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PROVISIONAL SUMMARY RECORD OF THE 36th MEETING

Held at the Palais des Nations, Geneva, on Wednesday, 16 July 2003 at 10 a.m.

President: Mr. SHARMA (Nepal)

(Vice-President)

later: Ms. RASI (Finland)

(Vice-President)

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- (b) REVIEW AND COORDINATION OF THE IMPLEMENTATION OF THE PROGRAMME OF ACTION FOR THE LEAST DEVELOPED COUNTRIES FOR THE DECADE 2001-2010

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In the absence of Mr. Rosenthal (Guatemala), Mr. Sharma (Nepal), Vice-President, took the Chair.

The meeting was called to order at 10.10 a.m.

THE ROLE OF THE ECONOMIC AND SOCIAL COUNCIL IN THE INTEGRATED AND COORDINATED IMPLEMENTATION OF THE OUTCOMES OF AND FOLLOW-UP TO MAJOR UNITED NATIONS CONFERENCES AND SUMMITS (agenda item 4) (continued) (A/57/48; E/2003/67, 83 and 87; E/2003/L.27)

Mr. TZANTCHEV (Bulgaria), President of the Trade and Development Board, United Nations Conference on Trade and Development (UNCTAD) said that, as requested by General Assembly resolution A/57/48, paragraph 27 (b), he had to report on the progress made in implementation of the outcomes of the major United Nations conferences and summits under the relevant agenda items of the Trade and Development Board (TDB). As the focal point in the United Nations system for the integrated treatment of trade and development, UNCTAD had incorporated into its work programme the relevant outcomes of the Doha Ministerial Conference of the World Trade Organization (WTO), the Monterrey Consensus and the Johannesburg Plan of Implementation of the World Summit on Sustainable Development. UNCTAD also acted as coordinator of the Working Group on Trade of the Executive Committee on Economic and Social Affairs, which brought together its work and that of the United Nations regional commissions on trade issues.

In the new context of international consensus on the role of trade as an engine of growth, development and poverty eradication, TDB had been conducting its annual review of developments in the international trading system, and of progress in the implementation of conference outcomes. At its forty-eighth session in October 2002, it had introduced into its high-level segment a review of developments and issues in the post-Doha work programme of particular concern to developing countries. It had reviewed and approved a technical assistance and capacity-building programme in the area of multilateral trade agreements and negotiations, including accession to WTO. The programme was designed to provide practical assistance to countries in articulating their development interests in crucial negotiation areas such as special

and differential treatment, agriculture, services, competition policy and investment. TDB had encouraged greater collaboration between UNCTAD and WTO in their post-Doha technical assistance programmes, particularly in the context of the Integrated Framework for Trade-Related Technical Assistance.

In the context of the follow-up to the Monterrey Consensus, UNCTAD provided an intergovernmental forum for policy discussion and consensus building on trade, capital flows and their implications for development. Two major meetings had been held in 2002 to address investment-related issues arising from the Monterrey Consensus and the Doha Work Programme. The first of those meetings addressed bilateral and regional approaches to multilateral cooperation in relation to long-term cross-border investment, while the second dealt with the development dimension of foreign direct investment (FDI), with regard to the trade-investment interface.

Mr. BENMELLOUK (Observer for Morocco), speaking on behalf of the Group of 77 and China, said he welcomed the statement by the President of the Trade and Development Board, and hoped that, next year, the coordination segment of the Council would provide for a more interactive debate, involving all the relevant parties, including the Trade and Development Board.

<u>Draft resolution on the role of the Economic and Social Council in the integrated and coordinated implementation of the outcomes of and follow-up to major United Nations conferences and summits</u> (E/2003/L.27)

Ms. AHMED (Malaysia), introducing the draft resolution, said that it had been submitted by Mr. Sharma (Nepal), Vice-President, on the basis of informal consultations. It reflected the commitment of the Council to implement General Assembly resolution 57/270 B of 23 June 2003.

The PRESIDENT said that the draft resolution had no programme budget implications.

Mr. LEGLISE-COSTA (France) asked for the draft resolution to be made available in all language versions.

The meeting was suspended at 10.40 a.m. and resumed at 11.05 a.m.

The draft resolution was adopted.

