole.

48. Mr. LAHLOU (Morocco) said that his delegation was aware of the problems posed for the various organizations by the adoption of the new budgeting methodology. After examining the report of the Advisory Committee on Administrative and Budgetary Questions (A/34/486), it could not fail to be astonished at the flagrant inadequacy of controls in the New York Computer Service data centre and the inadequate protection of data files. His delegation would like to know what were the real problems facing the Secretariat in the joint utilization of available resources and in the full implementation of the Financial Regulations and Rules of the United Nations throughout the system. The Controller should have submitted to the Fifth Committee measures designed to complement and modify decisions taken at the thirty-third session of the General Assembly.

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(Mr. Lahlou, Morocco)

49. His delegation denounced the waste of already scarce resources in many of the organizations, whose administrative expenses were steadily rising to the detriment of field activities. It also denounced the mismanagement of resources other than country contributions, citing the way the UNICEF administration persisted in managing the Greeting Card Operation, although it had often been alerted in recent years to the need to introduce greeting card themes of a fully universal character.

50. Attention should be paid not only to the arithmetical exactitude of the accounts of the various organizations but, primarily, to the way in which the organizations managed their resources.

ORGANIZATION OF WORK (A/C.5/34/L.1 and Add.1)

51. The CHAIRMAN said that since no comments had been submitted to the Officers of the Committee, he would take it that members approved the tentative weekly programme of work contained in document A/C.5/34/L.1. Document A/C.5/34/L.1/Add.1 listed the documents to be submitted to the Committee. He was not entirely satisfied with the dates of issue indicated for some reports. By 21 November, the Committee should have all the documents to be submitted to it by the Secretary-General and the subsidiary organs, except, of course, the statements of financial implications of draft resolutions from the other Committees, which could not reach the Fifth Committee before the end of November. That would allow the Advisory Committee on Administrative and Budgetary Questions to begin considering those reports on 21 November and the statements of financial implications on 1 December. He therefore urged all those responsible for documents to do everything possible to ensure the observance of that schedule and suggested that a revised definitive list of documents should be submitted to the Committee as soon as possible.

52. Mr. DUQUE (Secretary of the Committee), referring to item 93, subject XXVI (Revised estimates - International Computing Centre), said that the date of issue of the estimates, which had been omitted from document A/C.5/34/L.1/Add.1, was mid-October; the date of issue of the Advisory Committee's report was the end of October. The dates given in the document were approximate dates; in some cases, it might be possible to bring forward the date of issue; in other cases, if the documents were particularly voluminous, for example, it might not be possible to observe the set schedule. With respect to item 105 (Report of the International Civil Service Commission), the reference to the report of the Secretary-General should be deleted. The symbol given (A/34/30) was that of the ICSC report. As to item 104 (Personnel questions), the report on the composition of the Secretariat (A/34/408) was expected to be issued in mid-October; the report on amendments to the Staff Rules (A/C.5/34/7) had already been issued.

53. The CHAIRMAN said he had the impression that the list of documents was not comprehensive.

54. Mr. PALAMARCHUK (Union of Soviet Socialist Republics) inquired whether the documents on the proposed programme budget for the biennium 1980-1981 (A/34/6 (vols. I and II) and A/34/6/Add.1) would be available in all the languages.

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55. The CHAIRMAN confirmed that those documents would have to be submitted in all the working languages.

56. Mr. PALAMARCHUK (Union of Soviet Socialist Republics) said that the Secretary-General and the Chairman of ACABQ were scheduled to introduce the item in question on 3 October and that the documents were still not available in Russian.

57. Mr. DEBATIN (Under-Secretary-General for Administration, Finance and Management) pointed out that document A/34/6/Add.1 contained nothing that was really new; it explained the presentation of the programme budget and how it was to be examined.

58. The CHAIRMAN said that if that document was to be of use to the Committee in its consideration of the proposed programme budget, it should have been submitted within the time-limit specified in financial regulation 3.4, in other words, five weeks before the opening of the session of the General Assembly.

59. Mr. PALAMARCHUK (Union of Soviet Socialist Republics) said that he was referring not only to document A/34/6/Add.1 but also to the main document, the two volumes of the proposed programme budget proper, which were still not available in Russian.

60. The CHAIRMAN said he was surprised that that basic document had not yet been circulated in all the languages; he asked the Secretariat to clarify the matter and thanked the representative of the Soviet Union for drawing his attention to it.

61. Miss WUCK (Austria) said that she was surprised not to find in the list of documents the report of the Committee for Programme and Co-ordination. She asked under what agenda item it would be considered.

62. The CHAIRMAN said that the first part of the report of CPC, which had been submitted to the Economic and Social Council, would be considered either when the Council's report was being considered, or when agenda items relating to the questions dealt with in the CPC report were taken up. The second part of the report, concerning the proposed programme budget for the biennium 1980-1981, would be considered under agenda item 98, subject (a).

63. Mr. DUQUE (Secretary of the Committee) said that document A/C.5/34/L.1/Add.1 failed to mention the documents relating to item 12 (Report of the Economic and Social Council). Those documents and the report of the Committee for Programme and Co-ordination would be referred to in the revised version to be submitted to the Fifth Committee.

64. The CHAIRMAN, replying to a question from Mr. LAHLOU (Morocco), confirmed that, under item 105, the Committee would have before it only the report of ICSC and the related report of ACABQ.

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65. Mr. BROTOLOMITICRAT (Indonesia) inquired as to the date of issue of the report of the Committee on Conferences, which was scheduled to be taken up the following week.

66. Mr. DUQUE (Secretary of the Committee) said that the report should in principle be issued in the course of the week.

67. The CHAIRMAN asked all delegations with comments to make concerning the list of documents to transmit them to the Officers of the Committee. He also requested the Under-Secretary-General for Administration, Finance and Management to contact the Department of Conference Services to find out what had happened to the Russian translation of the proposed programme budget for the biennium 1980-1981 (A/34/6 (vols. I and II)).

The meeting rose at 12.50 p.m.