



SUMMARY RECORD OF THE 21st MEETING

Chairman: Mr. SEKYE (Ghana)

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

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Distr. GENERAL
A/C.5/33/SR.21
26 October 1978

ORIGINAL: ENGLISH

The meeting was called to order at 3 p.m.

AGENDA ITEM 113: FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCES IN THE MIDDLE EAST

(b) UNITED NATIONS INTERIM FORCE IN LEBANON: REPORT OF THE SECRETARY-GENERAL (A/33/292, A/33/328)

1. The CHAIRMAN said that the Security Council had already extended the mandate of the United Nations Interim Force in Lebanon (UNIFIL) by four months, to 18 January 1979. The Secretary-General's authority to commit funds for UNIFIL would expire on 31 October and for the United Nations Emergency Force (UNEF) and the United Nations Disengagement Observer Force (UNDOF) on 24 October. It would therefore be necessary to take measures to extend the Secretary-General's authority to commit funds for UNEF and UNDOF until the Committee could deal with the Secretary-General's report on the question with a view to the appropriation of funds.

2. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the report of the Advisory Committee on Administrative and Budgetary Questions on the United Nations Interim Force in Lebanon (A/33/328), said that paragraphs 5 to 9 of the report covered a number of matters related to the first mandate of the Force. He recalled that at the eighth special session the General Assembly had appropriated \$54 million for UNIFIL on the basis of estimates submitted by the Secretary-General for a Force of 4,000 troops, and of the related recommendations of ACABQ. The Security Council had later decided to increase the size of UNIFIL to 6,000; consequently, ACABQ had authorized the Secretary-General to enter into commitments not exceeding \$6.9 million, thus bringing the total amount available for the Force to \$60.9 million. In that connexion, he wished to draw the Committee's attention to paragraph 9 of the Advisory Committee's report.

3. The Security Council had decided to extend the mandate of UNIFIL for four months to January 1979, and in paragraphs 10 to 25 of its report the Advisory Committee discussed and made recommendations on the cost of maintaining the Force for the extended period. On the basis of the information available to the Advisory Committee, including the Secretary-General's report (A/33/292), it was being recommended that an amount of \$44.6 million gross (\$44.2 million net) should be appropriated for the Force. If the Advisory Committee's proposal was accepted, it would mean a reduction by \$2.2 million of the estimates proposed by the Secretary-General. ACABQ had indicated in paragraphs 13, 15, 24 and 25 of its report areas where the reductions it had recommended might be applied, although the Secretary-General could apply reductions in other areas. ACABQ also recommended that the Special Account established for UNIFIL should continue to be maintained.

4. Paragraph 28 of the ACABQ report contained a recommendation to meet the eventuality referred to in paragraph 10 of the Secretary-General's report. ACABQ believed that the procedure it was recommending was both reasonable and pragmatic; it proposed that the General Assembly should grant the Secretary-General authority to enter into commitments until 31 October 1979, should the Security Council extend the mandate of the Force, and that those commitments should be limited by the

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Assembly in the manner indicated in paragraph 28. Because the Secretary-General's proposals and ACABQ's recommendations provided for amounts which might not be required in full if the force was extended, and since the amounts to be committed might be large, ACABQ thought it should examine the Secretary-General's proposed commitments so as to satisfy itself that they were fully justified.

5. Mr. PIRSON (Belgium) asked what purpose was served by the final column of table 2 of ACABQ's report. The first column indicated apportionments for a period of six months and the second column the estimated costs for a period of four months. In relative terms the amounts in the second column indicated, rather than a decrease, an appreciable increase in costs compared with the period from 19 March to 18 September 1978. With regard to paragraph 28 of the same report, he asked whether the procedure envisaged was new or whether it had been used in other cases.

6. Mr. EL AYADHI (Tunisia) expressed the hope that the Secretariat would redouble its vigilance in establishing future budgetary provisions for such urgent and important activities as those of UNIFIL.

7. Mr. GARRIDO (Philippines) was of the opinion that guidelines of maximum efficiency and economy should be adopted in relation to UNIFIL and asked for an assurance from the Secretariat that the interests of good management and efficiency would not be impaired if the financial reductions recommended by ACABQ were approved.

8. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), replying to the question raised by the representative of Belgium, said that the increases and decreases indicated in table 2 of ACABQ's report should be read in the light of table 1. Since both tables had been provided by the Secretariat, he felt it would be more appropriate to request the representative of the Secretary-General to shed more light on the matter. With regard to paragraph 28 of the report, he said that the procedure was almost the same as that recommended in the cases of UNEF and UNDOF, with one exception: the involvement of ACABQ. That proviso had not been included in previous recommendations concerning UNEF and UNDOF. The reason for the proviso was that the amounts proposed for expenditure on UNIFIL for the period of four months included items that ACABQ believed might not be required in full, particularly where they represented capital expenditure, if the mandate of the Force was extended.

