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Chairman: Mr. Harry MORRIS (Liberia).

AGENDA ITEM 73

Supplementary estimates for the financial year 1967
(A/6810, A/6852, A/C.5/L.898)

1. The CHAIRMAN said that the Secretary-General's supplementary estimates (A/6810) would increase the estimated expenditure for 1967 by \$2,744,070 to a total of \$133,058,300, and estimated income by \$1,002,468 to a total of \$22,644,894. The net increase to be covered by the assessment of additional contributions on Member States would therefore be \$1,741,602. The Secretary-General stated that additional commitments of \$3,529,650 had initially been entered into under the terms laid down in General Assembly resolution 2243 (XXI) on unforeseen and extraordinary expenses for the financial year 1967, or within the provisions of General Assembly resolution 2034 (XX), relating to United Nations assistance in cases of natural disaster.

2. In its report (A/6852) on the supplementary estimates, the Advisory Committee on Administrative and Budgetary Questions had recommended an increase of only \$2,469,070 in the appropriation for 1967, bringing the total to \$132,783,300, and it had accepted the Secretary-General's revised income estimates as presented.

3. The Secretariat had prepared a note (A/C.5/L.898) containing a draft resolution on the supplementary estimates which took the Advisory Committee's recommendations into account. He suggested that the Committee should follow its past practice by taking the Advisory Committee's recommendations as the basis for its consideration of the supplementary estimates.

4. As to the procedure to be followed, he suggested that the floor should be given first to delegations that wished to make general statements, on the understanding that they would be given the opportunity to speak on any given section of the budget. Thereafter he would indicate, following the order of sections given in part A of the draft resolution contained in the Secretariat's note, the revised estimate relating to the section under consideration, and after giving delegations the opportunity to make comments he would put the revised estimate to the vote. On completion of the section-by-section review and the voting, the Committee would vote on the draft resolution as a whole.

5. Mr. BANNIER (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the Advisory Committee's report (A/6852) on the Secretary-General's supplementary estimates for 1967, said that the additional expenditure was estimated at about \$2.7 million. While most of it could not have been foreseen when the appropriations for 1967 were approved in December 1966, some of it should have been foreseen, as the Advisory Committee pointed out in its report (A/6707 and Corr.1 and 2) on the budget estimates for 1968.

6. During the current financial year, the Advisory Committee has given its approval to the commitment of additional expenditure of some \$2,280,000, including \$1,500,000 for UNIDO's move to Vienna, under the terms of paragraph 1 of resolution 2243 (XXI) on unforeseen and extraordinary expenses for the financial year 1967. Most of the other additional requirements had been certified by the Secretary-General under a provision of the same resolution relating to the maintenance of peace and security. Those additional requirements were in part offset by anticipated under-expenditure in certain budget sections and by additional income, leaving an estimated net increase in expenditure for 1967 of \$1,741,602, as was shown in the table containing a summary of the appropriations requested by the Secretary-General which appeared in paragraph 6 of the Advisory Committee's report.

7. In its examination of the Secretary-General's supplementary estimates the Advisory Committee had paid particular attention to areas where major over-expenditures were expected. The Committee was satisfied that in general the justifications given were valid; but it felt that some of the expectations were somewhat pessimistic and that certain savings would be possible during the remaining months of the year. For that reason the Committee recommended a reduction of \$275,000 in the additional requirements requested by the Secretary-General. The most important causes of the over-expenditure were the fifth emergency special session of the General Assembly, the meetings of the Security Council during the summer months, the additional responsibilities falling on the United Nations Truce Supervision Organization in Palestine and other costs related to the situation in the Middle East, an upward revision of post adjustments, and revised requirements resulting from UNIDO's move to Vienna. The major part of the estimated additional income resulted from revenue derived from the activities of the United Nations Postal Administration, which was to be commended for its imaginative approach to the sale of postage stamps.

8. While recognizing the increased rate of recruitment to posts in the Professional and General Service categories during recent months, the Advisory Com-

mittee believed that the Secretary-General's expectation of a further acceleration in the last quarter of 1967 was somewhat optimistic; additionally, some reduction in temporary assistance requirements should be possible. Accordingly, the Advisory Committee felt that savings of \$100,000 could be expected under section 3 (Salaries and wages).