Mr. FOX (United States of America) said that the resolution just adopted was designed to facilitate the preparation of the multi-year work programme for the coordination segment of the Council. However, his delegation would have preferred a more substantial debate and outcome from the 2003 coordination segment. Instead of deciding on how to follow up and implement the Monterrey Consensus, the Johannesburg Plan of Implementation and other conference outcomes, the Council had spent almost the entire time discussing procedure, and had decided to do the same in 2004. A relevant programme of work on conference implementation was essential but insufficient. His delegation would continue to seek practical ways of strengthening the Council's role as the central mechanism for system-wide coordination.

Oral decision on the documentation submitted under agenda item 4

The PRESIDENT invited the Council to take note of the report of the Committee on World Food Security, through the Food and Agriculture Organization (FAO) Council, to the Economic and Social Council on the implementation of the World Food Summit Plan of Action (E/2003/87).

The Council took note of the report.

The PRESIDENT said that consultations on the thematic issues to be included in the multi-year work programme would begin shortly. The key message of the current session of the Council was that commitments made at United Nations conferences and summits must be implemented. The failure to fulfil commitments was a political problem that bred a lack of trust in the multilateral system.

Ms. Rasi (Finland), Vice-President, took the Chair.

The PRESIDENT, opening the general segment of the 2003 substantive session, said that the complexity of the segment was attributable to two factors, namely, the volume of work involved in reviewing and providing guidance to the Council's subsidiary machinery and the United Nations system in general, and the complexity of the issues themselves, since they ran the gamut of the economic, social and environmental questions addressed by the United Nations.

Broadly speaking, the Council had four sets of issues to deal with. First of all came the implementation of the outcomes of the United Nations conferences. Secondly, there were the major topical questions and the appropriate response thereto by the United Nations, for example the issues of HIV/AIDS, the information society, and the situation of countries emerging from conflict. Thirdly, the Council must review and guide the multifaceted work of the United Nations system and the Council's subsidiary machinery. Fourthly, there were some internal management issues that required attention, such as guidance to the Secretariat, agreement on the themes for its 2004 session, and changes in working methods.

Mr. KHAN (Director of the Division for Economic and Social Council Support and Coordination) said that the phase of following up the outcomes of major United Nations conferences and the reforms mandated by the General Assembly was drawing to a close. The emphasis was currently on implementation. A number of tools had been developed to assist the Council in that endeavour, the most important of which was the consolidated report on the work of its functional commissions. The Council might wish to consider its approach to dialogue with the General Assembly, especially in the light of the Assembly's instruction that the Council's coordination segment should henceforth play a leading role. And lastly, the Council should rethink the way in which it dealt with the issues discussed during the general segment and decide whether it would, as in the past, identify common elements, gaps and overlapping, or choose to highlight certain useful elements for the guidance of the functional commissions.

IMPLEMENTATION OF AND FOLLOW-UP TO MAJOR UNITED NATIONS CONFERENCES AND SUMMITS (agenda item 6)

- (a) FOLLOW-UP TO THE INTERNATIONAL CONFERENCE ON FINANCING AND DEVELOPMENT (A/57/319-E/2002/85; A/58/77-E/2003/62 and Add.1-2; E/2003/L.10)
- (b) REVIEW AND COORDINATION OF THE IMPLEMENTATION OF THE PROGRAMME OF ACTION FOR THE LEAST DEVELOPED COUNTRIES FOR THE DECADE 2001-2010 (A/58/86-E/2003/81; E/2003/L.15)

Mr. BENMELLOUK (Observer for Morocco), speaking on behalf of the Group of 77 and China, said that, while he appreciated that the two sub-items of agenda item 6 were interlinked, he failed to understand how the outcomes of two entirely separate conferences could be discussed at the same time.

Ms. SERWER (United States of America) said that, as a result of the timetabling organized by the Secretariat, her delegation's expert on the least developed countries (LDCs) was currently attending vital informal consultations at the very time that the question of LDCs was being discussed in the plenary meeting. Moreover, her delegation had prepared separate statements for each sub-item and was at a loss to know when they should be delivered.

Mr. SETH (Secretary of the Council) said that the time available to the Council to discuss all the items under the general segment was extremely limited, and so the decision had been made to cluster together certain apparently disparate yet interlinked items in order to save time. Logic, unity and the time available had been the overriding considerations in organizing the timetable. Ultimately, however, it was for the Council to decide how best to organize its time.