9. Furthermore, ACABQ had thought it might be advisable to examine the commitments to be entered into by the Secretary-General if the mandate was extended. For example, if the mandate was extended for eight months, the amounts to be committed by the Secretary-General would be considerable and ACABQ believed that it might be appropriate to examine the commitments before they were apportioned among Member States. However, it was for the Fifth Committee to recommend to the General Assembly whatever procedure it deemed appropriate.

10. Mr. ISSAEVITCH (Office of Financial Services) said that table 2 of the report was merely intended to give an idea of the relationship between the costs incurred during the six-month period and the estimated costs for the following four months. In some cases the relationship was calculated on a pro rata basis; the amount of the daily allowance to troops, for example, was directly proportional to the size of the Force and the length of its service in Lebanon. One factor, however, should be emphasized: the first six-month period was not entirely comparable with the succeeding period since the Force was not of the same size. The Force had

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initially been established with 4,000 men, and had been increased in May to 6,000; in both instances the build-up had been gradual. Thus, the next four-month period would start with a force of 6,000 men, whereas over the preceding six months, the average number of men had been 4,717. A strict comparison between the two periods would therefore not be very meaningful in most cases and certainly not in relation to capital expenses. However, he felt that the table was informative in that it showed the progression of costs over the preceding six months and the estimated costs for the next four months.

11. The CHAIRMAN observed that it was not easy to interpret the information given in the table because different numbers of troops were involved.

12. Mr. PIRSON (Belgium) said that it should be agreed that the third column of table 2 had no meaning since it was not possible to compare periods of six and four months. He recognized, however, that the second column was of value since it gave a clear indication of the expenditure necessary, in the opinion of the Secretary-General, for the four-month period. With regard to paragraph 28, he said that it was preferable that commitments should be monitored by ACABQ than that there should be no monitoring at all and that, in the case in point, it was important that ACABQ should be able to examine the expenditure that might be incurred if the Security Council extended UNIFIL's mandate until 31 October 1979. The reply of the representative of the Secretary-General had confirmed that such monitoring was required, since the exact size of the Force during the period in question was not known.

13. Mr. MAJOLI (Italy) said that paragraph 28 of the report indicated that it might be necessary and desirable to approve a monthly amount prorated from the level of appropriations to be approved by the Assembly for the current mandate period. He asked what that monthly amount would be: whether it would be prorated on the basis of the monthly expenditure in the past or of the estimate recommended by ACABQ for the next four months.

14. Mr. VRAALSEN (Norway) expressed his delegation's appreciation of the Secretary-General's report. The budget proposal contained in the report for the period 19 September 1978 to 18 January 1979 was well-considered and realistic. His delegation had taken note of the reductions proposed by ACABQ and was willing to approve them, although it was not fully convinced that all were equally well-justified. It had noted in particular the fact that ACABQ had recommended that no contingency provision should be included in the budget for the second mandate period (A/33/328, para. 25) and that a saving of \$1 million could be made on that account. In that respect, his delegation appreciated the concern recently expressed by the Controller.

15. The financing of peace-keeping operations was an important matter and, in the view of his Government, Member States bore a collective financial responsibility for peace-keeping operations jointly undertaken. That principle should be reflected in the meaningful participation of the entire membership in the financing of such operations. It was regrettable that the question of financing continued to constitute a problem of serious concern, including the case of UNIFIL. The Secretary-General had indicated in his report that the amounts of assessed

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contributions paid by Member States by the end of September 1978 had totalled only \$14.5 million, leaving a balance of \$39.3 million due (A/33/292, para. 5). His delegation agreed with the Secretary-General that the situation posed a serious problem for the proper financial management of the Force and should be remedied. It believed that there was good reason to urge Member States to pay their shares promptly and in accordance with the scale of assessments adopted by the General Assembly.

16. The Committee's task was to provide the funds necessary for the continuous and efficient functioning of UNIFIL. His own delegation and a number of other delegations were sponsoring a draft resolution, based on the recommendations of ACABQ and on the guidelines developed by the Fifth Committee and the General Assembly over the years, with the aim of meeting the financial requirements of UNIFIL for the mandate period recently approved by the Security Council.

17. Mr. McMAHON (Ireland) sought clarification of the possible implication in the Advisory Committee's report (A/33/328, para. 28) that ACABQ was assuming a new role by recommending that, should the Security Council decide to renew the mandate of UNIFIL beyond 18 January 1979, commitments should be limited to a monthly amount prorated from the level of appropriations to be approved by the Assembly for the current mandate period. He asked whether the effect of that recommendation would be to give the Advisory Committee executive powers which were reserved, under the Charter, exclusively to the General Assembly.

18. Mr. HANNAH (New Zealand) said that his delegation associated itself with the concern expressed by the Norwegian representative about the failure of many States to recognize the principle of collective responsibility in respect of the financing of the UNIFIL operation. Recognition of that principle was very important in securing maximum support for and participation in the Lebanese peace-keeping operation, particularly by a large number of Member States which could not afford to incur debit balances on that account.

19. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) assured the representative of Ireland that ACABQ was not arrogating to itself any powers which had not been delegated to it by the General Assembly, and nothing in paragraph 28 of its report (A/33/328) contravened the authority it could legitimately exercise. Under the resolution on unforeseen and extraordinary expenses, the Secretary-General could be authorized by the Advisory Committee to enter into commitments, which would then be considered at a session of the General Assembly, when the necessary funds would be appropriated. The involvement of the Advisory Committee was being recommended in paragraph 28 mainly because of the possibility that large amounts of funds might be committed by the Secretary-General if the Security Council were to extend UNIFIL beyond January 1979.

20. Explaining the practical implications of the prorating referred to in paragraph 28, he pointed out that should the Security Council extend UNIFIL's mandate for one month beyond January 1979, the General Assembly would have

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limited the amount to be committed by the Secretary-General, based on the appropriation it would approve at the current session, to some \$11 million. If the mandate were extended for two months, the Secretary-General could not commit more than \$22 million. Thus, the commitments would be limited, as stated in paragraph 28, to a monthly amount prorated from the level of appropriations to be approved for the current mandate period.

21. Mr. ABANKWA (Ghana) said that his delegation would join with the delegations of Norway and other countries in co-sponsoring a draft resolution on the question of the financing of UNIFIL.

22. He recalled that as at 30 September 1978, the amounts of assessed contributions paid by Member States for the UNIFIL Special Account had totalled \$14.5 million and that the balance due at that date had amounted to \$39.3 million, of which \$14 million represented amounts apportioned among States which had stated that they did not intend to contribute to the expenses of the Lebanese operation, and was therefore not collectable. That deficit could make the work of developing countries contributing troops very difficult and he appealed to regular contributing Member States as well as to those making voluntary contributions in cash or in kind to ensure that their payments were received in good time.

23. Commenting on table 2 of the Advisory Committee's report (A/33/328), he observed that the cost estimates for the period 19 September 1978 to 18 January 1979 should have been two thirds of the revised apportionments for the period 19 March 1978 to 18 September 1978 since a number of required facilities were already in place. Consequently, his delegation supported the Advisory Committee's recommendations for reductions in the amounts requested by the Secretary-General. It could also accept ACABQ's recommendation that no contingency provision be included in the budget for the second mandate period.

24. Mr. DEBATIN (Assistant Secretary-General, Controller) pointed out that the contingency provision had been devised to cover expenditure not yet provided for in the budget. It was normally applied, for example, to such items as the compensation of troops and construction. It provided assurance that any need relating to the operation, even if there was no specific item in the budget to cover it, could be satisfactorily met. In the event of a major incident, for instance, involving injury to civilians, the Secretary-General might be required to pay damages as part of the expenses of the UNIFIL operation. If the Advisory Committee concurred in that interpretation of the application of the contingency provision and in view of its recommendation that the Secretary-General should be allowed flexibility for the administration of the Force, the Secretary-General had no objection to the deletion of the contingency provision from the budget for the second mandate period.

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AGENDA ITEM 105: ADMINISTRATIVE AND BUDGETARY CO-ORDINATION OF THE UNITED NATIONS WITH THE SPECIALIZED AGENCIES AND THE INTERNATIONAL ATOMIC ENERGY AGENCY: REPORT OF THE ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS

Administrative co-ordination of electronic data processing and information systems (A/33/304)

25. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that by resolution 31/94 B the General Assembly had requested the Advisory Committee to carry out a study on the administrative co-ordination of electronic data processing and information systems and provide policy advice and recommendations thereon. The report in document A/33/304 contained the results of that study.

26. It had not been an easy report to prepare because, when the Advisory Committee had begun work on it, the guidelines in resolution 31/94 B were found to be vague. For example, the resolution spoke of electronic data processing and information systems, the utility of such systems, their harmonization, and the costs of establishing and operating them. It was nevertheless not clear whether the resolution was concerned with the broader question of information systems, many of which could not or need not be electronically processed, or with the narrower question of computerized information systems.

27. It was a troublesome question which had had to be solved one way or the other. The Advisory Committee had recalled various discussions in the Fifth Committee prior to the adoption of resolution 31/94 B; it had also recalled the concern of CPC regarding the growth and scope of electronic data processing in the United Nations family and had decided that the best pragmatic solution would be to prepare a report which would attempt to give policy advice and recommendations on existing and proposed computerized information systems rather than on information systems in general.

28. The Advisory Committee had then held consultations with the appropriate senior officials of the United Nations and the specialized agencies and also with the Chairman of the Inter-Organization Board for Information Systems and Related Activities (IOB) and the Director of the International Computing Centre. The information and comments provided by those officials had been very useful.

29. Chapter II of document A/33/304, dealt with the role and function of IOB, which had been given new terms of reference by ACC in 1976. The Advisory Committee had found differing opinions in the agencies as to the effectiveness of IOB and, indeed, ACC had requested that JIU evaluate the work of the Board. The Advisory Committee believed that it was somewhat too early to assess the effectiveness of IOB, which, however, provided a useful framework for closer interagency co-ordination of information systems. The Advisory Committee was recommending that all organizations in the United Nations system should make fuller use than hitherto of the clearing-house facilities offered by the Board.