9. As to section 16 (Special missions), the Advisory Committee did not question the additional funds requested under chapter I (United Nations Truce Supervision Organization in Palestine), but it felt that some reduction in the over-all requirement might be possible under that section. It was therefore recommending a reduction of \$50,000.

10. The Advisory Committee was also of the view that limited savings were possible under sections 1, 2, 4, 8, 10 11 and 20, including a figure of \$25,000 in the projected additional expenses resulting from the meetings of the Conference of the Eighteen-Nation Committee on Disarmament.

11. The Advisory Committee was not suggesting any reduction in the additional requirement of \$760,500 under section 21 (United Nations Industrial Development Organization). However, it believed that actual expenditure might well prove less than the Secretary-General's estimates. With regard to the costs of UNIDO's move to Vienna in 1967, the Committee agreed with the Secretary-General's observation in paragraph 21.20 of his report (A/6810) that no additional information was so far available which would indicate that the present estimates were likely to prove inadequate. Referring to paragraphs 386 to 397 of the Advisory Committee's report (A/6707 and Corr.1 and 2) on the budget estimates for 1968, in particular the observations on UNIDO's staffing requirements for 1967, he said that on the basis of those considerations the Advisory Committee had approved an additional \$1,500,000 over and above the \$500,000 initially appropriated by the General Assembly at its twenty-first session for the installation of UNIDO in Vienna in 1967.

12. Mr. SERBANESCU (Romania) said that the supplementary estimates for 1967 offered little ground for satisfaction. The additional requirements totalled more than \$4 million; allowing for under-expenditures and additional revenue, Member States were being called upon to pay a net total of about \$2 million over and above the estimates approved by the General Assembly for the financial year 1967. The Romanian delegation in no way blamed the Secretariat for that additional expenditure. Most of it was due to certain unforeseen and extraordinary events which had occurred during 1967; it could only be hoped that events of that kind would not recur. But while it was not raising any serious objection, the Romanian delegation wished to draw the Fifth Committee's attention to a number of points which needed to be elucidated or placed in their proper context.

13. The first point to be noted was that not all the additional expenditure, as could be seen from the table contained in paragraph 6 of the Advisory Committee's report (A/6852), resulted from unforeseen and extraordinary developments. Some of it resulted, rather, from an unfortunate tendency sometimes to

exceed the appropriations granted. As the expenses in question were quite appreciable, they merited close analysis.

14. The main items of additional expenditure contained in section 16 (Special missions) raised questions of principle. The Romanian delegation had already had occasion to say that some ambiguity still attached to the status of such missions and that the method of financing them was at variance with the provisions of the United Nations Charter. Romania could therefore only repeat its fundamental reservations, and it would act accordingly with regard to the payment of the expenses in question. There must be respect for the provisions of the Charter on that subject; moreover, such an attitude would facilitate the work of the United Nations and of the Fifth Committee.

15. While it was true that the additional expenditure under section 10 (General expenses) to some extent reflected expanding activities of the United Nations, it was no less true that there was a tendency for financial discipline to be more and more frequently disregarded, as was shown by the increase in the costs for long-distance telephone calls and other services. A careful review should also be made of general expenses at ECLA headquarters, which always seemed to be giving rise to unforeseen expenditure. The Romanian delegation associated itself with the observations on that point made by the Advisory Committee in paragraph 18 of its report. Those observations seemed to apply equally to expenditures for temporary staff, which was always occasioning requests for additional appropriations.

16. He wished in conclusion to mention a positive element which contrasted with the rather discouraging general picture of the supplementary estimates. He referred to the rise in certain items of United Nations revenue, in particular the revenue from sales of postage stamps.

17. Mr. ULANCHEV (Union of Soviet Socialist Republics) noted that, with the reductions recommended by the Advisory Committee, the supplementary estimates for 1967 amounted to \$2,469,070. It should be noted that the actual additional expenditure for several sections of the 1967 budget were much higher, being of the order of \$3,800,000. The total had been reduced only because of savings or because of the postponement of activities included in other sections. The year 1967 had, of course, witnessed contingencies involving extraordinary and unforeseen expenses. According to the Secretariat's calculations, the special emergency session of the General Assembly and the Security Council meetings on the Middle East crisis had cost \$1,668,000. Again, the transfer of UNIDO to Vienna had led to an increase of \$1,500,000. The necessity and desirability of those expenditures could not be doubted but, even admitting that the unforeseen and extraordinary expenses could not be less, it was nevertheless obvious that the over-expenditure in other sections was very considerable.