Mr. WADA (Japan) said that, given the importance of sub-items 6 (a) and 6 (b) relative to other items under the general segment, it would, perhaps, be advisable to devote more time to them and deal with them separately.

<u>The PRESIDENT</u> said that the two sub-items in question had already been considered together as a cluster in New York, but she would accede to the wishes of the Council

and begin with the consideration of agenda item 6 (a) separately. However, owing to constraints upon his time, the Under-Secretary-General and High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States would introduce agenda item 6 (b) forthwith.

Mr. CHOWDHURY (Under-Secretary-General and High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States), introducing the report of the Secretary-General on the implementation of the Programme of Action for the Least Developed Countries (A/58/86-E/2003/81), said that the report was the first comprehensive statement of progress on the implementation of the Brussels Programme of Action for the Least Developed Countries adopted in May 2001. It focused on the seven Brussels commitments, namely, fostering a people-centred policy framework, good governance at national and international levels, building human and institutional capacities, building productive capacities to enable globalization to benefit LDCs, enhancing the role of trade in development, reducing vulnerability, protecting the environment and mobilizing financial resources.

Some progress had been made since the adoption of the Brussels Programme, but its implementation remained a challenge for most LDCs owing to inadequate national capacities, the high cost of implementation and the lack of national ownership. Effective monitoring mechanisms and follow-up procedures must be put in place to facilitate the coherent and coordinated implementation of the Programme in the coming decade.

According to United Nations estimates, the number of people living on less that US\$ 1 a day in the LDCs would reach 420 million by 2015. Only seven LDCs, five less than in 2001, had achieved growth in their per capita GDP exceeding 3 per cent or more in 2002. The development process in the LDCs had thus been slow and required both domestic and international efforts for it to succeed. The United Nations Millennium Development Goals (MDGs), which were reflected in the Brussels Programme, would be a daunting challenge to LDCs, especially the goal of halving poverty by 2015.

Notwithstanding positive indications of progress in some LDCs, the report showed that there was deep cause for concern in several areas. HIV/AIDS and other diseases posed an extremely serious threat to development. The numbers of girls enrolling in schools needed to be increased. Financial resource flows to the LDCs fell far short of what was required. On the other hand, the volume of official development assistance (ODA) to LDCs had risen and it was anticipated that the recently established World Solidarity Fund would make the eradication of poverty in LDCs a priority.

Serious consideration needed to be given to cancelling the debt of the most disadvantaged countries. The heavily indebted poor countries (HIPC) initiative benefited few of them and was considered in some quarters to be unduly lengthy and burdensome. Given the vital importance of trade for the LDCs, it was crucial they should continue to take an active part in negotiations within the WTO and that entry into the WTO should be expedited for those LDCs that were not yet members. Their development partners should also continue their efforts to open up their markets to the LDCs and to allow them to compete on a level playing field.

Given that few LDCs had managed to establish the national forums and focal points envisaged in the Brussels Programme of Action to monitor implementation of that programme, his Office was planning to hold a workshop for the national focal points of LDCs in January 2004 in order to help them build their national capacities to fulfil their monitoring and reporting responsibilities under the Programme. In response to General Assembly resolution 56/227, 13 organizations of the United Nations system had taken specific decisions to mainstream the implementation of the Brussels Programme of Action into their programmes of work, and some had even set up specifically designated funds for LDCs. Meanwhile, efforts were being made to increase investment in LDCs while promoting sustainable development in the context of the Global Compact. Major conferences held since the Brussels Conference had made focused commitments to address the needs of the LDCs, and the effective implementation of those commitments would increase the chances of making tangible progress in LDCs. South-South and triangular cooperation could play a significant role in promoting sustained growth and sustainable development in the LDCs and should be an integral feature of the international community's support to those countries. The growing network of regional and subregional organizations could play an important role in enhancing such cooperation.

The principle of partnership was an integral component of the Brussels Programme of Action, but most LDCs experienced great difficulty in coping with the multitude of demands made on them by various partners, which had an impact on opportunity and transaction costs. The combination of the requirements of individual donors and those of instruments such as Poverty Reduction Strategy Papers (PRSPs) or Common Country Assessments (CCAs) were burdensome for the LDCs, which had neither the requisite national capacity nor the resources to reach the targets set for them in the various programmes. The United Nations system and international partners should strive for a single nationally-driven analytical process for poverty reduction strategies in order to reduce the burden on the Governments of LDCs.