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(Mr. Mselle)

30. Chapter III of the report dealt with the request contained in paragraph 1 (a) of resolution 31/94 B. The Advisory Committee's response to that request had been influenced by a number of considerations, including the following: first, a system-wide approach could not be used in assessing the utility of existing information systems because they had been established to meet individual agency needs; secondly, computerized information systems were not an end in themselves but were tools to carry out various tasks of the organization concerned. Therefore existing and, indeed, planned information systems could be judged useful if they satisfied two general principles, namely, whether there was a real need for the system and whether the objective for setting it up could be met through cheaper non-computerized methods. The method of finding out answers to those questions would have to be established by the organizations themselves. Chapter III showed that several members of the United Nations family had internal procedures for assessing the utility of computer information systems and the most prevalent procedure was the use of a secretariat committee or an information systems board.

31. The Advisory Committee believed that those procedures were useful and was recommending that those agencies which did not have them in place should consider establishing them.

32. Chapter IV dealt with the question of co-ordination and harmonization of existing and planned information systems. Consultations with the United Nations and the agencies had led the Committee to conclude that unless the organizations were able to see the kind of benefit to be obtained, then plans to co-ordinate or harmonize information systems might be difficult to implement. It should also be borne in mind that it might be easier to harmonize planned systems than those which already existed. Finally, different categories of information systems would present distinct problems of harmonization and co-ordination.

33. In the opinion of the Advisory Committee those problems should be addressed with a view to minimizing or solving them. It had indicated in its report that the information systems of the United Nations family fell into one or the other of three broad categories: namely, operational and administrative, economic and social, and technical and scientific. Chapter IV discussed the possibilities and advantages of harmonization and co-ordination of computer information systems in those three categories. The Advisory Committee believed that that field had potential which could produce considerable benefits to all members of the United Nations family. It hoped that the proposals in chapter IV and the corresponding recommendations in chapter VIII would be pursued with vigour by the United Nations and the other affiliated organizations.

34. The Advisory Committee's views on the questions of acquisition of computer hardware and costs of information systems were to be found in chapters V and VI respectively. It had concluded that since electronic data processing was a field whose technology was evolving very rapidly, it was not possible to lay

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down long-range guidelines for the acquisition of computer hardware. Nevertheless, chapter V contained a number of suggestions which the Advisory Committee believed could produce some benefits if implemented. For example, there could be advantages if the main computer installations in the United Nations system were made mutually compatible. That development could promote freer access by agencies to each other's data bases. The Advisory Committee also saw considerable benefit in the forecasting of medium-term computer requirements and of load-sharing arrangements between computer facilities, including those in New York, Geneva and Vienna. While forecasting of computer needs could shed light on the type and specifications of equipment to be required, load-sharing arrangements might obviate the need for immediate additional capacity at a particular computing centre.

35. While the representatives of the United Nations family had informed the Advisory Committee that the question of costs was an important factor in any decision on whether to go ahead with the establishment and operation of a computerized information system, some organizations appeared to be stricter than others. The second point noted by the Advisory Committee in its report was that computer hardware accounted for only a fraction of the total cost, while staff costs represented the main item of expenditure. While the Advisory Committee agreed that the question of cost effectiveness of an information system was hard to answer, that question must nevertheless be addressed and the best way of doing so was to conduct a feasibility study of the proposed system. Such a study became an absolute necessity when complex systems were being contemplated. That procedure could be very useful, especially in the United Nations, where legislative bodies often took decisions to establish complex information systems without first ascertaining the costs and benefits of such systems.

36. The report now before the Fifth Committee dealt with a difficult and complex subject which was full of technical terminology. Although the Advisory Committee had decided to steer away from such terms, it might not have completely succeeded in doing so. It was confident, at any rate, that chapter VIII, which was clearly drafted, should enable the Fifth Committee to recommend to the Assembly a course of action on the subject covered in resolution 31/94 B. The rest of the report could serve as a source of reference material for shedding more light on the conclusions and recommendations of the Advisory Committee.

AGENDA ITEM 107: PATTERN OF CONFERENCES: REPORT OF THE COMMITTEE ON CONFERENCES
(continued) (A/33/32, vols. I and II)

37. Mr. TERADA (Japan) said that the biennial budget for 1978-1979 for conference services, including library services, amounted to 15 per cent of the regular budget of the United Nations, in other words some \$150 million, as a result of the extension of the administrative structure of the United Nations and of the ever-growing number of conferences organized. Consequently, it had become essential to do everything possible to make the best possible use of the available resources and to minimize the administrative and financial burden. The Committee on Conferences had an important role to play in that respect.