18. Since certain activities, such as the session of the United Nations Conference on the Exploration and Peaceful Uses of Outer Space, had been postponed, since some vacancies in the Secretariat had not yet been filled and since some appropriations had not

been fully utilized, a small reserve had been accumulated. Because of that reserve, the obligations incurred pursuant to General Assembly resolution 2243 (XXI) on unforeseen and extraordinary expenses for the financial year 1967 or under resolution 2034 (XX) on United Nations assistance in cases of natural disaster had been reduced by more than \$1 million to approximately \$2.5 million. The reserve had also made it possible to cover in part expenses which were neither extraordinary nor unforeseen. The over-expenditure of \$2.7 million had therefore been, on the whole, lower than had been feared and, taking into account the estimated increase in income, it amounted to \$1.7 million.

19. The Soviet delegation wished to comment precisely on those expenses which were neither unforeseen nor extraordinary. In section 3 (Salaries and wages), for example, the biggest item was the supplementary estimate of \$588,000 for post adjustment and salary revisions resulting from the rise in the cost of living in New York. Again, there was an over-expenditure of \$200,000 in section 3 for temporary assistance and a rise of \$130,000 in section 17 (United Nations Field Service) due to salary and wage increases. It was quite true that the cost of living in the countries in which the United Nations bodies had their headquarters, particularly New York, was rising every year. The emoluments of United Nations staff members should therefore be adjusted accordingly. In that connexion he recalled the following recommendation of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies:

"Unavoidable increases in expenditure in certain sectors should, as far as possible, be financed in the first instance by savings in other sectors. This applies in particular to increases due to rises in prices (including in this term salaries and wages) which should so far as possible be absorbed by re-assessment of priorities, redeployment of resources, and, where necessary, by adjustments within the budget."^{1/}

20. The Secretary-General had, of course, tried to maintain expenditure within the limits of appropriations, but it was unfortunate that, despite the existing reserves, there had been over-expenditures such as the \$463,500 included in section 10 (General expenses). It was true that half of the latter amount was for supplementary expenses for the fifth emergency special session of the General Assembly and the meetings of the Security Council, but the additional expenses in the section could surely have been avoided if the Secretariat had exercised more strict control.

21. The Soviet delegation therefore supported the reduction of \$275,000 recommended by the Advisory Committee and associated itself with the latter's criticisms of the supplementary estimates. Nor could his delegation pass over in silence the estimates for illegal activities. As in the past, it considered it illegal to include in the regular budget earmarkings for interest on the United Nations bonds and for the financing of certain special missions and of the United

Nations Field Service which had been set up in violation of the Charter.

22. Without prejudice to its position with regard to sections 3, 12, 13 to 15, 16 and 17, his delegation would abstain in the vote on the supplementary estimates for 1967 as a whole, as it had done at the twenty-first session in the vote on the supplementary estimates for 1966.

23. Mr. CAHEN (Belgium) welcomed the fact that the supplementary estimates for the financial year 1967 contained reductions reflecting the Secretariat's efforts to effect savings and improve budgetary management and control. That was particularly apparent in chapters VII, IX, XIV, and XV of section 2 (Special meetings and conferences). In addition, his delegation was glad to note that more printing was being done by the Secretariat shops although that was, of course, due to a decrease in the printing contracted for outside and not to an increase in the volume of documentation.

24. His delegation was much less pleased to note that the other reductions in expenditure were due less to savings than to the elimination or postponement of some activities. Generally speaking, the trend was towards over-expenditure, which gave some cause for anxiety.

25. The revised estimates under section 3 showed a large surplus due to the unusually large number of vacant posts. That was a phenomenon which recurred on a mounting scale each year and which should be taken into account to a greater extent in staff policy, particularly with regard to the establishment of new posts. It seemed illogical to provide for new posts when it should be known from experience that they would remain vacant.

26. Sections 20 and 21, concerning UNCTAD and UNIDO, showed particularly large unutilized appropriations. The reasons given were not sufficient to dispel the impression that the surpluses were due primarily to the fact that the initial estimates had been loosely calculated or deliberately inflated. That situation justified some concern regarding the budgetary policies of those organs. That was all the more disquieting because the trend was not a new one and had already been pointed out, in the case of UNCTAD, in the Fifth Committee.