His Office had been actively engaged in the implementation of the Brussels Programme of Action through frequent consultations with LDCs and their development partners, and had launched the Open Forum for Partnership earlier in 2003. The Forum was a platform where all stakeholders involved in the implementation of the Brussels Programme of Action could share information and views on their work in support of the LDCs' development efforts. His Office had also launched a much-appreciated web site to provide up-to-date information on the activities and concerns of LDCs, landlocked countries and small island developing countries. He took the opportunity to call on all stakeholders to make voluntary contributions to the trust fund established by the Secretary-General in response to General Assembly resolution 57/276 to support the activities of his Office.

He drew attention to three issues that were particularly important to the LDCs and to his Office. The first was the issue of graduation from the list of LDCs. The recommendation by the Committee for Development Policy that Timor-Leste be included in the list was appropriate, but its recommendation for the graduation of Cape Verde and the Maldives needed to be carefully considered, as graduation should involve minimal disruption to a country's economy and should only be envisaged if development was sustainable.

The second issue concerned the Secretary-General's proposals for the LDC-related themes to be discussed at the next session of the Economic and Social Council; he sincerely hoped the Council would agree to them, as closer attention to the cause of the LDCs was vital if the Brussels Programme of Action was to be implemented.

The third issue concerned the participation of representatives of the LDCs at Council sessions; their participation was particularly necessary as the Council would henceforth be reviewing the Programme of Action annually. The people in the LDCs had to cope with many adversities and obstacles in pursuing economic and political reforms: the support of their development partners was crucial if they were to be in a position to seize the opportunities offered by the Programme of Action and become not just the beneficiaries of change, but also its agents.

After a short procedural discussion in which the PRESIDENT, Mr. KHAN (Director of the Division for Economic and Social Council Support and Coordination) and Mr. BENMELLOUK (Observer for Morocco) took part, the PRESIDENT invited the observer for Morocco to make a statement on behalf of the Group of 77 and China.

Mr. BENMELLOUK (Observer for Morocco), speaking on agenda item 6 (a) on behalf of the Group of 77 and China, said that the countries he represented fully supported the conclusions contained in the summary by the President of the Economic and Social Council of the special high-level meeting of the Council with the Bretton Woods institutions and the World Trade Organization (WTO) (New York, 14 April 2003) (A/58/77-E/2003/62). The high-level meeting had been a very useful first step in the follow-up to the International Conference on Financing for Development held in Monterrey and the Council should build on its success to evaluate the implementation of the Monterrey Consensus and mobilize the political will necessary to move forward in that process. The Council should consider carefully how it could best contribute to the follow-up to the conference, bearing in mind the proposal made by the Group of 77 that an intergovernmental expert group should be set up for that purpose.

The discussions at the high-level meeting had shown that, despite the recognition by Member States of the urgent need to implement the agreements reached in Monterrey, little progress had been made in that direction. For example, there had been no progress in the area of market access, where protectionist measures and agricultural subsidies had cancelled out the developing countries' efforts to use international trade to generate financial resources and boost economic growth. The situation of countries that depended on exports of commodities was more difficult than ever, given the reluctance of the developed countries to remedy the arbitrariness and unfairness of trade in commodities.

The success of the forthcoming WTO ministerial conference in Cancún would depend largely on whether all the interests of the developing countries were taken into account in the trade negotiations. Promises made at Monterrey to increase ODA by \$12 million a year had not been honoured, and ODA was far below the \$50 million considered necessary for the attainment of the MDGs. No significant progress had been made in reducing external debt: few countries benefited from the HIPC initiative and the problems of other developing countries with heavy debt burdens were still not being tackled seriously. Much remained to be done if the developed countries were to meet the commitments made in Monterrey with regard to coherent financial, monetary and trade policies.

The latest developments in the efforts to involve developing countries in the decision-making processes in the international financial institutions were not encouraging; they still did not have the status merited by their economic importance and their place in the global trading system. He hoped that the Development Committee of the Bretton Woods institutions would address that problem in depth at its next meeting.