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(Mr. Terada, Japan)

38. It was disturbing to read in paragraph 52 of volume I of that Committee's report (A/33/32) that the high level of cancellation of scheduled meetings with interpretation services had continued to increase, particularly at Headquarters. The Japanese delegation was happy to learn from annex VIII (vol. I) of the successful results achieved through over-programming. The application of that system could not, of course, be expected to eliminate completely all the wastage at present occurring, but authorizing the Secretariat to over-programme meetings by a percentage corresponding to the proportion of meetings cancelled would certainly enable better use to be made of available resources. His delegation fully supported the Secretary-General's intention of continuing to over-programme meetings to the maximum extent, and would like to know if the results continued to be encouraging.

39. Referring to paragraph 62 of volume I of the report, he said that before the Fifth Committee took a decision on the question of reimbursement of services to other organizations, it would be useful to know how much the reimbursement of such services cost the organizations in question, and what were their views on the effect that such reimbursement would have on their budgetary situation.

40. He believed that most delegations would support him when he stated that delays such as those that had occurred during the current year in issuing United Nations documentation could no longer be tolerated. The Committee on Conferences had dealt with that subject during its session; the Japanese delegation was fully prepared to endorse its recommendations on the question and hoped that they would prove useful.

41. In conclusion, he said that the terms of reference of the Committee on Conferences, as defined in General Assembly resolution 32/72, were somewhat ambiguous. Japan had participated in the meetings of that Committee, and considered that in particular paragraph 3 (b) of the resolution should be clarified. Japan supported the recommendations made by the Committee on Conferences in paragraph 94 of volume I and paragraph 45 of volume II of its report.

42. Mr. HANNAH (New Zealand) said that New Zealand was a member of the Committee on Conferences, and had also been a sponsor of General Assembly resolution 32/72 establishing that Committee on a permanent basis. The Committee had useful functions to perform concerning utilization of conference resources and control and limitation of United Nations documentation. Its recommendations, which had been reached by consensus after examination of those two problems, were all useful. In view of the vast resources devoted by the United Nations to meetings and documents, and the formidable length of the calendar of meetings, intergovernmental scrutiny in that area was fully justified, and that was what the Committee had provided.

43. The Committee's new permanent status would enable it to carry out its work on a continuing basis. There was no point in its considering new recommendations if those already adopted were not being complied with. New Zealand also believed that in 1978 the Committee should concentrate especially on establishing what

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(Mr. Hannah, New Zealand)

follow-up there had been to earlier resolutions adopted by the General Assembly in the Committee's area of competence, particularly with respect to resolution 32/71 and any resolutions that might be adopted at the present session. New Zealand was particularly interested in the possibility of developing future co-operation with the Economic and Social Council in managing a calendar of conferences. No doubt all small delegations would agree with the New Zealand delegation that that calendar at present imposed a considerable burden. The suggested co-operation should facilitate the Committee's ability to fulfil its mandate.

44. He did not know whether the functions of the Committee on Conferences were duplicated elsewhere in the United Nations system. Many of the problems relating to documentation, meeting records and utilization of conference resources, and the Committee's conclusions on them, could usefully be drawn to the attention of other United Nations bodies. If that was not already being done, it could perhaps be done through the Administrative Committee on Co-ordination. He would be interested to hear the comments of the Secretary-General's representative on that point.

45. He believed that there might still be some United Nations bodies that, in addition to having records of their meetings, also produced in extenso reports of their meetings. That practice should be curtailed. As to late submission of documentation for meetings, it was doubtful that yet another exhortation on the subject would achieve much. The Committee needed to examine the problem in greater depth in relation to specific parts of the Secretariat and specific areas of documentation. He endorsed the view of the Committee on Conferences that the question of its mandate should be reflected on further. The Committee itself was best situated to decide what strengthening or clarification of its mandate would be justified, and as it operated by consensus its judgement could be relied on to embody the right balance.

46. He asked whether item 53 in the 1979 calendar concerning the venue of the nineteenth session of the Committee on the Elimination of Racial Discrimination was correct, and that the session was indeed to be held in Paris, since it did not appear that the current departure from the principle of meeting at the headquarters concerned had been confirmed in the normal way. Apart from that he supported the report of the Committee on Conferences and the draft resolutions contained in paragraph 45 of volume II of that report.

47. Mr. MAJOLI (Italy) said that the item now before the Fifth Committee was very important, because it related to the efficient and economic operation of the Organization. The Secretary-General, at the end of his report on the work of the Organization (A/33/1), had emphasized the need for rationalization and co-ordination.

48. The Chairman of the Committee on Conferences should be thanked not only for his work in guiding the Committee's proceedings, but also for addressing a letter to the President of the General Assembly in document A/33/296 asking the Chairmen of the Main Committees of the General Assembly to satisfy themselves, before considering draft resolutions involving meetings proposed as additions to the existing calendar, that rooms would be available. It was important that attention should not be confined solely to the question of available facilities, but should also be extended to the various points summarized in the recommendations of the Committee on Conferences.