27. His delegation also had some questions to ask regarding the report on the supplementary estimates (A/6810). First, it wished to know the breakdown of the increased credits of \$22,650 and \$16,000 mentioned in paragraph 1.2 for the meetings of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, respectively. It would also like to know, with regard to paragraph 16.8 concerning the United Nations Military Observer Group in India and Pakistan, the reasons for the increased expenditures in common staff costs and why maintaining the number of military observers at full strength should entail additional expenditure. His delegation wished, in addition, to comment on paragraph 5.2, which referred to reduced estimates for the travel of staff and dependants on home leave due to non-exercise of entitlement. That reduction was usually based on the experience of previous years,

^{1/} See Official Records of the General Assembly, Twenty-first Session, Annexes, agenda item 80, document A/6343, para. 40.

and 1967 might prove to be an exception. It therefore seemed premature to say at the current time that "similar difficulties may be encountered next year in maintaining expenditures within the appropriation if approved on that basis".

28. He associated himself with the idea expressed by the Advisory Committee in paragraph 8 of its report (A/6852) regarding the definition of "unforeseen and extraordinary" expenses. He would return to that point when the budget estimates for 1968 came up for discussion. He would vote in favour of the supplementary estimates in view of the reductions recommended by the Advisory Committee.

29. Mr. RHODES (United Kingdom) said that in view of the special circumstances during 1967, the fifth emergency special session of the General Assembly and the move of UNIDO to Vienna, his delegation was prepared to support the supplementary estimates for the financial year 1967 with the reductions recommended by the Advisory Committee, provided that no new consideration emerged during the discussion, in particular with respect to the information that might be provided concerning the situation relating to vacant posts.

30. It was clear from the documentation before the Fifth Committee that the rules governing the commitment of additional expenses would have to be reviewed and a more precise definition given of what was to be understood by "unforeseen and extraordinary expenses". One could not but be surprised at the way in which certain additional expenses had been authorized during the financial year 1967. While he did not wish to criticize the Secretariat, whose actions in the matter had been fair and impartial, there were grounds for asking whether the procedures being used were appropriate to present circumstances. That was a very important question and he was sure that the Committee would wish to return to it later in the discussion.

31. Mr. PILLADO SALAS (Argentina) reaffirmed the position his delegation had always held, namely that the practice of first approving a budget and then adding to it, in the course of the financial year, expenditure which could have been foreseen was reprehensible. However, it had to be admitted that the current financial year had indeed been marked by exceptional circumstances requiring unforeseen expenses. The Argentine delegation would support the recommendations of the Advisory Committee and reserved the right to speak again and to vote in the light of the position of principle it had just briefly restated, as the supplementary estimates for the various sections of the budget came up for approval by the Fifth Committee.

32. Mr. BYKOV (Ukrainian Soviet Socialist Republic) observed that the initial budget estimates for 1967, which had been a record, had already imposed a heavy financial burden on Member States, who were now being asked to approve supplementary estimates amounting to \$2,744,070. The disastrous practice of submitting supplementary budgets had often been criticized in the past, and rightly. The errors in financial administration over the last ten years represented a shortfall of some \$16 million, or more than

twice the amount allocated in the regular budget to technical assistance.

33. The Ukrainian delegation realized that the financial year 1967 was unusual. In his report on the supplementary estimates the Secretary-General gave a detailed presentation of the net revised credits required for 1967 and of the unexpended balances anticipated under various other headings. A more rational utilization of those balances and the exercise of stricter control should have made it possible to cover the additional expenses resulting from unforeseen and extraordinary circumstances. The United Nations should avoid having to present supplementary estimates and should try to deal with new requirements arising in the course of a financial year by economizing on credits that had been approved or by postponing certain activities.

34. The Ukrainian delegation could not approve the appropriation of funds designed to cover certain additional expenses of the financial year 1967. Despite the recommendations of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies, the Secretariat was again requesting additional funds for expenses which were neither unforeseen nor extraordinary. The Fifth Committee could not hope to be able to exercise the effective budgetary control expected of it as long as there was that practice of a supplementary budget, consisting of asking the Committee to approve additional expenditure which was neither unforeseen nor extraordinary, and some of which was made at the time it was submitted for approval.