The lack of progress in implementing the agreements reached in Monterrey was mainly due to a lack of political will. Without the help and assistance of the international community, the developing countries' own efforts were doomed to failure. The establishment of a mechanism to monitor and evaluate progress in the implementation of the Monterrey Consensus should be high on the agenda of the General Assembly's high-level dialogue on financing for development in October 2003.

Highlighting some aspects of the draft resolution submitted by his delegation on behalf of the Group of 77 and China on the International Conference on Financing for Development (E/2003/L.10), he stressed the link between the implementation of the Monterrey Consensus and the achievement of the MDGs, the importance of remaining committed to the Monterrey process, the need for specific measures to implement the commitments entered into in Monterrey, and the invitation to the UNCTAD TDB to participate in the special high-level meeting as a full partner in the follow-up to the Monterrey Consensus.

Mr. SIMONETTI (Italy), speaking on agenda item 6 (a) on behalf of the European Union and the acceding countries of Cyprus, Czech Republic, Estonia, Hungary,

Latvia, Lithuania, Malta, Poland, Slovakia and Slovenia, said that the Monterrey Consensus represented a major step forward for the international community, bringing about concrete commitments for a partnership for development and recognizing the role of all stakeholders. Partnership was crucial to the implementation of the outcomes of all the major United Nations conferences and summits, which was part of the wider process of achieving the MDGs.

Although the Union was already the largest provider of ODA, it had made a formal commitment to raise the level of ODA to 0.39 per cent of gross national income (GNI) by 2006 as a first step towards achieving the United Nations goal of 0.7 per cent. A significant increase in overall ODA should, however, be accompanied by greater effectiveness and accountability in ODA-financed programmes and increased harmonization of donor policies.

As each country was primarily responsible for its own economic development, a sound national macroeconomic environment and an enabling investment climate were the basis for sustainable development and economic growth. The Union had made a commitment to provide increased support for trade-related assistance, including funding to enhance trade-related capacity-building to address supply side constraints. Regional integration and support for South-South trade were also essential.

Developed countries could further contribute to development financing by assessing alternative financing instruments and by working actively to clarify issues relating to global public goods. The Union would continue to take an active part in the discussion of those ideas and would continue to support the work of the International Task Force on Global Public Goods.

He welcomed the major progress made to date in the context of the enhanced HIPC initiative and recognized the need to pay closer attention to the question of debt sustainability, in particular for non-HIPC low-income countries in exceptional circumstances.

The Union was in favour of working towards coherence and a participatory approach at the global level. It welcomed efforts to strengthen the voice of the developing countries in international economic decision-making, particularly the WTO decision to facilitate the accession of the LDCs. The International Monetary Fund (IMF) and the World Bank should continue to play an important role in strengthening the international financial system.

Cooperation between the United Nations system, the Bretton Woods institutions and the WTO was the key in that regard. The Union welcomed their ownership of the Monterrey Consensus and their will to implement it.

The high-level dialogue at the forthcoming session of the General Assembly would be a good opportunity to review the implementation of the commitments made and to move the process forward. Various stakeholders, including the Union, had remained fully committed to the implementation and follow-up to the outcome of the International Conference on Financing for Development. He urged all other partners and stakeholders to show the same sense of commitment.

Mr. BIAOU (Benin), speaking on agenda item 6 (b) on behalf of the LDCs, said that he welcomed the opportunity to review the implementation of the Programme of Action for the Least Developed Countries for the Decade 2001-2010, which was the first since the Programme's adoption at the Third United Nations Conference on the Least Developed Countries, held in Brussels in 2001.

In view of the need to focus on concrete results, a proposal to establish a separate and highly visible mechanism to implement, follow up, monitor and review the Brussels Programme of Action had been adopted. The Secretary-General had been called upon to play a major role in the implementation of the Programme of Action through the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States.

Although the report of the Secretary-General (A/58/86-E/2003/81) contained a wealth of information, there were several points in particular that he wished to emphasize. The Council, in its resolution 2002/33, had requested the High Representative to submit a comprehensive progress report on implementation of the Programme of Action to it at its substantive session of 2003 in an appropriate format, such as a matrix of achievement but the report failed to comply adequately with that innovative request. Furthermore, a preliminary non-official version had been circulated in English only and the final version had been made available at a very late stage,

thus making it difficult for a significant number of the LDCs to give due consideration to its contents. He urged the Secretary-General to ensure the timely submission of future reports in all the official languages of the United Nations.