(Mr. Majoli, Italy)

49. Italy endorsed the recommendations and would vote for them, if a vote were taken, and for the two draft resolutions proposed by the Committee. But approving the recommendations in the Fifth Committee was not enough; the attention of the substantive bodies of the United Nations concerned should be drawn to them. Section II of draft resolution I on the pattern of conferences (A/33/32, vol. II, para. 45) invited closer co-operation between the Economic and Social Council and the Committee on Conferences. That was an important point. Possibly a copy of the resolution or a summary of its provisions should be circulated at the beginning of each session to the relevant bodies so that they could take them into account in their daily work. Moreover, each individual delegation should bear in mind the recommended measures of restraint, so that no initiative would be taken that would be counter to the recommendations the Committee on Conferences had made with a view to improving the efficiency and economical functioning of the United Nations.

50. Mr. PIRSON (Belgium) said that his delegation supported the recommendations in chapter VI of volume I of the Committee's report (A/33/32), and drew attention in particular to recommendation 6 on over-programming, which had led to substantial economies. Paragraph (d) of recommendation 12 drew attention to the need to ensure that pre-session documents for all meetings should be distributed not less than six weeks before the meetings, in all languages, in so far as the subjects dealt with, or the schedule of meetings, or the reporting system allowed. It was obvious that in 1978 great inconvenience had been caused because documents for various meetings had not been ready in time, causing delays in the work of the bodies concerned. That had happened in the Committee for Programme and Co-ordination, and as a result it had not yet been able to produce its own report. He thanked the Committee on Conferences for drawing attention to that rule and hoped that it would ensure that the rule was implemented.

AGENDA ITEM 100: PROGRAMME BUDGET FOR THE BIENNIUM 1978-1979 (continued)

Revised estimates under sections 1 and 19 in respect of the United Nations Board of Auditors (A/33/7/Add.4, A/C.5/33/14)

51. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the report of the Advisory Committee (A/33/7/Add.4), said that the Secretary-General had submitted a request for revised estimates under sections 1 and 19 in the amount of \$1,417,600, which was \$561,900 more than the appropriations for those sections in the 1978-1979 programme budget.

52. After considering the Secretary-General's request, the Advisory Committee recommended that that request be accepted by the General Assembly. The reasons for that decision were outlined in paragraphs 6-10 of the report in document A/33/7/Add.4. In that report the Advisory Committee also made a number of comments which it hoped would be taken fully into account in the future by all concerned. In particular it was hoped that, barring extraordinary circumstances, future estimates would be submitted in the context of the Secretary-General's programme budget proposals and made available for consideration prior to the beginning of

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the biennium to which they related. Such estimates should also be accompanied by appropriate information that would enable the Advisory Committee to carry out its role fully in relation to the Board of Auditors.

53. Mr. GARRIDO (Philippines) said that estimates should always be submitted in the Secretary-General's programme budget, and the estimates for the Board of Auditors were no exception. The Advisory Committee had endorsed the revised estimates, even though they had not been submitted as required. His delegation hoped that in future all estimates would be submitted in accordance with the regulations of the Organization.

54. Mr. MAJOLI (Italy) said he supported the views expressed by the representative of the Philippines and by the Advisory Committee in paragraph 10 of its report. The Board of Auditors carried out highly responsible work; the Italian delegation was grateful for the way it fulfilled its mandate, and attached great importance to its highly informative reports. Nevertheless, the present request was being made half-way through the biennial period and the increase asked for was substantial. In paragraph 6 of its report the Advisory Committee recognized that it was for the Board of Auditors to determine the audit workload, and the Italian delegation therefore understood the reason for the request. However, it did not understand why the request was being made at the present time. Could it not have been made earlier, in the biennial budget for 1978-1979? Or could it not have been made in 1979, as part of the programme budget for 1980-1981?

55. Mr. PALAMARCHUK (Union of Soviet Socialist Republics) said that it was very surprising that, in only the tenth month of the biennium, the Committee should be asked to approve revised estimates of such magnitude. There was no explanation in either the report of the Secretary-General (A/C.5/33/14) or the report of the Advisory Committee (A/33/7/Add.4) as to how the figure of \$US 1,417,600 had been reached or what exactly it was needed for. The further information requested by the Advisory Committee and contained in paragraph 5 of its report was totally inadequate. While he had great respect for the work of the Board of Auditors, he believed that the Advisory Committee had acted over-hastily in recommending that the revised estimates should be approved, and was utterly convinced that they were unjustified. Accordingly, his delegation could not support the revised estimates and would vote against them.

56. Mr. KEMAL (Pakistan) said that his delegation accepted the Secretary-General's explanation that the over-all increase in audit requirements was due to the continued growth in United Nations operational activities. While membership of the Board inevitably entailed some sacrifices, it was clearly not reasonable to expect the Governments of the members of the Board to subsidize the staff work involved in providing external services, as the Advisory Committee stated in paragraph 9 of its report (A/33/7/Add.4). His delegation was therefore prepared to support the recommendation of the Advisory Committee to approve the full amount requested.