35. Nearly all the sections of the budget showed that the appropriations made had been exceeded, in particular those under sections 3 and 10, and the reasons advanced in justification were not convincing. It was difficult to understand why, at the time the budget estimates were prepared, it was not possible to cover the so-called "supplementary" estimates now being presented with respect, in particular, to certain general expenses, such as communications, rental and maintenance of equipment under section 10, and general expenses and supplies for the Office of the United Nations High Commissioner for Refugees, under section 18. Supplementary appropriations were also being asked for because of decisions of the Economic and Social Council. The attention of that body ought to be drawn to the necessity of better coordinating its activities in a way which would produce decisions consistent with good budgetary policy and which would make it possible for the Fifth Committee to examine them before the expenses they required were committed. As it had done during the twenty-first session, the Ukrainian delegation would abstain from the vote on the supplementary estimates for 1967.

36. Mr. AGUERO (Chile) noted that the supplementary estimates showed that appropriations had been exceeded by substantial amounts but that economies had been realized, in particular, in expenditure for the twelfth session of ECLA and the eighth session of ECA. The Chilean delegation would support the reductions recommended by the Advisory Committee.

37. Mr. TURNER (Controller) explained with reference to the questions asked by the representative of

Belgium that the supplementary appropriation of approximately \$16,000 requested for the Advisory Committee on Administrative and Budgetary Questions was intended to cover the cost of the special meeting the Committee had held in Paris, pursuant to a recommendation of the Ad Hoc Committee of Experts, for the purpose of studying the administrative and budgetary procedures of UNESCO. The additional expenses relating to the Board of Auditors were for requirements which had not been foreseen in the initial budget estimates. The Secretariat had no responsibility for, and no control over, the activities of the Board, which was responsible solely to the General Assembly. The Board consisted of persons who were entirely familiar with the requirements of strict financial discipline, and the Secretariat did not think that it would be proper to try to influence or challenge its decisions concerning the staff and travel it considered necessary for the exercise of its functions.

38. As to the United Nations Military Observer Group in India and Pakistan, it was considered desirable, as a result of certain circumstances in the region, to keep the group at full strength, thereby incurring an additional expense of \$12,100.

39. With reference to the additional appropriation requested for travel of staff and dependants on home leave, he had to admit that the initial estimates had been far too optimistic and it had been found necessary in 1967 to deal with a situation that was less abnormal than that in 1966, when cases of non-exercise of entitlement to home leave had been unusually numerous owing to strikes in some airline companies.

40. Mr. TOTHILL (South Africa) said that his delegation was not opposed in principle to the concept of supplementary estimates and therefore did not oppose the adoption of a resolution by the General Assembly each year giving the Secretary-General conditional authority to incur unforeseen and extraordinary expenses. However, the latter concepts must, in his view, be interpreted rather restrictively. In that regard, his delegation noted that the Advisory Committee, in its report (A/6707 and Corr.1 and 2, para. 73) on the budget estimates for 1968, had suggested that the General Assembly should define more clearly what was meant by "unforeseen and extraordinary" expenses. The South African delegation regarded that advice to be extremely pertinent and also fully endorsed the point of view of the Advisory Committee, as expressed in paragraph 8 of its report (A/6852), to the effect that such action was necessary if positive and meaningful financial control was to be established over the affairs of the Organization.

41. As to the supplementary estimates for the financial year 1967, he had a number of observations to make, in particular with regard to the additional appropriations requested by the Secretary-General under section 16, chapters VIII (United Nations Council and Commissioner for South West Africa), X (Special Committee on the Policies of Apartheid of the Government of the Republic of South Africa), and XI (Implementation of resolution 2 (XXIII) of the Commission on Human Rights and resolution 1216 (XLII) of the Economic and Social Council Council). The South African delegation would not be able to support the appropri-

tion of \$12,500 requested under chapter VIII, since it regarded the General Assembly resolution which gave rise to that expenditure as illegal. Again, it could not support the appropriation of \$17,200 requested under chapter X, on the grounds of the injunction contained in Article 2, paragraph 7, of the Charter. For the same reason it would object to the supplementary appropriation of \$174,400 under chapter XI, which, in addition, did not fall properly under the provisions of the resolution concerning unforeseen and extraordinary expenses.