It was regrettable that the structuring of the report announced in paragraph 6, whereby the activities of the LDCs, on the one hand, and those of the United Nations system and the donor community on the other, were presented separately, had not been followed in a way to provide genuine information about the attainment of the set goals by either group. It was also regrettable that the structure of the report did not reflect the structure recommended in the Brussels Programme of Action, which was intended to provide information on the annual achievements in specific sectors. The temporal statistics in the report were very confused. Furthermore, contrary to the statement made in paragraph 8, the Brussels Programme of Action was not essentially focused on the role of women and the elimination of all forms of discrimination against women. It was focused, rather, on the elimination of extreme poverty. In order to combat poverty, it was of course essential to accord adequate attention to strengthening the capacity of women.

The report provided very little information about the first of the seven commitments of the Programme of Action, namely, the concrete measures taken by the LDCs and their partners to foster a people-centred policy framework and the impact of those measures on their development. Moreover, the report appeared to view the participation of LDCs in workshops, forums and seminars as a criterion for achieving good governance at the national and international levels (commitment 2). The next four commitments were marred by a lack of data and a failure to follow the structure indicated in the Programme of Action.

While he regretted that no indication had been given of the total amount of resources mobilized during the period covered by the report (commitment 7), he was grateful to the countries that had exceeded the target of providing 0.2 per cent of their Gross National Product (GNP) as ODA. He was equally grateful to the other partner countries that had supported the LDCs in various ways but whose contributions were obscured by the lack of available data.

He urged the Secretary-General to facilitate the participation of delegations from the LDCs in the work of the substantive sessions of the Council. The Council should, in future,

devote an entire day to a more thorough examination of the implementation of the Brussels Programme of Action. The Office of the High Representative should be strengthened, by the addition of qualified staff, with contributions from all the partners. The Office should enhance its collaboration with the Chairman of the Coordination Bureau of the Least Developed Countries and with the national structures responsible for implementing the Programme of Action. The United Nations Committee for Development Policy should also be involved in the analysis of the Brussels Programme of Action throughout the 2001-2010 decade. There should be no question of changing the status of any LDCs until the final assessment of the Programme in 2010 had been made.

In conclusion, he said that the Council should request the agencies and organizations of the United Nations system, the Bretton Woods institutions and other international, regional and subregional organizations that had decided to mainstream the Brussels Programme of Action into their work programmes to provide annual information about their activities to assist the LDCs, in accordance with their respective mandates.

Mr. BENMELLOUK (Observer for Morocco), speaking on behalf of the Group of 77 and China, said that he objected to the procedure that was being followed, which was altogether unprecedented and would complicate the work of the Council. He failed to understand why statements were being made under agenda item 6 (b) when the Council had not yet concluded its consideration of agenda item 6 (a). His delegation wished to deliver a separate statement on each sub-item. The Council had never decided or given authorization to hold a single debate on two separate sub-items

Mr. KHAN (Director of the Division for Economic and Social Council Support and Coordination) said that, while he appreciated the concern expressed by the observer for Morocco, the list of speakers had been established on the basis of the work programme, which covered both sub-items. Holding a single discussion on two separate sub-items was not a new practice. As well as being impossible because of the time constraints, it was unlikely that any delegation would wish to make a separate statement for each agenda sub-item.

However, in the light of the Council's decision earlier in the meeting to separate the consideration of sub-items 6 (a) and 6 (b), efforts would be made before the next meeting to

determine which delegations wished to speak under agenda item 6, sub-item (a), and which ones wished to speak under agenda item 6, sub-item (b). The choice was entirely up to each delegation. Two separate lists of speakers would therefore be established for the afternoon meeting. However, difficulties might arise in view of the fact that some delegations had prepared combined statements addressing both sub-items.

The PRESIDENT informed the Council that the working methods being employed were the same as those used at previous sessions. Due to time constraints, it was not possible to hold separate discussions on each sub-item of the agenda. Efforts would be made to find a satisfactory solution to the problem before the next meeting.

The meeting rose at 1.05 p.m.