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(Mr. Kemal, Pakistan)

57. At the same time, his delegation had reservations on the mode of presentation of the revised estimates, and believed that the General Assembly should be given proper justification for such costs, especially when an increase of such magnitude was being requested in the middle of the biennium, and particularly since the Board of Auditors was itself a financial body. The breakdown of costs contained in paragraph 5 of the Advisory Committee's report was not sufficient justification. It was a matter of trust and propriety to approve the appropriation requested, but his delegation strongly urged that the Board of Auditors should take into account the observations in paragraph 10 of the Advisory Committee's report in making future submissions.
58. Mr. MAROTO (Spain) said that it seemed that the Committee was being presented with an accomplished fact, and that was not what one would expect in an orderly budget, especially in relation to work as important as that of the Board of Auditors. The additional amounts requested appeared to be justified, but his delegation wished to place on record its reservation on the manner of submission, and to urge that, in future, such situations should be avoided, so that the Committee would not again be placed in an awkward position.
59. Mr. PIRSON (Belgium) said that the revised estimates had clearly not been submitted in accordance with standard procedure. The Governments of members of the Board obviously could not be expected to subsidize the staff work involved, but the Committee was responsible for deciding whether the additional requirements should be provided for in the regular budget. The information provided in paragraph 5 of the Advisory Committee's report was totally inadequate, and he could not take a decision on the various items of expenditure without having further information on them.
60. Mr. SCALABRE (France) said that his delegation had reservations about revised estimates of such magnitude being submitted in the middle of the biennium and without adequate justification.
61. Mr. CUNNINGHAM (United States of America) said that his delegation felt that the Advisory Committee had properly drawn attention to the necessary requirements for the submission of requests for additional appropriations in paragraph 10 of its report and hoped that, in future, the Board of Auditors and the Secretariat would provide fuller justification for requests of that nature. Yet, although the amount of the increase was substantial, it was small in comparison to the size of the budget which the Board of Auditors had to supervise and review, and was a consequence of the growth in that budget. His delegation thus felt that it would be in the interests of the Organization, of the proper accounting and management of funds, and hence of the Member States themselves, to approve it. It would therefore support the recommendation, although it shared the concern of other delegations on the manner in which the request had been formulated.
62. Mr. KUYAMA (Japan) said that his delegation shared the reservations expressed by previous speakers and believed that it was not too late for the Committee to be provided with greater justification for the increase sought before it took a decision.

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63. Mr. BLACKMAN (Barbados) said that his delegation felt that, although the magnitude of the increased appropriation sought was disquieting, the Secretary-General had provided an adequate explanation of the factors contributing to that increase. Although the timing of the submission of the revised estimates might not be pleasing and the details provided were somewhat scanty, his delegation had confidence in the judgement of the Advisory Committee and believed that it had taken a very practical approach to an important area of the work of the Organization. It supported the view of the Advisory Committee that it was not the duty of Governments to subsidize the costs of audit services for the United Nations. However, it reserved the right to be provided with a fuller breakdown of the figures contained in paragraph 5 of the Advisory Committee's report.

64. Mr. MABVIKO (Malawi) said that he shared the view of other delegations that the two reports before the Committee did not provide adequate information to justify such a large increase in requirements; he wished to be provided with further details before deciding whether to approve the appropriation.

65. Mr. DURAND (Budget Division) said that the estimates for the 1978-1979 budget in respect of the Board of Auditors had been prepared in early 1977, and it had only become clear in the course of 1977 that the provision made in that budget would be quite inadequate to meet requirements. At the end of 1977, when the Board had calculated the actual costs it had incurred during the biennium 1976-1977, it had realized that the estimates submitted for the biennium 1978-1979 had been too low. However, at that time it had been too late to include a revised figure in the proposed programme budget.

66. The reasons for the size of the appropriations requested were briefly explained in the report of the Secretary-General and essentially resulted from the growing volume and diversity of United Nations activities and the fact that each individual activity required a separate audit. The expenses of the Board in terms of salaries, travel and subsistence had risen in the same proportion as the expenditure of the United Nations itself.

67. As to the question of the justification for the increased expenditure, the Budget Division had learnt that the Board was currently employing the services of about 30 persons almost full-time; thus the amount being requested did not seem to be excessive. The Board had given further details to the Advisory Committee orally.

68. The CHAIRMAN observed that, if the principle of full budgeting as opposed to semi-full budgeting were adopted, revised estimates of the type under consideration would be excluded.

69. Mr. WILSON (Chairman, Audit Operations Committee) said that the actual cost of the audit during the preceding biennium had considerably exceeded the amounts which the members of the Board of Auditors had been entitled to recover. The Advisory Committee itself had noted in paragraph 9 of its report that it was not

(Mr. Wilson)

reasonable to expect the Governments of members of the Board to subsidize the cost of the external audit of the Organization. Accordingly, the Board had made a study to determine the cost of conducting the audit operations under their responsibility, which had revealed that the estimates submitted to the General Assembly at the preceding session would fall far short of the required amount. It was unfortunate that the Board had not completed its study before the Secretary-General had submitted those estimates and that, as a result, it was necessary to submit revised estimates at the current session. He agreed with the Advisory Committee that such a situation should not recur in future. With regard to the breakdown of the expenses of the Board by object of expenditure, it should be borne in mind that the Board had no permanent staff of its own. Each member was expected to provide the necessary staff to perform audit work throughout the world, as and when needed. The figure of \$848,800 for salaries had been reached by estimating the number of work-days needed for each specific entity to be audited. The figures for subsistence and travel had been calculated in much the same manner. In that connexion, he recalled that, at the urging of the Advisory Committee, whenever decisions on prime responsibility for auditing were taken within the Board, every effort was made to reduce travel costs by making individual auditors responsible for the auditing of bodies situated in countries near their home country.