42. There were also certain other issues arising from resolution 2 (XXIII) of the Commission on Human Rights^{2/} and resolution 1216 (XLII) of the Economic and Social Council to which he wished to refer in greater detail in order to highlight what appeared to be a growing tendency on the part of those bodies to circumvent the budgetary authority of the General Assembly. The Commission on Human Rights was a functional commission of the Economic and Social Council, which in turn was a subsidiary to the General Assembly. In view of the limited membership of the two bodies, they could not be considered as representative of the entire membership of the Organization. It did not seem, therefore, that they were entitled to take decisions involving—apart from the constitutional problems which they posed—the expenditure of large sums of money, which the General Assembly was merely expected to endorse after the event. In its resolution 2 (XXIII) the Commission on Human Rights had decided to establish an "ad hoc working group of experts composed of eminent jurists and prison officials", inter alia to "investigate the charges of torture and ill-treatment of prisoners, detainees, or persons in police custody in South Africa". Far from being "eminent jurists and prison officials", the members of the group designated by the Chairman of the Commission had in fact represented their Governments at the Commission's twenty-third session and had therefore participated in the decision to establish the working group. That aspect of the matter called for special attention, since the initial estimate of \$309,000 in respect of the working group's activities had included the provision of some \$21,500 for fees to be paid to the five members. As a result of the Advisory Committee's commendable vigilance, the estimate of \$309,000 had been reduced to \$124,400, but even that amount included provision for fees payable to the so-called experts. It also included the sum of \$14,500 for the preparation and publication of information material, which, as far as his delegation was aware, consisted solely of dated and discredited material already circulated in United Nations documents. He refrained from commenting on the constitutional aspects of the working group's establishment, except to point out that in its report on the budget estimates for 1968, the Advisory Committee had stated that it would be inclined to consider that both the composition of the working group and the task with which it had been charged "go somewhat beyond what was intended by the Council when it authorized the Commission to call in experts for advice" (A/6707 and Corr.1 and 2, para. 63).

^{2/} See Official Records of the Economic and Social Council, Forty-second Session, Supplement No. 6, para. 268.

43. Economic and Social Council resolution 1216 (XLII), which somewhat surprisingly transformed the working group on treatment of prisoners into one investigating alleged infringements of trade union rights in South Africa, had financial implications amounting to \$54,600 in 1967 and \$43,600 in 1968. Both figures were derived from the statement of financial implications circulated by the Secretary-General some weeks after the conclusion of the Council's forty-second session.^{3/} In that regard, there appeared to have been a departure from the provisions of financial regulation 13.1 of the United Nations since, when the Council had adopted resolution 1216 (XLII), it had not been in possession of the required report on administrative and financial implications of the proposal. The estimate of \$54,600 for 1967 included such elements as the further provision of some \$3,000 for fees to be paid to the members of the working group, and the provision of \$3,100 for the travel and subsistence costs of "witnesses". The latter could be equated with those professional petitioners who from time to time materialized before certain political committees of the General Assembly, and his delegation was certainly not satisfied that their expenses should be financed from the regular budget. His delegation accordingly hoped that the reduction of \$4,600 made by the Advisory Committee had been applied specifically to that provision.

44. Mr. MSELLE (United Republic of Tanzania) wished to reply briefly to the South African repre-

sentative, who had criticized and disputed the additional expenditure incurred by the United Nations on activities relating to South West Africa and the struggle against apartheid. As the South African Government represented only 2 or 3 million persons, it had absolutely no right to speak on behalf of South West Africa, and its claims to do so were unfounded and unlawful, since the United Nations had terminated its mandate. Furthermore, it had no grounds for opposing United Nations activities to combat apartheid, which was a crime against humanity.

45. Mr. VIEIRA (Brazil) said that, in its report on the supplementary estimates for 1967, the Advisory Committee seemed to have overlooked the question of transfers within sections to finance changes in programmes, although it had said at the twenty-first session that it would study that problem.^{4/} He would be glad to know the Advisory Committee's present views on the matter.

46. With regard to the supplementary estimates themselves, his delegation thought that the reductions recommended by the Advisory Committee were well-advised, and in general it approved them. It also shared the Advisory Committee's doubts regarding the exact meaning of "unforeseen and extraordinary expenditure", and might have some comments to make on the matter when the Fifth Committee took up the budget estimates for 1968.

The meeting rose at 12.30 p.m.

^{3/} Ibid., Forty-second Session, Annexes, agenda item 14, document E/L.1156/Rev.1/Add.1.

^{4/} See Official Records of the General Assembly, Twenty-first Session, Annexes, agenda item 73, document A/6452, para. 10.