70. The cost of conducting the audit was increasing along with the complexity of the Organization itself and its activities. Although the members of the Board had not requested reimbursement for past outlays which had exceeded their entitlements, they wished to ensure that such a situation would not recur in future.

71. Mr. GARRIDO (Philippines) said that the Committee still lacked adequate information to take an informed decision on the matter. He suggested that a Conference Room Paper might be drawn up to reflect the statements made by the representatives of the Budget Division and the Board of Auditors.

72. Mr. ABRASZEWSKI (Poland) said that, in the view of his delegation, neither the reports of the Secretary-General and the Advisory Committee nor the oral explanations just provided were fully satisfactory. His delegation could not, therefore, support the revised estimates submitted by the Secretary-General. In accordance with the practice of biennial budgeting, once the budget was adopted, programme managers had to adjust their activities to the level of appropriations approved. Accordingly, the Secretary-General should respect the clear wish of the General Assembly as reflected in its approval of budget appropriations. In addition, it seemed that the revised estimates for the Board of Auditors had not been subjected to the usual close scrutiny of the Advisory Committee.

73. Mr. PIRSON (Belgium), supported by Mr. BAMBA (Upper Volta) said that, while

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(Mr. Pirson, Belgium)

the information that had been presented to the Committee was still inadequate, it was unlikely that the Committee would have any more adequate information at a later stage. The Committee should, therefore, take a decision at the current meeting. The Belgian delegation was, for its part, prepared to support the recommendation of the Advisory Committee.

74. Mr. KHAMIS (Algeria) said that his delegation too was prepared to accept the conclusions and recommendations of the Advisory Committee. He would, however, welcome further details regarding the distribution of external audit costs as between the regular budget and extrabudgetary sources.

75. Mr. ABANKWA (Ghana) said that his delegation shared the reservations expressed by earlier speakers regarding the size of the revised estimates and the late submission of the request, although the immensity of the increase alone seemed to attest to a real need for additional funds. However, the auditors should have foreseen that the revised estimates would give rise to a number of questions in the Committee, and it was unfortunate that the Secretary-General's report did not include all the information the Committee would have liked to receive. If the Committee rejected the Secretary-General's request, the Board would have to scale down its activities or the Governments of its members would have to subsidize the additional cost of the audit. Neither of those alternatives was in the interests of the Organization. He therefore urged approval of the Advisory Committee's recommendation and called on the Secretary-General to ensure that all relevant information on which budget estimates were based would be provided to the General Assembly in future submissions.

76. Mr. LAHLOU (Morocco) agreed with the representative of Belgium that the Committee should take a decision at the current meeting.

77. The Board of Auditors had no doubt provided oral explanations to the Advisory Committee during its consideration of the revised estimates and he wondered why the arguments presented by the Board had not been reflected in any document before the Committee.

78. Mr. DURAND (Budget Division), replying to the question asked by the representative of Algeria, said that the reimbursement which the Board of Auditors was seeking did not reflect the total cost of its audit activities. Where it was clearly the responsibility of extrabudgetary sources to bear the cost of an audit, they directly reimbursed the Board. However, the amount requested under the regular budget included the cost of some audit operations which the Secretary-General wished to review in order to determine whether it was still appropriate for such operations to be covered by the regular budget. The administrative expenses of the Office of the High Commissioner for Refugees, for example, were borne by the regular budget, while its field activities were financed from extrabudgetary resources. Since the audit was essentially an administrative expense, the cost was currently reimbursed from the regular budget.

79. The recommendation of the Advisory Committee for additional appropriations

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of \$560,400 under section 1 and \$1,500 under section 19 of the programme budget for the biennium 1978-1979 was approved in first reading by 61 votes to 11, with 12 abstentions.

80. Mr. BAMBA (Upper Volta) said that, although his delegation had voted in favour of the Advisory Committee's recommendation, it was not fully satisfied with the explanations provided by the Secretary-General. The Committee's action should not constitute a precedent and the Secretary-General should endeavour in future to provide full substantiation for all budget estimates submitted.

81. Mr. MONTHE (United Republic of Cameroon) said his delegation had voted in favour of the Advisory Committee's recommendation. It hoped, however, that in future every effort would be made to present more convincing proof of the need for appropriations requested and that, as a general rule, no requests for supplementary appropriations would be made during a biennium.

The meeting rose at 6.20 p.m.